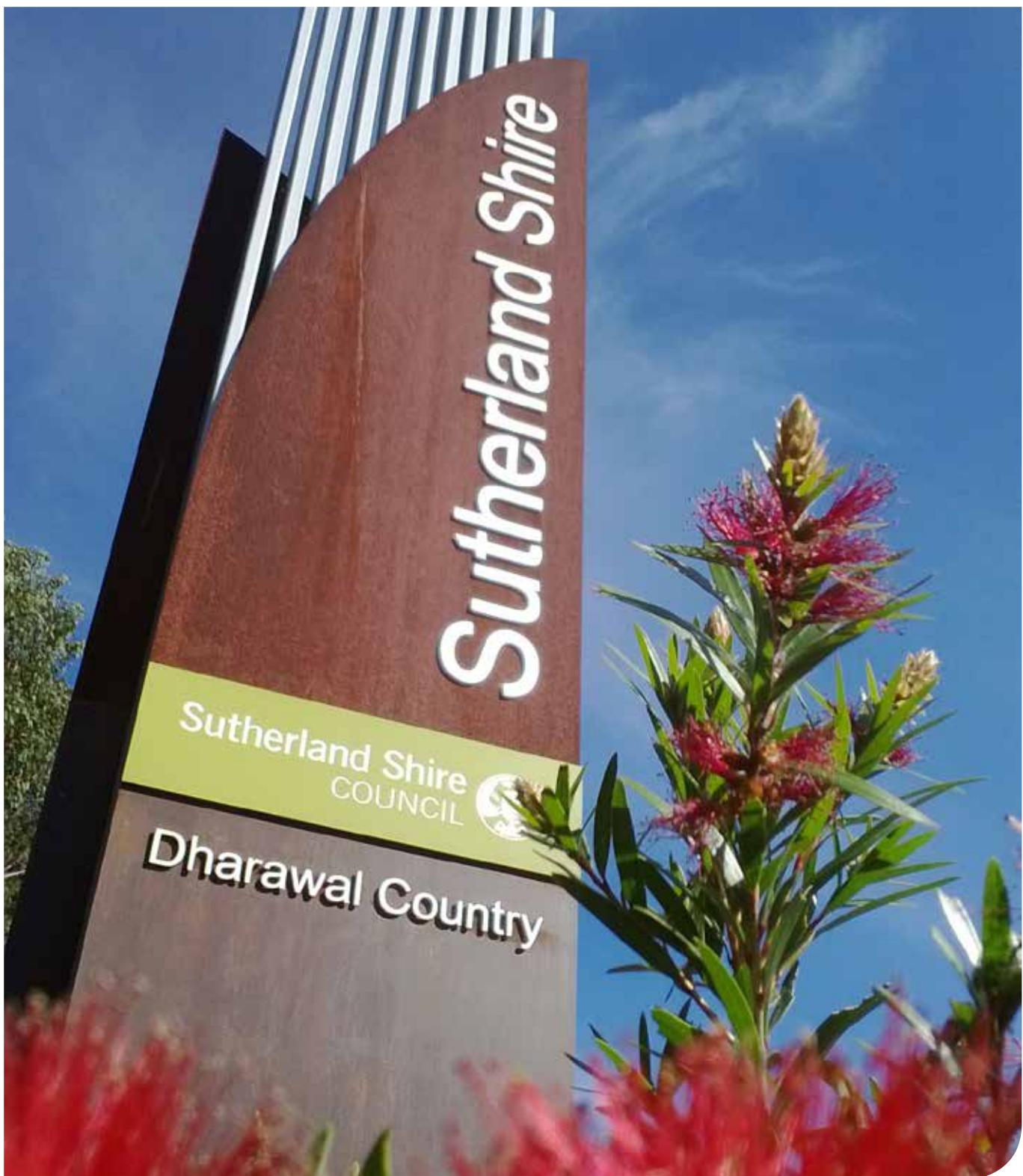




ANNUAL REPORT 2013/14



HIGHLIGHTS

SOME OF OUR MAJOR PROJECTS COMPLETED, COMMENCED OR ONGOING IN 2013/14

Camellia Gardens Masterplan

The project commenced with Stage 1, worth \$550,000, including an upgrade of the lower playground and construction of a toilet block. Future stages will include upgrade of the pathway network, the main entry and welcome/information area.



Marine Esplanade Walkway Cycleway link

The \$1.4m project in Cronulla includes the 4m-wide concrete shared pedestrian path and cycleway starting at the corner of Marine Esplanade and Mitchell Road and completes the shared pathway from North Cronulla to Don Lucas Reserve.

Green Point Reserve Playground

The \$200,000 playground at Green Point Reserve, Oyster Bay features a customised playground fort with rope sway bridge, a basket swing, donut spinner, balance beam and a small dinky track.



Bundeena Rural Fire Station

The \$1.375 million project to redevelop the Rural Fire Station at Bundeena is now complete, incorporating an administration area, kitchen, meeting room, change rooms, toilets, a workshop and parking in the two-storey building.

Albert Delardes Reserve

A \$360,000 upgrade to the playground and carpark at the historic reserve in Illawong. With 300m of accessible frontage to Georges River, it is a popular site for fishermen as well as picnickers, walkers and those wishing to launch canoes and kayaks.



Energy and resource efficiency

Savings of \$500,000 have been achieved in both 2012/13 and 2013/14 financial years across Council's street lighting and electricity accounts, which builds on the savings generated through previous energy efficiency upgrades.

For more information about current and upcoming Council projects go to www.sutherlandshire.nsw.gov.au

CONTENTS

SCORECARD - from our performance reporting

Full list and legend: Strategies and Civic Life: page 38

Some achievements this year

	Public Place Presentation maintenance
	Four Shire entry signs installed
	Playing fields/oval refurbishment and oval surface upgrades
	Whale Walk upgrade at Marton Park, Kurnell
	Lobby for improvements to rail bridge at Gannons Road
	Install solar hot water systems at Sutherland, Engadine and Caringbah Leisure Centres
	E.G. Waterhouse National Camellia Gardens Plan of Management
	Provide a waste collection service which encourages waste diversion from landfill
	Operate 11 Early Education and Care Centres
	Patrols, surf education programs and events at beaches
	Implement Crime Prevention Plan
	Assist community groups and organisations conducting community cultural events
	Undertake community engagement to assist in decision making
	Ensure a safe workplace

Some challenges ahead

	Percentage of planned roads constructed projects completed
	Jinatong Street Reserve playground
	The Ridge/Lucas Heights BMX facility
	Upgrade pool shells and filtration systems at Caringbah Leisure Centre
	Scylla Bay Master Plan
	Manage the SSHED to support the development of small business in the Shire
	Complete Woolooware Bay shared pathway
	Lighting upgrade Croydon St carpark Cronulla
	Estuary Management Plan for North West Arm

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(Front cover: Shire entry sign at Alfords Point)	

VISION AND VALUES

THE SHIRE VISION

Sutherland Shire, in Sydney's south, shaped by bays, rivers, beaches and national parks:

A connected and safe community that respects people and nature, enjoying active lives in a strong local economy.

COUNCIL'S VISION

To provide community leadership translating the shire vision to improve lifestyles and community wellbeing, and the natural environment.

COUNCIL'S VALUES

Understanding council's values helps councillors and staff to know what is expected of them as council representatives working on behalf of the community. As individuals and as an organisation, council will:

- act with honesty, integrity, responsibility and transparency
- prioritise customer service and community satisfaction
- demonstrate leadership and ingenuity
- make decisions based on reliable research and information
- value staff and encourage teamwork and foster pride in our workplace
- have respect for culture, community and the environment.



COUNCIL'S COMMITMENT

TO THE COMMUNITY

Community satisfaction: The highest priority is given to satisfying the needs and expectations of our community.

Management by fact: Our analysis of problems, decisions, performance measurements and other actions is based on fact and sound judgment.

Continuous improvement: Individually, in teams and as an organisation, council is committed to ongoing improvement.

Ethics: We will promote sound, legal and honourable practice in the conduct of council business.

TO COUNCIL STAFF

Council staff will respect each other as individuals, encourage teamwork, and provide a safe and caring workplace, with equal opportunities for promotion and development to foster a sense of pride in the workplace.

The steps taken to implement council's commitments to the community and council staff, and to measure its performance, are detailed in the 'Civic Leadership' section of this Delivery Plan.

HOW WE PLAN AND REPORT

INTEGRATED PLANNING AND REPORTING



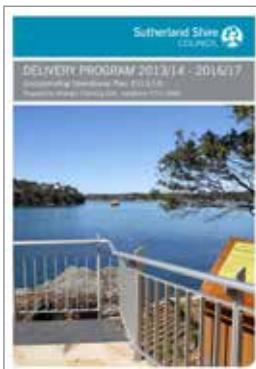
STRATEGIC PLAN

In 1999 council adopted the first Our Shire, Our Future: Our Guide for Shaping the Shire to 2030 (the Guide) which was developed with the community as a long-term strategic plan for the Sutherland Shire. The Guide was reviewed in consultation with the community and updated in 2007. In

2011 it again underwent a review and was changed considerably in response to community aspirations.

The Guide is a community plan. It was prepared by council in collaboration with and on behalf of residents, other levels of government and agencies. It is used to steer planning for the shire to achieve the long term outcomes that residents want for the shire. Where council does not have control over outcomes, it works with other levels of government and key stakeholders to influence policy, planning, infrastructure and service delivery.

DELIVERY PROGRAM AND OPERATIONAL PLAN



Council is committed to environmental protection, community empowerment and strong local governance. Our activities work towards achieving the community's 2030 vision and desired outcomes for the Shire. This Delivery Program outlines the action council will take to achieve its part in delivering the community's

long term vision and desired local outcomes. Council will do so by either directly providing, partnering other levels of government or agencies, or lobbying them to:

1. Provide effective and integrated infrastructure
2. Deliver integrated transport options
3. Conserve natural resources
4. Protect our environment
5. Strengthen our community
6. Respect and value all culture and heritage.

Together, these strategies are at the core of achieving the community's long term goals. They cut across all areas of shire life, contributing in some way to

achieving the community outcomes identified in the Community Strategic Plan.

The Delivery Program and Operational Plan detail the activities which fall under these six primary strategies (p38). It also includes a Civic Life section (p86), which focuses on council's own internal operations and encouraging community involvement in civic affairs.

In our actions, council aims to create positive social, economic, environmental and governance outcomes and address or minimise any undesirable impacts.

Council plays a range of roles in responding to and addressing local needs. It either:

- directly provides services, facilities or infrastructure,
- partners other government, community or business agencies to do so, or
- advocates on behalf of the shire community by lobbying other agencies where something falls outside its jurisdiction.

The Delivery Program and Operational Plan reflect council's scope and full range of responsibilities.

The Program also identifies targets and measures to enable us to monitor and evaluate our progress and performance. It will be reviewed following the 2012 local government election to cover the four year period from 1 July 2013. This will allow for all newly elected councillors to outline the organisation's main activities throughout their term and commit to the Program's implementation.

Council's annual Operational Plan supports the Delivery Program. It details the activities which the organisation will undertake from 1 July 2013 to 30 June 2014. The Operational Plan is reported on every six months and reviewed annually.

RESOURCING STRATEGY

A comprehensive draft Resourcing Strategy supports both the Community Strategic Plan and Delivery Program. The Resourcing Strategy consists of an Asset Management Strategy and Plans and a Workforce Strategy. All plans will be linked to the other component, council's Long Term Financial Plan.

LINKS TO OTHER PLANS

Council's range of plans and strategies are integrated into our planning and reporting cycle through the Delivery Program and Operational Plan.

LINKS TO BUSINESS PLANS

The Delivery Program and Operational Plan also help council staff to make more informed decisions about

daily operations through business plans and provides tools to measure the effectiveness of what council does.

It also incorporates the State of the Environment report for the shire.

REPORTING ON OUR PERFORMANCE

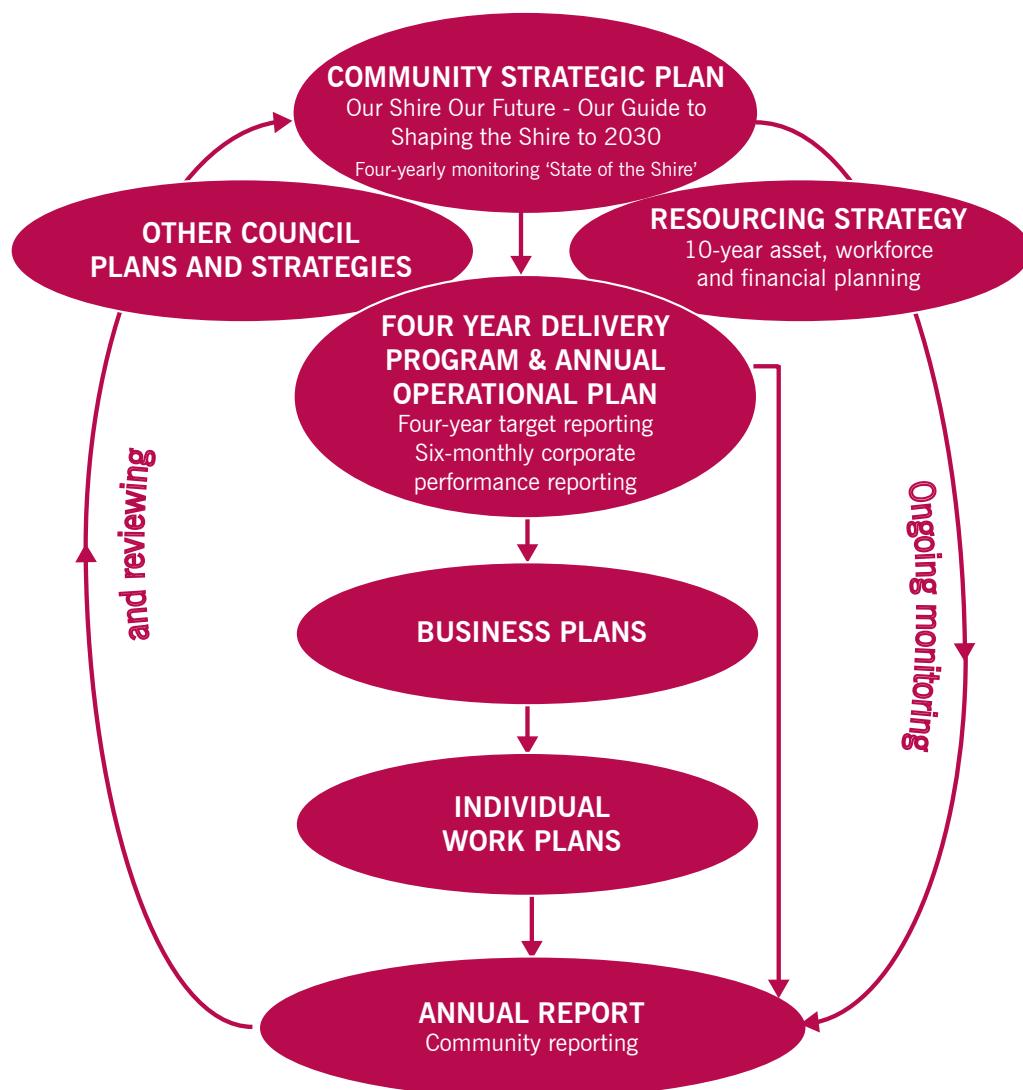
Council has set four year targets for each Strategy and annual targets/measures to monitor progress towards achieving these longer term targets. Every six months, council reports on the key activities it has undertaken which contribute to achieving our targets. Performance reports will be received by council and then placed on council's website to inform the community of our progress. We will also provide a comprehensive report of our activities and performance in our next Annual Report.

Every four years council formally evaluates the implementation of the Community Strategic Plan through the State of the Shire (SOS) research report. The SOS report evaluates whether the shire community as a whole is moving towards meeting community aspirations.

WHO THIS REPORT IS FOR

Our annual report must be submitted to the NSW Minister for Local Government by 30 November, to meet legislation. But the report is part of a larger reporting process and for a much wider audience, including:

- Shire residents and ratepayers
- commercial organisations and businesses
- non-government and non-for-profit organisations
- special interest groups e.g. precinct committees
- schools and other educational institutes
- other government departments and local government bodies.



The diagram above outlines the relationship between council's major planning and reporting tools. In our activities we aim to respond to the Community Strategic Plan for Sutherland Shire and address local needs and issues as they arise.

MAYOR'S REPORT

During the second year of Council's four year term my fellow Councillors and I were determined to get on with the job of making our community the best place to live, work and play, so we had to make some difficult decisions and review our activities.

The State Government has set us priorities for the future, including increasing housing stocks, providing accommodation that is accessible and affordable and ensuring that we as a council are economically and environmentally sustainable.

BUDGET

It is the second Budget for this Council and in the 2013-14 this year we have reported an operating surplus of \$41 million, up from \$5 million the previous year. We've continued to remove borrowings and ensure ratepayers aren't asked to pay special levies or taxes.

The Budget sets the direction of Council as being financially responsible and improving efficiency and performance so that we can continue to meet the needs of our community. One of our main aims was improve the appearance and amenity of the Shire, our roads, parks, sports fields, waterways and community buildings.

It is vital for the whole of the Shire that we maintain Council's sound financial position while improving the services we deliver. Council is not unlike your household budget; everyone in the household wants and needs many things however it is impossible to meet everyone's requests.

PROJECTS

We gave the green light to a list of projects that will greatly improve Council's infrastructure and open space. \$11 million was set aside for roads and traffic management, \$3 million for new footpaths, \$1.8 million for drainage



and water quality improvements, \$500,000 for new bus shelters, \$445,000 to improve turnaround times for tree lopping and removal of trees in public, as well as an additional 91 garbage bins in our parks and shopping centres at a cost of \$110,000. A new school-based trainee and apprenticeship program will focus on employment for the Shire's young people.

We are seeking to revitalise the Cronulla centre and inject new life into the Sutherland Entertainment Centre - two ambitious projects that are being carefully planned while we consult widely with the community.

I am very proud of three initiatives other we started this year: the first is the Sporting Facilities Development Fund, the second is the Meritorious Award and the third is the inaugural Retiree Expo.

The Sporting Facilities Development Fund has been established to assist sporting clubs and

associations in the Sutherland Shire achieve their objective of providing or expanding their club or other facilities.

Council now offers a Meritorious Award to recognise the invaluable contribution of volunteers and community organisations to the Shire community's quality of life. This award is in addition to the Citizen of the Year, Community Group of the Year and Young Citizen of the Year awards.

The Sutherland Shire Retiree Expo was a free two day event held in July (2014) at Tradies, Gymea for retirees and soon-to-be retirees. It was an overwhelming success and I hope it continues next year and beyond.

We have achieved major change for the Shire but it must be noted that it would not have been possible without the support of all Councillors and staff.

Councillor Steve Simpson
Mayor
(September 2013 - September 2014)

At the Meeting of Two Cultures ceremony at Kurnell in April 2014



GENERAL MANAGER'S REPORT

ORGANISATION CHANGE

The organisation has progressed through the first 12 months of the change which has followed the Council direction and the PricewaterhouseCoopers (PwC) Review.

Validation of the PwC indicative estimate of staff reductions is progressing as we endeavour to "right size" the organisation. Many of the savings which have been achieved have been through natural attrition and outside of what may have been suggested to PwC.

Validation of the PwC recommendations is continuing as Management looks to consolidation, avoiding duplication of roles.

Through the year the organisation was reduced by 30 and a number of changes and reviews have been completed, including:

- Certification Services
- Hazelhurst Café outsourced
- Economic Development and Tourism.

Reforms and savings have allowed the Council to improve service levels and to increase spending on capital projects.

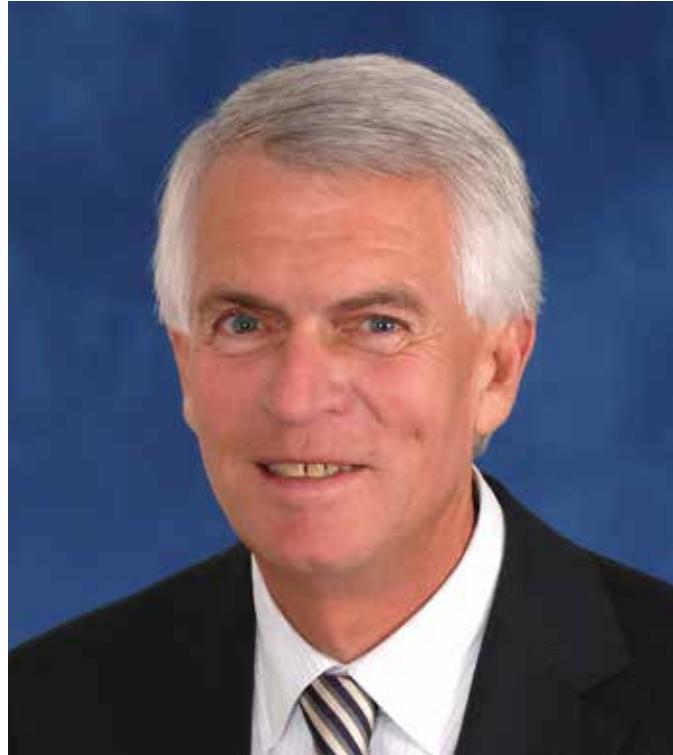
The discretionary funds available to Council is a valid reflection of the financial gains achieved.

Budget Year Discretionary Funds Available			
2011/12	2012/13	2013/14	2014/15
\$9.465m	\$12.872m	\$14.638m	\$17.4m

In the past two budgets Council has been able to:

- increase funds for Shire beautification
- increase the footpath program by \$1.5m
- provide additional seats and shelters at bus stops
- install additional litter bins
- improve service management of trees in public spaces.

The 2014/15 capital program is \$48m compared to \$34m for the previous financial year.



In addition the working funds (cash) on hand at 30 June 2014 - \$2,498m.

CORE RESPONSIBILITIES

A key direction for the Council is to focus on "core responsibilities". Councillors have received briefings from Managers on each Unit's functions, responsibilities and challenges providing information to assist Council in setting priorities, service levels and adopt its Delivery Program. This is the commencement of a process which will closely align Council's direction with Integrated Planning and Reporting requirements under the Local Government Act. The work undertaken means we can also focus on new KPIs for the coming year.

ONLINE SERVICES

Council recognises that it must meet the changing needs of residents, ratepayers and those doing business with us particularly through our website and mobile devices.

Similarly many staff processes and forms are being converted to “online”.

The proportion of online transactions is increasing. Website visits have increased from 545,309 in 2010/11 to 1,095,193 in 2013/14.

Some recent achievements include:

- first council in Australia to introduce online animal registration
- waste – additional red bin applications online
- change of postal address for rates, receiving 40 online forms in the first week
- stallholders at Cronulla markets can apply online
- Cronulla Spring Festival applications is an online form.

Online initiatives will continue into the future.

APPRECIATION

There are many people who should be congratulated on the way in which they have contributed to achieving the direction set by the Council. Making sustainable change is an ongoing process and I value the support of the staff in achieving progress through 2013 and 2014.

I appreciate the support and assistance I have received from the Mayor, Councillors and staff.

Thank you.

John Rayner
General Manager

With visitors from Sutherland Shire's Japanese sister city, Chuo City

ANNUAL FINANCIAL REPORTS

Council's audited financial statements show how council performed financially during the past 12 months. Highlights include:

- Operating result from continuing operations was a surplus of \$41.194
- Total equity has increased by \$44.801m since last financial year
- Cash flow is \$22.688m.

For an introduction to the financial reports, and the full statements, see page 106.



AWARD WINNING COUNCIL

Official recognition for some of council's work during the past year.

2013 PARKS AND LEISURE AWARDS OF EXCELLENCE

Sutherland Shire Council won two awards and a highly commended at the **State level** in early 2013/14, with the **Wastewater Reuse Scheme** going on to win the **National Award**.

Winner NSW and National Awards for Sustainable Initiatives - Cronulla Woolooware Wastewater Reuse Scheme

The Scheme demonstrates innovation by embracing new business outside of Council's normal responsibilities, providing recycled waste water for irrigation to both private and public users.

Winner NSW Award for Inclusive and Connected Communities - Facility Management and Community Engagement Project

The project addressed crime and anti-social behaviour at skate facilities, the impact of community perception on the supply of such facilities and the participation of diverse groups in the sport.

Highly Commended NSW Award for Open Space Development - The Ridge Sports Complex

The Complex is a joint open space venture between Council and SITA (formerly Waste Services NSW). The complex, valued in excess of \$100m, includes playing fields, netball courts, a synthetic athletics track, an eighteen hole golf course and a 52 bay undercover golf driving range.

INTERNATIONAL AWARD FOR E.G. WATERHOUSE NATIONAL CAMELLIA GARDENS

In March 2014, at an award ceremony in Spain, the International Camellia Society (ICS) acclaimed the **E.G. Waterhouse National Camellia Gardens at Caringbah as an International Camellia Garden of Excellence**. It is only one of 40 such Gardens of Excellence in the world and the only one in NSW. The Gardens contain a national collection of camellias, with over 400 cultivars and species donated and acquired since its first plantings began in 1969, in addition to many other rare ornamental and native plants. The collection is of unique value to Australian horticulture.

LGMA NSW MANAGEMENT EXCELLENCE AWARDS

At these awards in April 2014 council won the **Partnerships for Growth Award** for our partnership with the City of Sydney in **developing a shared facility at the Taren Point Animal Shelter**.

Also at this event, the **award for Emerging Leader** was won by Melissa Daley, a senior GIS officer for council. This award recognises leadership as evidenced by way of corporate process improvements, innovation in management and leadership.

AUSTRALIAN PROFESSIONAL OCEAN LIFEGUARDS

Council's lifeguard Cameron Pyett was awarded the **2014 Waterman of the Year** at the Australian Professional Ocean Lifeguard Conference. He and fellow lifeguard Steve Winner were also members of the NSW team which won the **OPSM Inter-State Challenge**. These excellent results demonstrated their exceptional waterman skills

LOCAL GOVERNMENT ARTS AND CULTURE AWARDS 2014

Council's Hazelhurst gallery won the **Developing Arts and Culture: Visual Arts and Galleries category for 'The Art Magic Project'**. This was the culmination of a unique community art project where local community groups participated in a type of art therapy, with workshops under the guidance of artist Hiromi Tango, Hazelhurst teachers and volunteers. The resulting exhibition, called Hiromi Hotel: Moon Jellies, was held from 31 August to 13 October 2013.

MUSEUMS AUSTRALIA MULTIMEDIA AND PUBLICATION DESIGN AWARDS

At these awards in Hobart, Hazelhurst took out the **Major Exhibition Catalogue Award, The Roughing Out: Alex Seton catalogue** beat major galleries around Australia, and was coordinated by Hazelhurst curator Carrie Kibbler and designed by Hazelhurst contractor Analiese Cairis.

AWARDING OUR COMMUNITY

2014 CITIZENS OF THE YEAR AWARDS

These awards were presented on 3 December 2013. In choosing a winner, the judges considered the amount of time contributed by the nominee over and above normal duties or in a voluntary capacity; the benefit to the community from the nominee's service or contribution; outstanding achievements by the nominee; and whether the nominee has had to overcome any particular difficulties or hurdles.

2014 CITIZEN OF THE YEAR

DEBBIE CROWLEY volunteers for Big Sister Foundation, a charitable organisation that gives assistance to those at financial/social disadvantage in the Shire. Debbie runs a Cronulla low-cost accommodation facility, is on the Friends of Hazelhurst board, works with foster children, and been a valued and outstanding educator locally for many years.

2014 YOUNG CITIZEN OF THE YEAR - JOINT WINNERS

LACINDA FISK is School Captain at Lucas Heights Community School and Leader in the School Environment Club. She is a Rural Fire Service Cadet and won the Most Outstanding Cadet Award; has been recognised for her commitment to volunteering, experience in student government and volunteer leadership achievements; assists the special needs Support Unit at school, and organises annual Red Cross Blood Donation Runs.

CARLY LOVELL - Carly is School Captain at Gymea Technology High School, has been part of the School Leadership Assembly, the Junior Leadership Group and is a Peer Support Leader. Carly has led the creation of a school Humanitarian Group and strives to raise awareness and funds to support human rights organisations globally. She has travelled with her family to work in Rwanda and establish a sister school to the community. She is also a community volunteer with local youth clubs and youth ministry.

2014 COMMUNITY GROUP OF THE YEAR

The **DANDELION SUPPORT NETWORK** is volunteer charity that encourages mums to give back and reinvest in their community. It sources secondhand baby clothing and goods which are cleaned, repaired and distributed to those in need. Volunteers dedicate hours of their time to ensure families in crisis receive these essentials items.

The 2014 Young Citizens, Citizen, and representatives of the Community Group, with Shire Mayor, Cr Steve Simpson



ABOUT SUTHERLAND SHIRE

Sutherland Shire, located just 25 km from Sydney's CBD, offers a stretch of pristine surf beaches, spectacular national parks and channels of sparkling waterways.

The Shire, covering an area of 370 km² which includes 150 km² of national park, is home to over 220,000 people.

As birthplace of a modern nation, the Shire has a fascinating history dating back thousands of years. Prior to European settlement the region was home to an Aboriginal community: the Gweagal people, a Dharawal-speaking clan. Evidence from Curracurrag, within Royal National Park, shows occupation dates from about 8,200

years before present, making it one of the oldest coastal sites in the Sydney region.

Our modern history is commemorated on 29 April each year, anniversary of the arrival at Kurnell of Lieutenant (later Captain) James Cook in the HM *Endeavour* in 1770, on his epic voyage of scientific exploration.

The Shire still retains much of its original natural beauty. The sandstone cliffs bordering the Pacific and the coastal national parks still look much the same as when Cook sailed along its coastline in 1770.

Council's Visit the Shire tourism campaign, on show at the 2014 Australia Day celebrations at Cronulla



Est. resident population (2013):
223,192

Population density per hectare:
6.05 persons

Couples with children: **38%**

Median weekly household income:
\$1,674

Households renting: **20%**

Medium and high density housing:
34%

Households with a mortgage:
38%

Attending university: **4%**

Median age: **39 years**

Hold a Bachelor or higher degree: **20%**

Have non-English speaking backgrounds:
10%

Unemployment: **3.6%**

Median weekly rent: **\$370**

Take public transport (to work): **15%**

Older couples without children:
10%

CALENDAR OF EVENTS

Some of the community activities held by, or assisted by, council in 2013/14.

JULY 2013

- | | |
|-------------------------|----------------------------|
| NAIDOC Week events | Sutherland to Surf fun run |
| Cronulla Clue Challenge | National Tree Day |
| NAIDOC Week events | |

AUGUST 2013

- | | |
|---|----------------------------|
| Coffee @ Peace Festival | competition |
| Hazelhurst Art on Paper Visit the Shire photography | Bonnet Bay Wildflower Walk |
| | Children's Book Week |

SEPTEMBER 2013

- | | |
|------------------------------|---------------------------------------|
| Cronulla Spring Festival | Bike to the Beach |
| Shire Marine & Boat Show | History of Sutherland Shire Libraries |
| Household Chemical Clean Out | |



OCTOBER 2013

- | | |
|-----------------------------------|-----------------------|
| Fiesta @ The Beach | Gymea Village Fair |
| Breakfast Torque motorcycle event | Artfest at Hazelhurst |
| | Garage Sale Trail |



NOVEMBER 2013

- | | |
|------------------------------------|----------------------------------|
| Animal Shelter Open Day | Seniors Christmas Concert |
| Upcycled Christmas Cards workshops | |

DECEMBER 2013

- | | |
|---------------------------------------|-------------------------------|
| 2014 Citizen of the Year presentation | John Franklin Christmas Lunch |
| Christmas Carols | |

THROUGHOUT THE YEAR

- | | | |
|---|---|--|
| Sutherland Entertainment Centre events | Environmental short courses and workshops | Shire student exchange programs with Japan and USA |
| Hazelhurst Regional Gallery & Arts Centre short courses | Leisure Centre activities | HSC lectures |
| | Library events for all ages | |

JANUARY 2014

Hazelhurst exhibition: Art and Australia Collection
Australian Boardriders Battle

Australia Day celebrations at Cronulla, Engadine and Menai



FEBRUARY 2014

Hazelhurst Artfest
Engadine Leisure Centre Open Day

Silent Film Festival
Vintage & Collectables Fair
Artexpress at Hazelhurst

MARCH 2014

Seniors' Week events
Exhibitions in the Gardens at Hazelhurst

e-Waste drop-off service
Shire International Short Film Festival



APRIL 2014

Cronulla Easter Show
Bill Sinclair Skate Bowl dedication

Youth Week events
Meeting of Two Cultures Commemoration at Kurnell

MAY 2014

Cinema Under the Stars
HSC lectures at the Library

Friends on Show exhibition at Hazelhurst
Annual Library Book Sale

JUNE 2014

Sustainable Home Design and Renovation session
Caltex Photographic Exhibition

Cronulla on Ice
Hazelhurst Winter Holiday Program starts

THROUGHOUT THE YEAR

School holiday activities and vacation care
Bushcare groups meetings and events
Parenting talks

Learner driver/parent workshops
Business events
Child car restraint checking days

Australian Citizenship ceremonies
Recycling tours
Wild Ones Art and Design Markets

CORPORATE GOVERNANCE

The corporate governance arrangements of an organisation are the means by which strategy is set and monitored, accountability is measured, risks are managed, and viability is ensured.

Council's Corporate Governance includes our internal structures, systems and policies that assist council to achieve our objectives while at the same time containing our risks and ensuring our integrity and accountability.

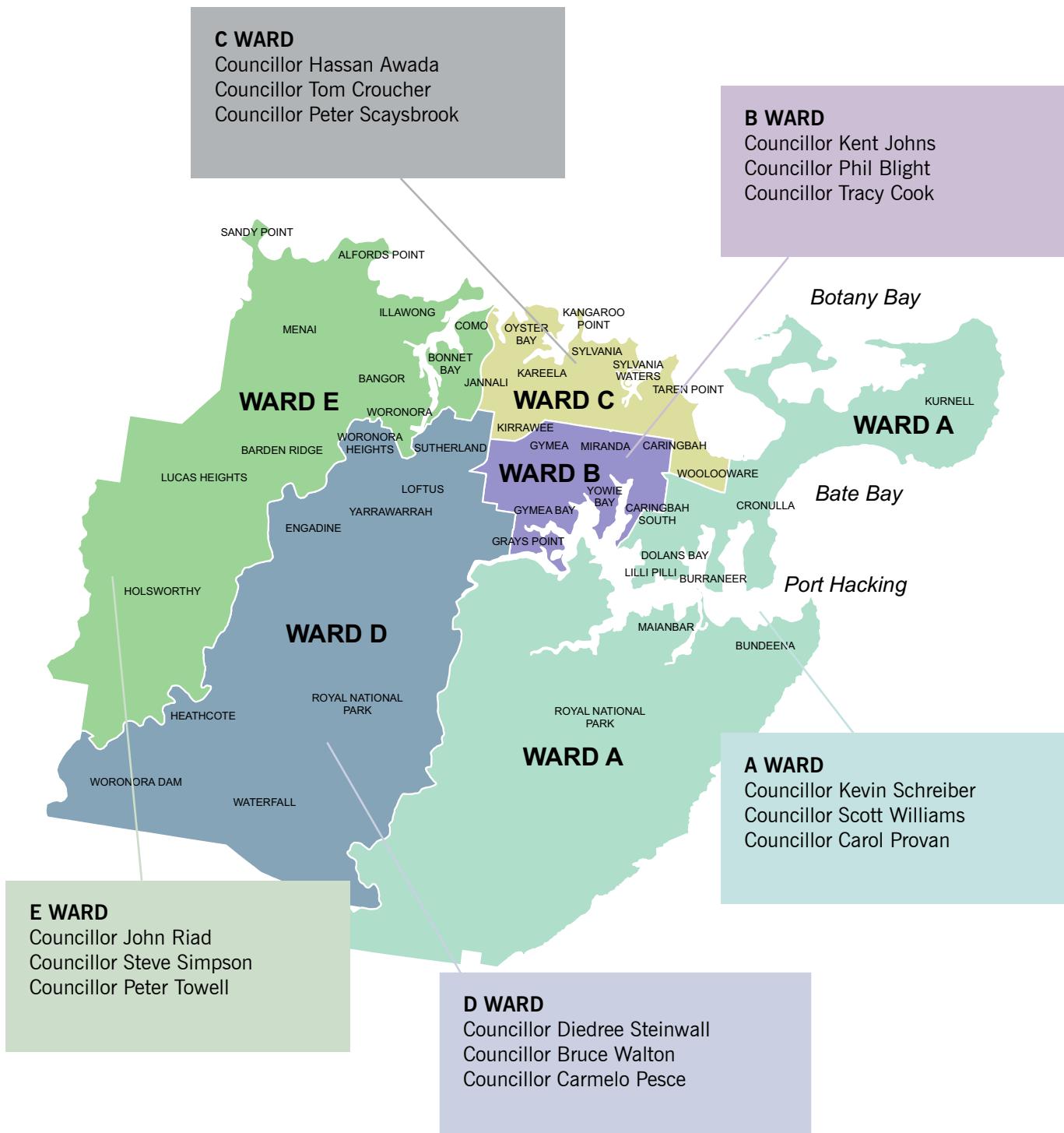
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COUNCILLORS AND WARDS

This section is about our councillors as at 30 June 2014. The mayoral election was subsequently held in September 2014, and the holders of mayor and deputy changed at that time as well as membership of committees. For up-to-date information, see www.sutherlandshire.nsw.gov.au or phone us on 9710 0333.



A WARD



CR KEVIN SCHREIBER

E: kschreiber@ssc.nsw.gov.au
P: 02 9540 3186
F: 02 9540 3186
Locked Bag 17, Sutherland 1499

Liberal Party. First elected to council in 1995. Deputy Mayor 2013/14.

Cr Schreiber M.A.I.C.D. - Emeritus Mayor*, has resided in the Shire for 30 years. He has been a member of the Local Government and Shires Association for 14 years and is currently also its Treasurer. Cr Schreiber is a local small business owner.

(* Emeritus Mayor is an honorary title bestowed by the Local Government and Shires Association - it does not necessarily denote the current mayor of the council.)

As at 30/6/2014 a member of the following Standing Committees:

- Budget and Strategic Issues Committee
- Environment Health and Regulation Committee

As at 30/6/2014 a member of the following Subcommittees:

- Aboriginal Advisory Sub-Committee
- Australia Day and Citizenship Committee (Deputy Chairperson)
- Bundeena Creek Floodplain Management Committee (Chairperson)
- Commercial Property Projects Steering Committee
- Port Hacking Management Panel
- Sutherland Entertainment Centre Upgrade Working Party
- Sutherland Shire Economic Development Committee (Chairperson)
- Sutherland Shire Hub for Economic Development Sub-Committee (Chairperson)
- Tourism Services Sub-Committee Chairperson)



CR SCOTT WILLIAMS

E: swilliams@ssc.nsw.gov.au
P: 9523 4768
M: 0448777300
Locked Bag 17, Sutherland 1499

Liberal Party. Elected to council in September 2012.

As at 30/6/2014 a member of the following Standing Committees:

- Budget and Strategic Issues Committee

As at 30/6/2014 a member of the following Subcommittees:

- Commercial Property Projects Steering Committee (Chairperson)
- Sutherland Entertainment Centre Upgrade Working Party



CR CAROL PROVAN JP CMC

E: cprovan@ssc.nsw.gov.au
P: 02 9527 6406
M: 0434 327 757
F: 02 9523 0081
Locked Bag 17, Sutherland 1499

Independent. Elected to council in September 2008, having previously served two elected terms as a councillor (1983-1991) and as Mayor (1987-1988 and 2011-12).

Cr Provan has lived in the shire for over 40 years; has two children and is the grandmother of three boys. Cr Provan also runs her own company and is a registered Marriage Celebrant.

As at 30/6/2014 a member of the following Standing Committees:

- Budget and Strategic Issues Committee
- Development Assessment and Planning Committee (Deputy Chairperson)

As at 30/6/2014 a member of the following Sub-Committees:

- Bundeena Creek Floodplain Management Committee
- Commercial Property Projects Steering Committee (Deputy Chairperson)
- Hazelhurst Retreat Board
- Port Hacking Management Panel (Chairperson)
- Sutherland Entertainment Centre Upgrade Working Party
- Tourism Services Sub-Committee (Deputy Chairperson)
- Woolooware Bay Catchment Floodplain Management Committee (Deputy Chairperson)

B WARD



CR KENT JOHNS

E: kjohns@ssc.nsw.gov.au
M: 0414 194 822
F: 02 9710 0270
Locked Bag 17, Sutherland 1499

Liberal Party. First elected to council in 2004. Previously served as Mayor in 2012-13.

Cr Johns is the General Manager of a Manufacturing Organisation within the Australian Water Industry. He wants to ensure that the Shires enviable lifestyle is maintained and that small business is supported in our area.

As at 30/6/2014 a member of the following Standing Committees:

- Budget and Strategic Issues Committee
- Infrastructure, Projects and Works Committee (Deputy Chairperson)

As at 30/6/2014 a member of the following Subcommittees:

- Council Restructure and Regeneration Committee
- Sutherland Entertainment Centre Upgrade Working Party



CR TRACY COOK BEd MEd JP

E: tlcook@ssc.nsw.gov.au
P: 9544 6160
M: 0409 761 781
F: 9544 6161
Locked Bag 17, Sutherland 1499

Liberal Party. First elected 2012.

Tracy is a High school head teacher and has completed a masters in educational management and leadership from Sydney University. She strives to represent the community, particularly families, youth and the elderly, in order to ensure our shire continues to provide the required services and facilities.

As at 30/6/2014 a member of the following Standing Committees:

- Budget and Strategic Issues Committee
- Lifestyle, Recreation and Sports Committee (Chairperson)

As at 30/6/2014 a member of the following Subcommittees:

- Commercial Property Projects Steering Committee
- Significant Parks and Shire Landmarks Committee (Deputy Chairperson)
- Hazelhurst Retreat Board
- Sutherland Entertainment Centre Upgrade Working Party
- Sutherland Shire Youth Council (Co-Deputy Chairperson)



CR PHIL BLIGHT

E: pbright@ssc.nsw.gov.au
P: 02 9531 1480
F: 02 9524 4680
Locked Bag 17, Sutherland 1499

Australian Labor Party. First elected to council in 1991. Previously Mayor for 2010/11.

A long-term Shire resident, Cr Blight has been a teacher and administrator at local public schools. He has spent most of his life as a participant or other involvement in various sports. He is a university graduate in economics and an elected representative on the Teachers Credit Union Members Committee.

As at 30/6/2014 a member of the following Standing Committees:

- Budget and Strategic Issues Committee
- Development Assessment and Planning Committee

As at 30/6/2014 a member of the following Subcommittees:

- Commercial Property Projects Steering Committee
- Hazelhurst Retreat Board
- Heritage and Shire History (Chairperson)
- Port Hacking Management Panel
- Sports and Active Communities Sub-Committee
- Sutherland Entertainment Centre Upgrade Working Party
- Sutherland Shire Economic Development Committee
- Tendering Process and Systems Review Working Party

C WARD



CR HASSAN AWADA

E: hawada@ssc.nsw.gov.au
M: 0417286315
Locked Bag 17, Sutherland 1499

Liberal Party. Elected in September 2012.

Cr Awada is currently the Managing Director of a family company that owns and operates early learning Centres. In the past 22 years he has lived and worked in the shire, owned and operated a small business in Cronulla for 17 years. Cr Awada is the recipient of a commendation for brave conduct from her Majesty Queen Elizabeth II.

As at 30/6/2014 a member of the following Standing Committees:

- Budget and Strategic Issues Committee (Chairperson)
- Lifestyle, Recreation and Sports Committee (Deputy Chairperson)

As at 30/6/2014 a member of the following Subcommittees:

- Hazelhurst Retreat Board
- Lower Georges River and Gwawley Bay Catchment Floodplain Management Committee
- Port Hacking Management Panel
- Council Restructure and Regeneration Committee
- Sutherland Entertainment Centre Upgrade Working Party
- Sutherland Shire Economic Development Committee
- Tendering Process & Systems Review Working Party



CR PETER SCAYSBROOK

E: pscaysbrook@ssc.nsw.gov.au
P: 95282946
M: 0408 982 972
F: 95286896
Locked Bag 17, Sutherland 1499

Australian Labor Party. Elected in September 2012.

As at 30/6/2014 a member of the following Standing Committees:

- Budget and Strategic Issues Committee
- Development Assessment and Planning Committee

As at 30/6/2014 a member of the following Subcommittees:

- Hazelhurst Retreat Board
- Heritage and Shire History Committee (Deputy Chairperson)
- Lower Georges River & Gwawley Bay Catchment Floodplain Management
- Council Restructure and Regeneration Committee
- Sutherland Entertainment Centre Upgrade Working Party (Deputy Chairperson)
- Woolooware Bay Catchment Floodplain Management Committee (Chairperson)



CR TOM CROUCHER

Deputy Mayor (2013/14)
E: tcroucher@ssc.nsw.gov.au
M: 0408862765
Locked Bag 17, Sutherland 1499

Elected Deputy Mayor on 23 September 2013.
Liberal party. Elected in September 2012.

Cr Croucher has been a resident of Sutherland Shire since birth. He is married and has 3 grown up children. He has worked as a High School mathematics teacher and as a software developer in a variety of organisations. He has been active in junior cricket and his local church for many years.

As at 30/6/2014 a member of the following Standing Committees:

- Budget and Strategic Issues Committee
- Development Assessment and Planning Committee (Chairperson)

As at 30/6/2014 a member of the following Subcommittees:

- Significant Parks and Shire Landmarks Committee
- Lower Georges River & Gwawley Bay Catchment Floodplain Management Committee (Chairperson)
- SITA Working Party (Deputy Chairperson)
- Sports and Active Communities Subcommittee (Deputy Chairperson)
- Council Restructure and Regeneration Committee
- Sutherland Entertainment Centre Upgrade Working Party
- Sutherland Shire Access Committee (Chairperson)
- Sutherland Traffic and Traffic Safety Committee - Consultative Traffic Forum (Chairperson)
- Woolooware Bay Catchment Floodplain Management Committee

D WARD



CR CARMELO PESCE

E: cpesce@ssc.nsw.gov.au
M: 0408 975 716
Locked Bag 17, Sutherland 1499

Liberal Party. Elected in September 2012.

Cr Pesce is a lifelong resident of the shire and is a self employed local business owner. Cr Pesce is passionate about the shire and keen to see improvements to businesses, environment and lifestyle in the area.

As at 30/6/2014 a member of the following Standing Committees:

- Budget and Strategic Issues Committee
- Environment Health and Regulation Committee (Chairperson)

As at 30/6/2014 a member of the following Subcommittees:

- Anzac Youth and Recreation Centre Advisory Committee (Deputy Chairperson)
- Sutherland Entertainment Centre Upgrade Working Party (Chairperson)
- Sutherland Shire Bushfire and SES Facilities and Equipment Fund (Chairperson)
- Sutherland Shire Council Bushfire Advisory Committee
- Sutherland Shire Economic Development Committee



CR BRUCE WALTON

E: bwalton@ssc.nsw.gov.au
P: 02 9532 0602
F: 02 9532 0946
Locked Bag 17, Sutherland 1499

Liberal Party. First elected to Council in 2010.

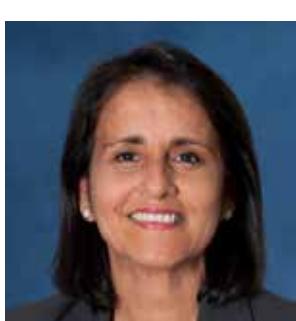
Cr Walton previously owned and operated the Engadine Book Centre and is a member of the Management Committee of the Sutherland Shire Football Referees Association.

As at 30/6/2014 a member of the following Standing Committees:

- Budget and Strategic Issues Committee (Deputy Chairperson)
- Lifestyle, Recreation and Sports Committee

As at 30/6/2014 a member of the following Subcommittees:

- Anzac Youth and Recreation Centre Advisory Committee
- Significant Parks and Shire Landmarks Committee (Chairperson)
- Sports and Active Communities Sub-Committee (Chairperson)
- Council Restructure and Regeneration Committee
- Sutherland Entertainment Centre Upgrade Working Party
- Sutherland Shire Bushfire Trust (Deputy Chairperson)
- Sutherland Shire Council Bushfire Advisory Committee (Deputy Chairperson)
- Sutherland Shire Economic Development Committee (Deputy Chairperson)
- Sutherland Traffic and Traffic Safety Committee - Consultative Traffic Forum (Alternate Chairperson)
- Tendering Process and Systems Review Working Party (Chairperson)



CR DIEDREE STEINWALL

E: dsteinwall@ssc.nsw.gov.au
P: 9548 6180
F: 9548 6795
Locked Bag 17, Sutherland 1499

Australian Labor Party.

First elected to council in September, 2012.

Cr Steinwall has lived with her family in Heathcote for 30 years. She is a Justice of the Peace, Shire high school teacher and actively involved in the Bosco community of Engadine. She is passionate about representing the interests of D Ward on Council.

As at 30/6/2014 a member of the following Standing Committees:

- Budget and Strategic Issues Committee
- Environment Health and Regulation Committee (Deputy Chairperson)

As at 30/6/2014 a member of the following Subcommittees:

- Anzac Youth and Recreation Centre Advisory Committee (Chairperson)
- Sutherland Entertainment Centre Upgrade Working Party
- Sutherland Shire Council Bushfire Advisory Committee
- Sutherland Shire Council Hub for Economic Development Sub-Committee (Deputy Chairperson)
- Sutherland Shire Youth Council
- "The Ridge" Advisory Working Party

E WARD



CR PETER TOWELL

E: ptowell@ssc.nsw.gov.au
P: 02 9543 9685
M: 0434 327 756
F: 02 9532 0112
Locked Bag 17, Sutherland 1499

Shire Watch Independents. Elected September 2008.

Cr Towell is a head teacher of plumbing at TAFE. He is a licensed plumber, drainer and gasfitter, has had extensive experience in small business and has owned a local plumbing business for more than 20 years. He has also studied health and building surveying and has a Bachelor of Adult Education. Prior to his election Cr Towell was President of the Menai West Barden Ridge Precinct Residents Association. He has lived in the Menai area for more than 18 years.

As at 30/6/2014 a member of the following Standing Committees:

- Budget and Strategic Issues Committee
- Infrastructure, Projects and Works Committee

As at 30/6/2014 a member of the following Subcommittees:

- Aboriginal Advisory Sub-Committee
- Anzac Youth and Recreation Centre Advisory Committee
- Commercial Property Projects Steering Committee
- Port Hacking Management Panel
- Sports and Active Communities Sub-Committee
- Sutherland Entertainment Centre Upgrade Working Party
- Sutherland Shire Bushfire and SES Facilities and Equipment Fund (Deputy Chairperson)
- Sutherland Shire Economic Development Committee
- “The Ridge” Advisory Working Party



CR JOHN RIAD

E: jriad@ssc.nsw.gov.au
M: 0408 919 760
Locked Bag 17, Sutherland 1499

Liberal Party. First elected to council in September, 2012.

As at 30/6/2014 a member of the following Standing Committees:

- Budget and Strategic Issues Committee
- Infrastructure, Projects and Works Committee (Chairperson)

As at 30/6/2014 a member of the following Subcommittees:

- Sutherland Entertainment Centre Upgrade Working Party
- Sutherland Shire Youth Council (Co-Chairperson)
- Tendering Process and Systems Review Working Party (Deputy Chairperson)
- “The Ridge” Advisory Working Party (Deputy Chairperson)

Committees - as Mayor, Councillor Simpson is a member of all Standing Committees

- Budget and Strategic Issues Committee
- Infrastructure Projects and Works Committee

As at 30/6/2014 a member of the following Subcommittees:

- Aboriginal Advisory Sub-Committee
- Australia Day & Citizenship Committee (Chairperson)
- Hazelhurst Retreat Board (Chairperson)
- Heritage and Shire History Committee
- SITA Working Party (Chairperson)
- Council Restructure and Regeneration Committee
- Sutherland Entertainment Centre Upgrade Working Party
- Sutherland Shire Bushfire Trust (Chairperson)
- Sutherland Shire Council Bushfire Advisory Committee (Chairperson)
- “The Ridge” Advisory Working Party (Chairperson)



CR STEVE SIMPSON

Mayor (2013/14)

E: mayor@ssc.nsw.gov.au
P: (02) 9710 0360 or 9541 1681
M: 0414 193 699
F: 02 9543 8756
Locked Bag 17, Sutherland 1499

Elected Mayor on 23 September 2013. Liberal Party. First elected to council in 1995.

Cr Simpson is a Safety Advisor with an engineering background. He has been a resident of Sutherland Shire for over 20 years.

As at 30/6/2014 a member of the following Standing

SUPPORTING OUR COUNCILLORS

HOW AND WHEN COUNCILLORS ARE ELECTED

Sutherland Shire Council comprises 15 councillors who are elected by the residents of the Shire for a four-year term.

The most recent election was in September 2012. The next general election is in September 2016. Each year the councillors elect a mayor and deputy from among their number.

Council's policies and direction are determined by the councillors. While three councillors are elected from each of the five wards in the Shire, all councillors take part in the review of issues and decision-making across the Shire.

The General Manager is responsible for the efficient and effective operation of the organisation. Day-to-day administration of council's responsibilities and services is undertaken by council's staff members who are responsible to the General Manager.

The organisation chart (page 28) details council's structure for its accountability to residents. Sutherland Shire Council encourages and supports the participation of residents and the community in its activities.

HOW COUNCIL WORKS

The mayor, deputy mayor and councillors are paid an annual fee that is within the limit set by the Local Government Remuneration Tribunal. All councillors are paid for expenses incurred in discharging their functions and responsibilities to the Sutherland Shire community. These payments are in accordance with the council's policy 'Payment of Expenses and Provision of Facilities to Councillors'.

WHEN DO COUNCIL AND COMMITTEES MEET?

During 2013/14 councillors convened for 14 ordinary and 9 extraordinary/special council meetings, including the meeting held in May when the four-year delivery, including the budget, was adopted.

Generally, council and standing committee meetings operate on a three-week cycle, with the Development Assessment and Planning Committee in the first week, standing committees on the second week and council in the third.

Meetings are held in council's administration building at Sutherland and members of the public are welcome to attend. The business papers (the reports that go to council) are available from council's libraries and the internet from 12 noon on the Friday prior to a committee or council meeting, and at the meeting.

Anyone wanting to know the outcome of a matter that went to a meeting can phone council on 02 9710 0333 on the working day following the meeting or obtain the minutes after they have been adopted.

COUNCIL

Once a matter has been considered at the standing committee level, all 15 councillors meet under the chairmanship of the Mayor to decide on the matter. In addition to items from the standing committees, Mayoral Minutes and matters of an urgent nature may be dealt with at this time.

All council and standing committee meetings are open to the public, however council or a committee may decide to close the meeting for a limited range of issues including commercial information, contracts, some matters relating to staff, or legal obligations of confidence as specified in the Local Government Act.

Council ensures the number of items dealt with confidentially is kept to a minimum.

Councillors are required by law to disclose any conflict or pecuniary interest they or their relatives or associates may have in relation to a matter before the council or a standing committee. When a pecuniary interest disclosure is made, the councillor cannot take part in the debate or vote on the matter.

STANDING COMMITTEES

As at the end of 2013/14, council had five standing committees that relate to specific council functions:

- Lifestyle Recreation and Sports
- Development Assessment and Planning
- Environment Health and Regulation
- Budget and Strategic Issues
- Infrastructure Projects and Works

The standing committees allow detailed consideration of each matter before it is referred to a council meeting. All councillors are members of the Strategy and Direction Committee, the other standing committees have five councillors assigned. Staff members attend these meetings to assist and provide advice but do not take part in decisions. There are also subcommittees and working parties for specific issues, which report to the standing committees.

All subcommittees include community representatives. Each standing committee receives reports from staff or subcommittees on matters requiring a decision by council. The committees' recommendations then go to the next council meeting for a decision by the council. Committees, in special circumstances, have delegated authority to make decisions on behalf of the council. These decisions are then forwarded to the council for information.

At the end of June 2014, the subcommittees were:

- Aboriginal Advisory Sub-Committee
- Access Committee
- Architectural Review Advisory Panel
- Bundeena Creek Floodplain Management Committee
- Community Management Committee – Tennis Courts
- Consultative Traffic Forum
- EEO Advisory Committee
- Significant Parks and Shire Landmarks
- Hazelhurst Retreat Board
- Heritage Sub-Committee
- Independent Hearing and Assessment Panel
- Joint Consultative Committee
- Kurnell Working Party
- Land and Environment Court Appeal Forum
- Lower Georges River and Gwawley Bay Catchment Floodplain management Committee
- The Ridge Advisory Working Party
- Sport and Active Communities Sub-Committee
- Sutherland Entertainment Centre Upgrade Working Party
- Sutherland Shire Bushfire Advisory Committee
- Sutherland Shire Bushfire Trust
- Sutherland Shire Bushfire and SES Facilities and Equipment Fund
- Sutherland Shire Business Incubator Steering Committee
- Sutherland Shire Economic Development Committee
- Sutherland Local Emergency Management Committee
- Sutherland Shire Youth Council
- Sutherland Traffic Committee
- Tourism Sub-Committee
- Woolooware Bay Catchment Floodplain Management Committee

For councillor membership on individual committees, see page 18.

COUNCILLORS' EXPENSES AND PROVISION OF FACILITIES 2012/13

Allowances	\$	\$
Mayoral allowance (excluding councillor allowance)	48,235.00	
Deputy mayoral allowance (excluding councillor allowance)	8,126.25	
Councillor allowance (per councillor) - \$22,240 ea per annum (x15)	333,600.00	
Total allowances for all councillors		389,961.25
Additional expenses (total for all councillors):		
Telephone call expenses *	4614.92	
Child care	-	
Postage allowance	-	
Printing	15	
Calendar	80	
Joint Regional Planning Panel	6191.01	
Travel expenses	16,542.84	
Travel Parking	471.20	
Dedicated home office equipment computer and fax machine**		
Internet	8100	
Attendance at conferences/seminars	17002.52	
Overseas visits	-	
Total expenses for councillors		53017.49
Total cost (allowances + expenditure) for all councillors		442,978.74

* Total mobile and land line phone/fax usage is \$5177.44 less reimbursements to council of \$562.52 for private calls made by councillors.

** No office equipment was purchased for councillors during the 2013/14 year.

Council chambers, Administrative Centre, Sutherland



COUNCILLORS - COMMITTEE MEMBERSHIPS AND MEETING ATTENDANCES 1 JULY 2013–30 JUNE 2014

	Council		Budget and Strategic Issues		Development Assessment and Planning		Environment Health and Regulation		Infrastructure Projects and Works		Lifestyle Recreation and Sports		Attendance at various subcommittees
	Meetings attended	Meetings held	Meetings attended	Meetings held	Meetings attended	Meetings held whilst a member	Meetings attended	Meetings held whilst a member	Meetings attended	Meetings held whilst a member	Meetings attended	Meetings held whilst a member	Meetings attended
Awada	22	23	13	15	7	4	2		7	4	9	12	5
Blight	23	23	12	15	12	16	6	6	1		2		9
Cook	19	23	11	15	5	4	3		2		13	16	2
Croucher	23	23	13	15	14	16	6	6	3		2		22
Johns*	22	23	12	15	6	4	4		9	11	4		2
Pesce	23	23	14	15	7	4	15	16	3		2		8
Provan	20	23	14	15	12	16	1		3		4	4	6
Riad	21	23	13	15	5	4	3		12	15	2		4
Scaysbrook	19	23	17	19	14	16	2		2		2		9
Schreiber	21	23	12	19	6	4	7	10	2		1		2
Simpson**	22	23	12	15	12	4	8	6	6		2		7
Steinwall	23	23	13	15	6	4	9	10	6	4	2		9
Towell	20	23	13	15	6	4	2		9	15	1		11
Walton	19	23	17	19	6	4	2		4		9	12	6
Williams	16	23	8	19	3	4	0		6	11	1		1

* Councillor Johns was Mayor until 23 September 2013; during this period as Mayor, Councillor Johns also has membership rights to every Standing Committee. As Mayor, Councillor Johns attended a total of 7 Standing committee meetings.

** Councillor Simpson was elected Mayor on 23 September 2013 and had membership rights to every Standing Committee. As Mayor, Councillor Simpson attended a total of 29 Standing committee meetings.

NB: The total number of committee meetings held varies from councillor to councillor due to the committee memberships changing in September each year in line with Mayoral elections.

SENIOR STAFF AND ORGANISATION CHART

These details are for senior staff as at 30 June 2014. For the most recent information please refer to council's website at www.sutherlandshire.nsw.gov.au or phone us on 02 9710 0333.

Information on remuneration for senior staff is shown on page 104.



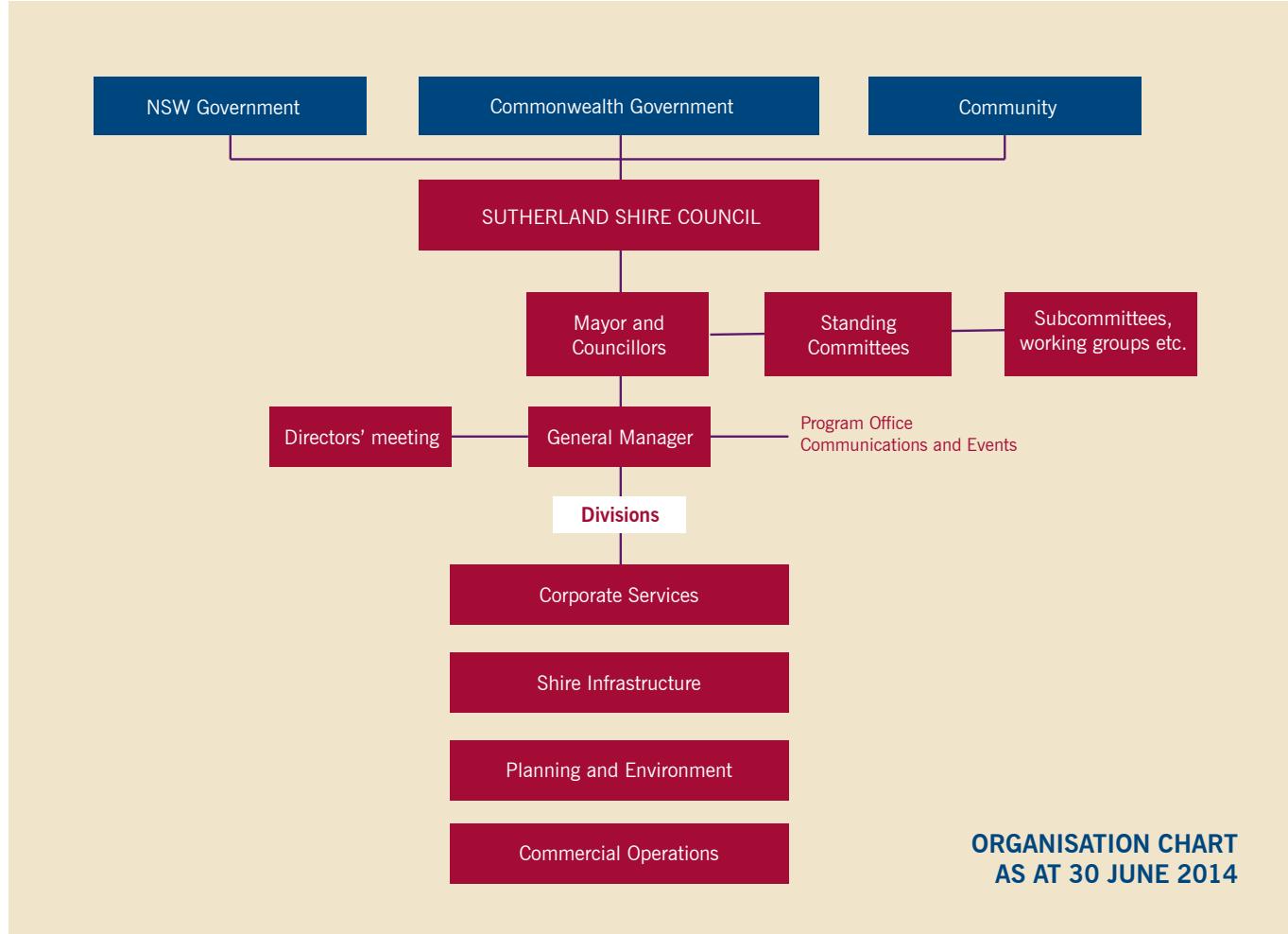
JOHN RAYNER

GENERAL MANAGER

Appointed in 1982 as Shire Clerk, General Manager/Shire Clerk in 1989, and General Manager in 1993. Previous experience in other NSW councils. A past president of the Institute of Municipal Management, NSW Division.

Responsibilities: Major issues, policy development, organisation leadership and direction and day-to-day management.

Units reporting directly to the General Manager: Program Office, Communications and Events Unit.



DIRECTORS



KEN SHELSTON

DEPUTY GENERAL MANAGER AND DIRECTOR - COMMERCIAL OPERATIONS

Joined council in 1994. Previously Principal Management Consultant on Public Sector Reform in the NSW Premier's Department. Originally worked as child and family psychologist. Appointed as Deputy General Manager and Director - Commercial Operations in 2014. Previously held the council roles of Senior Manager - Corporate Development, then Senior Manager - Program Office.

Responsibilities: Leisure Centres, Golf and Tennis Courts, Commercial Property, Hazelhurst Regional Gallery, Children's Services, Certification Services, Economic Development, Tourism and the SSHED, Entertainment Centre.



ROBERT HONEYMAN

DIRECTOR - CORPORATE SERVICES

Joined council in 1988 as Director of Corporate Services under a new divisional structure. Previous experience in other city and country councils since 1965.

Responsibilities: Administrative support to council/councillors, admin and governance, personnel, fair workplace, corporate records and archives, customer service centre, customer call centre, legal services/public officer, land information, risk and insurance management, information technology services, financial services, internal audit, strategic planning, on-line and business development.



PETER BARBER

DIRECTOR - PLANNING AND ENVIRONMENT

Joined council in 2005 as Assessment Team Manager. Appointed Director, Planning and Environment in 2013. Previously Development Assessment Manager at an inner Sydney Council, and worked in senior planning roles with two other Sydney Councils and the NSW Department of Planning.

Responsibilities: Land use planning and policy, environmental policy and advice, development and subdivision assessment, public health issues and inspections, environmental and building compliance, pool safety, tree management, fire safety, regulation enforcement, parking enforcement, animal shelter.



PETER HAZELDINE

DIRECTOR - PROJECT DELIVERY

Joined council in 2012 to establish the Project Delivery Division. Previously Director Asset Management Services at Sydney Harbour Foreshore Authority.

Responsibilities: Asset planning, energy and sustainability, building assets, park and recreation assets, stormwater and waterway assets, road and footpath assets, traffic and transport assets, strategic developments, project services, design services, survey services, division support, emergency management, waste and cleaning services, civil operations, building operations, park operations, and fleet, stores and workshops

STAFF

OUR WORKFORCE

Sutherland Shire is one of the largest local governments in Australia with over 220,000 residents and covering an area of 370 km².

Council is one of the biggest employers in the Shire with almost 70% of our employees living within the local government area. We employ people in a variety of occupations – accountants, early childhood educators, engineers, horticulturalists, information technology specialists, librarians, lifeguards, trades people, town planners, civil works staff, event organisers, and many more. This offers a variety of employment opportunities with council and presents options if staff are interested in changing careers at different stages throughout their working lives.

Following the review of council's operations by PwC in 2012/13, the organisation underwent a number of structural reforms. Some previous Units were combined, some realigned and some rebranded. As at 30 June 2014 council employed 1175 people, including all full-time, part-time and temporary staff. This equals to 1,054.18 full-time equivalent (FTE), a 1.9% decrease from 1,074.58 in 2012/13.

The Shire Infrastructure Division employed the greatest number of staff with 439 staff in 2013/14 (down from 420 staff in 2012/13). These staff are responsible for the maintenance of our parks and

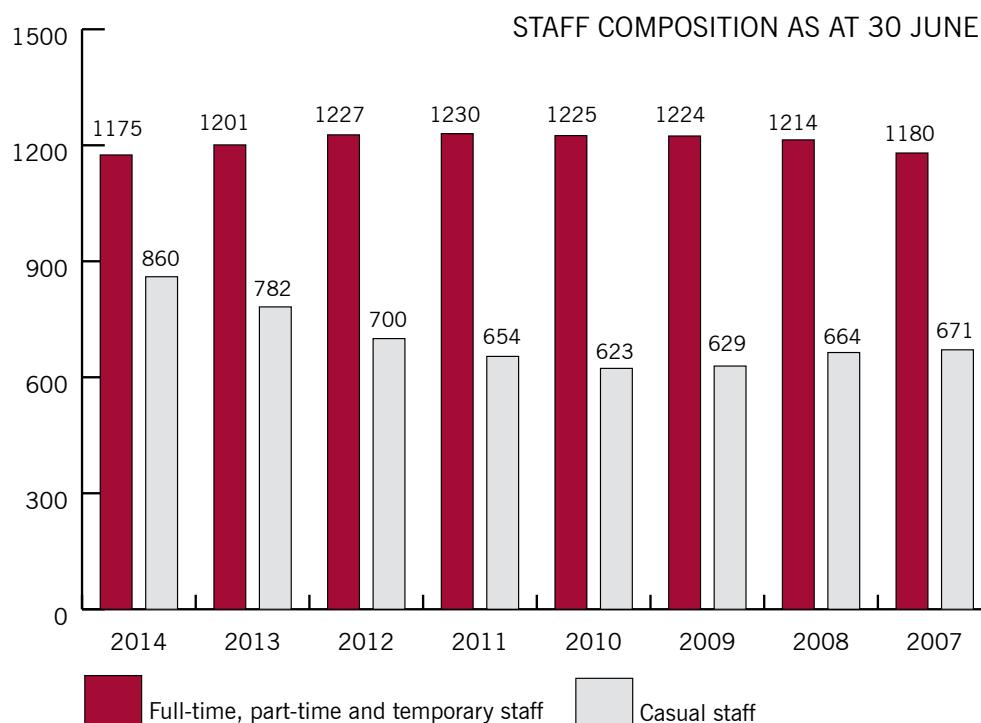
gardens, waste collection, and the designing, building and maintenance of critical Infrastructure such as roads and footpaths.

The second largest division was Commercial Operations with 280 staff. These staff are responsible for library services, early childhood education services, leisure centre programs, economic development support and property services.

Division	Number of full-time, part-time and temporary staff as at 30 June				
	2014	2013	2012	2011	2010
Commercial Operations	280	352	351	346	351
Corporate Services	258	178	183	182	174
Shire Infrastructure	439	420	441	447	449
Planning and Environment	175	134	136	131	132
Executive	23	70*	26	76	74
Total	1175	1,201	1,227	1,230	1,225

* At this time, the Personnel Unit, Strategic Planning Unit and the Online Business Unit were incorporated into the Corporate Development Unit which reports to the Executive.

Council employed 2,035 full-time, part-time, temporary and casual staff as at 30 June 2014.



Division	Females		Males		Total		
	Permanent	Casuals	Permanent	Casuals	Permanent	Casuals	Combined
Commercial Operations	228	563	52	140	280	703	983
Corporate Services	187	59	71	5	258	64	322
Shire Infrastructure	56	19	383	49	439	68	507
Planning and Environment	80	4	96	0	175	4	179
Executive	21	16	2	5	23	21	44
Total	572	661	604	199	1175	860	2,035

STAFF RECOGNITION

We have a significant numbers of staff with 10, 15, 20, 25, 30, 35, 40 or even more years of service with council. The contribution made by council's long serving employees and the experience and knowledge that they offer the organisation is acknowledged in November each year at the Staff Recognition Dinner.

Long serving staff years of service	10	15	20	25	30	35	40
No. employees	23	7	21	8	5	11	5

At the same event the Team of the Year award is also presented. This award recognises exceptional service by a particular unit or group of staff. (See page 35 for more information about the Team of the Year.)

We also identify each month employees who have delivered excellent service and recognise them with an Employee of the Month Award. The award is presented to the employee at a small ceremony in front of their peers and Supervisors. These outstanding employees can be nominated by their supervisor, their peers or members of the community.

Length of service	No. full-time, part-time and temporary employees	
	2013/14	2012/13
Under 1 year	100 (8.53%)	46 (3.83%)
1 to 5 years	258 (21.18%)	342 (28.48%)
6 to 10 years	290 (24.72%)	277 (23.06%)
11 to 20 years	317 (27.01%)	328 (27.31%)
21 years and over	218 (18.56%)	208 (17.32%)

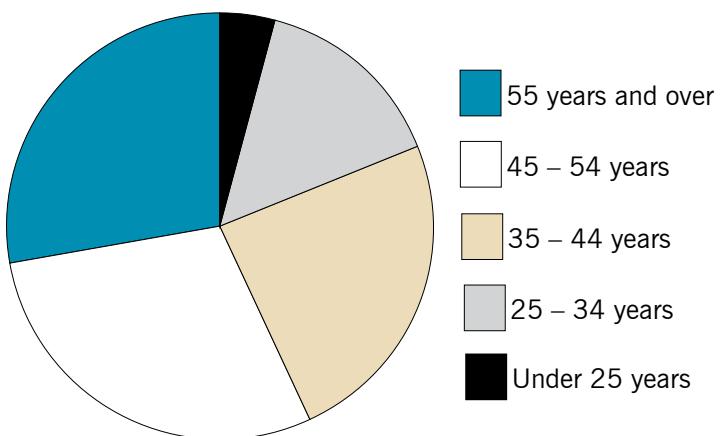
ATTRACTION, RETENTION AND TRAINING STRATEGIES

Council has adopted a proactive approach to attracting, retaining and training skilled staff to refresh and renew our workforce. We have adopted inclusive and family friendly policies to make it possible for our staff to obtain a work-life balance while we still achieve productivity gains throughout the organisation.

Through a targeted marketing campaign we actively encourage young people and people from diverse backgrounds to consider the career opportunities that we offer. As an outcome of this recruitment strategy we hope to refresh our workforce and develop skilled professionals and experienced future supervisors.

For the past five years we have had an ongoing relationship with The Shire Group Training Company to provide trainees and apprentices for a variety of different occupations. As at 30 June 2014 council employs 9 apprentices through the Shire Group Training Company as well as 12 trainees through council itself.

No. full-time, part-time & temporary employees		
Age spread	2013/14	2012/13
Under 25 years	49 (4.19%)	42 (3.5%)
25–34 years	173 (14.7%)	174 (14.49%)
35–44 years	287 (24.42%)	285 (23.73%)
45–54 years	340 (28.92%)	348 (28.98%)
55 years & over	326 (27.77%)	352 (29.31%)



No. full-time, part-time and temporary employees by age spread

FLEXIBLE WORK CONDITIONS

A number of flexible, family-friendly work policies have been adopted by council. Depending on the job, benefits may include:

- a 9-day fortnight for outdoor staff members
- a 19-day month with limited flexible start and finish times for salaried staff
- working from remote locations including working from home (telecommuting)
- job rotation, job share/part-time work and casual work.

We also provide carers' leave to staff and a sick leave safety net for employees who are seriously ill. Up to 27 weeks paid parental leave is available, with the possible option of returning to part-time work. Personal leave, study assistance and up to 12 months' leave without pay under special circumstances is also available.

A total of 49 staff took parental leave in 2013/14, compared to 44 staff in 2012/13, with many staff returning to work during this period in a part-time capacity. This ensures we retain their skills and knowledge while catering for their family responsibilities.

Division	Number of staff accessing parental leave as at 30 June				
	2014	2013	2012	2011	2010
Commercial Operations	25	24	28	21	19
Corporate Services	4	5	3	0	1
Shire Infrastructure	14	3	2	6	1
Planning and Environment	4	9	5	1	5
Executive	2	2	5	5	5
Total	49	44	43	34	32

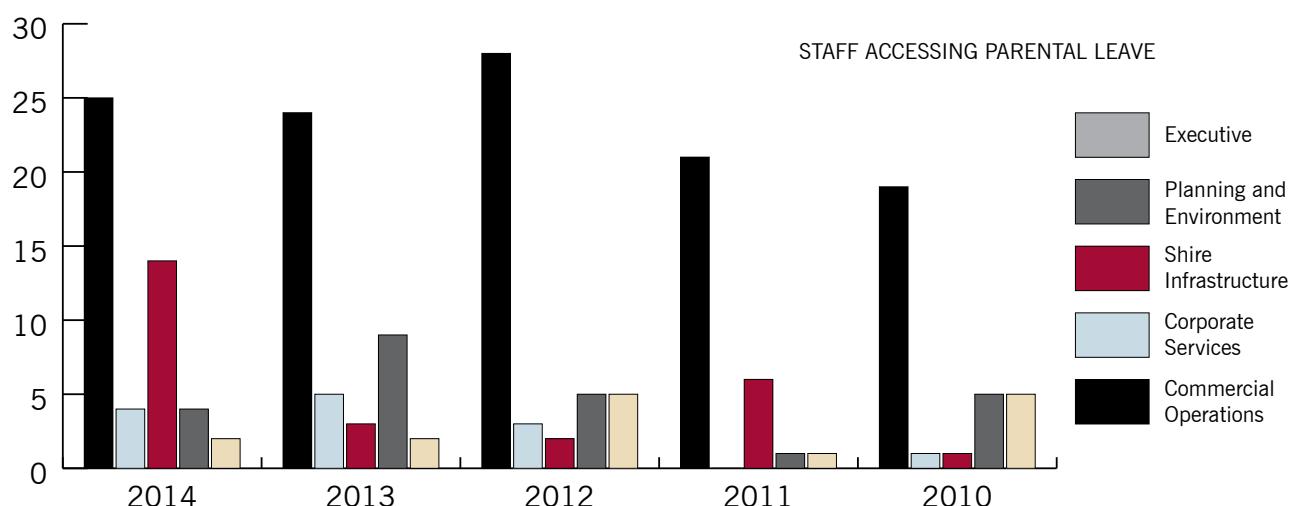
STUDY, TRAINING AND PROMOTION OPPORTUNITIES

The Study Assistance Policy is available to support staff developing skills and competencies relevant to the council, and also to enhance their career development.

Study assistance is available to all permanent part-time and full-time employees; either as time off work (to attend lectures, examinations or for private study), or financial assistance (to assist with the payment of costs associated with studying), or a combination of both. It is important that council's policy is relative to market trends to allow council to retain skilled staff. By allowing a combination of choices by way of trading time for monetary assistance we believe it does this. In 2013/14, 79 staff received study assistance, compared to 77 in 2012/13.

Our ongoing in-house learning and development program provides learning opportunities for all employees to ensure they are kept up-to-date with the skills required to do their jobs safely and effectively. This program offers opportunities for staff to expand on their existing skills by offering professional development opportunities. In 2013/14 there were 18,203 hours' attendance by staff at various courses including operational, safety, communication, and computer training.

	2013/14	2012/13	2011/12	2010/11	2009/10
Staff accessing study assistance	79	73	72	79	74
Hours of attendance by staff	18,203	15,438.20	13,614.20	14,943.75	15,060.10





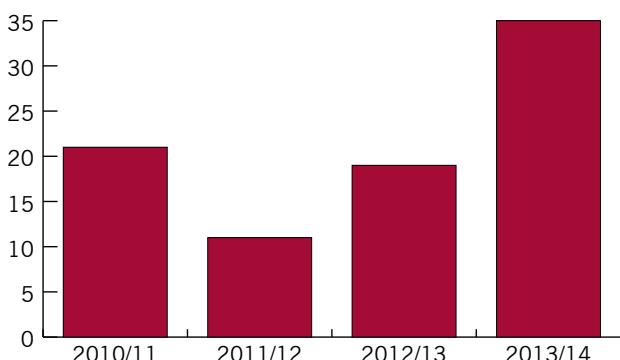
Waste services staff at Gymea with a new street cleaning vacuum - part of council's Public Place Presentation improvements (page 42).

FAIR WORKPLACE (FWP) AND EQUAL EMPLOYMENT OPPORTUNITY

During 2013/14, the Fair Workplace (FWP) Policy and Fact Sheets were reviewed, with three new fact sheets and updates added to the staff intranet.

Council's online induction, which includes a FWP component, was completed by 275 new staff, and 450 staff attended face-to-face training facilitated

CUSTOMERS ACCESSING TRANSLATING AND INTERPRETING SERVICES WHEN MAKING ENQUIRIES



by council's FWP coordinator. Six FWP Manager/Supervisors courses were held, with 164 attendees, and a new recruitment campaign saw 13 applicants for an FWP Contact Officer role.

Thirty-five residents used the free Translating Interpreting Service to make enquiries about council services or request information, an increase of 16 from 2012/2013.

Use of translating & interpreting service for residents enquiries

2013/14	2012/13	2011/12	2010/11
35	19	11	21

Council also maintained five language aides. These staff are available during working hours to provide basic assistance with communication in a community language and English between a Council staff member and resident.

Other FWP/EEO areas:

Aboriginal:

- one completed traineeship in the Environmental Services/Trees area
- a 12-month Elsa Dixon-funded temporary internal secondment position in Customer Service ended successfully in Dec 2013

- four applications were made for school-based trainee positions in Children's Services through the Elsa Dixon Program for 2014/15
- the Fair Workplace coordinator attended the Aboriginal Advisory Committee meetings
- one Aboriginal trainee position was allocated to council's Engineering area, with the FWP coordinator seeking education options and recruitment in the first part of next year.

Disability:

- one staff member completed a two-year traineeship in Communications with a Cert III in Events, gaining a temporary maternity leave position and casual work with council
- a second staff member finished a traineeship and their Cert II TAFE qualification in the mechanics area
- a further staff member is continuing their traineeship in Finance area and completed their Cert III in Accounts Administration qualification
- Council became a National Disability Recruitment Coordinator partner through WorkFocus, and conducted a review with their Accessibility Checklist

- Council's Employee Assistance Program provider, Access, conducted two staff mental health awareness sessions and one manager/supervisor awareness session.

Gender:

- four female staff completed the Springboard Women's Development Program, with four mentors supporting them
- 2 female managers attended the Women in Local Government Leadership Summitthe Internal Mentoring Program continued with 3 pairings; one female pairing completed their mentor relationship
- an International Women's Day event was held for staff, with three external speakers and 90 staff attending; a follow-up article on council's intranet featured video footage of the speakers
- the Employee Assistance Program gives staff access to an external professional counselling service for a wide range of personal and work-related problems; this year, 31 staff made use of the service, an increase of 2 from 2012/13.

Council's Tourism staff at the 2013 Coffee Festival in Sutherland

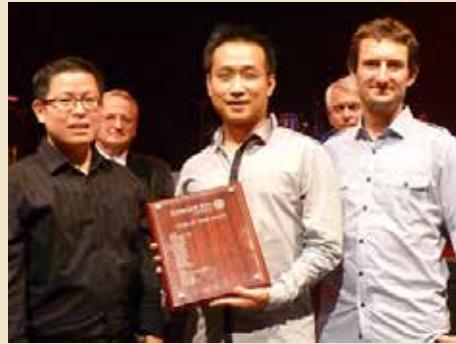


TEAM OF THE YEAR

DEVELOPING AN AUTOMATED ON-CALL CLEAN-UP SYSTEM - CROSS-DIVISION TEAM

From an organisational perspective this system effectively managed a significant change in the way council undertakes clean ups.

The team moved away from rostering area/street based clean-ups, which inevitably resulted in community concerns about presentation of the Shire in the days prior to pick up. They developed an automated on-call service that can be scheduled online 365 days a year or by a telephone call in business hours.



The automated system delivers data that quickly and efficiently estimates volumes of clean up material linking the data to routes and estimated total volumes for vehicle allocations.

The roll out of the program has been an outstanding success with highly positive feedback from customers.

COMPLIANCE WITH THE NSW CARERS (RECOGNITION) ACT 2010

The Carers (Recognition) Act 2010 was promoted on our intranet to staff as well as via email.

Information on the Act was distributed through our online Managers Portal to all council managers. The information explains the definition of a carer and the council policies and employment benefits that exist to support carers.

Council has many flexible working options already existing in policies and procedures to assist staff with carers responsibilities. These include:

- the use of flex time
- the ability to alter their start and finish times
- access to personal, annual and long service leave, and leave without pay
- the ability to work part-time or a compact week
- the ability to work from home

Workers Health and Safety	% increase or decrease compared to 2012/13
Recorded workplace health and safety incidents	18.8% decrease
Average days delay in recording workplace health and safety incidents with personnel services	18.8% decrease
Frequency rate of workers' compensation claims made	11.9% increase
Cumulative days lost off work due to a workers' compensation claims	79% increase
Cost of workers' compensation claims	25.3% increase
Average time lost for workers' compensation claims (duration).	29.8% increase

Comparative data covering the previous years, showing how council strives to continue improving its occupational health, safety and welfare performance, is provided in the following table:

OHS incidents and workers compensation claims	2013/14	2012/13	2011/12	2010/11	2009/10
OHS Incidents – total recorded	246	303	316	382	354
Incident Rate (per 100 employees)	10.9	13.72	16.4	17.39	17.91
Workers' compensation claims – total made	83	78	97	115	93
Frequency rate of claims (per 1,000,000 hours worked)	43.88	39.22	32.24	41.07	26.57
Average time lost per claim (days)	17.16	13.22	11.52	14.15	12.78

WORK HEALTH AND SAFETY (WH&S)

Council assesses work health and safety concerns by monitoring trends in occupational work-related incidents and workers' compensation claims.

This assists us in developing and implementing targeted WH&S risk management initiatives, which aim to prevent personal suffering, and drive down the frequency, and severity of incidents over time, including:

- staff and management awareness training on WH&S systems and reporting of incidents
- continued monitoring by the WH&S Committees
- providing information and safety standards/procedures on council's WH&S intranet site.

INTERNAL AUDIT

UPDATE BY CHAIRMAN OF THE INTERNAL AUDIT COMMITTEE

The Internal Audit Committee has undergone a number of changes in the past year, including my recent appointment as Chairman in July 2014. Throughout the year, the composition of the Committee has changed as a result of retirements, council restructure and resignations. This has been after a very stable period from 2001 when the committee was first established.

Concurrent with the changes, council has continued with its commitment to organisational governance and community values articulated in Our Shire Our Future – Guide for Shaping the Shire to 2030, assisted by the internal audit function, including:

- Community satisfaction • Continuous improvement
- Management by fact • Ethics

In terms of audits performed during the year, seven major audits were completed in accordance with the adopted Audit Program.

In addition, a new streamlined, system was implemented to enable senior management to access and update the status of outstanding audit recommendations on a more timely basis for management and Committee monitoring and oversight.

Looking forward, the Committee is now in the process of adopting a council-appropriate version of the Office of Local Government Internal Audit Committee Guidelines. This is designed to provide independent assurance and assistance to the council on risk management, internal controls, legislative compliance, governance and external accountability responsibilities. In conjunction with this, a new two (2) year audit program was recently adopted.

In general, the Committee has continued to work productively and effectively to provide assurance that Council is suitably addressing its responsibilities in relation to internal controls.

Bradley Cutts-Chairman, Sutherland Shire Council Internal Audit Committee

INTERNAL AUDIT COMMITTEE

During 2013/14, the focus of the Internal Audit Committee has continued to be on regularly reviewing emerging risks, reviewing audit reports completed by the internal auditor and monitoring the implementation of audit recommendations. The Committee met three times throughout the year.

The Committee changed membership throughout the year due to retirements, council restructure and resignations. The current members are:

- Bradley Cutts – Chairman and external representative
- Ken Shelston - Sutherland Shire Council, Deputy General Manager
- Dennis Banacevic – external audit representative
- Vikash Pillay - external audit representative
- Peter Barber – Sutherland Shire Council, Director of Planning and Environment
- Tony Gorgo - Sutherland Shire Council, Manager of the Program Office
- Greg Hayes - Sutherland Shire Council, Manager of Finance
- Juliette Hall - Sutherland Shire Council, Internal Auditor.

RELATIONSHIP BETWEEN THE INTERNAL AUDIT COMMITTEE, INTERNAL AUDIT AND EXTERNAL AUDIT

The Internal Audit Committee, Internal Audit and External Audit (PricewaterhouseCoopers) coordinate activities to ensure that the resources of all are used more effectively. The External Auditor has input into the Audit Program, particularly for items that may have been identified during the interim or final external audits. Similarly, Internal Audit is involved in the Interim External Audit. The External Auditor/s holds a position on the Internal Audit Committee to ensure that cooperation and communication is achieved. External Audit matters are a standing item on the Internal Audit Committee's Agenda. In 2013/14 the External Auditor attended all Internal Audit Committee meetings with relevant input in to each.

In general, Internal Audit reviews the organisation from a process, system, operational, compliance, control and legislative perspective.

External Audit focuses on the financial statements with a perspective on council's financial position and reporting.

Internal audit programs, working papers, and reports are made available to the External Auditor on request. The Manager, Finance acts as council's primary contact with the External Auditor in relation to the interim, annual and other audits performed by the External Auditors.

INTERNAL AUDIT PROGRAM 2013/14

During 2013/14, Internal Audit completed the scheduled Audit Program adopted by the Internal Audit Committee. All audits included a series of recommendations aimed at improving controls, efficiency and effectiveness. The recommendations were considered and endorsed by the Audit Committee and General Manager and then distributed to senior management for implementation.

The main audits conducted are as follows:

Commercial Leasing. This audit reviewed the controls, performance and reporting of council's commercial property portfolio, including retail leases, residential leases, commercial property investments and Property Fund.

Promoting Better Practice Review. This review used the Office of Local Government's Checklist to act as a health check to determine the organisations take up of continuous improvement, good governance and ethical conduct principles and innovation and good practice ideals.

Fees and Charges. This audit focused on the accuracy, completeness, legitimacy and timeliness of the application and administration of council's fees and charges.

Stock Control and Stocktake Procedures. This review was aimed at determining whether current stock practices and controls were still relevant and cost-effective in council's current environment of reduced stock holdings.

Advertising Sign Income, Agreements and Procedures. This audit reviewed contractual and income arrangements associated with advertising conducted on council's roadways, including bus shelters and illuminated street signs.

Road Restoration Processes. This audit reviewed processes associated with the opening up and reparation of footpaths and roadways under council control by external services, including utility companies and developers.

Roads and Maritime Services (RMS) DRIVES Data Access Compliance Audit. This audit was performed as a requirement of the RMS to ensure continuation of use by council in accessing vehicle and

registration details for the purpose of issuing penalty infringement notices and warning letters. The audit was conducted by the External Auditor this year.

Registered Training Organisation Compliance Audit.

This audit was to ensure that council is in a position to maintain its current and ongoing accreditation in terms of providing in-house training courses.

OTHER INTERNAL AUDIT ACTIVITIES 2013/14

In addition to the Audit Program, other audit tasks were performed which resulted in improved accountability, efficiency and effectiveness of council operations. Such activities included:

- reviewing Independent Commission Against Corruption (ICAC) and Division of Local Government reports for consideration of recommendations for implementation at council
- participating in changes and updates to council's Gifts and Benefits Policy, Statement of Business Ethics and Code of Conduct.
- participating in the Future Payment Strategies and Options Committee
- participating in a broad Procurement Benchmarking exercise
- provision of ethical, corruption prevention and probity advice
- production of factsheets as a tool to assist management with operational controls
- production of Internal Audit quarterly newsletters aimed at raising staff awareness of internal controls and relevant events/issues
- representing Sutherland Shire Council at the NSW Local Government Internal Auditors Network quarterly meetings to discuss internal audit issues and current concerns within NSW Local Government including submissions to Division of Local Government
- follow-up of outstanding audit recommendations
- review of internal audit procedures to improve reporting, timeliness and quality of information.

THE YEAR AHEAD – 2013/14

The internal audit function will continue to report to the Deputy General Manager who has instigated a six-month project inclusive of a high level risk assessment review, commencing in November 2014. The outcome of this should provide input to future Audit Programs. Until this is completed, internal audit will continue to progress through the currently adopted program.

Changes to the Committee's responsibilities will broaden the assurance provided to management and the community. These will be expanded to include general oversight of risk management, legislative compliance, external accountability in addition to the traditional internal controls.

STRATEGIES AND CIVIC LIFE

This is Sutherland Shire Council's second annual report prepared under the legislated Integrated Planning and Reporting requirement, as prescribed by the New South Wales Local Government Act 1993. It reports on the achievements made on the 2013/14 Operational Plan.

Our primary strategies form the central part of our Community Strategic Report. These strategies are at the core of achieving our community vision and desired futures, and are integral to achieving all outcomes.

The relationship between the Community Strategic Report, the Delivery Program (which incorporates the Operational Plan) and the Annual Report is detailed on page 4.

This report captures the targets and key activities/programs that have been undertaken by Council for the period 1 July 2013 to 31 December 2013, and updated comments for the period 1 January 2014 to 30 June 2014

There are six Strategies, and an additional section Civic Life which is concerned with the efficient and effective council operations underpinned by good corporate governance.

■ Strategy 1. Provide effective and integrated infrastructure.....	40
■ Strategy 2. Deliver integrated transport options	54
■ Strategy 3. Conserve natural resources.....	57
■ Strategy 4. Protect our environment.....	61
■ Strategy 5. Strengthen our community	70
■ Strategy 6. Respect and value all culture and heritage	83
■ Civic Life	86

These are what guide all council's work on behalf of the community of Sutherland Shire.

Performance on key activities, programs, projects and works has been coded throughout all Strategies and Civic Life as follows:

Performance Status	Progress to Annual Target	Key
Achieved / Acceptable	>90%	✓
Alert / Review conditions	50% - 89%	!
Alarm / Unacceptable	<50%	✗
Not commenced / Cancelled	0%	-

A glossary of many of the terms used in this section is available on page 242.



*Meeting of Two Cultures Ceremony,
29 April 2014 at Kurnell*

STRATEGY 1: PROVIDE EFFECTIVE AND CRITICAL INFRASTRUCTURE

Infrastructure which supports our neighbourhoods, our economy, our leisure pursuits and future communities. This includes the provision of appropriate and well maintained buildings for community use, and construction and maintenance of critical infrastructure such as roads, footpaths and drains. Infrastructure which protects our environment and connects and strengthens our communities.



*indicates a multi-year project Achieved/acceptable (> 90%) ✓

✗ Alert/review conditions (50-89%) !

Not commenced/cancelled (0%) □

ACTIVITIES, PROGRAMS, PROJECTS, WORKS	12 MONTH TARGET		Achieved at 31 Dec 2013 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Achieved at 30 June 2014(e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Commentary
PROVIDE: 1.1 Local roads construction and maintenance					
CONSTRUCTION: Continuing Program	Percentage of planned roads constructed projects completed	!	<p>Completed the following six projects which were carried over from 2012/2013.</p> <ul style="list-style-type: none"> • Scarborough Street, Bundeena (580m) • Miranda Road, Miranda (332m) • Novara Crescent, Jannali (600m) • Lindsay Street, Caringbah South (110m) • Barden Road, Barden Ridge (90m) • Bega Road, Jannali (90m) • Commenced construction of Moira Street, Sutherland and South Street,Gymea. <p>Provided kerb and gutter and upgraded stormwater road drainage as required.</p> <p>Completed road pavement rehabilitation and road surfacing work over approximately 9500m².</p>	<p>Of the total of twenty one(21) projects including six carried over projects from 2012/2013 fourteen (14) completed and construction commenced on the following three (3) projects.</p> <ul style="list-style-type: none"> • Shell Road, Burraneer (75m) • The Boulevarde, Kirrawee (485m) • John Davey Avenue, Cronulla (195m) <p>Completed road pavement rehabilitation and road surfacing work over approximately 12700m².</p>	<p>The project completion rate was not as planned. The issues associated with the completion of the roads program 2013/14 were discussed in detail via report to council (ref: WKS091-14) on 13 May 2014</p> <p>Issues impacting on completion of program were :</p> <ul style="list-style-type: none"> • Captain Cook Drive redesign and re tender absorbed significant additional design effort. • Bonna Point car park project took significant internal construction work effort with smaller works pushed back. • John Davey Avenue consultation issues resulted in major redesign and deferral to post surf lifesaving club season. • Seven new priority projects were added to the program in the second half of the financial year absorbed considerable design capacity. • Menai High School traffic signal displaced Rossford Avenue Jannali in order to achieve completion for RMS funding. • Lindum Road displaced funding for Coonong Road Gymea. • First Avenue Jannali drainage design technical issues. <p>The process improvements identified in the report are being implemented and progress reports on 2014/15 program are being submitted.</p>

ACTIVITIES, PROGRAMS, PROJECTS, WORKS	12 MONTH TARGET		Achieved at 31 Dec 2013 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Achieved at 30 June 2014(e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Commentary
MAINTENANCE: Public Place Presentation (PPP) Works and activities undertaken to improve presentation and amenity of the shire	Outline of works undertaken	✓	32 kms (approximately 20%) of gutter cleaning completed in selected areas.	Approximately 170 km gutter cleaned and all 12 areas identified have been addressed.	This is now an operational program with sites selected around the built up areas and railway stations across the Shire. Underspend of funds were transferred to related public place initiatives
		✓	CBD pavement scrubbing – sites audited and works scoped.	Selected sites in shopping CBDs were cleaned. 22,000m ² of paving were cleaned across 9 CBD sites.	The CBD pavement scrubbing combined with the needs of the annual program. Underspend in funds were transferred to related PPP initiatives.
		✓	280 street name blades replaced. 100 'Keep Left' slimline signs installed.	Focus was on high profile arterial roads of CX (Community Expectation) 1 and CX 2 level. 346 street blades were installed and auditing for Stage 2 has commenced.	Program will continue with a further \$20,000 provided in the 2014/15 Budget
		✓	Stage 1 Suburb Entry Signage project complete. Stage 2 Suburb Entry Signage project currently being scoped.	20 Suburb Signs were installed across the Shire. Stage 2 audit has identified the need for 35 signs on main roadways of CX 2 and CX 3 level.	A further \$175 000 has been provided for Stage 2 (35 Signs) within the PPP program of the 2014/15 Capital Budget.
		✓	Purchase of vacuum cleaner 'Gluttons' used for street cleaning works has increased service standard to better present the CBD amenity.	All Council's Shopping Centres of CX 1 and CX 2 standard are maintained daily.	CBD town Cleaning – purchase of plant and provision of extra personnel which has improved the service delivery standards in CX 1 and CX 2.
		✓	6 Upgrades to Roundabouts in Shire, including 5 in the Sutherland CBD - Completed	Work completed in June. Establishment maintenance provided by Parks Operations	Selected Roundabout upgrades improved PPP through enhanced and suitable landscaping across the Shire.
		✓		32 Stainless Steel Bin Surrounds to conceal unsightly red bins in 7 shopping centres: Heathcote, Jannali, Sylvania Heights, Kirrawee, Loftus, Grays Point and Como West. Result is a significant improvement in Public place presentation in each centre.	Funds sourced from savings in other public place presentation initiatives. This high profile community request was delivered and resulted in further funding for other sites across the Shire in the PPP program within the 2014/15 capital budget. 99.7% of the \$1.5m has been spent on PPP initiatives for the year 13-14.

*indicates a multi-year project

Achieved/acceptable (> 90%)

x ✓

Alert/review conditions (50-89%)

Not commenced/cancelled (0%)

ACTIVITIES, PROGRAMS, PROJECTS, WORKS	12 MONTH TARGET		Achieved at 31 Dec 2013 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Achieved at 30 June 2014(e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Commentary
Roads • - Road pavement rehabilitation • - Road preventative maintenance	Percentage of road pavement rehabilitation and preventative maintenance programs completed	✓	Finalised works program for Road Rehabilitation and Preventative Program 2013 /2014. Pavement treatment design complete. Engaged contractor for construction works to undertake road work pavement. Scheduled for completion June 2014.	Scheduled road pavement rehabilitation and preventive maintenance projects for 2013/14 completed 100% The total area of 58,400m ² of road pavement has been treated under 2013/2014 Program.	Thirsty one (31) road segments have been treated under 2013/14 Road Rehabilitation Program. Twenty two (22) road segments have been treated under 2013/14 Road Preventive Maintenance Program
Bridges – Maintenance/ Restoration Works	Outline of works undertaken	!	Completed design and tender process for bridge repair works of six bridges in Sylvania Waters. Engaged consultant for seawall replacement work at Belgrave Esplanade, Sylvania Waters.	Leichhardt Crescent Bridge complete. Scope increased to include paving approaches. Sylvania Waters Bridge repairs is 35% complete	Works scheduled over a two year time frame - completion in 2015. Expenditure on track in line with approved variations.
Building Works - Planned Maintenance activities: Painting, sand sifting, gutter maintenance, shopping centre upgrades, irrigation, plumbing, playground inspections. Reactive Maintenance activities: electrical, carpentry, plumbing, signs etc	Percentage of planned programs completed within agreed service standards	✓	93% of all planned maintenance programs completed within required service standard.	100% of all planned maintenance programs were completed within the required service standard.	A total of 776 assets were serviced versus the 713 listed (a service increase of 9%). Underspend was due to some 'planned' activities being carried out in a 'reactive' manner and booked to that provision.
	Percentage reactive work requests within the 28 day service standard	✓	4254 reactive maintenance jobs completed within required service standard. 185 jobs (2.4%) reactive maintenance jobs (at any given time) completed outside of service standard.	8492 reactive maintenance jobs were finalised during this period. 234 (2.75%) reactive maintenance jobs (at any given time) were completed outside of service standard.	Year end provision finished slightly up due to an increase in reactive plumbing and electrical works and materials expenditure

ACTIVITIES, PROGRAMS, PROJECTS, WORKS	12 MONTH TARGET		Achieved at 31 Dec 2013 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Achieved at 30 June 2014(e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Commentary
Civil Operations - Provision of scheduled and reactive maintenance to civil asset network, civil construction services and inspection, reporting and consulting on civil engineering matters	Maintenance works, by % quantity and \$ value of total, completed	✓	All planned and reactive maintenance works utilising Council staff and contractors have been achieved within budget.	Drainage (including pipework), kerb and gutter, bridges, carparks, footpaths, bus shelters, water quality, external works, on-call works, road maintenance, road patching, streetscapes/shopping centres.	
	Restoration Works, by % quantity and \$ value of total, completed	✓	Expenditure = 44.9% (\$314,600) Revenue = 51.7% (\$491,100)	Expenditure = 82% (\$571,886) Revenue = 80% (\$760,087)	All planned and scheduled maintenance works requested and funded by State Government Authorities and Utilities completed.
	Percentage of planned programs completed within agreed service standards	!	Total of 11 x Road Construction and Carpark Works completed to date <ul style="list-style-type: none">• Sunbury Street• Nicholson Parade• Bega Road• Barden Road• Lindsay Street• Novara Crescent• Miranda Road• Scarborough Street• Bonna Point Carpark• Albert Delardes Carpark• Wanda Beach Track	53 x pavement management/pavement repair projects completed. 10.4 km footpath maintenance conducted 14 x road construction projects completed.	Refer Construction Program Listing

*indicates a multi-year project Achieved/acceptable (> 90%)

ACTIVITIES, PROGRAMS, PROJECTS, WORKS	12 MONTH TARGET		Achieved at 31 Dec 2013 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Achieved at 30 June 2014(e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Commentary
LOBBY 1.2 Federal and State Governments for funding of better roads					
Road improvements to: <ul style="list-style-type: none">• President Avenue• Alford's Point Road• Heathcote Road	Outcome of Lobbying	✓	4 representations made that activated consultation and design activities by RMS.	Further representations drafted for submission to Local Members, RMS and Transport for NSW in July 2014	<p>The NSW Government has completed detailed design for upgrade of Alford's Point Road Southern Approach from Georges River to Brushwood Drive. Representations made to RMS and Minister for Roads and Ports to have funding and project construction expedited. It is anticipated that funding may be allocated in 2015/16.</p> <p>RMS has commenced detailed design to provide increased capacity of southbound approach to the intersection of Alford's Point Road and Menai Road through the creation of a dual left turn lane into Menai Road. RMS advised project programmed for commencement in the latter half of 2014.</p> <p>RMS has completed detailed designs for the Replacement of Deadmans Creek Project on Heathcote Road including minor improvements to the intersection of St George Crescent and indicated construction will commence early in 2014/15.</p> <p>Representations made to RMS and the Minister for Roads and Ports to allocate funding for a Road Corridor Strategy for the length of Heathcote Road to address safety issues. Representations have been drafted for submission to the Member for Heathcote.</p>
PROVIDE: 1.3 Footpaths					
Continuing Program	Kms footpath constructed	✓	3.2 kms (32%) of 10.1 km of footpaths completed.	9.8 kms (97%) of 10.1 km of footpath construction completed.	
PROVIDE: 1.4 Cycleways – on and off road					
Continuing Program	Projects completed	✗	Concept design complete as part of Woolooware Bay Stage 6 Concept Design.	Discussions underway with RMS	Council is continuing to negotiate with NSW Government to assist in the current impasse between Council and RMS for access/licence and contamination remediation issues. Subject to rezoning. This is a long term project still at the concept stage. Continuing delay with stage 6 Woolooware Bay cycleway due to land title and adjoining owners consultation
		✓	Construction program continuing as part of Marine Esplanade/Wanda Car park development.	Practical completion achieved July 2014	Minor defects and omissions being undertaken. Final payments to contractor yet to be made.

ACTIVITIES, PROGRAMS, PROJECTS, WORKS	12 MONTH TARGET		Achieved at 31 Dec 2013 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Achieved at 30 June 2014(e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Commentary
PROVIDE : 1.5 Regional and local playgrounds –Undertake playground upgrades					
Blaxland Drive Reserve, Illawong		✓	Quotations completed for design.	Playground equipment ordered and contractor selected,	Awaiting delivery of playground equipment, completion scheduled late August
Jason Street Reserve		✓	Project Proposal completed	Works complete	
Camellia Gardens Lower		✓	Project Proposal completed	Practical Completion achieved	
Playground - Green Point Reserve		✓	Open for use.	Complete	
Playground Stage II - Jinatong Street Reserve		!	Tender documents in preparation for Jinatong Street	Community consultation concluding 1/8/14	Order to be placed on Jinatong Street Reserve upon satisfactory completion of Community consultation.
- Roger Summers		✗	Roger Summers works not commenced	Works to commence February 2015	Roger Summers stage 2 has been deferred to a Feb 15 commencement following consultation with the Chamber of Commerce and the Precinct Committee
Modifications and Removal		✓	Playground Modifications and Removal Program is 100% complete.	Bark soft fall top up to 273 playgrounds. Sand soft fall top up to 50 playgrounds.	Capital budget is primarily for asset maintenance.
PROVIDE: 1.6 Centres for shopping and business activity					
Gymea	4 projects completed	✓	Practical Completion achieved.	Defects and omissions being undertaken	Telstra pits adjustment and associated paving reinstatement completed October 2014.
Peryman Square, Cronulla		-		Not progressed	Original proposal not feasible.
Tom Ugly's and Sylvania Heights		✓	Maintenance and minor upgrades undertaken. Existing pavers cleaned and sealed, retaining walls and seats painted. Garden has been upgraded.	Stainless steel bin surrounds installed, Any further development of this site now requires detailed design and master planning.	Remaining funding is required for detailed design and master planning to be completed in 2014/15.
Engadine* Staged project over 3 years		✓	Traffic Study Brief Prepared (Staff cost only) for Consultancy tender.	Consultant Engaged. Base traffic model built and calibrated	Stage 1 Traffic Model and Final report scheduled for completion by Consultant in December 2014. Funds fully committed and carried over.

ACTIVITIES, PROGRAMS, PROJECTS, WORKS	12 MONTH TARGET		Achieved at 31 Dec 2013 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Achieved at 30 June 2014(e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Commentary
PROVIDE: 1.7 Sustainable management of storm water					
Camellia Gardens, Caringbah South – Gross Pollutant Trap	Projects completed	✓	Commenced trash rack.	Work Complete	
Watercourse Assessment – Implementation		!	Report submitted	Carry-over	Program of small scale work ongoing – expected completion of construction in June 2015.
Ewey Creek Management Plan – Implementation		!	Report submitted	In progress	Tree removal completed. 10% rock stabilisation completed. Works progressing with a scheduled completion date of December 2014.
Forest Road, Sutherland – Trash Rack		!	Report submitted	Works under way	Work commenced – expected completion of construction in October 2014.
Bundeena Creek, Bundeena – Seawall Reconstruction		-	Report submitted	Carry-over	Construction delayed to co-ordinate with Roger Summers Reserve project. Current year funds reallocated to other projects.
Woolooware Bay Catchment Floodplain Risk Management Study and Plan		!	Report submitted	Carry-over	Brief being developed for floodplain risk management study – expected completion of study in March 2015
Gwawley Bay Catchment Floodplain Risk Management Study and Plan		!	Study commenced.	Carry-over	Development of floodplain risk management study and plan underway – expected completion of study in April 2015.
PROVIDE:1.8 Shire entry signs					
Sandy Point	4 projects completed	✓	Design complete and Lighting Upgraded.	Completed	Completed
Alfords Point		✓	Design complete and Lighting Upgraded.	Completed	Completed
Waterfall		✓	Waterfall is Complete.		Completed
Como Bridge			Como Bridge Shire Entry is complete.		All upgrades to Shire entry signage now complete.

ACTIVITIES, PROGRAMS, PROJECTS, WORKS	12 MONTH TARGET		Achieved at 31 Dec 2013 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Achieved at 30 June 2014(e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Commentary
PROVIDE: 1.9 Wharves and Jetties					
Lilli Pilli Baths	Projects completed	-	Project Brief Issued.	Structural inspection report undertaken	Funding has been diverted to the Capital Reserve until the project can proceed. Construction scheduled to commence in October 2014
PROVIDE: 1.10 Public toilets					
Heathcote Oval replacement	Projects completed	✓	Toilets have been upgraded. Remaining funds were allocated to Sutherland Library toilet - upgraded.	Sutherland Library toilets have been upgraded. Remaining funds allocated to Preston Park toilets	Preston Park Project reliant on co-funding agreement with football club.
PROVIDE: 1.11 Community buildings					
Asbestos Register	Outline of works undertaken	!	Contractor engaged	Contractor has commenced inspections and funds have been committed – 7% of total budget expended	The Contractor Airsafe OHC has been issued with all the priority 1 and priority 2 list of buildings to be inspected. Airsafe OHC has advised that it has completed all the Priority 1 and is commencing on Priority 2 - Airsafe OHC is forwarding preliminary reports and progress invoice by 31/10/2014 .
Community Halls	(continues...)	✓	Hazelhurst - Floor resurfacing completed	Café and activity fans have been installed. Accessible toilet upgraded	
Community Buildings general upgrades		!	Included as part of Community Halls program and budget	Miranda Youth Centre access ramp completed Stapleton Community Centre shower works completed	Miranda Youth Centre - The Building is completed and operational – the additional cost associated was to allow separation of the activities within the building and compliance with Disability discrimination Act requirements. Stapleton Community Centre shower has been completed and is operational. The Access Committee requested installation of additional items be installed
Energy Audit/upgrade works		✓	Purchase and installation of solar hot water systems with instantaneous gas boost at all three leisure centres completed. All projects for energy efficiency upgrades of the Entertainment Centre have been put on hold until the future of that site is determined by Council.	Hot water systems feeding showers and amenities at all three leisure centres completed, on time and budget, and using grant co-funding. Additional project: Caringbah library LED lighting upgrade completed	

*indicates a multi-year project

Achieved/acceptable (> 90%)

Not commenced/cancelled (0%)

x ✓

Alert/review conditions (50-89%)

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Achieved/acceptable (> 90%) ✓

Alarm/unacceptable (< 50%) ✖

Alert/review conditions (50-89%) !

Not commenced/cancelled (0%) ■

! indicates a multi-year project

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ACTIVITIES, PROGRAMS, PROJECTS, WORKS	12 MONTH TARGET		Achieved at 31 Dec 2013 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Achieved at 30 June 2014(e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Commentary
Long Day Centre General Upgrades	(...continued) Outline of works undertaken	✓	Termite works at Dianella Street completed. Drainage works at Dianella and Waratah completed.	Caldarra Street child care centre Drainage works are completed Dianella Street child care centre drainage and termite works completed Waratah Street child care centre Drainage works - Assessment of significant structural damage requires further investigation and resolution	
Long Day Centre playground upgrades		✓	Soldiers Road upgraded and operational.	Upgraded and operational	
PROVIDE: 1.12 Sporting, leisure, and recreation facilities					
The Ridge/Lucas Heights BMX facility	Outline of works undertaken	!	Development application submitted	Development application approved	Fill material and portable buildings are currently being sourced. This is a multi-year project
Playing fields/oval refurbishment/oval surface upgrades	Outline of works undertaken	✓	Majority of works completed	Sports field upgrade program fully completed as planned / agreed.	
Oval irrigation systems	Outline of works undertaken for all	✓	Irrigation tank at Gymea Bay Oval replaced	Replacement 30,000 litre concrete tank at Gymea Bay Oval Irrinet reconnection and commissioning.	
Oval fencing		✓	Fencing jobs completed: <ul style="list-style-type: none">• Kareela Oval No. 4• Loftus Netball Courts• Soldiers Road Baseball• Gwawley South Oval• Tonkin Oval• Dobell Road Oval• Gymea Bay Oval• The Ridge 3 and 4	Additional fencing jobs completed: <ul style="list-style-type: none">• AR Hurst Reserve, Sylvania – 17m• Heathcote Oval – 42.5m	
Floodlighting		!	General repairs throughout the Shire.	Kingswood Road Oval, Heathcote Oval Kirrawee Oval and Dobell Road Netball Courts	Reactive Works Program – expenditure allocated on needs basis

ACTIVITIES, PROGRAMS, PROJECTS, WORKS	12 MONTH TARGET		Achieved at 31 Dec 2013 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Achieved at 30 June 2014(e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Commentary
Tennis court upgrades (incl surface, lighting)	Outline of works undertaken	!	Full condition assessment of all courts has been undertaken.	Maintenance work undertaken where required	Report to Council scheduled 4th quarter 2014 re future direction of tennis courts prior to surface upgrades commencing
Cricket wicket/net upgrades and replacement		✓	Upgrades/replacement undertaken <ul style="list-style-type: none"> • Gymea Bay Oval • Caringbah North Oval • Waratah Oval • Woolooware Oval (pitch and cricket nets) • Scylla Bay oval (pitch and cricket nets) • Grays Point Oval • Woolooware High School • Gwawley North 	Upgrades and replacement completed.	
Sutherland Leisure Centre – Plant equipment upgrade - Dressing/amenities	Projects completed	✓	Unresolved	Works completed <ul style="list-style-type: none"> • 5 Ozone cells replaced • Spa and Steam room upgrades • Electrical switchboard enclosure • Heat exchange upgrades • Disabled access to cardio room • Utility pool sand and laterals replacement 	
Caringbah Leisure Centre – Upgrade Olympic and toddler pool shells and concourses		✓	Dressing/amenities - project completed	Completed	
Engadine Leisure Centre – Fence and shade – Dressing/amenities		✓	Quotations for provision of design being sought from suitable applicants with previous experience in this area; EOI for tenders to close on 23/01/14	Architects engaged and several concepts developed for consideration. Feasibility and cost estimates currently being prepared.	A report, with recommendations, to be presented to Council This indicator also reported as part of Section 3.2 Natural Resource Conservation - Energy Saving.
Menai Indoor Sports Centre – Facilities upgrade	Outline of works undertaken	✓	Fence and shade - initiation stage.	Crèche damp proofing completed Palisade fencing completed Café Shade structure completed	
		✓	Dressing/amenities: project completed	Dressing/amenities - project completed.	
			Facilities upgrade completed.	Floor sealing completed Sports lighting upgrade completed Air circulation upgrade under review	Facility Manager required the floor to be resealed in lieu of air circulation due to de-lamination Works currently out for quotation, to be undertaken during the shutdown period 20/12/2014 to 16/1/2015

ACTIVITIES, PROGRAMS, PROJECTS, WORKS	12 MONTH TARGET		Achieved at 31 Dec 2013 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Achieved at 30 June 2014(e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Commentary
PROVIDE: 1.13 Surf Clubs and building which support beach activities					
Buildings Upgrades	Outline of works undertaken	-	Item deleted		
Building Code of Australia works			Item deleted		
Wanda Lifeguard Tower replacement	Project completed	!	Works to commence after swimming season completed	Works on Elouera and Wanda tower upgrade commenced.	The towers have been upgraded with the exception of the handrails and ladders which are to be completed when access has been agreed with lifeguards.
PROVIDE: 1.14 Passive reserves, parks and open space					
Glenn McGrath Oval – Burns St retaining wall	Projects completed	-	Design in progress.	On hold	Project has been deferred as it needs to be re-sscoped to ensure the works will complement other planned works within the reserve.
Silver Beach Master plan Implementation		✓	Works commencing on viewing platform due for completion April 2014. Design of the connecting pathway between Bonna Point and Kurnell National Park has been initiated, scoping and consultation to be undertaken.	Viewing platform complete. Design for connecting pathway underway.	This is a multi-year program
Don Lucas Reserve – Toilet Facilities and Reserve		!	Shade structure completed.	Paths in design	Path component and turning circle under design awaiting finalisation of boundary works on Shearwater Landing.
Port Hacking Road, Sylvania		!	Design of Toilet Facilities in progress	Design being finalised.	Toilets location has been finalised following the preparation of a concept plan.
Anzac Oval to Woronora Heights Nature Walk		✓	Scheduled project works are complete.	Complete	
Albert Delardes Park Stage 1		!	Project listed for delivery.	Community consultation undertaken.	Circuit path with Forbes Creek Reserve constructed August 2014. Minor landscaping works scheduled for completion September 2014.
Marton Park, Kurnell Whale Walk upgrade		✓	Playground and car park commenced.	Complete	
		✓	Design commenced	Excavation, formwork and progressively pouring of sections in progress as at 30 June 2014.	Project Completed July 2014

ACTIVITIES, PROGRAMS, PROJECTS, WORKS	12 MONTH TARGET		Achieved at 31 Dec 2013 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Achieved at 30 June 2014(e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Commentary
PROVIDE: 1.15 Infrastructure works associated with estuary management					
Port Hacking Plan of Management – Implementation	Outline of works undertaken	!	Design commenced	Bush regeneration completed at Lilli Pilli Point Design and investigation work for Hospital Bay and Lugano Wharves Investigation into dredging channels to Fishermans Bay and Burraneer Bay	Balance of funds to go to Wally's Wharf ship to shore pump out project in Port Hacking.
PROVIDE: 1.16 Cronulla Plaza					
General upgrades	Outline of works undertaken	!		Tile repairs Planter repairs	This is a reactive program. Funds are being reserved while scope of repairs to Croydon street car park finalised
PROVIDE: 1.17 Rural Bushfire					
Menai – New station	Outline of works undertaken	✓	Awaiting Acquisition of Land	Development application submitted	This is a multi-year project. Tender in July 2014
PROVIDE: 1.18 Infrastructure to support accessible, integrated transport options					
Traffic Management/ Pedestrian Safety:	Project completed	✓	Detailed Designs completed and Contract documents prepared.	Design completed.	
Menai High School Pedestrian Safety		✓	Cost to undertake Civil component received from Civil Operations. Funding shortfall exists following advice from RMS that no grant funds available in 2013/14	In April 2014 Council was successful in obtaining RMS grant funding of 250K. Constructed is near completion with signals to be operational July 2014	Signals now operational. Project delivered to time and budget having regard to short notice of grant funding approval from RMS.

*indicates a multi-year project

Achieved/acceptable (> 90%)

x

Not commencing/cancelled (0%)

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Achieved/acceptable (> 90%) ✓

Alarm/unacceptable (< 50%) ✗

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ACTIVITIES, PROGRAMS, PROJECTS, WORKS	12 MONTH TARGET		Achieved at 31 Dec 2013 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Achieved at 30 June 2014(e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Commentary
Pedestrian facilities	Outline of works undertaken	!	Design Completed Design brief being prepared for Strickland Street.	Design Completed Design Completed	Proposed pedestrian facility forms part of Bundeena Shopping Centre Upgrade. Due to commence construction by December 2014 Programmed for construction. Funds carried Over.
Pedestrian accessibility and improved mobility (PAMPS works)		✓	Various Locations of Construction completed.	Works completed at 45 of 48 locations.	Remaining works programmed for completion in August 2014. Funds Carried over.
Works identified by Sutherland Traffic Committee		✓	Contractor/Civil Operations Engaged	All Works Completed including individual projects at Old Ferry Road Roundabout and North West Arm Road safety barrier.	
RMS traffic facilities, line marking and signage		✓	Scheduled program plus reactive work on track - 10 % of total budget held as contingency for unplanned projects	All reactive and programmed signposting completed. Individual traffic safety projects at Box Road/ Corea Street and Lantana Road completed	Delays with wet weather and resourcing issue with preferred supplier resulted in programmed line marking not being fully completed. Remaining Works programmed for completion in July 2014.

*indicates a multi-year project

STRATEGY 2: DELIVER INTEGRATED TRANSPORT OPTIONS

Providing effective and safe transport service options that enable us to get to, from and around the Shire. Options that provide flexible and responsive services, integrated modes and opportunities to get around on foot and by bike. Transport modes that connect the Shire to the rest of Sydney and the Illawarra, will provide both for our residents and people travelling through the area.



Achieved/acceptable (>90%) ✓

Alarm/unacceptable (<50%) ✗

Alert/review conditions (50-89%) ☰ !

Not commenced/cancelled (0%)

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*indicates a multi-year project

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ACTIVITIES, PROGRAMS, PROJECTS, WORKS	12 MONTH TARGET		Achieved at 31 Dec 2013 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Achieved at 30 June 2014 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Commentary
PROVIDE: 2.1 Develop a Transport strategy which aligns with the NSW State Plan and facilitates broader integrated transport in conjunction with land use planning					
Activities, programs, projects, works to be determined following completion of Strategy.	To be determined following completion of Strategy.	✓	A draft report has been prepared for the March meeting of Council's Infrastructure Works Committee.	A detailed brief for consultants has been endorsed by Council. Quotation documents have been prepared and ready for circulation to selected consultants September 2014	Funds of 150K have been allocated in Councils 2014/15 budget via council report WKS096-14 for consultants to develop a draft strategy.
LOBBY 2.2 Federal and State Government for Key Infrastructure funding to support options					
State Government to: Complete the Maldon Dombarton Railway	Outcome of Lobbying	✓	Transport for NSW is managing the planning and pre-construction design work for the project. Pre-construction technical design work is being undertaken for the design of rail infrastructure, roads bridges, tunnels signalling etc. An environmental impact assessment has commenced and is being conducted to address issues such as traffic and access, water and air quality, social and economic impacts.	Federal Government has announced the allocation of \$10M within its current budget for planning and detailed design of the project	In July 2013 the Federal and NSW State governments called for tenders to undertake specialist engineering and environmental investigations along the Maldon Dombarton rail corridor. The development of the Maldon Dombarton rail line is steadily progressing negating the need to lobby Federal or State Government. Progress of this important regional freight line will continue to be monitored. Ongoing consultation with relevant stakeholders is continuing.
Complete Woolooware Bay shared pathway		✗	A concept design has been completed and is out to consultation awaiting comments from key stakeholders including RMS.	Meetings held with RMS to try and resolve leasehold and contaminated land issues.	Council to make further representations to senior officers within RMS to resolve leasehold and contaminated land issues in July/August 2014.

ACTIVITIES, PROGRAMS, PROJECTS, WORKS	12 MONTH TARGET		Achieved at 31 Dec 2013 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Achieved at 30 June 2014 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Commentary
Undertake improvements to rail bridge at Gannons Road	Outcome of Lobbying	✓	Council has made representations to the State Government and local State Member for Cronulla.	The Minister for Transport has responded advising Council that, if the span of the bridge were to be increased during replacement, Council would need to fund the cost over and above the cost of replacement of like for like.	Further representations have been drafted for submission to TfNSW in July 2014
Sutherland to Cronulla shared pathway including the use of rail corridor		✓	Staff undertook an expansive site inspection with local members in late 2013. Project Managers have been appointed and are meeting with Council staff to discuss scope and methodology of the project in early February.	Further representations have been drafted for submission to Transport for NSW (TfNSW) in July 2014	
Improve the link to Sydney Airport		✓	Council's support has been conveyed for the removal of the airport rail station fee levy and for improved express bus services to and from the Shire.	State Government has announced a new suburban bus route between Miranda and Sydney Airport (via St George) subject to completion of a new bus terminal at the airport as part of the airport master plan.	

*indicates a multi-year project

Achieved/acceptable (> 90%)

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Alert/review conditions (50-89%)

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! Not commenced/cancelled (0%)

STRATEGY 3: CONSERVE NATURAL RESOURCES

Our natural resources are both precious and finite. Their wise use now will not only ensure their availability for our use but also for generations to come. Finding solutions that achieve energy conservation in our activities is critical. A holistic approach - individual, business and agency - is critical to achieving this.



ACTIVITIES, PROGRAMS, PROJECTS, WORKS	12 MONTH TARGET		Achieved at 31 Dec 2013 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Achieved at 30 June 2014 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Commentary
PROVIDE: 3.1 Develop and implement new energy and water efficiency strategy					
Refine energy and water data, and continue integration with the Asset Management System	Data quality improved	✓	Planet Footprint Reporting on billing data captured.	Commenced meter cataloguing within CAMS, and asset tagging of accounts within Planet Footprint to merge systems and create consistency with asset planning approach.	Account rationalisation and fee structure review has generated estimated savings in excess of \$75,000 p.a.
Monitor energy and water usage across Council sites	Ongoing annual reporting of consumption and trends to track improvements	✓	Planet Footprint Reporting on billing data captured.	Data captured and report to Council for end of financial year performance being prepared	
PROVIDE: 3.2 Energy and water efficiency projects funded through Waste and Sustainability Improvement Program (WaSIP)					
Continue delivery on multi-year projects, and commence new key projects, including: *Indicates two or more year project	1 year projects completed. Projects delivered on time and budget, with energy/water savings demonstrated. Appropriate grants identified and pursued.	✓	Project Listed below.	Project Listed below.	
Use of compost for sports field renovations*	Target as above	✓	Compost being used in 13/14 sporting field renovation program.	More than 2,000 tonnes of compost material used in the renovation and maintenance of 105 sites across the Shire.	Grant funded project. Balance to be carried over for use in the 14/15 renovation program.

*indicates a multi-year project

Achieved/acceptable (> 90%)

✗

Alert/review conditions (50-89%)

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Not commenced/cancelled (0%)

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ACTIVITIES, PROGRAMS, PROJECTS, WORKS	12 MONTH TARGET		Achieved at 31 Dec 2013 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Achieved at 30 June 2014 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Commentary
HVAC (heating, ventilation and air conditioning) upgrade of Eton St administration building*	Target as above	✓	Design completed and paid for using Grant Funding (therefore not shown as part of this budget line). Tender documentation prepared and on track for tender in February. Installation scheduled for cooler winter months as is required for such projects.	Project is on track and within budget. Works have commenced.	Completion and commissioning estimated in October 2014.
Lighting upgrade of Croydon St Car park Cronulla	Target as above	✗	Lighting upgrade cannot proceed until structural works at Croydon St Car park are completed. Ideally, projects would be programmed for complete at the same time to reduce customer impacts.	Quotes received and works being programmed. Grant funded project, with grant funds carried in to 2015 financial year for project completion.	Project was delayed while scope of structural repairs and new works at the car park were uncertain. Lighting project will now be completed by 1 November 2014
Radiator retrofit to the cogeneration unit at Sutherland Leisure Centre	Target as above	✓	Quotes obtained for cogeneration radiator, purchase order raised. Works on track and budget on track	Complete	
Upgrade pool shells and filtration systems at Caringbah Leisure Centre*	Target as above	!	Quotations for the provision of design are being sought from suitable applicants with previous experience in this area; EOI for tenders to close on 23/01/14.	Architects engaged and several concepts developed for consideration. Feasibility and cost estimates currently being prepared.	A report, with recommendations, to be presented to Council when ready. This indicator also reported under Section 1.12 of Infrastructure Provision
Installation of solar hot water systems at Sutherland, Engadine and Caringbah Leisure Centres (LCs)	Target as above	✓	SLC indoor amenities system and ELC system installed & completed. SLC outdoor amenities system in progress. CLC on track to be completed by end of financial year.	Planned works completed	
Installation of LED lighting along Cronulla Esplanade, at Greenhills Playing Fields and in other public spaces as appropriate*	Target as above	✓	Installation completed for LED lighting at Esplanade, Bonna Point and Greenhills Playing fields.	Installation complete.	

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PROVIDE: 3.3 Further develop Cronulla-Woolooware Wastewater Scheme (CWWS) to playing fields at Greenhills Beach					
Develop site plans for improved water conservation at Council sites receiving recycled water	Plans completed and commenced. Improvements tracked.	✓	Contractor engaged	Site plans developed and delivered to Council.	
Engage with new potential end users to expand the use of recycled water where feasible	Additional end users connected to the site	✓	Council has engaged with new potential end users.	Council is holding ongoing discussions with key players in the CWWS supply area.	Ongoing
Commence connections to the Greenhills Playing Fields	Greenhills connections completed (as per staging plan)	-			Council is not responsible for this project. Australand and Breen will deliver the connections in line with the Greenhills Voluntary Planning Agreement.
PROVIDE: 3.4 Regulate development to ensure and promote energy and/or water efficiency					
Ensure compliance with BASIX as part of the development assessment process	100% of development applications comply with BASIX	✓	100% of development applications comply with BASIX.	100% of development applications comply with BASIX.	Compliance with BASIX is a milestone check in the development application Process –
LOBBY: 3.5 For changes to legislation, infrastructure or programs to conserve natural resources					
Lobby for improved efficiency of street lighting	Outcome of Lobbying	✓	Council has agreed to support the accelerated roll out of Active Reactor HPS (High Pressure Sodium), and for Ausgrid to install LED (Light Emitting Diode) lighting as replacements for end-of-life lamps.	Ausgrid is deploying LEDs as end of life replacement lamps within Sutherland Shire, reducing energy use associated with street lighting of residential roads	

*indicates a multi-year project

Achieved/acceptable (> 90%)

x ✓

Alert/review conditions (50-89%)

Not commenced/cancelled (0%)

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STRATEGY 4: PROTECT OUR ENVIRONMENT

The natural environment of the Sutherland Shire is treasured by residents and visitors alike. It adds to the amenity of the Shire and for many people is the key factor which makes living here so enjoyable. Mitigating the effects of our activities in each domain of Shire life is critical to ensuring its ongoing viability and protection.



Two successful household chemical collections were held in 2013/14 in conjunction with the Environment Protection Authority

ACTIVITIES, PROGRAMS, PROJECTS, WORKS	12 MONTH TARGET	Achieved at 31 Dec 2013 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Achieved at 30 June 2014 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Commentary
PROVIDE: 4.1 Management plans which promote the protection and regeneration of natural areas				
Develop Estuary Management Plan for North West Arm	Planned 2013/14 works completed.	✗ Tenders invited in February 2014 to develop a Coastal Zone Management Plan for North West Arm.	Contract finalised	Consultant has started work and first deliverables are expected mid September 2014
Implement Albert Delardes Conservation Management Plan and Master Plan		✓ Stage 1 Complete Stage 2 Detail design in progress. Main entry scheduled for late August 2014	This is a multi-year project.	
Joseph Banks Native Plants Reserves - Management Plan and Master Plan		✓ Lower section completed June 2014	Southern section completed and opened July 2014.	
E.G. Waterhouse National Camellia Gardens Plan of Management		✓ Project completed. Management Plan adopted by Council May 2014.		
Head of Gunnamatta Bay Master Plan (Tonkin Oval and Waratah Street)		✗ Heads of Gunnamatta Bay is in Project Planning Stage, approvals sought (i.e. Fisheries)	Original project scope under review. Staging of works rely on finalising negotiations with Cronulla marina for public access. Update report to be provided to Council	
Scylla Bay Master Plan		! Ecological studies complete. Urgent repairs undertaken to maintain wharf.	Further works deferred pending project definition. Funding available in Section 94 plan for further masterplan implementation once scope defined.	
Review Port Hacking Plan of Management		✗ Works on hold	Wally's wharf site has been abandoned due to environmental issues. Alternate site now being sought	
PROVIDE: 4.2 Timely, effective domestic and commercial waste collection services				
Provide timely and effective household bin service within service standard time	More than 90% of customer requests relating to bin services actioned within service standard	✓ 92% of bin related enquiries were attended to within the service standards.	94% of bin related enquiries were attended to within the service standards.	The annualised service standard improved from 92% to 94%.

ACTIVITIES, PROGRAMS, PROJECTS, WORKS	12 MONTH TARGET		Achieved at 31 Dec 2013 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Achieved at 30 June 2014 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Commentary
PROVIDE: 4.3 Responsible, ethical waste management that promotes practices which minimise waste					
Conduct annual program of household chemical collection	Program conducted	✓	September 2013 collection held at Bellingara Netball Complex. Reported by NSW Environment Protection Authority (EPA) as most successful chemical collection event held to date. 100 Tonnes of household chemicals collected with 2,774 cars dropping off items.	February 2014 collection held at Bellingara Netball Complex. 85 Tonnes of household chemicals collected with 2,330 cars dropping off items.	2 further collection weekends scheduled for 14/15 and again both fully funded by the EPA. Also 2 fully funded e-Waste collection weekends scheduled for 14/15.
Provide a cost effective and convenient waste collection service which encourages waste diversion from landfill	Down from 2011/12 in kgs of waste per household to landfill, Greenwaste, Co-mingled and Clean-up	✓	Adjusted data which provides a projection to 30/6/14 indicates: Red bin 485kg/hh down from 506kg/hh in 2012/13 Yellow bin NA. Green bin 277 kg/hh down from 321kg/hh in 2012/13. Cleanup 100 kg/hh same as 2012/13.	Actual results for 2013/14 below: <ul style="list-style-type: none">• Red bin 483 kg/hh in 2013/14 down from 506 kg/hh in 2012/13 and down from 514kg/hh in 2011/12.• Yellow bin 303 kg/hh in 2013/14 down from 314 kg/hh in 2012/13 and down from 333kg/hh in 2011/12.• Green bin 307 kg/hh in 2013/14 down from 321 kg/hh in 2012/13 and down from 359kg/hh in 2011/12.• Cleanup 107 kg/hh in 2013/14 up from 100 kg/hh in 2012/13 but down from 119 kg/hh in 2011/12.	Putrescible rubbish continues to decrease per household in 2013/14. Recycling activity has remained steady per household for 2013/14 but has decreased 9% from 2011/12 levels. Greenwaste per household remained steady for 2013/14 but has decreased 14% from 2011/12 levels. Very seasonally dependent so large variances can occur. Cleanup has increased per household in 2013/14 when compared to 2012/13 as residents more familiar with pre-booked system. Whilst higher than 2012/13, the levels are still 10% less than the former cleanup system that existed in 2011/12.
Produce household waste and recycling collection booklet	Booklet produced and distributed	✓	2014/15 Booklet on target for printing/distribution in May 2014.	2014/15 Waste Management Booklets distributed to residents in June 2014.	Booklets came in under budget by \$27K
Conduct Waste Wise Living workshops	90% satisfaction by workshop participants	✓	13 Waste Wise workshops held with a 95% satisfaction rate achieved.	A total of 13 Waste Wise workshops were held and a 95% satisfaction rate was achieved No workshops between January and June 2014.	

ACTIVITIES, PROGRAMS, PROJECTS, WORKS	12 MONTH TARGET		Achieved at 31 Dec 2013 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Achieved at 30 June 2014 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Commentary
PROVIDE: 4.4 Review council plant requirements and equipment					
Introduce green solutions to minor plant and/or equipment	Review plant use and replacement program annually to identify and introduce more environmentally friendly options where possible	✓	<p>Council continues to invest in more fuel efficient and technically advanced fleet assets that deliver a reduction in overall exhaust emissions and airborne pollutants. This is achieved through the implementation of its vehicle/plant replacement programs.</p> <p>Heavy Vehicle/Plant renewals are gradually occurring in accordance with the planned renewal program and allocated budget.</p>	<p>Achieved asset renewals (purchased)</p> <ul style="list-style-type: none"> • 41 x Motor Vehicles • 5 x Medium Rigid trucks and Bodies • 1 x Mini Excavator • 1 x 14T Wheel Loader • 4 x Ride-on Mowers • 2 x Large Trailing mower attachments • 1 x Forklift • 1 x Jetski (beaches) • 2 x All Terrain Vehicles (beaches) 	<p>Annual Vehicle and Plant Renewals completed as programmed within revised budget allocation.</p> <p>Original budget reduced by \$100k to support savings request. (The renewal of 2 assets held over to 14/15).</p>
Management of chemical base for vegetation management	Conduct annual chemical audit and rationalise no./types of chemicals utilised. Adopt work practices that utilise more manual and mechanical weed removal techniques.	✓	<p>A number of sites including the Nursery and Ethell Road Depot audited in relation to chemical volumes, types, storage, etc. Old or redundant chemicals were disposed of accordingly via the Waste chemical clean-up initiative.</p> <p>This audit led to a change of work practices and also resulted in the outsourcing some vegetation management.</p>	<p>Expenditure provided relates specifically to road asset weed management activities, i.e. 5 x spray programs utilising contractor.</p> <p>Cost of program was reduced due to introduction of new council preferred supplier agreement, with one contractor resulting in cheaper cost per spray program.</p>	<p>The reporting of this item as a strategic KPI should be reconsidered for removal as it is only one component of our spraying activity and the measure provides minimal benefit.</p> <p>This KPI started out as commentary on what methods we have adopted to better manage our chemical base, e.g. environmentally friendly.</p>
PROVIDE: 4.5 Introduce and administer strategies and programs to replace lost trees					
Implement tree planting program on Council land	No. of trees planted by council and number of trees/plants issued to residents for planting	✓	<p>There are 5 major street tree planting projects. Two large tree planting projects have been completed in</p> <ul style="list-style-type: none"> • Soldiers Road Jannali and Lantana Road Engadine. <p>36,333 trees and plants were issued from our nursery.</p>	<p>All 5 major street tree projects completed: 1. Soldiers Road Jannali. 2. Lantana Road Engadine. 3. Old Illawarra Road Menai. 4. Princess Hwy Kareela/Kirrawee. 5. Kingsway Gymea</p> <p>876 trees planted in above projects.</p> <p>57,507 trees/plants issued from nursery.</p>	<p>Note, \$206K funds sourced from Building and Environment Compliance Section - not a set budget as projects are approved on an individual basis</p>
Regulate tree planting program on private property	No. of tree removals approved and prosecutions	✓	1,316 applications for tree removal on private land received. 1,132 (86%) approvals issued.	4,679 applications for tree removal on private land were received and 4,216 (90%) approvals were issued	

ACTIVITIES, PROGRAMS, PROJECTS, WORKS	12 MONTH TARGET	Achieved at 31 Dec 2013 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Achieved at 30 June 2014 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Commentary
PROVIDE: 4.6 Regulate and enforce environmental protection measures in the urban environment				
<p>Undertake:</p> <ul style="list-style-type: none"> • Animal control services • Community law enforcement • Illegal dumping patrols and • Parking and traffic patrol 	<p>Number of inspections and patrols conducted</p> <p>✓</p>	<p>Animal Control Services:</p> <p>Dog Attacks Reported ((NSW Division of Local Government))</p> <p>Dogs Declared Dangerous:</p> <ul style="list-style-type: none"> • 29 Reported • 12 Attacks (on persons) • 11 Declared Dangerous • 7 Euthanased (voluntary by owner) • 3 Revoked at Local Court • 3 Dangerous Dog remaining (Carryover) • 3 Dangerous Dog Compliance Certificates issued <p>Dangerous Dog Inspections:</p> <ul style="list-style-type: none"> • 12 Inspections <p>Environment Protection:</p> <ul style="list-style-type: none"> • Environment Protection Orders Issued - 9 <p>Local Government Orders:</p> <ul style="list-style-type: none"> • NOPO (Notice of Intent) -72 • Orders Issued -45 <p>Parking and Traffic Control:</p> <ul style="list-style-type: none"> • Parking Warnings Issued - 475 • School Zones (Patrols) including Speed Checks – 1,160 • Light Traffic Inspections – 45 	<p>Animal Control Services:</p> <p>Dog Attacks Reported ((NSW Division of Local Government))</p> <p>Dogs Declared Dangerous:</p> <ul style="list-style-type: none"> • 168 reported attacks • 110 attacks on animals • 105 attacks on people • 16 Declared Dangerous • 11 Euthanased • 4 Revoked at Local Court • 2 Dangerous Dog remaining that are not compliant • 3 Dangerous Dog Compliance Certificates issued • 2 restricted breed dogs both fully compliant and certificates issued • 2 dogs with control orders in place • 21 breed / temperament assessments completed • 8 dogs declared menacing all still outstanding • 73 nuisance orders issued <p>Dangerous / Restricted breed inspections</p> <ul style="list-style-type: none"> • 25 inspections <p>Environment Protection:</p> <ul style="list-style-type: none"> • Environment Protection Orders Issued - <p>Local Government Orders:</p> <ul style="list-style-type: none"> • NOPO (Notice of Intent) - 96 • Orders Issued – 60 • 11 NOPOS/ ORDERS outstanding 	

ACTIVITIES, PROGRAMS, PROJECTS, WORKS	12 MONTH TARGET		Achieved at 31 Dec 2013 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Achieved at 30 June 2014 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Commentary
PROVIDE: 4.7 Enforce compliance with laws and regulations to ensure quality of noise, air, water and land pollution					
Investigate incidents of pollution	Number of investigations conducted	✓	<p>143 Noise pollution complaints. Same as previous year</p> <p>62 Water pollution complaints. A 38% increase on previous year.</p> <p>31 Air pollution complaints. Same as previous year.</p>	<p>247 noise pollution complaints, a 14.5% reduction on previous year (289).</p> <p>115 Water pollution complaints, a 53% increase on previous year (75).</p> <p>59 Air pollution complaints, a 1% increase on previous year (58).</p>	
Conduct audits of commercial and industrial premises	Number of audits and results for water and air issues	✓	<p>A total of 28 industrial premises audited, a decrease of 6.67% on previous year</p> <p>Of the 28 industrial audits inspected none had air or water pollution related issues. 10% of industrial audits on the previous year had water pollution related issues.</p>	<p>A total of 64 industrial premises audited, an increase of 33.3% on previous year (48)</p> <p>Of the 64 industrial audits inspected none had air or water pollution related issues. 6.25% of industrial audits on the previous year had water pollution related issues</p>	
PROVIDE: 4.8 Investigate options for Council to reduce greenhouse gasses and explore opportunities to explore carbon credits					
Pursue further vehicle fleet emission reduction options	Fleet emission reductions	✓	<p>Council continues to invest in more fuel efficient and technically advanced fleet assets that deliver a reduction in overall exhaust emissions and airborne pollutants. This is achieved through the implementation of its vehicle/plant replacement programs.</p>	<p>Replacement of 9 x 24,500 GVM Garbage Trucks under operating lease</p>	<p>A significant number of high fuel consuming aged vehicle and plant assets have been replaced with more fuel efficient, clean technology assets that are compliant with the latest emissions standards.</p>
PROVIDE: 4.9 Manage and promote the management of pest species					
Implement Feral Animal Policy	Number and type of pest species captured or controlled	✓	<p>Main species controlled or captured include:</p> <ul style="list-style-type: none"> • 42 deer • 153 rabbits • 82 foxes • 104 Indian Myna birds • 39 Cane Toads 	<p>Main species controlled or captured include:</p> <ul style="list-style-type: none"> • 77 deer • 258 rabbits • 171 foxes • 123 Indian Myna birds • 49 Cane Toads 	

*indicates a multi-year project Achieved/acceptable (> 90%)

✗ Alert/review conditions (50-89%) Not commenced/cancelled (0%)

Achieved/acceptable (> 90%) ✓

Alarm/unacceptable (< 50%) ✖

Alert/review conditions (50-89%) ⚠

Not commenced/cancelled (0%) ─

*indicates a multi-year project

SUTHERLAND SHIRE COUNCIL ANNUAL REPORT 2012/13 - 67

ACTIVITIES, PROGRAMS, PROJECTS, WORKS	12 MONTH TARGET		Achieved at 31 Dec 2013 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Achieved at 30 June 2014 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Commentary
PROVIDE: 4.10 Local community groups, business, industry and residents initiatives which protect and/or enhance nature					
Manage ongoing Bushcare Program	No. active volunteers and annual total hours of Bushcare regeneration	✓	Currently 622 active registered Bushcare volunteers. These volunteers contributed 5,254 hours over 6 months	Currently 657 active registered Bushcare volunteers. These volunteers contributed 11,502 hours for the year	
Catchment Management Programs	Number and type of catchment management plans/projects implemented.	✓	Protection of the Greenweb corridors of the Kurnell Peninsula, Protection of the Riparian Communities of the Georges River, Teeing off Carbon Connections Project (Kurnell Peninsula Georges River Catchment), Crown Land : See also 4.9 Feral Animal Policy. Noxious Weed Programs: Georges and Hacking and Woronora Rivers Catchments.		
Continue Greenweb Program and Greenweb Schools	Number of participants	✓	Greenweb: No. properties participating in Greenweb Program - 626 (an additional 22 participants compared to 12/13). No. schools participating in Greenweb Schools - 12 (11 schools in 2012/13). No. of native plants utilised for Greenweb to December 2013 is 3,623.	No. properties participating in Greenweb Program - 638 (an additional 50 participants compared to 2012/13). No. of schools participating in Greenweb Schools - 11 (11 schools in 2012/13) & 5 other schools received plant donations. The number of native plants utilised for Greenweb was 7,639.	The remaining 8% of the Greenweb budget was carried over in accordance with report EHR106-14, for the production of 'Sutherland Shire Weed Brochures'.
PROVIDE: 4.11 A local planning framework that upholds the Shire's character					
Provide an efficient development assessment process	66% of development applications determined within 52 days	✓	79% of development applications determined within 52 days (Note: 66% exceeded this target and were determined within 41 days)	57% of development applications were determined within 52 days. 66% of development applications were determined within 63 days.	KPI not quite achieved. On 22 Feb 2014 changes to the Complying Development SEPP increased the no. of applications received by council over a very short period. Over 100 applications were received over & above that expected in 12 weeks; an increase in the 2nd six months of the year in the order of 20%. Due to complexities around landscape ratio and SEPP1 requirements these applications required the fullest procedure and assessment; this had a consequent impact on the timeliness of determinations.

ACTIVITIES, PROGRAMS, PROJECTS, WORKS	12 MONTH TARGET		Achieved at 31 Dec 2013 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Achieved at 30 June 2014 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Commentary
PROVIDE: 4.12 Building certification services (Southern Sydney Building Certifiers)					
Provide a service that meets the needs and expectations of its clients	Maintain weighted customer response score of at least 80 in Southern Sydney Building Certifiers customer surveys	✓	The Unit achieved a weighted Customer Response Score of 96% for the first half of the year with all respondents committing to use the service on future projects.	The Unit achieved a weighted Customer Response Score of 96.3% for the 2013/2014 financial year.	
Provide an efficient application assessment service while meeting all related legislative requirements	Maintain average turnaround time not exceeding 7 days for complying development certificate applications	✓	The average turnaround time for complying development certificates for the first half of the year was 6.4 days.	The average turnaround time for complying development was 7.5 days.	
	Maintain average turnaround times not exceeding 7 days and 28 days for combined and non-combined construction certificate applications respectively	✓	The turnaround times for combined and non combined construction certificates for the first half of the year was 5.9 and 6.2 days respectively.	The turnaround times for combined and non combined construction certificates was 4.7 and 8.4 days respectively.	
	Maintain market share of at least 60% for construction and complying development certificates and principal certifying authority appointments	✓	Market share for construction and complying development certificates 33% and 37% respectively down from 36% and 40% from year ended 30/6/2013. PCA inspections 35% down from 37%.	Market share for construction and complying development certificates 28% and 38% respectively year ended 30/6/2014. PCA inspections 35%.	Council has decided to discontinue offering certification services external to the Shire to ensure that focus is placed upon servicing Shire residents.
	\$50,000 income generated from work outside Sutherland Shire	✓	The income for the first half of the year for work located outside the Shire was in the order of \$115,000.	The income for the year ended 30/06/2014 for work located outside the Shire was in the order of \$205,135.	Council has decided to discontinue offering certification services external to the Shire.

*indicates a multi-year project

Achieved/acceptable (> 90%)

Not commenced/cancelled (0%)

Alert/review conditions (50-89%)

Not commenced/cancelled (0%)

ACTIVITIES, PROGRAMS, PROJECTS, WORKS	12 MONTH TARGET	Achieved at 31 Dec 2013 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Achieved at 30 June 2014 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Commentary
LOBBY: 4.13 For changes to legislation, infrastructure or programs to conserve natural resources				
Changes to container deposit legislation	Outcome of Lobbying	✓ Nil		No new legislation presented or reviewed during this period, so minimal opportunity for submissions or lobbying.
Extended producer responsibility of e-waste		✓ Nil		
Waste infrastructure for processed material		✓ Nil	One letter of support for an external submission for grant funding for a resource recovery facility	

Achieved/acceptable (> 90%) ✓

Alarm/unacceptable (< 50%) ✗

Alert/review conditions (50-89%) ⚠

Not commenced/cancelled (0%) -

multi-year project

SUTHERLAND SHIRE COUNCIL ANNUAL REPORT 2012/13

STRATEGY 5: STRENGTHENING OUR COMMUNITY

Facilitating community connections and providing the social services to support the people who make up the Sutherland Shire community is fundamental to our quality of life and success in all domains of Shire life. Making sure people feel safe to live, work and enjoy the Shire and their life is part of strengthening our social fabric.



*indicates a multi-year project Achieved/acceptable (> 90%) ✓
x Not commenced/cancelled (0%)

Alert/review conditions (50-89%) !
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PROVIDE: 5.1 Quality and responsive Childhood Education and Care																																																																																
Operate: 11 Early Education and Care Centres (EECs)	At minimum, meet national quality standards Occupancy of 95% Revenue neutral status Satisfaction with Children's Services remains at or above 80%	✓	<p>EECs maintained occupancy above 95%. The average July-Dec was 100.02%, an increase of 1.23% from the previous 6 months, and a decrease of 0.55% from the same period in 2012.</p> <table border="1"> <thead> <tr> <th>Centre</th> <th>Exp</th> <th>Rev</th> </tr> </thead> <tbody> <tr><td>All EECs</td><td>50.07%</td><td>51.70%</td></tr> <tr><td>Allison Crescent, Menai</td><td>48.88%</td><td>49.70%</td></tr> <tr><td>Bradman Road, Menai</td><td>50.42%</td><td>51.36%</td></tr> <tr><td>Canberra Road, Sylvania</td><td>49.78%</td><td>54.97%</td></tr> <tr><td>Caldarra Avenue, Engadine</td><td>49.12%</td><td>51.88%</td></tr> <tr><td>Dianella Street, Caringbah</td><td>51.27%</td><td>54.58%</td></tr> <tr><td>Fauna Place, Kirrawee</td><td>48.50%</td><td>50.96%</td></tr> <tr><td>Franklin Road, Woolooware</td><td>48.20%</td><td>52.43%</td></tr> <tr><td>Hobart Place, Illawong</td><td>51.02%</td><td>48.89%</td></tr> <tr><td>Moore Street, Sutherland</td><td>51.32%</td><td>52.33%</td></tr> <tr><td>Soldiers Road, Jannali</td><td>52.63%</td><td>49.94%</td></tr> <tr><td>Waratah Street, Cronulla</td><td>49.02%</td><td>51.20%</td></tr> </tbody> </table>	Centre	Exp	Rev	All EECs	50.07%	51.70%	Allison Crescent, Menai	48.88%	49.70%	Bradman Road, Menai	50.42%	51.36%	Canberra Road, Sylvania	49.78%	54.97%	Caldarra Avenue, Engadine	49.12%	51.88%	Dianella Street, Caringbah	51.27%	54.58%	Fauna Place, Kirrawee	48.50%	50.96%	Franklin Road, Woolooware	48.20%	52.43%	Hobart Place, Illawong	51.02%	48.89%	Moore Street, Sutherland	51.32%	52.33%	Soldiers Road, Jannali	52.63%	49.94%	Waratah Street, Cronulla	49.02%	51.20%	<p>Early Education Centres maintained occupancy above 98%. The average between Jan-Jun was 98.76%. This is a decrease of 1.26% from the previous 6 months and a decrease of 0.03% from the same reporting period in 2013.</p> <table border="1"> <thead> <tr> <th>Service</th> <th>Exp</th> <th>Rev</th> </tr> </thead> <tbody> <tr><td>Allison Crescent, Menai</td><td>94.66%</td><td>97.46%</td></tr> <tr><td>Bradman Road, Menai</td><td>96.33%</td><td>101.43%</td></tr> <tr><td>Canberra Road, Sylvania</td><td>97.51%</td><td>107.78%</td></tr> <tr><td>Caldarra Avenue, Engadine</td><td>96.55%</td><td>102.60%</td></tr> <tr><td>Dianella Street, Caringbah</td><td>98.97%</td><td>106.50%</td></tr> <tr><td>Fauna Place, Kirrawee</td><td>93.99%</td><td>99.71%</td></tr> <tr><td>Franklin Road, Woolooware</td><td>93.71%</td><td>103.82%</td></tr> <tr><td>Hobart Place, Illawong</td><td>98.32%</td><td>96.37%</td></tr> <tr><td>Moore Street, Sutherland</td><td>100.97%</td><td>102.50%</td></tr> <tr><td>Soldiers Road, Jannali</td><td>94.71%</td><td>99.33%</td></tr> <tr><td>Waratah Street, Cronulla</td><td>95.04%</td><td>99.78%</td></tr> </tbody> </table>	Service	Exp	Rev	Allison Crescent, Menai	94.66%	97.46%	Bradman Road, Menai	96.33%	101.43%	Canberra Road, Sylvania	97.51%	107.78%	Caldarra Avenue, Engadine	96.55%	102.60%	Dianella Street, Caringbah	98.97%	106.50%	Fauna Place, Kirrawee	93.99%	99.71%	Franklin Road, Woolooware	93.71%	103.82%	Hobart Place, Illawong	98.32%	96.37%	Moore Street, Sutherland	100.97%	102.50%	Soldiers Road, Jannali	94.71%	99.33%	Waratah Street, Cronulla	95.04%	99.78%	The ability to fill 3-5 positions has become increasingly challenging. This is due to an oversupply of 3-5 places within the local area. The unit is working to reconfigure enrolments to try and capture more 0-3 positions, however this increases costs due to staff ratio requirements.
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Operate: 1 Out of School Hours Care (OOSH) service	At minimum meet national quality standards Occupancy of 95% Revenue neutral status Satisfaction with Children's Services remains at/above 80%	✓	<p>Miranda OOSH maintained occupancy above 70% (budget estimate). The average between July - Dec was 75.92%, which is a decrease of 4.03% from the previous 6 months, however an increase of 11.47% from the same reporting period in 2012</p> <table border="1"> <thead> <tr> <th>Service</th> <th>Exp</th> <th>Rev</th> </tr> </thead> <tbody> <tr><td>MOOSH</td><td>52.67%</td><td>66.17%</td></tr> </tbody> </table>	Service	Exp	Rev	MOOSH	52.67%	66.17%	<p>Miranda OOSH maintained occupancy above 70% (budget estimate). Average between Jan-June was 104.29%, an increase of 28.37% from the previous 6 months and an increase of 24.34% from the same period in 2013.</p> <table border="1"> <thead> <tr> <th>Service</th> <th>Exp</th> <th>Rev</th> </tr> </thead> <tbody> <tr><td>MOOSH</td><td>109.43%</td><td>145.57%</td></tr> </tbody> </table>	Service	Exp	Rev	MOOSH	109.43%	145.57%	The substantial increase in the use of this service has come about from a combination of the needs of local families changing as well as the satisfaction the service is providing to the school community.																																																															
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Manage: Family Day Care Scheme	Target as above	✓	<p>Family Day Care: July- Dec 2013 charged hours average 103.89% an increase of 5.39% from the previous 6 months and 2.82% increase from the same reporting period in 2012</p> <table border="1"> <thead> <tr> <th>Service</th> <th>Exp</th> <th>Rev</th> </tr> </thead> <tbody> <tr><td>Family Day Care</td><td>77.21%</td><td>79.10%</td></tr> </tbody> </table>	Service	Exp	Rev	Family Day Care	77.21%	79.10%	<p>Family Day Care charged hours were at 84.34% of budgeted amount. Average between Jan-June was 84.34%, a decrease of 19.55% from the previous 6 months due to an increase in hours budgeted and a decrease of 3.76% from the same period in 2013.</p> <table border="1"> <thead> <tr> <th>Service</th> <th>Exp</th> <th>Rev</th> </tr> </thead> <tbody> <tr><td>Family Day Care</td><td>247.84%</td><td>247.97%</td></tr> </tbody> </table>	Service	Exp	Rev	Family Day Care	247.84%	247.97%	From Jan 2014 the ratio changed from Educators enrolling 5 children below schoolage to 4; this meant a change to funding received from parent levy & the federal operational grant; both are based on hrs of care used.																																																															
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ACTIVITIES, PROGRAMS, PROJECTS, WORKS	12 MONTH TARGET		Achieved at 31 Dec 2013 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Achieved at 30 June 2014 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Commentary												
4 x Vacation Care Programs	Target as above	✓	VAC occupancy averaged 85.45%, an increase of 17.4% from the previous 6 months and a 9.49% increase from the same reporting period in 2012. <table border="1"> <thead> <tr> <th>Service</th> <th>Exp</th> <th>Rev</th> </tr> </thead> <tbody> <tr> <td>Vacation Care</td> <td>48.47%</td> <td>65.56%</td> </tr> </tbody> </table>	Service	Exp	Rev	Vacation Care	48.47%	65.56%	Vacation Care occupancy between Jan-June averaged 86.45%. This is an increase of 2.46% from the previous 6 months and an increase of 4.66% from the same reporting period in 2013 <table border="1"> <thead> <tr> <th>Service</th> <th>Exp</th> <th>Rev</th> </tr> </thead> <tbody> <tr> <td>Vacation Care</td> <td>89.41%</td> <td>93.96%</td> </tr> </tbody> </table>	Service	Exp	Rev	Vacation Care	89.41%	93.96%	The increase of vacation occupancy is a result of both satisfaction from existing users as well as an increase to marketing of the service.
Service	Exp	Rev															
Vacation Care	48.47%	65.56%															
Service	Exp	Rev															
Vacation Care	89.41%	93.96%															
Support vulnerable children and families	Support provided	✓	17 children received fee relief via Special Child Care Benefit which is administered for vulnerable families 31 children enrolled during this period were registered under the Strengthening Families Program which is an increase of 25 from the previous period. There was an increase in children with additional needs receiving Inclusion Support Subsidy with 23 children as at 31st Dec 2013 which is an increase from 9 in the same 2012 period. Children's Services facilitates the State funded inclusion support program. Funding under this program is based per calendar year. In 2013, 35 children received funding compared to 15 in 2012. The dramatic increase was a result of promotion about the funding.	14 children received fee relief via Special Child Care Benefit which is administered for vulnerable families which is an increase of 1 for the same period last year and a decrease of 1 from the last reporting period. 19 children enrolled during this period were registered under the Strengthening Families Program which is an increase of 8 from the same period last year and a decrease of 12 from the previous 6 months. This is more than likely due to schoolleavers in December 2013. There were 24 children with additional needs receiving Inclusion Support Subsidy. This is as an increase of 9 in the same period in 2013 and an increase of 1 on the previous period.	Children's Services facilitates the State funded inclusion support program. Funding under this program is per calendar year. In June 2014, 41 children were approved from external services (community based preschools) & 8 approved for children enrolled in council Early Education Centres. In 2013, 32 children received funding, an increase of 53%, a result of the level of satisfaction from the services & their feelings the service is beneficial to the children & families; collaboration that has happened to ensure services are informed of this funding opportunity & the extension given to applications												

*indicates a multi-year project Achieved/acceptable (> 90%) ✓
x Not commenced/cancelled (0%) ■

Alert/review conditions (50-89%) ■
■ Not commenced/cancelled (0%) ■

ACTIVITIES, PROGRAMS, PROJECTS, WORKS	12 MONTH TARGET		Achieved at 31 Dec 2013 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Achieved at 30 June 2014 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Commentary						
PROVIDE: 5.2 Training to build the capacity of child care professionals and parents											
Deliver quality early childhood care training	Training delivered	✓	<p>66 learners were enrolled in Accredited training. The training unit delivered 17 professional development workshops with 238 attendees, a 30.77% increase in workshops delivered and 3.03% increase in the number of attendees from the previous 6 months.</p> <p>4 parenting workshops were conducted with a total of 74 attendees. The number of workshops decreased by 42.86%, whilst the number of attendees decreased by 39.84%.</p> <p>The Children's Services unit was sought from external service providers to deliver 4 customised training sessions.</p>	<p>34 learners were enrolled in accredited training, 25 are Council employees.</p> <table border="1"> <thead> <tr> <th>Service</th><th>Exp</th><th>Rev</th></tr> </thead> <tbody> <tr> <td>Registered Training Organisation</td><td>87.94%</td><td>105.90%</td></tr> </tbody> </table> <p>The Registered Training Unit delivered 16 professional development workshops with 266 attendees, which is the same number of workshops delivered as the last six months and 11.7% increase in the number of attendees from the previous 6 months.</p> <p>14 parenting workshops were conducted with a total of approximately 250 attendees. This is a 250.00% increase in workshops delivered and 237.84% increase in the number of attendees from the previous 6 months.</p> <p>The Children's Services unit was sought from external service providers to deliver no customised training sessions. This is a decrease in sessions from the last six months when we delivered 4 customised training.</p>	Service	Exp	Rev	Registered Training Organisation	87.94%	105.90%	<p>The significant increase in parenting workshops delivered resulted from a collaborative partnership with Community Health whereby they run parent education workshops within the Family Day Care venue every Monday for families on a range of topics such as sleep settling and toilet training.</p>
Service	Exp	Rev									
Registered Training Organisation	87.94%	105.90%									
PROVIDE: 5.3 Life Guard services and initiatives at the Shire's beaches											
Patrols, surf education programs and events at beaches	<p>Patrols, programs and events</p> <p>No loss of life between the flags</p>	✓	<p>A service was provided for school sport at North Cronulla and for weekend events. Schools were visited and engaged in surf safety talks.</p> <p>Surf Awareness and Surf Survival programs were provided for students and www.surfhero.com.au education site was launched. Lifeguards provided water safety for school activities and events.</p> <p>No loss of life between the flags</p>	<p>Lifeguarding Services</p> <ul style="list-style-type: none"> • No. of rescues: 450 • No. of first aids: 3516 (27 Hospitalised) • Beach ordinance preventative actions: 24,399 • Total Public: 4,917,261 • 4 different surf education programs were delivered reaching 4082 students from 96 schools • Auxiliary Programs / Events on Shire Beaches: 1319 							

ACTIVITIES, PROGRAMS, PROJECTS, WORKS	12 MONTH TARGET		Achieved at 31 Dec 2013 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Achieved at 30 June 2014 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Commentary
PROVIDE: 5.4 Professional expertise and support to community agencies servicing the Shire community					
Resource local service inter-agencies to build community capacity Deliver training and education to the community sector	Support provided: <ul style="list-style-type: none">Number of contacts/visits/attendanceSatisfaction levels from evaluations undertakenOutcomes achieved	✓	400 + Attendances at seminars and events. 90 Interagency / Coordination / Steering Groups Attended.	500+ attendances at Training and information seminars aimed at Community Sector developments. 6 Interagency Groups coordinated, over 400 attendees. 50 Service visits. 3 Presentations regarding Change management to management committees. Evaluations indicate a 90% level of support and satisfaction for events and training attended. 90 Interagency / Coordination / Steering Groups Attended.	
PROVIDE: 5.5 Community initiatives which respond to local social issues					
Implement Ageing Well Strategy	100% of planned activities completed	✓	Over 350 people attended Ageing Well activities with 100% satisfaction rate with programs provided. Youth Strategy on Public exhibition. 80 people attended Amplify Youth Conference and highly positive feedback received. Youth Strategy is on Public exhibition.	150 people attended Seniors Week Maintain Your Brain seminar with 100% satisfaction rate. Almost 100 people attended a Budget Savings seminar. New Ageing Well Factsheets developed. Seniors web pages updated	
Provide financial subsidies and grants to facilitate a range of social support	Grant/subsidies provided	✓	\$40,000 Joint Toyota / Council grants allocated, 8 Organisations funded. \$175,000 Council grants assessed and recommended. Administered and Coordinated \$330,000 Clubs Grants program.	\$175,000 grants allocated. 18 Groups (14 small and 4 large grants) Councillor presentations arranged Administered and coordinated ClubGrants program organisations funded \$328,548 School Grants Program completed	Clubs Grants Presentations August 2014

*indicates a multi-year project

Achieved/acceptable (> 90%)

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ACTIVITIES, PROGRAMS, PROJECTS, WORKS	12 MONTH TARGET		Achieved at 31 Dec 2013 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Achieved at 30 June 2014 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Commentary
Information provided to and referral of residents to local community services	Information provided/referrals	✓	<p>All online information updated.</p> <p>3 X Squalor case referrals, 3 x Tree safety issue referrals.</p> <p>10,000 Mental Information cards printed and distributed.</p>	<p>Information added to via the St George and Sutherland Homelessness Website.</p> <p>Referral of 15 Homeless people to Partners in Recover.</p> <p>2 Squalor case referrals.</p> <p>2000 Homeless Info Cards Distributed.</p> <p>5000 Youth Information cards distributed.</p> <p>Events Tool Kit developed for community organisations</p> <p>All Communities Unit web pages updated</p> <p>50 Home and Community Care referrals</p> <p>1 x tree removal case</p> <p>500 Ageing Well Factsheets distributed</p> <p>500 Seniors services directories distributed</p> <p>2,000 Mental Health Information Cards distributed</p>	
PROVIDE: 5.6 Community safety and public place improvement initiatives					
Implement Crime Prevention Plan	100% of planned activities completed	✓	<ul style="list-style-type: none"> • 20 Hot spot site visits undertaken with 8 x Hotspots audited and measures implemented. • 9 x Individual Graffiti Removal Kits distributed. • Graffiti Removal Agreement commenced with State Rail • Implementation of the Shire Drink Think Project with 1 local high school. • 58 clubs registered/participating in the Good Sports Program. 	<p>17 volunteers removing graffiti from 10 council owned sites.</p> <p>4 x Individual Graffiti Removal Kits distributed.</p> <p>84% of graffiti removed within 7 days.</p> <p>0 instances of graffiti on council skate parks (April- June Quarter).</p> <p>1 x art project (Engadine – July/August 2013).</p> <p>Report It app promotion and redesign of the Report It flyer.</p>	

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Respond to crime and malicious hot spots	Crime prevention audits and inspections	90%	<p>Highfield Park Caringbah landscaping.</p> <p>Peace Park Sutherland - installation of two CCTV cameras.</p> <p>Blaxland Drive Oval, Illawong - assessment with a view to applying a non-sacrificial anti-graffiti coating.</p> <p>Gymea Bay Oval: site visit and crime prevention assessment for development application.</p> <p>Development of native plant palette, incl specific guidelines for planting to increase surveillance and prevent crime to be included in the CX model.</p> <p>Lighting Audits - various parks and facilities with a view to preventing crime, increasing access and becoming more energy efficient.</p> <p>Working with State Government Utility providers to develop better response and removal mechanisms for graffiti on their assets.</p> <p>Tradies sponsored working bee - Raglan Road, Miranda Proposal to reconfigure sandstone capping in Peace Park, Sutherland</p> <p>Grays Point Girl Guides, Grays Point</p> <p>Bates Drive Oval, Kareela</p> <p>Prince Edward Park, Woronora</p> <p>Camellia Gardens amenities block</p> <p>Woronora Heights Youth Recreation Facility</p> <p>Menai Veterinary Hospital, Billa Road</p> <p>Maianbar Foreshore Reserve</p> <p>Waratah Oval, Sutherland</p> <p>Bonna Point Reserve, Kurnell</p>	<p>2 x site visits (Sutherland Scouts and Caringbah CBD).</p> <p>Engadine CBD assessment with a view to reduce rainfall damage. Configured sandstone capping</p> <p>Bona Point - applying a non-sacrificial anti-graffiti coating</p> <p>Waratah Oval 4 AFL Club house -assessment with the view to install mosquito device</p> <p>Bundeena Community Facility and Sutherland CBD - assessment with a view to applying a non-sacrificial anti-graffiti coating to community facilities</p> <p>Continue Lighting Audits - various parks and facilities with a view to preventing crime, increasing access and becoming more energy efficient</p> <p>Railcorp /Council pilot project to provided RailCorp with a fee for services, to apply a non-sacrificial anti-graffiti coating on a state rail premise - increased response to removal within agreed timeframes on their assets.</p> <p>Animal Shelter Taren Point</p> <p>Waratah Athletics Track</p> <p>Review the AUSGR registration</p>	

*indicates a multi-year project

Achieved/acceptable (> 90%)

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Alert/review conditions (50-89%)

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Achieved/acceptable (> 90%) ✓
Alarm/unacceptable (< 50%) ✗
Alert/review conditions (50-89%) ☰ !
Not commenced/cancelled (0%) ☱ !

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ACTIVITIES, PROGRAMS, PROJECTS, WORKS	12 MONTH TARGET		Achieved at 31 Dec 2013 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Achieved at 30 June 2014 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Commentary
Conduct regulation activities	Patrols conducted	✓	<p>Community (Local) Law:</p> <ul style="list-style-type: none"> • ATV and Bike Patrol and NSW Police Force (Joint Patrols) • 26 patrols • 3 Drug Exhibit Audits (Miranda LAC) • 3 x Bike Patrol • Australia Day Public Safety • New Years Eve • Joint Operation – NPWS 	<p>Community (Local) Law:</p> <ul style="list-style-type: none"> • ATV and Bike Patrol and NSW Police Force (Joint Patrols) • 39 patrols • 5 Drug Exhibit Audits (Miranda LAC) • 5 x Bike Patrol • Australia Day Public Safety • New Years Eve • Joint Operation - NPWS 	
Remove graffiti	80% of reported graffiti incidents cleaned/removed within 7 days	✓	88% of all reported Graffiti was removed within 7 days between Jul – Dec 2013. This is an improvement on the 71% achieved during Jan - Jun 2013.	84% of all reported Graffiti was removed within 7 days between Jul 2013 and Jun 2014. This is a slight improvement on the 83% achieved during Jul 2012 and Jun 2013.	Graffiti KPI met during the period. Reduction in 'private' graffiti removal works impacted on the year end expenditure position.
PROVIDE: 5.7 Community events which facilitate people connecting at the local and Shire wide level and encourage local economic activity					
Conduct community based events and promotions that encourage cultural and social connectivity and stimulate economic activity	Events held, visitation/participation and survey/feedback when conducted	✓	<p>Over 51,500 people attended or participated in one off community based events or promotions. An average of 150 – 200 attendees participated in regular Toddler Tuesdays.</p> <p>A 15% increase in the number of Santa Photos and a 20% increase in Marine and Boat Show attendees were recorded.</p>	<p>An average of 200 weekly attendees participated in Toddler Tuesday events, representing a slight increase despite winter approaching. A total of 829 entries (51% increase on 2013) received for Mother's Day promotion. \$88,840 spent by entrants (51% increase on 2013). Easter Show visitors estimated at approx 15,000 with 8.6% increase in animal farm takings & 5.8% increase in amusement ride takings. A total of 1271 rewards (12% increase on 2013) allocated under the Gift Card Shop or Show program in March. Customers who spent \$70+ in one day in Cronulla Beach CBD businesses were eligible to choose a reward (\$10 Cronulla Gift Card or Cronulla cinema ticket).</p>	Events and promotions are varied throughout the year and are seasonal it is difficult to compare previous 6 months with this 6 months.
PROVIDE: 5.8 Quality and responsive library services and spaces					
Complete installation of 'add on' modules: Program Registration and Ecommerce WebOPAC	No specific budget attached to this target	✓	E-commerce on track. Program Registration yet to be commenced. E-commerce near release to public - in testing phase.	Program registration installed. Yet to be activated. E-commerce operational.	Program registration installed, not yet in use due to technical problems with link to PayPal. E-commerce implemented but waiting for PayPal to rectify issues linking payments to library management system.

ACTIVITIES, PROGRAMS, PROJECTS, WORKS	12 MONTH TARGET		Achieved at 31 Dec 2013 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Achieved at 30 June 2014 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Commentary
Redesign of website to provide improved access for mobile devices	No specific budget attached to this target	✓	529,861 patrons accessing info through catalogues. Remote searches 85% of this figure - 451,110.	Visits to website - 308,038 (+1%) Page views - 636,731 (+2%) Visitors to website - 101,623 (+7%) Catalogue: 1,046,898 visits to online catalogues. Remote searches represent 87% of this figure ie. 906,855.	Website redesign completed. All key performance measures have increased. Traffic from mobile devices continues to increase substantially with mobile phones up 40% and tablets up 83%. This confirms the importance of the work done to redesign the library website.
PROVIDE: 5.9 Community facilities and spaces for neighbourhood and Shire wide community and small business activity					
Manage community halls and spaces for local groups to meet and or operate within		✓	No.meetings to Dec 2012: 11,246. No.meetings to Dec 2013: 11,004.	No. meetings to 30/06/2012: 24094. No. meetings to 30/06/2013: 24848. No. meetings to 30/06/2014: 24123	
Commercial property Maximise return from council's Property Fund		✓	Gross Billable Revenue Dec 2012 - \$482,108 Gross Billable Revenue Dec 2013 - \$509,903	Gross billable revenue June 2012: \$848,777.64 Gross billable revenue June 2013: \$936,073.27 Gross billable revenue June 2014: 981,778.39	
PROVIDE: 5.10 Initiatives which support the local economy and tourism					
Monitor and respond to trends and changes in the local economy		✓	Sutherland Shire Business Survey was conducted in 2012 to understand business challenges, trends and needs. In response to feedback we developed a brochure for businesses outlining all relevant council services, ran a How to Write Tenders Workshop (26 attendees) with Shire Business Facebook page set up to increase communication to business.	The survey is conducted bi-annually and scheduled for October 2014	

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ACTIVITIES, PROGRAMS, PROJECTS, WORKS	12 MONTH TARGET	Achieved at 31 Dec 2013 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Achieved at 30 June 2014 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Commentary
Implement economic and tourism related activities and events	✓	<p>Sutherland Shire Marine and Boat Show held to showcase Shire's marine industry had 15,000 attendees. Positive feedback was received from exhibitors regarding sales, business awareness, sales leads and industry networking.</p> <p>Marketing and Social Media workshop coordinated for Gymea businesses to assist during centre upgrade. Good feedback was received from the 26 attendees.</p>	<p>Gymea</p> <p>Database of 140 Gymea businesses developed. 3 Business newsletters developed Christmas window display competition - 16 businesses entered Christmas entertainment - carol singers, Christmas trade advertising Gymea Gift Card promotion - all 1000 cards given out prior to promotional period ending \$127,421 spend, 1571 dockets/transactions Easter school holiday craft workshops - 345 participants over 3 days May membership month - Chamber of Commerce membership campaign generated 8 new members for Gymea Chamber Shire Business Networking Event - 130 businesses attended Visual merchandising Workshop with Australian Retailers Association - 23 attendees</p> <p>Engadine</p> <p>Database of 213 Engadine businesses developed 3 Business Newsletters developed Christmas Window display competition - 9 businesses entered Christmas entertainment - carol singers, Christmas trade advertising Engadine Shopping Village branding developed April School Holiday Activity - Free - Putt Putt Golf - 815 participants in 3 days May membership month - Chamber of Commerce membership campaign generated 4 new members for Engadine Chamber Shire Business Networking Event - 130 businesses attended Visual merchandising Workshop with Australian Retailers Association - 23 attendees Engadine Village Facebook page initiated - 200 likes</p>	

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Alarm/unacceptable (<50%) ✗

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PROVIDE: 5.11 Opportunities for local businesses, community agencies and education/training providers to connect					
Coordinate, facilitate, connect and support local business networks	Network activity, successes and feedback	✓	<p>Regular meeting and networking/events coordinated or attended:</p> <p>Manufacturing network -meetings held monthly, network events held every 2 months</p> <p>Sutherland Shire Chambers of Commerce (executives from all 6 Shire Chambers) - meetings quarterly</p> <p>Chambers Of Commerce – monthly meetings – at least 50% attended</p> <p>Health and Wellbeing Network – quarterly meetings- 1 network event coordinated</p> <p>Marine Network – monthly meetings held and Marine and Boat Show coordinated.</p>	<p>Regular meeting and networking/events coordinated/attended:</p> <p>Manufacturing network -meetings held monthly, network events held every 2 months</p> <p>Sutherland Shire Chambers of Commerce (executives from all 6 Shire Chambers) - meetings quarterly, May membership month and Shire Business Meet Up coordinated over 120 attendees</p> <p>Chambers Of Commerce – monthly meetings – at least 50% attended</p> <p>Health and Wellbeing Network – quarterly meetings - 1 network event coordinated</p>	
PROVIDE: 5.12 Opportunities to assist the growth of small business					
Manage the SSHED to support the development of small business in the Shire	1. 70% or above SSHED occupancy 2. Jobs created since July 2012: a) SSHED: 12 full-and part-time b) SSHEDx: 8 full-and part-time	!	<p>60% Occupancy over six month period. A large group of tenants graduated and moved out leaving a gap to be refilled.</p> <p>Jobs created since July 2012:</p> <ul style="list-style-type: none"> (a) SSHED - 6 Total full/part-time (b) SSHEDx - 3 Total full/part-time 	<p>50% Occupancy over 12 months. A large group of tenants graduated and moved out leaving a gap to be refilled. Slow uptake but strong interest in last 3 months. Introduction of SSHED Lease will hold most graduating tenants for additional 2 years. Jobs created since July 2013 to June 2014: a) SSHED - 12 Total full/part-time (b) SSHEDx - 5 Total full/part-time</p>	
PROVIDE: 5.13 A range of leisure and recreation opportunities in council facilities					
Provide programs at council's leisure centre facilities	Nil reduction in school participation rates Increase in senior participation rates	✓	<p>Achieved increase in School participation rates across Leisure Centres. At 59% of current year (revenue)</p> <ul style="list-style-type: none"> - SLC 65% - ELC 171% - CLC 109% <p>Senior patronage of fitness programs represents around 22% of total regular fitness user base.YTD: Total revenue received at 59% of the year for all Leisure Centres Programs Department (Schools, Squad, Learn to Swim)</p> <p>\$2,100,114</p>	<p>Achieved increase in School participation rates across Leisure Centres. At 100% of current year (revenue)</p> <ul style="list-style-type: none"> - SLC 117% - ELC 243% - CLC 146% <p>Senior patronage of fitness programs represents around 27% of total regular fitness user base. YTD: Total revenue received at 100% of the year for all Leisure Centres Programs Department (Schools, Squad, Learn to Swim)</p> <p>\$3,137,949</p>	<p>Programs incl. learn to swim, stroke correction, squad programs, aquatics inflatables, swimclub, spa, sauna, fitness classes for all ages/levels incl: aerobics, spin, boxing, circuit, aquaerobics, cardio and weights room, boot camp, Pilates, personal training, crèche and pool parties</p> <p>Schools have considerably increased in revenue compared to budget.</p>

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PROVIDE: 5.14 Equitable support to sporting groups to provide sport and leisure opportunities in the Shire					
Provide active open space for registered sporting groups to operate on	Number of open spaces available for use	✓	Level of active open space (889,440m ²) has been maintained over the 6 month period.	Level of active open space (889,440m ²) has been maintained over the 12 month period.	
Ensure all registered businesses comply with prescribed health related standards	Inspections conducted (Annual Target: Meet or exceed statutory inspection requirements)	✓	793 Scheduled inspections undertaken.	1918 scheduled inspections undertaken	
PARTNER: 5.16 Education and training providers to fill local gaps to support local industry					
Partnerships with education/training providers and other government agencies to identify gaps and facilitate solutions	Programs coordinated with local providers	✓	Regular meetings and projects co-ordinated with TAFE, Shire Group Training (Business Trainees), SBEN (Formula 1 in Schools, TVET program, Careers Day), University of Wollongong (Univative Program).	Regular meetings and projects co-ordinated with TAFE, Shire Group Training (Business Trainees), SBEN (Formula 1 in Schools, TVET program, Careers Day), University of Wollongong (Univative Program).	
PARTNER: 5.17 Local emergency services to prepare for, respond and manage natural disasters					
Provide support to the Rural Fire Service and State Emergency Service as required	Support provided	✓	Support provided to the NSW Rural Fire Service and State Emergency Services through: <ul style="list-style-type: none"> • Provision of vehicles • Contributions paid • Maintenance of plant and vehicles • Minor office and administration expenditure • Representation and responsibilities on several local emergency management committees, Duties undertaken as nominated Local Area Emergency Officer 	Support provided to the NSW Rural Fire Service and State Emergency Services through: <ul style="list-style-type: none"> • Provision of vehicles • Contributions paid • Maintenance of plant and vehicles, • Minor office and administration expenditure • Representation & responsibilities on several local emergency management committees • Duties undertaken as nominated Local Area Emergency Officer from Council. 	

ACTIVITIES, PROGRAMS, PROJECTS, WORKS	12 MONTH TARGET		Achieved at 31 Dec 2013 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Achieved at 30 June 2014 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Commentary
PARTNER: 5.18 Local business, government and other councils and organisations to promote economic growth					
Partnership projects with government agencies, industry peak and community based organisations	Examples of partnerships and projects undertaken Outcomes achieved	✓	<p>MOU signed with NSW Health Local Area, Housing and agencies for Squalor and Hoarding working party.</p> <p>Shire Community Services partnership to deliver on Community Sector Workplace Training Seminar.</p> <p>Sutherland Shire Family Services coordinated a Trauma Informed Practice Seminar for 60 local service providers in February 2014.</p> <p>Caringbah Hub partnership developed Homelessness Survey with 40 local services participating.</p>	<p>Provided training 12 attendees.(SSICS Partnership)</p> <p>Provided training by 2 over 120 participants (Family Services Partnership)</p> <p>Survey collection complete as at May 31 2014. Analysis underway expected completion August 31 2014.</p> <p>Development of MOU with Partners In Recovery working on Assertive Outreach Project for Rough Sleepers in the Shire.</p> <p>Work with Salvation Army on cases of last resort for Squalor and or Hoarding and Homelessness (3 cases ongoing)</p> <p>Work with EPREU to ensure referral of Homelessness/Squalor issues to appropriate services prior to orders being placed. (12 Instances)</p> <p>Work with Cronulla CBD Office to coordinate referral process in partnership with Chamber and Public Concerns regarding Homelessness. (4 Instances)</p> <p>Sutherland Schools and Services Forum hosted in March 2014 with 150 attendees.</p> <p>Partnership project for schools short-film competition for Harmony Day and films of 8 young people from diverse backgrounds. Funded by Community Relations Commission.</p> <p>Applied for Community Resilience Innovation Program grant in partnership with emergency and community service providers.</p> <p>Joint mental health forum Heads Up with Sutherland BEN and local high schools</p>	
LOBBY: 5.19 For appropriate services and programs to support local human service needs					
For appropriate services and programs to support local human service needs	Examples of lobbying undertaken Outcomes achieved	✓	<p>NSW Area Health Service provided funding for production and printing Mental Health Information Card.</p> <p>Support Letters for Community Organisations met with some success e.g. – Lilli Pilli Woodworkers, Toy Restoration Society.</p>	<p>Council has distributed information regarding discontinuation of Youth Connections Funding and lobbying has been undertaken by both the Homelessness and Generalist Interagencies.</p> <p>Support provided for Enough is Enough to retain funding or seek alternate funding.</p>	

STRATEGY 6: RESPECT AND VALUE ALL HERITAGE AND CULTURE

Natural, manmade, historical and diverse people's culture and heritage – it is all part of what enriches the Sutherland Shire and makes it unique. Valuing it in our individual and corporate actions is essential to its appreciation and celebration now and well into the future.



ACTIVITIES, PROGRAMS, PROJECTS, WORKS	12 MONTH TARGET		Achieved at 31 Dec 2013 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Achieved at 30 June 2014 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Commentary
PROVIDE: 6.1 Local cultural, arts and entertainment opportunities					
Provide events, classes and space at Hazelhurst Regional Gallery and Arts Centre	Number of visitors/ classes/venue hire Present at least 8 exhibitions in the Regional Gallery and 20 in the Community Gallery over the 12 month period) Achieve at least 500 students per term in the Arts Centre Maintain at least 150,000 visitors to the Centre	✓	An increase in visitors for 6 months to Dec 31, 2013 with 87,761 visitors (compared to 81,948 same period 2012/13); students. Delivery of art classes on track with 72 holiday workshops , 103 term classes , 14 Master classes and 88 school tours/visits achieved in the 6 months. 2011/2012 comparative results are 81, 948 visitors ,75 holiday workshops , 14 Master classes, 70 school tours/visits, 19 preschooler sessions and 103 term classes.	Ten exhibitions presented in the Regional Gallery and 20 in the Community Gallery during the period An increase in total visitors to the Regional Gallery for 12 months to 30 June 2014 with 90,610 visitors (compared to 78,475 same period 2012/2013). Delivery of art classes on track with 208 term classes provided to 2,319 students. Holiday enrolments totalled 1,456. 2012/2013 comparative results are 78,475 visitors, 209 term classes provided to 2,304 students. Holiday enrolments 1,459.	
Provide opportunities for the community to participate in performing arts productions and enjoy entertainment at Sutherland Entertainment Centre which is otherwise not provided locally	Attendance at Sutherland Entertainment Centre	✓	105,083 attendees were achieved to end of December 2013 compared to 114,679 the previous year which was a particularly high year.	149,732 attendees were achieved to end of June 2014. This compares to 152,141 which was a record result set last financial year.	Demand for the Entertainment Centre remains high, as new programs and high demand areas such as Dance see patron growth which has offset the continuing decline in numbers among the traditional Sutherland Entertainment Centre audience.

Achieved/acceptable (> 90%) ✓
 Alarm/unacceptable (< 50%) ✗
 Alert/review conditions (50-89%) ☺
 Not commenced/cancelled (0%) ☹

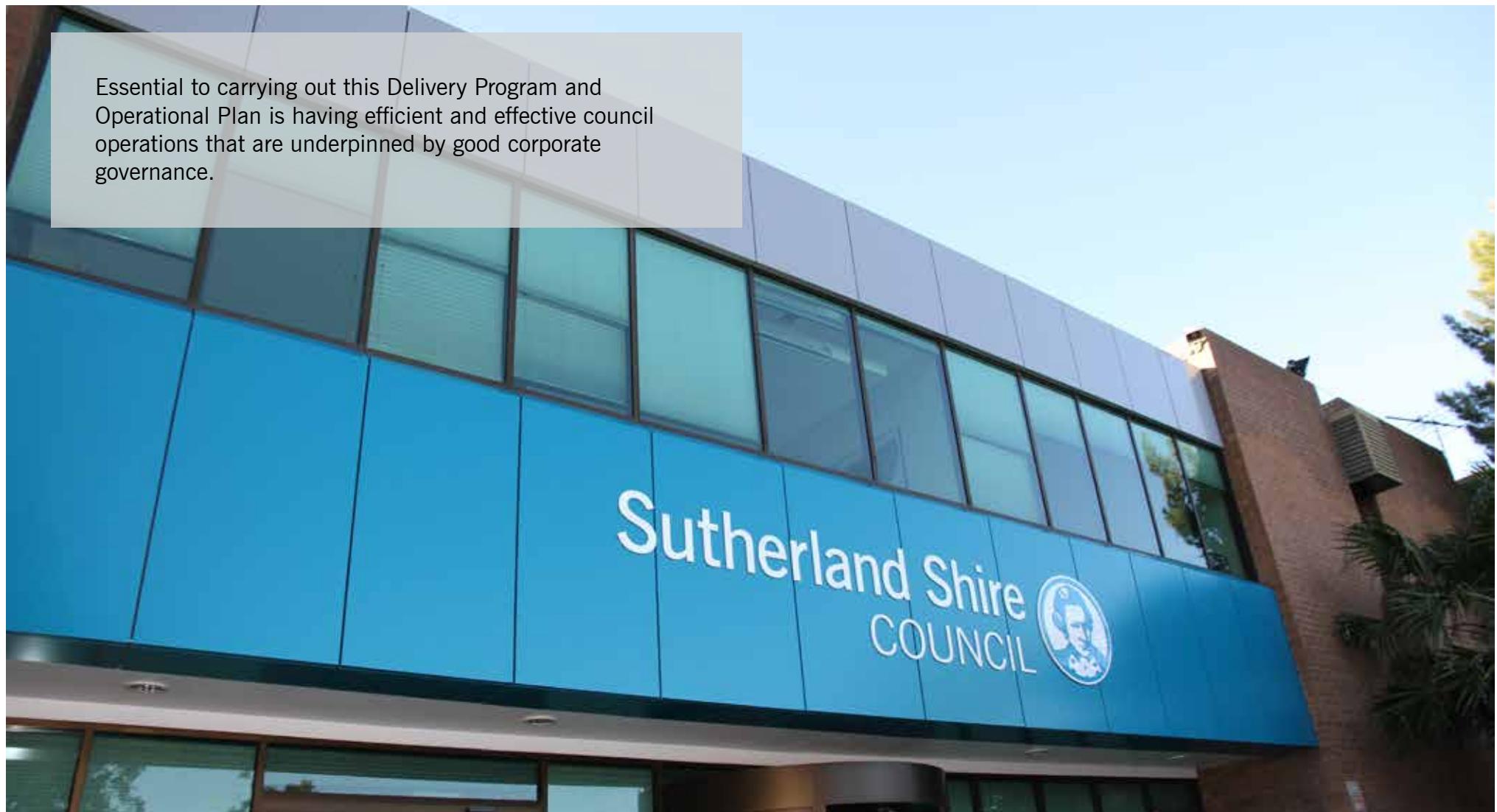
*indicates a multi-year project

SUTHERLAND SHIRE COUNCIL ANNUAL REPORT 2012/13 - 85

ACTIVITIES, PROGRAMS, PROJECTS, WORKS	12 MONTH TARGET		Achieved at 31 Dec 2013 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Achieved at 30 June 2014 (e.g.: square metres completed, no of visitors, no of submissions/representations made etc)	Commentary
PROVIDE: 6.2 Grants programs that: 1. Facilitate a range of arts and cultural activities 2. Protect and promote heritage					
Administer: Community services and arts grants	Community services and arts grants, and heritage programs delivered	✓	Subsidy Program X 15 organisations on Schedule Community Hall Subsidies \$67,000 allocated. Community Grants programs assessed and recommended	Community Grants program reviewed with new priority areas set for 2014/15	
Heritage grants		✓	Due to few applications this year four grants were offered to four building projects with a combined value of \$13,192.	The budget for heritage grants has not been expended as anticipated because two offers worth \$7,442 were not taken up by the successful applicant.	Savings of \$4,195 were achieved in two other projects because the work was completed far more cheaply than indicated in the original application.
			Two publication grants were allocated with a value of \$5,610	Two heritage publication grants offered - one for \$5,000 and one for \$610.	Smaller project is complete. The larger project has commenced but sufficient milestones have not yet been achieved to meet the terms of the grant.
PROVIDE: 6.3 Support for community based arts and cultural activities					
Provide assistance to community groups and organisations conducting community cultural events	Examples of support provided Outcomes achieved	✓	Advice provided to numerous organisations facilitating, for example, Healthy Mind Expo, Youth Jam, Youth Week activities, Grant writing, Harmony Day Activities etc.	Short-film competition with high schools and launch of 'Everyone Comes from Somewhere' project promoting multiculturalism at Harmony Day 21 March. 50 people attended Harmony Day short-film festival. Advice to 8 community organisations regarding amalgamation and sustainability	

CIVIC LIFE

Essential to carrying out this Delivery Program and Operational Plan is having efficient and effective council operations that are underpinned by good corporate governance.



*indicates a multi-year project Achieved/acceptable (> 90%) ✓

✗ Alert/review conditions (50-89%) Not commenced/cancelled (0%) !

ACTIVITIES, PROGRAMS, PROJECTS, WORKS	6 MONTH/ TARGET		Achieved at 31 Dec 2013 (e.g.: square metres completed, no of visitors, no of submissions/ representations made etc)	Achieved at 30 June 2014 (e.g.: square metres completed, no of visitors, no of submissions/ representations made etc)	Commentary
7.1 Community Satisfaction					
Undertake and report on Community Satisfaction Survey (CSS) (every two years)	Score of > 7 on "overall satisfaction"	✓	Scheduled for February 2014.	Councillor workshop held in February 2014	Councillor workshop resulted in need to undertake a major review of the survey. This is underway, commencing with a further Councillor workshop scheduled for 4th Quarter 2014
Develop and implement communications campaigns for Council programs and initiatives	Campaigns undertaken	✓	A total of 10 communication campaigns were undertaken.	A total of 20 communication campaigns were undertaken.	
Produce council newsletter "Our Shire"	6 times/year % who read "Our Shire" is at least 90% (from CSS)	✓	Three out of six editions were produced by 31 December 2013. Of the people who received "Our Shire", 92% read it. (Community Satisfaction Survey 2011)	Six editions out of six were completed by 30 June 2014.	The distribution method of Our Shire is being reviewed. At present, one copy is letterboxed to each household. The community is encouraged to subscribe to an electronic version.
Undertake community engagement to assist in decision making	Engagement activities undertaken	✓	Consultation Clearing House reports on activities planned and undertaken. Regularly reported to Council through Directors Papers. 18 Community engagement projects undertaken. e.g. <ul style="list-style-type: none">• Draft Sutherland Shire Local Environmental Plan• Entertainment Centre Customer Surveys• E.G. Waterhouse Master plan• Dogs Off Leash	20 Community and Internal engagement projects undertaken. Consultation Clearing House maintained and activities reported.	
Use the web to communicate with the community	> 64% who regard quality of web information as "good or excellent" (from CSS)	✓	The number of visitors to the Council website increased by 12.3%. 76% of the 3,159 Website Feedback email received were positive.	The number of visitors to the Council website increased by 4.5%. 81% of the 2,956 Website Feedback email received were positive.	

Provide customer service at council's front counter and over the telephone in a timely manner	Telephone: Average telephone waiting time < 15 secs	✓	Expenditure down for the first 6 months because of unfilled positions.	Average waiting time 7 secs	
	% answered within 15 secs is > 70%	✓	Queue calls answered within 15 seconds - 86%. Switchboard calls answered within 15 seconds - 89%.	Queue calls answered within 15 secs – 83% Switchboard calls answered within 15 secs – 87%	All indicators within service standard. Small weakening in performance for second half of year attributable to the training and implementation phase for the transfer of the Pre-Booked Cleanup Service from Waste Services to Customer Service
	Abandonment rate <2%	✓	Queue abandonment rate - 0.5%. Switchboard abandonment rate: 0.8%	Queue abandonment rate – 0.6% Switchboard abandonment rate - 0.9%	
	Counter: % rating service as "excellent or good" is > 95%	✓	Counter service rated as "excellent or good" by 100% of respondents.	Counter service rated as "excellent or good" by 100% of respondents.	
Respond to formal access requests for information, in accordance with Government Information (Public Access) Act 2009	100% of GIPA requests processed within the statutory timeframe. (2012/13 – 100%)	✓	All GIPAs processed within statutory timeframe. The statutory timeframe is 20 working days. Council received 877 open applications and 92 formal applications.	95% of GIPA applications processed within statutory timeframe	Unanticipated illness of trained staff to undertake this role led to minor level of non compliance with timeframe

7.2 Management by fact

Undertake research projects	Research Undertaken	✓	Visits to Statistics page, 1,658 well down on expectations, requires review.	6 major research programs undertaken as part of community engagement activities (refer 7.1)	
Provide community statistics to council staff and the community	Total number of visitors > 2011/12 figure (19,825)	✓	Visits to Statistics page, 1,658 well down on expectations, requires review.	8,092 visits in 2013/14 (2012/13 = 5,844; 2011/12 = 19,825; 2010/11 = 7,335)	

7.3 Continuous improvement

Maintain a financially sustainable organisation	Equal or exceed industry financial benchmarks – unrestricted current ratio and debt service ratio	✓	The 30 June 2013 ratios have been audited and are as follows: <ul style="list-style-type: none"> • Unrestricted Current Ratio 1.37 :1 • Debt Service Ratio 2.53% Both ratios are better than industry benchmark standards.		The June 2014 ratio to be calculated in September 2014.
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Continue to implement organisation change and review program	Activities undertaken	✓	Reform and Regeneration Committee established to oversee implementation of PwC Review recommendations. Divisional Restructure completed and recruitment of new Directors finalised.	Process for program reviews of all PwC projects and other projects has been implemented. All current PwC reviews are trending ahead of proposed recommendation.	The program office has ensured the likelihood of success for project implementations by following a standardised process approach focus on <ul style="list-style-type: none"> • Consultation (employee involvement) • Communication • Leadership (Stakeholder sponsors) • Training in effective change management for staff • Human resources.
7.4 Ethics					
Undertake Internal Audit program in accordance with Internal Audit Committee's requirements	100% of program completed	✓	Audit undertaken	100% of agreed Audit Program completed.	Audits Undertaken: <ul style="list-style-type: none"> • Fees and Charges • Road restorations • Commercial Property • Non Cash Payment Options • Promoting Better Practice NSW Local Government Compliance Review • Advertising Sign Income • RTO Annual Compliance Oversight Review • RMS Drives Annual Compliance Audit (PwC) • Contract Management – Non Project • Stock Control and Stocktakes(non-depot)
Uphold and enforce our local planning laws and regulations through legal action where required	Number of legal actions	✓	Legal Services Activity involving Land and Environment Court cases for 1 July - 30 December 2013 <ul style="list-style-type: none"> • Classes 1, 2 and 3 - Total 3 • Class 4 - Total 1 • Class 5 - Total 1 • Court of Appeal Cases – Nil • Environmental Planning and Assessment Act 1979 prosecutions - Total 3 	Legal Services Activity involving new Land and Environment Court cases for 1 July 2013 to 30 June 2014 <ul style="list-style-type: none"> • Classes 1, 2 and 3 - Total 8 • Class 4 - Total 3 • Class 5 - Total 1 • Court of Appeal Cases – Nil • Environmental Planning and Assessment Act 1979 prosecutions - Total 14 	The majority of court matters were handled internally. Land and Environment Court prosecutions and challenges to development consents granted by Council accounted for 82.6% of the expenditure.

	Number of legal actions	✓	<table border="1"> <thead> <tr> <th colspan="2">Development, Controls, Building Complaints</th></tr> </thead> <tbody> <tr> <td>Principal Certifying Authority</td><td>16</td></tr> <tr> <td>External –</td><td></td></tr> <tr> <th colspan="2">Environmental Management</th></tr> <tr> <td>Notifications, Tree Preservation Orders</td><td>100</td></tr> <tr> <td>Trees, Illegal Pruning Removal</td><td>347</td></tr> <tr> <th colspan="2">Law and Enforcement</th></tr> <tr> <td>Illegal Activity, Other Activity</td><td>479</td></tr> <tr> <td>Investigations, Non Compliance Development. Consent</td><td>663</td></tr> <tr> <td>Investigations, Pollution Development. Site</td><td>37</td></tr> <tr> <td>Investigations, Unauthorised Development</td><td>567</td></tr> <tr> <td>Pollution, Littering from a vehicle</td><td>36</td></tr> <tr> <td>Registration, Fire Safety Statements</td><td>1637</td></tr> <tr> <td>Registration, Swimming Pool Enquiries</td><td>66</td></tr> <tr> <td>Investigations, Swimming Pool Fencing</td><td>152</td></tr> </tbody> </table>	Development, Controls, Building Complaints		Principal Certifying Authority	16	External –		Environmental Management		Notifications, Tree Preservation Orders	100	Trees, Illegal Pruning Removal	347	Law and Enforcement		Illegal Activity, Other Activity	479	Investigations, Non Compliance Development. Consent	663	Investigations, Pollution Development. Site	37	Investigations, Unauthorised Development	567	Pollution, Littering from a vehicle	36	Registration, Fire Safety Statements	1637	Registration, Swimming Pool Enquiries	66	Investigations, Swimming Pool Fencing	152	
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7.5 Our commitment to our staff																																		
Undertake staff satisfaction survey (every 4 years)	Score of > 7 on staff satisfaction survey	✓	Nil	<p>The Staff Satisfaction Survey is scheduled to be undertaken in 2015.</p> <p>The survey will be subject to a report to Directors with recommendations on process, style and costing with a view to maximise use of on-line survey instrument balanced with need to maximise response rate and ease of analysis.</p>																														

Ensure a safe workplace	WH&S incidents per 100 workers are decreasing.	✓	The number of workers compensation claims incident rate per 100 workers decreased 26.84% over a 3 year period from 1 July 2011 - 30 June 2014.	The number of incidents per 100 workers decreased 33.53% over a 3 year period from 1 July 2011 - 30 June 2014.	Measurement Parameters: IR = Incidence Rate(Rate per 100 Workers) Measurements are based over a 3 year period. Periods measured between 2011/2012, 2012/2013, 2013/2014.
	Workers compensation claims incident rate per 100 workers is decreasing.	✓	The number of workers compensation claims incident rate per 100 workers increased slightly to 3.39% over a 2.5 year period from 1 July 2011 - 30 December 2013.	The number of workers compensation claims incident rate per 100 workers decreased 26.84% over a 3 year period from 1 July 2011 - 30 June 2014.	Measurement Parameters: IR = Incidence Rate(Rate per 100 Workers) Measurements are based over a 3 year period. Periods measured between 2011/2012, 2012/2013, 2013/2014.
	Lost time injury rate is decreasing.	✓	The Lost Time Injury rate per 1 million hours worked has decreased 34.40% over a 3 year period from 1 July 2011 - 30 June 2014.	The Lost Time Injury rate per 1 million hours worked has decreased 34.40% over a 3 year period from 1 July 2011 - 30 June 2014.	Measurement Parameters: FR = Frequency Rate (Rate per 1 million hours worked) Measurements are based over a 3 year period. Periods measured between 2011/2012, 2012/2013, 2013/2014.

Implement Equal Employment Opportunity Management Plan	Actions implemented	✓	<p>Actions implemented:</p> <p>Voluntary Fair Workplace Contact Officer role dissolved late 2013.</p> <p>Committee to be established following endorsement of revised Fair Workplace Policy and further training across council.</p> <p>Consultation regarding proposed Fair Work Place Policy and Procedures. Feedback received and documents to be reviewed.</p> <p>Continued promotion of equal opportunity through staff Induction program and staff Learning to Lead program.</p> <p>FWP education program commenced with managers and supervisors to address legislative changes.</p> <p>Development of on line educational material regarding Legislative changes regarding Anti Bullying amendments to Fair Work Act (2009).</p> <p>Development of online educational materials for managers and supervisors regarding 2013 Amendments to the Sex Discrimination Act.</p> <p>Development of training materials for staff training sessions.</p> <p>Online Induction for all newly appointed staff.</p>	<p>12 Contact Officer applications received and interviews being conducted.</p> <p>FWP Policy endorsed through council – Compass updated and training across council.</p> <p>275 new starters completed online induction including a component of FWP</p> <p>450 staff attended face to face education sessions</p> <p>6 FWP Manager/Supervisors courses with 164 attendees</p> <p>One person with a disability finished traineeship and Cert II TAFE qualification in Mechanics area</p> <p>One person with a disability is continuing their traineeship in Finance</p> <p>Council became a NDRC (National Disability Recruitment Coordinator) partner through WorkFocus – conducted a review with their Accessibility Checklist</p>	
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*indicates a multi-year project

Achieved/acceptable (> 90%)

✗

Alert/review conditions (50-89%)

!

Not commenced/cancelled (0%)

Achieved/acceptable (> 90%) ✓

Alarm/unacceptable (< 50%) ✖

Alert/review conditions (50-89%) ⚠

Not commenced/cancelled (0%) ─

multi-year project

! *

Indicates a

multi-year project

Provide programs which promote Equal Employment Opportunity for women, youth under 25, people with disability, and Aboriginal and Torres Strait Islander people	Programs provided	✓	<p>One trainee completed studies and one was appointed temporarily to a leave position.</p> <p>NAIDOC events occurred throughout the shire involving Council officers in planning, development and participation.</p> <p>Continued promotion of equal opportunity through Staff Induction program and Learning to lead program.</p> <p>Consultation regarding proposed Fair Work Place (FWP) Policy and Procedures held. Feedback received and documents to be reviewed.</p> <p>FWP education program commenced with managers and supervisors</p> <p>Legislative changes to the Fair Work Act (2009) required changes to Anti bullying information and policy. Training was delivered.</p> <p>Educative email out to managers and supervisors regarding new responsibilities under the amendments to Sex Discrimination Act Amendment</p> <p>Internal Mentoring program continuing across council</p> <p>International Day of Disability recognised successful transition of a vision impaired employee from an outdoor role to a call centre position.</p>	<p>Aboriginal</p> <p>The twelve month Elsa Dixon funded temporary internal secondment position in Customer Service ended successfully in Dec 2013</p> <p>Four applications made for school based trainee positions in Children's Services through the Elsa Dixon Program for 2014/15, awaiting response from State Government</p> <p>Attendance at AAC meetings and/or information supplied</p> <p>Gender</p> <p>4 females completed the Springboard Women's Development Program with four mentors supporting them</p> <p>2 females managers attended the Women in Local Government Leadership Summit</p> <p>Internal Mentoring Program continuing with 3 pairings, one female pairing completed their mentor relationship</p> <p>Communications & Events team and FWP Co-ordinator worked together to create an International Women's Day event internally with three external speakers and 90 staff attending. A follow up Corporate News article featured video footage of the speakers</p>	.
Assist management and employees adhere to the Fair Workplace Policy and Resolution Procedures through education and support	Number of grievances referred to Fair Workplace is decreasing	✓	<p>Fair Workplace (FWP) Education Program with managers and supervisors commenced.</p> <p>Grievances raised 1 July 2013 – 31 December 2014 Total – 10.</p> <p>Of the 10 grievances raised FWP investigation procedure implemented in one case.</p>	<p>Fair Workplace Education Program continuing across council. Training sessions conducted.</p> <p>The no. of grievances raised continued to decrease. A total of 28 grievances reported in 2013/14 period compared to 38 in 2012/13 and 34 for 2011/12.</p>	.

OTHER STATUTORY INFORMATION

This section contains information required under various legislation and which is not covered elsewhere. A complete index for all statutory information in this report is on page 241.

OVERSEAS VISITS REPRESENTING COUNCIL

No overseas travel was undertaken in 2013/14 by people representing council.

SECTION 356 GRANTS

	2010/11	2011/12	2012/13	2013/14
General subsidies program	48,647.00	27,622.38	28,323.76	45,300.37
Sutherland Entertainment Centre hire subsidies	67,143.00	92,724.50	86,218.43	65,495.00
Community services, seniors, and cultural planning and events grants	494,381.00	539,513.26	653,598.00	593,902.58
Property management - annual hall hire subsidies	69,917.00	67,978.49	64,943.27	67,017.95
Heritage grants	19,789.00	45,128.00	-	21,842.19
TOTAL	699,877.00	772,966.63	833,083.46	793,558.09

RATES AND CHARGES WRITTEN OFF (2013/14 YEAR)

Pensioner rebates – mandatory (Section 575 of the Local Government Act)	-\$3,376,800.38
Pensioner rebates – voluntary (Section 582 of the Local Government Act)	-\$1,399,233.36
Rates – other	-\$32,313.02
Interest	-\$6,022.57
Legal costs	-\$20,570.60
Domestic waste charges	-\$256.97
Total.....	-\$4,835,196.90

STORMWATER MANAGEMENT

Council levies an annual charge for its stormwater management services. Under the Local Government Regulation 2005, the annual report must include statement detailing the stormwater management services provided by the council during that year.

Stormwater Management 2013/14		
Category	Total budget estimate	Actual expenditure
Drainage construction	987,172	827,767
Drainage studies	753,719	137,794
Stormwater maintenance	1,049,513	772,655
Stormwater reuse	51,749	51,420
Water quality	916,615	297,342
Total	3,758,768	2,086,978

INFORMATION REQUESTS UNDER GOVERNMENT INFORMATION (PUBLIC ACCESS) ACT 2009

Table 1: Number and Types of Access to Information Applications

Total Number of Formal Access Applications Received	60
Total Number of Informal Access Applications Received	47
Total Number of Open Access Applications Received	1886
Total Number of Applications Received through Other Legislations	5
Total Number of Access Applications Other Received	5
Total Number of Subpoenas and Notices to Produce Received	16

Table 2: Number of Formal Applications by type of applicant and outcome

	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm/deny whether information is held	Application withdrawn
Media								
Members of Parliament								
Private sector business		4						1
Not for profit organisations or community groups		1						1
Members of the public (application by legal representative)	5	10		1				
Members of the public (other)	7	30	1			1		3

Table 3: Timeliness - Formal Applications Under the GIPA Act

	No. applications
Decided within the statutory timeframe (20 days plus any extensions)	52
Decided after 35 days (by agreement with applicant)	6
Not decided within time (deemed refusal)	2

Table 4: Conclusive presumption of overriding public interest against disclosure: Reason for Non Release of Information - Formal Applications

	Number of times consideration used
Legal professional privilege	4

Table 5: Other public interest considerations against disclosure: matters listed in table to section 14 of Act; Reason for Non Release of Information - Formal Applications

	No. occasions when application not successful
Individual rights, judicial processes and natural justice	43
Business interests of agencies and other persons	1
Secrecy provisions	5

Table 6: No. of Formal Applications reviewed under Part 5 of the Act (by type of review and outcome)

	Decision varied	Decision upheld	Total
Internal review	2		2
Review by Information Commissioner		1	1
Internal review following recommendation under section 93 of Act			
Review by Administrative Decisions Tribunal (now known as NCAT - NSW Civil and Administrative Tribunal)			

PUBLIC INTEREST DISCLOSURES (PID) INTERNAL REPORTING POLICY

PID Information Category	July to December 2013	January to June 2014
2 (a) Total number of disclosures made	0	0
2 (b) Total number of disclosures received	0	0
2 (b) (i) Disclosure re <i>corrupt conduct</i>	0	0
2 (b) (ii) Disclosure re <i>maladministration</i>	0	0
2 (b) (iii) Disclosure re <i>waste of public money</i>	0	0
2 (b) (iv) Disclosure re <i>government information contraventions</i>	0	0
2 (b) (v) Disclosure re <i>pecuniary interest conventions</i>	0	0
2 (c) Number of disclosures finalised	0	0
2 (d) PID Policy in place	Yes, since 10 October 2011	Yes, since 10 October 2011
2 (e) Action taken by General Manager to ensure awareness	NSW Division of Local Government circulars 11-13, 11-31 and 11-43 circulated by email to all staff. Report about new PID Policy presented to Directors meeting September 2011. Memo sent to all staff and Councillors via Council's internal web site on 18 July 2011. At induction all new staff trained in Council's PID Policy.	NSW Division of Local Government circulars 11-13, 11-31 and 11-43 circulated by email to all staff. Report about new PID Policy presented to Directors meeting September 2011. Memo sent to all staff and Councillors via Council's internal web site on 18 July 2011. At induction all new staff trained in Council's PID Policy.

LEGAL REPORTING (LOCAL GOVERNMENT ACT CLAUSE 217(1)(A3))

LOCAL COURT MATTERS

Party	Matter	Progress/Result	Fine and Legal Costs/Fees Awarded
FALEAFAGA	Development without consent - removal of three Melaleuca quinquenervia trees	Convicted	Fine \$9,000 Legal costs/fees awarded \$735
DRENTH	Not comply with notice - laden mass exceeds by >3 <=4 tonnes	Convicted	Fine \$300 Legal costs/fees awarded \$335
BARBER	Not comply with notice - laden mass exceeds by >1 <=2 tonnes	Convicted	Fine \$100 Legal costs/fees awarded \$235
JANSMA	Not comply with notice - laden mass exceeds by >2 <=3 tonnes	Convicted	Fine \$300 Legal costs/fees awarded \$325
RABAA	Development without development consent - class 1/10 building - Pool	Successful	Fine \$12,000 Legal costs/fees awarded \$585

Party	Matter	Progress/Result	Fine and Legal Costs/ Fees Awarded
RABAA	Development without development consent -class 1/10 building - Deck	Successful	Fine \$12,000 Legal costs/fees awarded \$585
RABAA	Development without development consent -class 1/10 building - Privacy Screens	Successful	Fine \$12,000 Legal costs/fees awarded \$585
CHEN	Disobey "no stopping" sign	Withdrawn and Dismissed	
DIMITRIEV	Fail to comply with order no. 21 (safety of land)	Convicted	Fine \$725 Legal costs/fees awarded \$460
DIMITRIEV	Fail to comply with order no.21 (safety of land)	Convicted	Fine \$725 Legal costs/fees awarded \$460
SYDNEY POSTERS (NSW) PTY LTD [ACN 153 746 493]	Expose article etc. in/on/over road without approval - The Old Library	Withdrawn and Dismissed	
SYDNEY POSTERS (NSW) PTY LTD [ACN 153 746 493]	Expose article etc in/on/over road without approval - Carmens	Withdrawn and Dismissed	
SYDNEY POSTERS (NSW) PTY LTD [ACN 153 746 493]	Expose article etc in/on/over road without approval - Heathcote Hotel	Withdrawn and Dismissed	
CURTIN	Disobey "no stopping" sign	Convicted	Fine \$250 Legal costs/fees awarded \$85
STEWART	Stop on/near intersection (no traffic lights)	Convicted	Fine \$125 Legal costs/fees awarded \$85
MORRISON	Stop on/near pedestrian crossing (in school zone)	Convicted	Fine \$150 Legal costs/fees awarded \$85
THOMPSON	Double park	Offence proven. No conviction recorded. Section 10(1)(b) dismissal. Discharged with six month good behaviour bond.	Fine \$Nil Legal costs/fees awarded \$85
FENNELL	Parallel park close to dividing line/strip	Offence proven - No conviction recorded - Section 10 dismissal	
DAVIS	Disobey "no stopping" sign	Withdrawn and Dismissed	
T-BONE PRODUCTIONS PTY LTD	Disobey "no stopping" sign	Convicted	Fine \$150 Legal costs/fees awarded \$85
FREARSON	Stop on/across driveway etc. to/from land (in school zone)	Offence proven - No conviction recorded - Section 10 dismissal	
LI	Disobey no parking sign (in school zone)	Convicted	Fine \$75 Legal costs/fees awarded \$85
HOBBS	Owner of dog uncontrolled in public place-not dangerous dog	Offence proven - No conviction recorded - Section 10 dismissal	Fine \$Nil Legal costs/fees awarded \$350

Party	Matter	Progress/Result	Fine and Legal Costs/ Fees Awarded
PIRINI	Own dog which attacked person or animal-not dangerous dog	Convicted	Fine \$3,500 Legal costs/fees awarded \$285 + \$1,045 compensation payable to Council.
REID	Not comply with notice to register animal-not dangerous dog	Withdrawn and Dismissed	
REID	Not comply with notice to register animal-not dangerous dog	Withdrawn and Dismissed	
REID	Former owner not notify change of ownership	Withdrawn and Dismissed	
PIRINI	Not register 6 month old companion animal, not dangerous dog	Convicted	Fine \$280 Legal costs/fees awarded \$285
PIRINI	Not notify change in registration info-not dangerous dog	Convicted	Fine \$280 Legal costs/fees awarded \$285
BROOKER	Fail to comply with order no. 21 (safety of land)	Convicted	Fine \$800 Legal costs/fees awarded \$335
ENGLISH	Fail to comply with order no. 21 (safety of land)	Convicted	Fine \$800 Legal costs/fees awarded \$335
BAILEY	Stop on path/strip in built-up area	Offence proven - No conviction recorded - Section 10 dismissal	Fine \$Nil Legal costs/fees awarded \$150
THACKRAY	Stand vehicle in area when area closed to public	Convicted	Fine \$150 Legal costs/fees awarded \$85
LYNCH	Owner of dog uncontrolled in public place-not dangerous dog	Convicted	Fine \$220 Legal costs/fees awarded \$325
LONG	Stop at side of road with continuous yellow edge line	Offence proven - No conviction recorded - Section 10 dismissal	
SZCZUR	Disobey "no stopping" sign	Offence proven - No conviction recorded - Section 10 dismissal	
WRIGHT	Stand vehicle in area longer than allowed	Withdrawn and Dismissed	
CASTELL-BROWN	Stop in bus zone (not clearway or transit/bus lane)	Offence proven - No conviction recorded - Section 10 dismissal	
COLLINS	Fail to comply with prevention notice	Withdrawn and Dismissed	
SOOFI	Stop in bus zone (in school zone)	Offence proven. No conviction recorded. Section 10(1)(b) dismissal. Discharged with six month good behaviour bond.	Fine \$Nil Legal costs/fees awarded \$185
MELENTIJEVIC	Not park rear to kerb where indicated	Offence proven - No conviction recorded - Section 10 dismissal	
BORG	Double park	Offence proven - No conviction recorded - Section 10 dismissal	

Party	Matter	Progress/Result	Fine and Legal Costs/ Fees Awarded
CASTELL-BROWN	Stop in bus zone (not clearway or transit/bus lane)	Offence proven - No conviction recorded - Section 10 dismissal	
JAYES	Stop on/across driveway/other access to/from land	Offence proven - No conviction recorded - Section 10 dismissal	
THOMPSON	Not park rear to kerb where indicated	Offence proven - No conviction recorded - Section 10 dismissal	
CALIMBAS	Parallel park close to dividing line/strip	Successful	Fine \$100 Legal costs/fees awarded \$85
WYLIE	Disobey "no stopping" sign	Withdrawn and Dismissed	
GRIMES	Pollute waters	Convicted	Fine \$1,500 Legal costs/fees awarded \$1585
GRIMES	Fail to cease specified building work or subdivision work	Convicted	Fine \$7,500 Legal costs/fees awarded \$85
GRIMES	Development not accord consent -class 1/10 building	Convicted	Fine \$7,500 Legal costs/fees awarded \$85
LAYTON	Stop in parking area for disabled without current disability permit displayed	Offence proven - No conviction recorded - Section 10 dismissal	
FARRAG	Stop in bus zone (in school zone)	Convicted	Fine \$100 Legal costs/fees awarded \$85
FLECKNOE	Stop in bus zone (in school zone)	Offence proven - No conviction recorded - Section 10 dismissal	
CHATHAM	Disobey "no stopping" sign	Convicted	Fine \$150 Legal costs/fees awarded \$85
MACE	Own dog which attacked person or animal-not dangerous dog	Convicted	Fine \$3,000 Legal costs/fees awarded \$333 + Compensation to victim \$367.80
MACE	Owner not prevent dog escaping-not dangerous/restricted dog	Convicted	Fine \$200 Legal costs/fees awarded \$335
MACE	Own dog uncontrolled in public place-not dangerous dog	Convicted	Fine \$200 Legal costs/fees awarded \$335
CABLE	Stop in bus zone (not clearway or transit/bus lane)	Offence proven - No conviction recorded - Section 10 dismissal	
BURKE	Stand vehicle in disabled persons parking space without authority	Convicted	Fine \$200 Legal costs/fees awarded \$85
SIONE	Development without consent - other	Convicted	Fine \$5,000 Legal costs/fees awarded \$1085
EL-IBRAHIM	Development without consent - other	Undetermined	

Party	Matter	Progress/Result	Fine and Legal Costs/ Fees Awarded
MacINTOSH	Owner of dangerous dog not comply with section 51 or 56-T2	Undetermined	Annulment Application granted
MacINTOSH	Owner not comply with dangerous dog control requirements	Undetermined	Annulment Application granted
WEDD	Stop in parking area for disabled without current disability permit displayed	Withdrawn and Dismissed	
VOLCEVSKI	Disobey no parking sign	Offence proven - No conviction recorded - Section 10 dismissal	
DAIBARRA	Stop in bus zone (not clearway or transit/bus lane)	Offence proven - No conviction recorded - Section 10 dismissal	
CABAL	Disobey "no stopping" sign	Convicted	Fine \$100 Legal costs/fees awarded \$85
CVETANOSKA	Parallel park close to dividing line/strip	Offence proven - No conviction recorded - Section 10 dismissal	
BAILEY	Disobey "no stopping" sign	Withdrawn and Dismissed	
PORTER	Disobey "no stopping" sign	Offence proven - No conviction recorded - Section 10 dismissal	
ABELA	Park continuously for longer than permitted	Offence proven - No conviction recorded - Section 10 dismissal	
ILIEV	Stop in loading zone	Offence proven - No conviction recorded - Section 10 dismissal	
CHAU	Stop in bus zone (not clearway or transit/bus lane)	Offence proven - No conviction recorded - Section 10 dismissal	
HENDERSON	Disobey no parking sign	Convicted	Fine \$400 Legal costs/fees awarded \$85
BARNETT	Companion animal not registered as required - not dangerous, menacing or restricted dog	Undetermined	
STATE DEMOLITION AND CIVIL WORKS PTY LTD	Pollute Waters	Undetermined	
STATE DEMOLITION AND CIVIL WORKS PTY LTD	Development without consent - class 1/10 building- corporation	Undetermined	

LAND AND ENVIRONMENT COURT MATTERS

Party	Matter	Progress/Result
Alexander Avenue Centre Pty Ltd	Appeal against refusal of development application for expansion of existing brothel from 3 to 8 work rooms	Appeal upheld
D R Design (NSW) Pty Ltd	Appeal against refusal of development application for construction of 30 residential units	Discontinued
Dan Properties Pty Ltd	Appeal against refusal of development application for construction of additional retail and a new car park entry off Bates Drive	Continuing

Party	Matter	Progress/Result
Sooch	Appeal against refusal of development application for alterations and additions to a dwelling to create a child care centre	Continuing
Feros	Appeal against refusal of development application for demolition of existing dwelling and construction of a new dwelling	Discontinued
Sirtes	Appeal against refusal of development application for demolition of existing mixed use building and construction of a three storey mixed use development with two commercial tenancies and 20 residential units	Continuing
Mariani	Appeal against refusal of development application for construction of administration building	Continuing
H & J Standen Pty Ltd	Appeal against the determination of the Court in Class 1 proceedings	Appeal dismissed
CMT Architects Pty Ltd	Appeal against refusal of development application for demolition of existing dwelling, partial demolition of existing swimming pool and construction of a new dwelling and swimming pool	Continuing
Sud	Appeal against refusal of application for building certificate	Appeal dismissed
Sud	Class 4 prosecution – Development without consent	Continuing
Malesev	Challenge to development consent	Continuing
Savwill Pty Ltd	Challenge to development consent	Continuing
Benedict Industries Pty Ltd	Class 5 prosecution – Development without consent	Continuing
Benedict Industries Pty Ltd	Class 5 prosecution – Removal of vegetation	Continuing
Benedict Industries Pty Ltd	Class 5 prosecution – Removal of vegetation	Continuing

OTHER COURT MATTERS

Party	Matter	Progress/Result
Manning	District Court Proceedings	Settled on confidential terms
Driscoll	District Court Proceedings	Verdict for Council
Galtieri	District Court Proceedings	Settled on confidential terms
Mathai	District Court Proceedings	Verdict for Council
Collum	District Court Proceedings	Settled on confidential terms
Newland	District Court Proceedings	Continuing
Major	District Court Proceedings	Continuing
Courts	District Court Proceedings	Continuing
Rodgers	District Court Proceedings	Continuing
McKenzie	District Court Proceedings	Continuing
Beckett	District Court Proceedings	Continuing

SUMMARY OF AMOUNTS INCURRED IN RELATION TO LEGAL PROCEEDINGS TAKEN BY OR AGAINST COUNCIL

Land and Environment Court Proceedings	\$213,401
Local Court Proceedings.....	\$4,326
Other Court proceedings	\$72,598
Costs recovered	\$76,364
TOTAL COST	\$213,961

INDUSTRIAL STAFF LEGAL MATTERS

Costs relating to staff industrial matters - \$90,934.36.

Status as at 30 June 2014: four matters have assigned dates before the NSW Industrial Relations Commission; all other matters finalised.

COMPLIANCE WITH THE COMPANION ANIMALS ACT AND REGULATION

Lodgement of pound data returns with the Department of Local Government.

COUNCIL SEIZE ACTIVITY	Cats	Dogs	Total
Seized	7	408	415
Returned to Owner	0	201	201
Transferred to Councils Facility	213	241	454
COUNCIL ANIMAL CARE FACILITY ACTIVITY			
Animals in and arriving at Councils facility			
	Cats	Dogs	Total
Animals in Councils Facility	213	241	454
From Seizures	7	207	214
Dumped	203	28	231
Surrendered by owners	3	6	19

COUNCILS ANIMAL CARE FACILITY ACTIVITY			
Animals leaving Councils facility	Cats	Dogs	Total
Released to owners	1	176	177
Euthanased	12	4	16
Sold	203	61	264
Released to organisation to re-home	0	4	4
Died at Council Facility	9	0	9
Stolen from Council Facility	1	0	1
Escaped from Council Facility	1	0	1

LODGEMENT OF DATA RELATING TO DOG ATTACKS WITH THE DEPARTMENT OF LOCAL GOVERNMENT			
Status	Incidents entered	Attacking dogs	Victims (human and animal)
Commenced	21	28	29
Finalised	122	146	154
Under investigation	25	28	32
Total	168	202	105

Amount of funding spent relating to companion animal management and activities

The total amount of salaries and expenses associated with Council's companion animal management and activities is \$688,885 of which \$422,977 is the operational cost of the animal shelter and veterinary services.

Companion animal community education programs carried out

Throughout the year Council provides general information to the public through newspaper articles, Council's website, and social media including Facebook and general publications that are provided to all households, local businesses and schools throughout the Local Government area on a bi monthly basis. Council also runs open days and discount microchipping weeks at its animal shelter facility and attends many local community events through each year.

Strategies Council has in place to promote and assist the de-sexing of dogs and cats

Council organises a mail out to identified companion animal owners every month providing information on a companion animal owner's requirement to have their dogs micro-chipped and registered. This is also endorsed by the sending of SMS messages to the listed mobile phone numbers of the identified companion animal owners reminding of their requirement.

This information reminds companion animal owners that their pets must be registered at six months of age. The advantage for owners is that once micro-chipped, companion animals that stray or become lost

can be returned to their owners. It also reminds them of the benefits of desexing and the reduced financial implication for registration in doing so.

Similarly, owners of dangerous dogs can be readily located in the event of a dog attacking a member of the public. The information provided in the monthly mail out also covers the de-sexing of dogs, with the enclosed registration form advising the difference in fees for an unsexed versus a de-sexed animal.

Council seeks to rehouse the dogs and cats at its Animal Shelter. All dogs and cats rehoused are de-sexed, lifetime registered, vaccinated and micro chipped.

They also leave the shelter with a collar and Council made tag.

Council participates in the promotion of National De-sexing Month held in August of each year with the National De-sexing Network.

Strategies in place to comply with the requirement under section 64 (Companion Animals Act) to seek an alternative to euthanasia or unclaimed animals

The shelter operates under a “low euthanasia” policy, whereby only those dogs or cats assessed to be either dangerous/restricted or as having an illness that would affect its quality of life are euthanased.

In some circumstances dogs that have been declared ‘dangerous’ are euthanased at the request of their owners as the shelter is unable to rehome or sell them.

To this end the shelter recorded a 3.52% euthanase rate out of a total 454 animals that entered the shelter facility. The strategies employed by Sutherland are clearly the best in NSW (Council) operated facilities.

Specialized off and on leash areas provided in the Council area

- Wanda Beach, Wanda
- Wanda Reserve, Wanda
- Greenhills, Wanda
- Gunyah Beach, Bundeena
- Horderns Beach – Bundeena
- Carina Bay Reserve - Tivoli Esplanade, Como
- Helena Street Reserve - Helena Street, Kirrawee
- Silver Beach – Kurnell

Council continues to work with animal welfare and re-homing organisations in order to provide greater exposure for the animals in finding new owners.

Ministerial Appointment – Responsible Pet Ownership

Council's Manager Environment Protection, Regulation and Security Operations Brett Richardson has been appointed as the sole Local Council representative to the Minister for Local Government's Responsible Pet Ownership Committee where he will assist in providing advice on strategic companion animal management issues and assist in promoting responsible pet ownership.

CAPITAL EXPENDITURE REPORTING

Council has no projects for infrastructure facilities to report for 2013/14 under the NSW government's Capital Expenditure Reporting Guidelines.

ENVIRONMENTAL UPGRADE AGREEMENTS

No environmental upgrade agreements were entered into (under Section 406) in 2013/14.

SPECIAL VARIATION EXPENDITURE

There was no special variation expenditure in 2013/14.

CONTRACTS

Information about council's contracts is available on the Register of Council Contracts, which is on our website at www.sutherlandshire.nsw.gov.au/Register_of_Council_Contracts.

In this register, **Class 1 contracts** are those that have, or are likely to have, a value of \$150,000.

COASTAL PROTECTION SERVICES

No annual charge was levied for coastal protection services in 2012/13.

VOLUNTARY PLANNING AGREEMENTS

The following agreements were in force in 2013/14:

Land	Parties to the Agreement	Agreement	Status
<p>The land to which the agreement applies comprises: lot 1 in DP1101922; lot 111 in DP 777967; proposed lot 1 of the Consolidated Development Pty Ltd lots as identified in plan 2 in Schedule 1; proposed lot 1059 of the Australand Kurnell Pty Ltd lots in plan 2 in Schedule 1; proposed lot 2 of the Consolidated Development Pty Ltd lots in plan 2 in Schedule 1; lot 1122 in DP 794114; proposed lots 3 and 4 of the</p> <p>Consolidated Development Pty Ltd lots in plan 2 in Schedule 1. The land is currently identified as: Lot 1122 DP 794114, Lot 22 DP 226424, Lot C DP 370539, Lot 111 DP 777967, Lot 116 DP 777967, Lot 1123 DP 794114, Lot 2 DP</p> <p>1101922, Lot 1 DP 1101922, Lot 1054 DP 1140838, Lot 1055 DP 1140838, Lot 1056 DP 1140838, Lot 1057 DP 1140838, Lot 1058 DP 1140838, Lot 1059 DP 1140838.</p>	<p>Sutherland Shire Council, Australand Kurnell Pty Ltd, Breen Holdings Pty Ltd.</p>	<p>The agreement was entered into on 3 June 2010. The planning agreement sets out provisions for how approximately 91 hectares of open space will be embellished with playing fields, associated amenities, and landscaping and then dedicated to council.</p>	Ongoing
<p>The land to which the agreement applies comprises: lot 42 and 43 in DP1061416.</p>	<p>Sutherland Shire Council and Gandangara Local Aboriginal Land Council.</p>	<p>The agreement was entered into on 16 December 2009. The planning agreement sets out provisions for how open space will be embellished and dedicated to council.</p>	Ongoing

SENIOR STAFF REMUNERATION 2013/14

Senior staff as defined by the Local Government Act are the General Manager and Directors.

	Total remuneration	Salary component	Non-cash benefits	Running cost of vehicle	Total non-cash benefits	Superannuation (inclusive of salary sacrifice)	FBT payable
General Manager	\$362,965	\$316,327	\$1,235	\$3,691	\$4,926	\$35,000	\$7,947
Directors	\$960,000	\$810,219	\$4,591	\$19,422	\$24,013	\$102,666	\$18,915

WORK ON PRIVATE LAND

During 2013/14 work was undertaken on private land at one site (under section 67, clause 217):

Where	What	Commencement	Completion
Eltham Place, Heathcote	Drainage works (excavation and piping) in council drainage easement (on private land) behind No. 18 and 20 Bottle Fofest Road, Heathcote	September 2013	May 2014

EXTERNAL BODIES THAT EXERCISED FUNCTIONS DELEGATED BY COUNCIL

Council does not have any external bodies such as county councils exercising functions delegated by council. Community management committees manage many council functions such as halls, but report through council's own standing committee system.

CORPORATIONS AND OTHER BODIES IN WHICH COUNCIL HELD A CONTROLLING INTEREST

Cronulla Promotions Ltd, a company limited by guarantee, was set up by council in 1988 to manage the operation of Cronulla Plaza in promoting business activity for the Cronulla Business District. There are six directors: four are nominees of the Cronulla Chamber of Commerce, one is a Sutherland Shire Councillor, and the other an employee of council. Council controls the company in that it has to approve the company's annual budget and supplies the company's major source of income through a special rate levied on property owners in the area.

CORPORATIONS AND OTHER BODIES IN WHICH COUNCIL PARTICIPATED

See Note 19: in the Financial Statements on page 182.

FINANCIAL INFORMATION

All councils have a legal requirement to produce an audited financial statement each financial year.

These statements show how council performed financially during the past 12 months.

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UNDERSTANDING THE ANNUAL FINANCIAL REPORTS

INTRODUCTION

All councils have a legal requirement to produce audited financial statements each financial year. These statements show how council performed financially during the past 12 months through an income statement, and also on the overall financial position at the end of that period through a balance sheet. Council operates as a 'not-for-profit' organisation providing services and replacing assets for the community on a balanced budget approach each year.

Council is committed to accountability. This 'Understanding the Annual Financial Reports' guide has been developed to help readers understand and analyse the financial reports as part of that accountability.

WHAT IS IN THE ANNUAL FINANCIAL REPORT?

Council's financial report is presented in the following sections:

- Principal Financial Statements
- Notes to, and forming part of, the Principal Financial Statements
- Special Purpose Financial Reports
- Special Schedules.

All sections are prepared by council staff. The first three sections are audited by council's appointed external auditor. After audit approval we adopt the reports as a true and fair representation of council's financial position and performance.

PRINCIPAL FINANCIAL STATEMENTS

These are the four statements included in the first few pages of the financial report. They are the Income Statement, Balance Sheet, Statement of Changes in Equity and Cash Flow Statement. Individual line items within these statements will be referenced to a Note to provide more detailed information.

INCOME STATEMENT

The Income Statement is sometimes referred to as a Profit and Loss Statement or Operating Statement in many business sectors. In local government it shows:

- the sources of council's revenue, including capital grants and contributions, received or accrued within the financial year
- the expenses incurred in council delivering services to the community during the year.

The key figure to look at is the Operating Result from Continuing Operations. This can be a surplus, or deficit, for the year that is the equivalent to the profit, or loss, of council for the year. A surplus means that the revenue was greater than the expenses.

For the year ended 30 June 2014 this is a surplus of **\$41.194 million**.

This has increased by **\$36.509 million** compared to 2012/13 and is a result mainly attributable to \$36 million being dedicated to council by the State government for Land Under Roads during 2013/14. Under accounting standards this must be shown as an income item.

BALANCE SHEET

This one-page summary is a snapshot of the financial situation as at 30 June. It shows what council owns as assets and what it owes as liabilities. The bottom line of this statement is Net Assets. This is the net worth of council, which has been built up since council's inception.

The assets and liabilities are separated into current and noncurrent. Current means those assets or liabilities that will fall due in the next 12 months whilst non-current is greater than the 12 months.

The total of current and non-current assets is the Total Assets held by council. For the year ended 30 June 2014 the total is **\$1.579 billion**. For the year ended 30 June 2014 total liabilities is **\$75.465 million**.

Net Assets is the term used to describe the difference between the value of Total Assets and the value of Total Liabilities.

It represents the net worth, or equity, of council as at 30 June. For the year ended 30 June 2014 this is **\$1.504 billion**.

Total Equity is the net worth of council and is always equal to Net Assets. Council's total equity has increased by **\$44.801 million** since last financial year and is attributable to the movements outlined in the next section.

STATEMENT OF CHANGES IN EQUITY

During the course of the year the value of Total Equity as set out in the Balance Sheet will move according to financial activity. The Changes in Equity Statement shows the values of such changes and how these changes arose.

- The main reasons for a change in equity stem from:
- the profit or loss from operations as described in the Income Statement as Result from Continuing Operations for the year. For 2013/14 this amount was \$41.194 million.
 - the revaluation of assets that takes place on a regular basis to ensure the most up-to-date value is included in council's books; it also occurs when existing assets are taken up in the books for the first time. In 2013/14 revaluations were undertaken for land under roads and the amount added to equity was \$3.607 million

CASH FLOW STATEMENT

The Cash Flow Statement summarises council's cash payments and cash receipts for the year. The values usually differ from those shown in the Income Statement because that statement is prepared on an accrual accounting basis, whilst the Cash Flow Statement shows pure cash movements during the year. Essentially it is the movement of cash in and out of council's bank account during the year.

Council's cash arises from, and is used in, three main areas:

OPERATING ACTIVITIES

- Receipts – all cash received into council's bank account except the costs associated with the sale of assets, or capital.
- Payments – All cash paid by council from its bank account except costs associated with the creation of assets, or capital.

INVESTING ACTIVITIES

- Cash invested in infrastructure, property, plant and equipment assets and the cash received from the sale of these assets.

FINANCING ACTIVITIES

- Receipt and repayment of borrowed funds and advances. The bottom line of the Cash Flow Statement is the cash held at the end of financial year.

For the year ended 30 June 2014 this is \$22.688 million.

NOTES TO, AND FORMING PART OF, THE PRINCIPAL FINANCIAL STATEMENTS

There are 28 specific Notes detailing council's accounting policies and the detailed makeup of

the amounts shown in the Principal Financial Statements, along with additional information to assist users of the financial statements. The Notes are numbered 1 to 28 and are specifically referenced to individual line items on the Principal Financial Statements, where applicable.

Note 1 is very important as it outlines the details of council's accounting policies to complement the treatment of the Australian equivalents to International Financial Reporting Standards (AIFRS). Some AIFRS are not prescriptive on subjects, therefore it is necessary to establish local government prescribed codes and regulations and also council accounting policies to follow and also convey to the reader. The Notes read in conjunction with the Principal Financial Statements should provide a much clearer picture of the accounts and financial performance.

SPECIAL PURPOSE FINANCIAL REPORTS

These reports show the financial position and performance of council's declared Business Activities under the National Competition Policy guidelines. Council has four declared activities: Long Day Child Care, Operational Property, Sutherland Entertainment Centre and Commercial Waste.

SPECIAL SCHEDULES

Council prepares five Special Schedules to assist the reader and the NSW Department of Local Government with more financial information. These Schedules are not audited by the appointed external auditor. The Schedules completed by council are:

- Special Schedule 1 – Net Cost of Services (by function or activity)
- Special Schedule 2 (a) – Statement of Long Term Debt (All Purpose)
- Special Schedule 7 – Condition of Public Works
- Special Schedule 8 – Financial Projections (next 10 years forecast)
- Special Schedule 9 – Permissible Income Calculation (income from rates and compliance with rate pegging).

Sutherland Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2014



*"Sutherland Shire, in Sydney's south, shaped by
bays, rivers, beaches and national parks..."*

Sutherland Shire Council

General Purpose Financial Statements for the financial year ended 30 June 2014

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Overview

- (i) These financial statements are General Purpose Financial Statements and cover the consolidated operations for Sutherland Shire Council.
 - (ii) Sutherland Shire Council is a body politic of NSW, Australia - being constituted as a Local Government area by proclamation and is duly empowered by the Local Government Act (LGA) 1993 of NSW.
- Council's Statutory Charter is detailed in Paragraph 8 of the LGA and includes giving Council;
- the ability to provide goods, services & facilities, and to carry out activities appropriate to the current & future needs of the local community and of the wider public,
 - the responsibility for administering regulatory requirements under the LGA and
 - a role in the management, improvement and development of the resources in the area.
- A description of the nature of Council's operations and its principal activities are provided in Note 2(b).
- (iii) All figures presented in these financial statements are presented in Australian Currency.
 - (iv) These financial statements were authorised for issue by the Council on 13 October 2014.
Council has the power to amend and reissue these financial statements.
-

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Understanding Council's Financial Statements

Introduction

Each year, individual Local Governments across NSW are required to present a set of audited financial statements to their Council & Community.

What you will find in the Statements

The financial statements set out the financial performance, financial position & cash flows of Council for the financial year ended 30 June 2014.

The format of the financial statements is standard across all NSW Councils and complies with both the accounting & reporting requirements of Australian Accounting Standards and requirements as set down by the Office of Local Government.

About the Councillor/Management Statement

The financial statements must be certified by Senior staff as "presenting fairly" the Council's financial results for the year, and are required to be adopted by Council - ensuring both responsibility for & ownership of the financial statements.

About the Primary Financial Statements

The financial statements incorporate 5 "primary" financial statements:

1. The Income Statement

Summarises Council's financial performance for the year, listing all income & expenses.

This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

2. The Statement of Comprehensive Income

Primarily records changes in the fair values of Council's Infrastructure, Property, Plant & Equipment.

3. The Statement of Financial Position

A 30 June snapshot of Council's financial position indicating its Assets, Liabilities & "Net Wealth".

4. The Statement of Changes in Equity

The overall change for the year (in dollars) of Council's "Net Wealth".

5. The Statement of Cash Flows

Indicates where Council's cash came from and where it was spent.

This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

About the Notes to the Financial Statements

The Notes to the financial statements provide greater detail and additional information on the 5 primary financial statements.

About the Auditor's Reports

Council's financial statements are required to be audited by external accountants (that generally specialize in Local Government).

In NSW, the Auditor provides 2 audit reports:

1. An opinion on whether the financial statements present fairly the Council's financial performance & position, &
2. Their observations on the conduct of the Audit including commentary on the Council's financial performance & financial position.

Who uses the Financial Statements ?

The financial statements are publicly available documents & must be presented at a Council meeting between 7 days & 5 weeks after the date of the Audit Report.

Submissions from the public can be made to Council up to 7 days subsequent to the public presentation of the financial statements.

Council is required to forward an audited set of financial statements to the Office of Local Government.

Sutherland Shire Council

General Purpose Financial Statements for the financial year ended 30 June 2014

Statement by Councillors and Management made pursuant to Section 413(2)(c) of the Local Government Act 1993 (as amended)

The attached General Purpose Financial Statements have been prepared in accordance with:

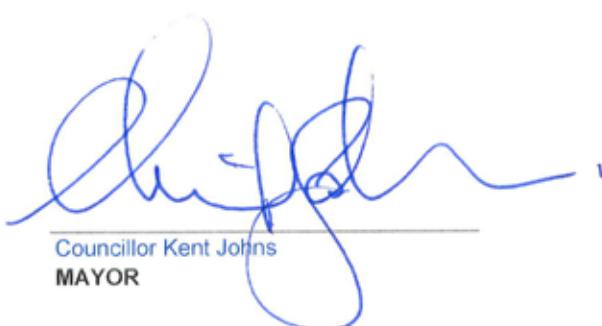
- The Local Government Act 1993 (as amended) and the Regulations made thereunder,
- The Australian Accounting Standards and professional pronouncements, and
- The Local Government Code of Accounting Practice and Financial Reporting.

To the best of our knowledge and belief, these Financial Statements:

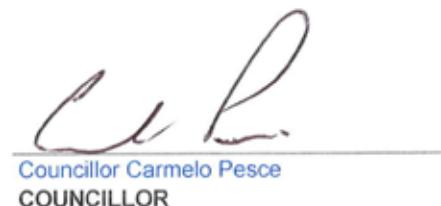
- present fairly the Council's operating result and financial position for the year, and
- accords with Council's accounting and other records.

We are not aware of any matter that would render the Reports false or misleading in any way.

Signed in accordance with a resolution of Council made on 13 October 2014.



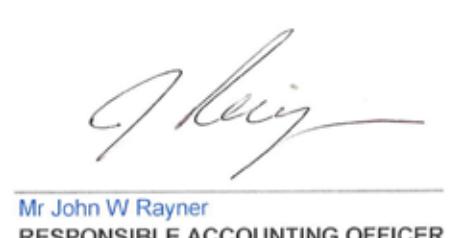
Councillor Kent Johns
MAYOR



Councillor Carmelo Pesce
COUNCILLOR



Mr John W Rayner
GENERAL MANAGER



Mr John W Rayner
RESPONSIBLE ACCOUNTING OFFICER

Sutherland Shire Council

Income Statement

for the financial year ended 30 June 2014

Budget ¹ 2014	\$ '000	Notes	Actual 2014	Actual 2013
Income from Continuing Operations				
<i>Revenue:</i>				
130,837	Rates & Annual Charges	3a	130,916	125,732
29,767	User Charges & Fees	3b	29,155	28,491
3,824	Interest & Investment Revenue	3c	3,791	4,830
17,429	Other Revenues	3d	15,309	14,152
11,540	Grants & Contributions provided for Operating Purposes	3e,f	15,498 ²	16,268
11,198	Grants & Contributions provided for Capital Purposes	3e,f	45,402	12,248
<i>Other Income:</i>				
-	Net gains from the disposal of assets	5	2,772	-
204,595	Total Income from Continuing Operations		242,843	201,721
Expenses from Continuing Operations				
98,814	Employee Benefits & On-Costs	4a	98,254	94,535
1,210	Borrowing Costs	4b	963	1,121
35,881	Materials & Contracts	4c	32,789	34,158
25,465	Depreciation & Amortisation	4d	26,475	26,182
37,244	Other Expenses	4e	43,168	40,461
1,000	Net Losses from the Disposal of Assets	5	-	579
199,614	Total Expenses from Continuing Operations		201,649	197,036
4,981	Operating Result from Continuing Operations		41,194	4,685
Discontinued Operations				
-	Net Profit/(Loss) from Discontinued Operations	24	-	-
4,981	Net Operating Result for the Year		41,194	4,685
4,981	Net Operating Result attributable to Council		41,194	4,685
-	Net Operating Result attributable to Non-controlling Interests		-	-
(6,217)	Net Operating Result for the year before Grants and Contributions provided for Capital Purposes		(4,208)	(7,563)

¹ Original Budget as approved by Council - refer Note 16

² Financial Assistance Grants for 13/14 are lower, reflecting a timing difference due to a change in how the grant is paid - refer Note 3 (e)

Sutherland Shire Council

Statement of Comprehensive Income for the financial year ended 30 June 2014

\$ '000	Notes	Actual 2014	Actual 2013
Net Operating Result for the year (as per Income statement)		41,194	4,685
Other Comprehensive Income:			
Amounts which will not be reclassified subsequently to the Operating Result			
Gain (loss) on revaluation of I,PP&E	20b (ii)	3,607	223,591
Total Items which will not be reclassified subsequently to the Operating Result		3,607	223,591
Amounts which will be reclassified subsequently to the Operating Result when specific conditions are met			
Nil			
Total Other Comprehensive Income for the year		3,607	223,591
Total Comprehensive Income for the Year		44,801	228,276
Total Comprehensive Income attributable to Council		44,801	228,276
Total Comprehensive Income attributable to Non-controlling Interests		-	-

Sutherland Shire Council

Statement of Financial Position as at 30 June 2014

\$ '000	Notes	Actual 2014	Actual 2013
ASSETS			
Current Assets			
Cash & Cash Equivalents	6a	23,406	45,207
Investments	6b	38,125	21,269
Receivables	7	12,518	12,582
Inventories	8	4,760	4,838
Other	8	1,378	1,420
Non-current assets classified as "held for sale"	22	-	-
Total Current Assets		80,187	85,316
Non-Current Assets			
Investments	6b	11,000	14,368
Receivables	7	844	3,847
Inventories	8	-	-
Infrastructure, Property, Plant & Equipment	9	1,441,256	1,390,474
Investments accounted for using the equity method	19	-	-
Investment Property	14	46,037	48,052
Intangible Assets	25	-	-
Total Non-Current Assets		1,499,137	1,456,741
TOTAL ASSETS		1,579,324	1,542,057
LIABILITIES			
Current Liabilities			
Payables	10	17,743	18,097
Borrowings	10	2,905	6,945
Provisions	10	34,722	36,849
Total Current Liabilities		55,370	61,891
Non-Current Liabilities			
Payables	10	-	-
Borrowings	10	14,373	16,353
Provisions	10	5,722	4,755
Total Non-Current Liabilities		20,095	21,108
TOTAL LIABILITIES		75,465	82,999
Net Assets		1,503,859	1,459,058
EQUITY			
Retained Earnings	20	1,134,570	1,093,376
Revaluation Reserves	20	369,289	365,682
Council Equity Interest		1,503,859	1,459,058
Non-controlling Interests		-	-
Total Equity		1,503,859	1,459,058

This Statement should be read in conjunction with the accompanying Notes.

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Sutherland Shire Council

Statement of Changes in Equity

for the financial year ended 30 June 2014

\$ '000	Notes	Retained Earnings	Reserves (Refer 20b)	Council Interest	Non- controlling Interest	Total Equity
2014						
Opening Balance (as per Last Year's Audited Accounts)		1,093,376	365,682	1,459,058	-	1,459,058
a. Correction of Prior Period Errors	20 (c)	-	-	-	-	-
b. Changes in Accounting Policies (prior year effects)	20 (d)	-	-	-	-	-
Revised Opening Balance (as at 1/7/13)		1,093,376	365,682	1,459,058	-	1,459,058
c. Net Operating Result for the Year		41,194	-	41,194	-	41,194
d. Other Comprehensive Income						
- Revaluations : IPP&E Asset Revaluation Rsve	20b (ii)	-	3,607	3,607	-	3,607
Other Comprehensive Income		-	3,607	3,607	-	3,607
Total Comprehensive Income (c&d)		41,194	3,607	44,801	-	44,801
e. Distributions to/(Contributions from) Non-controlling Interests		-	-	-	-	-
f. Transfers between Equity		-	-	-	-	-
Equity - Balance at end of the reporting period		1,134,570	369,289	1,503,859	-	1,503,859
2013						
Opening Balance (as per Last Year's Audited Accounts)		1,088,691	142,091	1,230,782	-	1,230,782
a. Correction of Prior Period Errors	20 (c)	-	-	-	-	-
b. Changes in Accounting Policies (prior year effects)	20 (d)	-	-	-	-	-
Revised Opening Balance (as at 1/7/12)		1,088,691	142,091	1,230,782	-	1,230,782
c. Net Operating Result for the Year		4,685	-	4,685	-	4,685
d. Other Comprehensive Income						
- Revaluations : IPP&E Asset Revaluation Rsve	20b (ii)	-	223,591	223,591	-	223,591
Other Comprehensive Income		-	223,591	223,591	-	223,591
Total Comprehensive Income (c&d)		4,685	223,591	228,276	-	228,276
e. Distributions to/(Contributions from) Non-controlling Interests		-	-	-	-	-
f. Transfers between Equity		-	-	-	-	-
Equity - Balance at end of the reporting period		1,093,376	365,682	1,459,058	-	1,459,058

Sutherland Shire Council

Statement of Cash Flows

for the financial year ended 30 June 2014

Budget 2014	\$ '000	Notes	Actual 2014	Actual 2013
Cash Flows from Operating Activities				
Receipts:				
129,529	Rates & Annual Charges		131,675	126,555
29,767	User Charges & Fees		29,124	28,492
3,388	Investment & Interest Revenue Received		3,499	4,234
22,738	Grants & Contributions		24,253	27,380
17,255	Other		19,110	13,162
Payments:				
(97,836)	Employee Benefits & On-Costs		(101,578)	(95,175)
(35,522)	Materials & Contracts		(32,343)	(32,491)
(1,186)	Borrowing Costs		(963)	(1,121)
(36,499)	Other		(41,987)	(40,497)
31,634	Net Cash provided (or used in) Operating Activities	11b	30,790	30,539
Cash Flows from Investing Activities				
Receipts:				
8,000	Sale of Investment Securities		41,743	100,320
-	Sale of Investment Property		1,000	-
1,000	Sale of Infrastructure, Property, Plant & Equipment		5,620	476
-	Deferred Debtors Receipts		9	-
26	Other Investing Activity Receipts		-	-
Payments:				
-	Purchase of Investment Securities		(54,754)	(70,120)
(35,326)	Purchase of Infrastructure, Property, Plant & Equipment		(40,176)	(38,310)
-	Purchase of Real Estate Assets		(13)	-
(26,300)	Net Cash provided (or used in) Investing Activities		(46,571)	(7,634)
Cash Flows from Financing Activities				
Receipts:				
-	Proceeds from Borrowings & Advances		-	2,300
-	Proceeds from Finance Leases		248	67
Payments:				
(1,896)	Repayment of Borrowings & Advances		(2,426)	(2,941)
(900)	Repayment of Finance Lease Liabilities		(432)	(516)
(2,796)	Net Cash Flow provided (used in) Financing Activities		(2,610)	(1,090)
2,538	Net Increase/(Decrease) in Cash & Cash Equivalents		(18,391)	21,815
41,079	plus: Cash & Cash Equivalents - beginning of year	11a	41,079	19,264
43,617	Cash & Cash Equivalents - end of the year	11a	22,688	41,079
Additional Information:				
plus: Investments on hand - end of year				
		6b	49,125	35,637
Total Cash, Cash Equivalents & Investments				
			71,813	76,716

Please refer to Note 11 for additional cash flow information

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

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n/a - not applicable		

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

The principal accounting policies adopted by Council in the preparation of the consolidated financial statements are set out below in order to assist in its general understanding.

Under Australian Accounting Standards (AASBs), accounting policies are defined as those specific principles, bases, conventions, rules and practices applied by a reporting entity (in this case Council) in preparing and presenting its financial statements.

(a) Basis of preparation

(i) Background

These financial statements are general purpose financial statements which have been prepared in accordance with;

- Australian Accounting Standards and Australian Accounting Interpretations issued by the Australian Accounting Standards Board,
- the Local Government Act (1993) & Regulation, and
- the Local Government Code of Accounting Practice and Financial Reporting.

For the purpose of preparing these financial statements, Council has been deemed to be a not-for-profit entity.

(ii) Compliance with International Financial Reporting Standards (IFRSs)

Because AASBs are sector neutral, some standards either:

- (a) have local Australian content and prescription that is specific to the Not-For-Profit sector (including Local Government) which are not in compliance with IFRS's, or
- (b) specifically exclude application by Not for Profit entities.

Accordingly in preparing these financial statements and accompanying notes, Council has been unable to comply fully with International Accounting Standards, but has complied fully with Australian Accounting Standards.

Under the Local Government Act (LGA), Regulations and Local Government Code of Accounting Practice & Financial Reporting, it should be noted that Councils in NSW only have a requirement to comply with AASBs.

(iii) New and amended standards adopted by Council

During the current year, the following relevant standards became mandatory for Council and have been adopted:

- AASB 13 Fair Value Measurement
- AASB 119 Employee Benefits

AASB 13 Fair Value Measurement has not affected the assets or liabilities which are to be measured at fair value, however it provides detailed guidance on how to measure fair value in accordance with the accounting standards.

It introduces the concept of highest and best use for non-financial assets and has caused the Council to review their valuation methodology.

The level of disclosures regarding fair value have increased significantly and have been included in the financial statements at Note 27.

AASB 119 Employee Benefits introduced revised definitions for short-term employee benefits.

Whilst the Council has reviewed the annual leave liability to determine the level of annual leave which is expected to be paid more than 12 months after the end of the reporting period, there has been no effect on the amounts disclosed as leave liabilities since Council's existing valuation policy was to discount annual leave payable more than 12 months after the end of the reporting period to present values.

(iv) Early adoption of Accounting Standards

Council has not elected to apply any pronouncements before their operative date in the annual reporting period beginning 1 July 2013.

Refer further to paragraph (ab) relating to a summary of the effects of Standards with future operative dates.

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

(v) Basis of Accounting

These financial statements have been prepared under the **historical cost convention** except for:

- (i) certain financial assets and liabilities at fair value through profit or loss and available-for-sale financial assets which are all valued at fair value,
- (ii) the write down of any Asset on the basis of Impairment (if warranted) and
- (iii) certain classes of non current assets (eg. Infrastructure, Property, Plant & Equipment and Investment Property) that are accounted for at fair valuation.

The accrual basis of accounting has also been applied in their preparation.

(vi) Changes in Accounting Policies

Council's accounting policies have been consistently applied to all the years presented, unless otherwise stated.

There have also been no changes in accounting policies when compared with previous financial statements unless otherwise stated [refer Note 20(d)].

(vii) Critical Accounting Estimates

The preparation of financial statements requires the use of certain critical accounting estimates (in conformity with AASBs).

Accordingly this requires management to exercise its judgement in the process of applying the Council's accounting policies.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on Council and that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future.

The resulting accounting estimates will, by definition, seldom equal the related actual results.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are set out below:

- (i) Estimated fair values of investment properties
- (ii) Estimated fair values of infrastructure, property, plant and equipment.
- (iii) Estimated remediation provisions.

Critical judgements in applying Council's accounting policies

- (i) Impairment of Receivables - Council has made a significant judgement about the impairment of a number of its receivables in Note 7.
- (ii) Projected Section 94 Commitments - Council has used significant judgement in determining future Section 94 income and expenditure in Note 17.

(b) Revenue recognition

Council recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to it and specific criteria have been met for each of the Council's activities as described below.

Council bases any estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement.

Revenue is measured at the fair value of the consideration received or receivable.

Revenue is measured on major income categories as follows:

Rates, Annual Charges, Grants and Contributions

Rates, annual charges, grants and contributions (including developer contributions) are recognised as revenues when the Council obtains control over the assets comprising these receipts.

Control over assets acquired from rates and annual charges is obtained at the commencement of the rating year as it is an enforceable debt linked to the

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

rateable property or, where earlier, upon receipt of the rates.

A provision for the impairment on rates receivables has not been established as unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold.

Control over granted assets is normally obtained upon their receipt (or a quittance) or upon earlier notification that a grant has been secured, and is valued at their fair value at the date of transfer.

Revenue from Contributions is recognised when the Council either obtains control of the contribution or the right to receive it, (i) it is probable that the economic benefits comprising the contribution will flow to the Council and (ii) the amount of the contribution can be measured reliably.

Where grants or contributions recognised as revenues during the financial year were obtained on condition that they be expended in a particular manner or used over a particular period and those conditions were undischarged at balance date, the unused grant or contribution is disclosed in Note 3(g).

Note 3(g) also discloses the amount of unused grant or contribution from prior years that was expended on Council's operations during the current year.

The Council has obligations to provide facilities from contribution revenues levied on developers under the provisions of S94 of the EPA Act 1979.

Whilst Council generally incorporates these amounts as part of a Development Consents Order, such developer contributions are only recognised as income upon their physical receipt by Council, due to the possibility that individual Development Consents may not be acted up on by the applicant and accordingly would not be payable to Council.

Developer contributions may only be expended for the purposes for which the contributions were required but the Council may apply contributions according to the priorities established in work schedules.

A detailed Note relating to developer contributions can be found at Note 17.

User Charges, Fees and Other Income

User charges, fees and other income (including parking fees and fines) are recognised as revenue when the service has been provided, the payment is received, or when the penalty has been applied, whichever first occurs.

A provision for the impairment of these receivables is recognised when collection in full is no longer probable.

A liability is recognised in respect of revenue that is reciprocal in nature to the extent that the requisite service has not been provided as at balance date.

Sale of Infrastructure, Property, Plant and Equipment

The profit or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer.

Interest and Rents

Rental income is accounted for on a straight-line basis over the lease term.

Interest income from Cash & Investments is accounted for using the effective interest rate at the date that interest is earned.

Other Income

Other income is recorded when the payment is due, the value of the payment is notified or the payment is received, whichever occurs first.

(c) Principles of Consolidation

These financial statements incorporate (i) the assets and liabilities of Council and any entities (or operations) that it **controls** (as at 30 June 2014) and (ii) all the related operating results (for the financial year ended the 30th June 2014).

The financial statements also include Council's share of the assets, liabilities, income and expenses of any **Jointly Controlled Operations** under the appropriate headings.

In the process of reporting on Council's activities as a single unit, all inter-entity year end balances and

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

reporting period transactions have been eliminated in full between Council and its controlled entities.

(i) The Consolidated Fund

In accordance with the provisions of Section 409(1) of the LGA 1993, all money and property received by Council is held in the Council's Consolidated Fund unless it is required to be held in the Council's Trust Fund.

The Consolidated Fund and other entities through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this report.

The following entities have been included as part of the Consolidated Fund:

- General Purpose Operations
- Hazelhurst Regional Art Gallery
- Cronulla Plaza Management and Promotions
- Sutherland, Engadine and Caringbah Leisure Centres
- Sutherland Entertainment Centre
- Commercial (Business) Waste
- Long Day Care Centres
- Operational Property
- Domestic Waste Management

Due to their immaterial value and nature, the following Committees, Entities & Operations have been excluded from consolidation:

- Como School of Arts
- EG Waterhouse National Camellia Gardens
- Gymea Community Hall
- Loftus Community Hall
- Maianbar Community Hall
- Marton Hall Community
- Oyster Bay Oval
- Sandy Point Community Hall
- Sutherland Multipurpose Centre

The (i) total income and expenditure from continuing operations and (ii) the net assets held by these excluded Committees & Operations is as follows:

Total income from continuing operations	\$128,944
Total expenditure from continuing operations	\$108,818
Total net assets held (ie Equity)	\$239,190

Note:

Where actual figures are not known, best estimates have been applied.

(ii) The Trust Fund

In accordance with the provisions of Section 411 of the Local Government Act 1993 (as amended), a separate and distinct Trust Fund is maintained to account for all money and property received by the Council in trust which must be applied only for the purposes of or in accordance with the trusts relating to those monies.

Trust monies and property subject to Council's control have been included in these statements.

Trust monies and property held by Council but not subject to the control of Council, have been excluded from these statements.

A separate statement of monies held in the Trust Fund is available for inspection at the Council office by any person free of charge.

(iii) Joint Ventures

Jointly Controlled Assets & Operations

The proportionate interests in the assets, liabilities and expenses of a Joint Venture Activity have been incorporated throughout the financial statements under the appropriate headings.

Jointly Controlled Entities

Any interests in Joint Venture Entities & Partnerships are accounted for using the equity method and is carried at cost.

Under the equity method, the share of the profits or losses of the partnership is recognised in the income statement, and the share of movements in retained earnings & reserves is recognised in the balance sheet.

(iv) Associated Entities

Where Council has the power to participate in the financial and operating decisions (of another entity), ie. where Council is deemed to have "significant influence" over the other entities operations but neither controls nor jointly controls the entity, then Council accounts for such interests using the equity

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

method of accounting – in a similar fashion to Joint Venture Entities & Partnerships.

Such entities are usually termed Associates.

(v) County Councils

Council is not a member of any County Councils.

(vi) Additional Information

Note 19 provides more information in relation to Joint Venture Entities, Associated Entities and Joint Venture Operations where applicable.

(d) Leases

All Leases entered into by Council are reviewed and classified on inception date as either a Finance Lease or an Operating Lease.

Finance Leases

Leases of property, plant and equipment where the Council has substantially all the risks and rewards of ownership are classified as finance leases.

Finance leases are capitalised at the lease's inception at the lower of the fair value of the leased property and the present value of the minimum lease payments.

The corresponding rental obligations, net of finance charges, are included in borrowings.

Each lease payment is allocated between the liability outstanding and the recognition of a finance charge.

The interest element of the finance charge is costed to the income statement over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

Property, plant and equipment acquired under finance leases is depreciated over the shorter of each leased asset's useful life and the lease term.

Operating Leases

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases.

Payments made under operating leases (net of any incentives received from the lessor) are charged to the income statement on a straight-line basis over the period of the lease.

Lease income from operating leases is recognised in income on a straight-line basis over the lease term.

(e) Cash and Cash Equivalents

For Statement of Cash Flows (and Statement of Financial Position) presentation purposes, cash and cash equivalents includes;

- **cash on hand,**
- deposits held **at call** with financial institutions,
- other short-term, highly liquid investments **with original maturities of three months or less** that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and
- bank overdrafts.

Bank overdrafts are shown within borrowings in current liabilities on the balance sheet but are incorporated into Cash & Cash Equivalents for presentation of the Cash Flow Statement.

(f) Investments and Other Financial Assets

Council (in accordance with AASB 139) classifies each of its investments into one of the following categories for measurement purposes:

- **financial assets at fair value through profit or loss,**
- **loans and receivables,**
- **held-to-maturity investments,** and
- **available-for-sale financial assets.**

Each classification depends on the purpose/intention for which the investment was acquired & at the time it was acquired.

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

Management determines each Investment classification at the time of initial recognition and re-evaluates this designation at each reporting date.

(i) Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss include financial assets that are "held for trading".

A financial asset is classified in the "held for trading" category if it is acquired principally for the purpose of selling in the short term.

Derivatives are classified as held for trading unless they are designated as hedges.

Assets in this category are primarily classified as current assets as they are primarily held for trading &/or are expected to be realised within 12 months of the balance sheet date.

(ii) Loans and receivables

Loans and receivables are non derivative financial assets with fixed or determinable payments that are not quoted in an active market.

They arise when the Council provides money, goods or services directly to a debtor with no intention (or in some cases ability) of selling the resulting receivable.

They are included in current assets, except for those with maturities greater than 12 months after the balance sheet date which are classified as non-current assets.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity.

In contrast to the "Loans & Receivables" classification, these investments are generally quoted in an active market.

Held-to-maturity financial assets are included in non-current assets, except for those with maturities less than 12 months from the reporting date, which are classified as current assets.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories.

Investments must be designated as available-for-sale if they do not have fixed maturities and fixed or determinable payments and management intends to hold them for the medium to long term.

Accordingly, this classification principally comprises marketable equity securities, but can include all types of financial assets that could otherwise be classified in one of the other investment categories.

They are generally included in non-current assets unless management intends to dispose of the investment within 12 months of the balance sheet date or the term to maturity from the reporting date is less than 12 months.

Financial Assets – Reclassification

Council may choose to reclassify a non-derivative trading financial asset out of the held-for-trading category if the financial asset is no longer held for the purpose of selling it in the near term.

Financial assets other than loans and receivables are permitted to be reclassified out of the held-for-trading category only in rare circumstances arising from a single event that is unusual and highly unlikely to recur in the near term.

Council may also choose to reclassify financial assets that would meet the definition of loans and receivables out of the held-for-trading or available-for-sale categories if it has the intention and ability to hold these financial assets for the foreseeable future or until maturity at the date of reclassification.

Reclassifications are made at fair value as of the reclassification date. Fair value becomes the new cost or amortised cost as applicable, and no reversals of fair value gains or losses recorded before reclassification date are subsequently made.

Effective interest rates for financial assets reclassified to loans and receivables and held-to-maturity categories are determined at the reclassification date. Further increases in estimates of cash flows adjust effective interest rates prospectively.

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

General Accounting & Measurement of Financial Instruments:

(i) Initial Recognition

Investments are initially recognised (and measured) at fair value, plus in the case of investments not at "fair value through profit or loss", directly attributable transaction costs

Purchases and sales of investments are recognised on trade-date - the date on which the Council commits to purchase or sell the asset.

Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Council has transferred substantially all the risks and rewards of ownership.

(ii) Subsequent Measurement

Available-for-sale financial assets and **financial assets at fair value through profit and loss** are subsequently carried at fair value.

Loans and receivables and **held-to-maturity** investments are carried at amortised cost using the effective interest method.

Realised and unrealised gains and losses arising from changes in the fair value of the financial assets classified as "**fair value through profit or loss**" category are included in the income statement in the period in which they arise.

Unrealised gains and losses arising from changes in the fair value of non monetary securities classified as "**available-for-sale**" are recognised in equity in the available-for-sale investments revaluation reserve.

When securities classified as "**available-for-sale**" are sold or impaired, the accumulated fair value adjustments are included in the income statement as gains and losses from investment securities.

Impairment

Council assesses at each balance date whether there is objective evidence that a financial asset or group of financial assets is impaired.

A financial asset or a group of financial assets is impaired and impairment losses are incurred only if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a 'loss event') and that loss event (or events) has an impact on the estimated future cash flows of the financial asset or group of financial assets that can be reliably estimated.

If there is evidence of impairment for any of Council's financial assets carried at amortised cost (eg. loans and receivables), the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate.

(iii) Types of Investments

Council has an approved Investment Policy in order to undertake its investment of money in accordance with (and to comply with) Section 625 of the Local Government Act and S212 of the LG (General) Regulation 2005.

Investments are placed and managed in accordance with the Policy and having particular regard to authorised investments prescribed under the Ministerial Local Government Investment Order.

Council maintains its investment Policy in compliance with the Act and ensures that it or its representatives exercise care, diligence and skill that a prudent person would exercise in investing Council funds.

Council amended its policy following revisions to the Ministerial Local Government Investment Order arising from the Cole Inquiry recommendations. Certain investments that Council holds are no longer prescribed (eg. managed funds, CDOs, and equity linked notes), however they have been retained under grandfathering provisions of the Order. These will be disposed of when most financially advantageous to Council.

(g) Fair value estimation

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

The fair value of financial instruments traded in active markets is based on quoted market prices at the balance sheet date.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques.

Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date.

Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held.

If the market for a financial asset is not active (and for unlisted securities), the Council establishes fair value by using valuation techniques.

These include reference to the fair values of recent arm's length transactions, involving the same instruments or other instruments that are substantially the same, discounted cash flow analysis, and option pricing models refined to reflect the issuer's specific circumstances.

The nominal value less estimated credit adjustments of trade receivables and payables are assumed to approximate their fair values.

The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Council for similar financial instruments.

(h) Receivables

Receivables are initially recognised at fair value and subsequently measured at amortised cost, less any provision for impairment.

Receivables (excluding Rates & Annual Charges) are generally due for settlement no more than 30 days from the date of recognition.

The collectability of receivables is reviewed on an ongoing basis. Debts which are known to be uncollectible are written off in accordance with Council's policy.

A provision for impairment (ie. an allowance account) relating to receivables is established when there is objective evidence that the Council will not be able to collect all amounts due according to the original terms of each receivable.

The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate.

Impairment losses are recognised in the Income Statement within other expenses.

When a receivable for which an impairment allowance had been recognised becomes uncollectible in a subsequent period, it is written off against the allowance account.

Subsequent recoveries of amounts previously written off are credited against other expenses in the income statement.

(i) Inventories

Raw Materials and Stores, Work in Progress and Finished Goods

Raw materials and stores, work in progress and finished goods in respect of business undertakings are all stated at the lower of cost and net realisable value.

Cost comprises direct materials, direct labour and an appropriate proportion of variable and fixed overhead expenditure, the latter being allocated on the basis of normal operating capacity.

Costs are assigned to individual items of inventory on the basis of weighted average costs.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Inventories held in respect of non-business undertakings have been valued at cost subject to adjustment for loss of service potential.

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

Land Held for Resale/Capitalisation of Borrowing Costs

Land held for re sale is stated at the lower of cost and net realisable value.

Cost is assigned by specific identification and includes the cost of acquisition, and development and borrowing costs during development.

When development is completed borrowing costs and other holding charges are expensed as incurred.

Borrowing costs included in the cost of land held for resale are those costs that would have been avoided if the expenditure on the acquisition and development of the land had not been made.

Borrowing costs incurred while active development is interrupted for extended periods are recognised as expenses.

(j) Infrastructure, Property, Plant and Equipment (I,PP&E)

Acquisition of assets

Council's non current assets are continually revalued (over a 5 year period) in accordance with the fair valuation policy as mandated by the Office of Local Government.

At balance date, the following classes of I,PP&E were stated at their Fair Value;

- **Investment Properties** – refer Note 1(p),
- **Operational Land** (External Valuation)
- **Buildings – Specialised/Non Specialised** (External Valuation)
- **Plant and Equipment**
(as approximated by depreciated historical cost)
- **Roads Assets incl. roads, bridges & footpaths**
(Internal Valuation)
- **Drainage Assets** (Internal Valuation)
- **Bulk Earthworks** (Internal Valuation)
- **Community Land** (External Valuation)

- **Land Improvements**
(as approximated by depreciated historical cost)

- **Other Structures**
(as approximated by depreciated historical cost)

- **Other Assets**
(as approximated by depreciated historical cost)

Initial Recognition

On initial recognition, an assets cost is measured at its fair value , plus all expenditure that is directly attributable to the acquisition.

Where settlement of any part of an asset's cash consideration is deferred, the amounts payable in the future are discounted to their present value as at the date of recognition (ie. date of exchange) of the asset to arrive at fair value.

The discount rate used is the Council's incremental borrowing rate, being the rate at which a similar borrowing could be obtained from an independent financier under comparable terms and conditions.

Where infrastructure, property, plant and equipment assets are acquired for no cost or for an amount other than cost, the assets are recognised in the financial statements at their fair value at acquisition date - being the amount that the asset could have been exchanged between knowledgeable willing parties in an arm's length transaction.

Subsequent costs

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to Council and the cost of the item can be measured reliably.

All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

Asset Revaluations (including Indexation)

In accounting for Asset Revaluations relating to Infrastructure, Property, Plant & Equipment:

- Increases in the combined carrying amounts of asset classes arising on revaluation are credited to the asset revaluation reserve.

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

- To the extent that a net asset class increase reverses a decrease previously recognised via the profit or loss, then increase is first recognised in profit or loss.
- Net decreases that reverse previous increases of the same asset class are first charged against revaluation reserves directly in equity to the extent of the remaining reserve attributable to the asset, with all other decreases charged to the Income statement.

For all other assets, Council assesses at each reporting date whether there is any indication that a revalued asset's carrying amount may differ materially from that which would be determined if the asset were revalued at the reporting date.

If any such indication exists, Council determines the asset's fair value and revalues the asset to that amount.

Full revaluations are undertaken for all assets on a 5 year cycle.

Capitalisation Thresholds

Items of infrastructure, property, plant and equipment are not capitalised unless their cost of acquisition exceeds the following:

Land

- council land	100% Capitalised
- open space	100% Capitalised
- land under roads (purchases after 30/6/08)	100% Capitalised

Plant & Equipment

Office Furniture	> \$1,000
Office Equipment	> \$1,000
Other Plant & Equipment	> \$1,000

Buildings & Land Improvements

Park Furniture & Equipment	> \$1,000
Building	
- construction/extensions	100% Capitalised
- renovations	> \$5,000

Stormwater Assets

Drains & Culverts	> \$10,000
Other	> \$10,000

Transport Assets

Road construction & reconstruction	> \$10,000
Reseal/Re-sheet & major repairs:	> \$10,000
Bridge construction & reconstruction	> \$10,000

Depreciation

Depreciation on Council's infrastructure, property, plant and equipment assets is calculated using the straight line method in order to allocate an asset's cost (net of residual values) over its estimated useful life.

Land is not depreciated.

Estimated useful lives for Council's I,PP&E include:

Plant & Equipment

- Office Equipment	10 years
- Office furniture	10 years
- Computer Equipment	3 years
- Heavy Vehicles	4 to 5 years
- Heavy Plant/Road Making equip.	5 to 8 years
- Other plant and equipment	5 to 15 years

Other Equipment

- Playground equipment	10 years
- Benches, seats etc	10 years

Buildings

- Buildings	75 years
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Stormwater Drainage

- Drains	100 years
- Culverts	100 years

Transportation Assets

- Sealed Roads : Surface	40 years
- Sealed Roads : Structure	75 years
- Bridges	80 years
- Road Pavements	20 years
- Kerb, Gutter & Paths	70 years
- Footpaths	50 years

Other Infrastructure Assets

- Bulk earthworks	Infinite
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An asset's carrying amount is written down immediately to its recoverable amount if the asset's

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

carrying amount is greater than its estimated recoverable amount – refer Note 1(s) on Asset Impairment.

Disposal and De-recognition

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in Council's Income Statement in the year the asset is derecognised.

(k) Land

Land (other than Land under Roads) is in accordance with Part 2 of Chapter 6 of the Local Government Act (1993) classified as either Operational or Community.

This classification of Land is disclosed in Note 9(a).

(l) Land under roads

Land under roads is land under roadways and road reserves including land under footpaths, nature strips and median strips.

Land under roads acquired from 1 July 2008 is recognised in accordance with AASB 116 – Property, Plant and Equipment.

(m) Intangible Assets

Council has not classified any assets as Intangible.

(n) Crown Reserves

Crown Reserves under Council's care and control are recognised as assets of the Council.

While ownership of the reserves remains with the Crown, Council retains operational control of the reserves and is responsible for their maintenance

and use in accordance with the specific purposes to which the reserves are dedicated.

Improvements on Crown Reserves are also recorded as assets, while maintenance costs incurred by Council and revenues relating to the reserves are recognised within Council's Income Statement.

Representations are currently being sought across State and Local Government to develop a consistent accounting treatment for Crown Reserves across both tiers of government.

(o) Rural Fire Service assets

Under section 119 of the Rural Fires Act 1997, “*all fire fighting equipment purchased or constructed wholly or from money to the credit of the Fund is to be vested in the council of the area for or on behalf of which the fire fighting equipment has been purchased or constructed*”.

At present, the accounting for such fire fighting equipment is not treated in a consistent manner across all Councils.

Until such time as discussions on this matter have concluded and the legislation changed, Council will continue to account for these assets as it has been doing in previous years, which is to exclude the assets, their values and depreciation charges from these financial statements.

(p) Investment property

Investment property comprises land &/or buildings that are principally held for long-term rental yields, capital gains or both that is not occupied by Council.

Investment property is carried at fair value, representing an open-market value determined by external valuers. Council undertakes a full revaluation every 5 years with deduction in the subsequent years.

Annual changes in the fair value of Investment Properties are recorded in the Income Statement as part of “Other Income”.

The last full revaluation for Council's Investment Properties was dated 30 June 2014.

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

(q) Provisions for close down, restoration and for environmental clean up costs – including Tips and Quarries

Close down, Restoration and Remediation costs include the dismantling and demolition of infrastructure, the removal of residual materials and the remediation of disturbed areas.

Estimated close down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs, whether this occurs during the development or during the operation phase, based on the net present value of estimated future costs.

Provisions for close down and restoration costs do not include any additional obligations which are expected to arise from future disturbance.

Costs are estimated on the basis of a closure plan.

The cost estimates are calculated annually during the life of the operation to reflect known developments, eg updated cost estimates and revisions to the estimated lives of operations, and are subject to formal review at regular intervals.

Close down, Restoration and Remediation costs are a normal consequence of tip and quarry operations, and the majority of close down and restoration expenditure is incurred at the end of the life of the operations.

Although the ultimate cost to be incurred is uncertain, Council estimates the respective costs based on feasibility and engineering studies using current restoration standards and techniques.

The amortisation or ‘unwinding’ of the discount applied in establishing the net present value of provisions is charged to the income statement in each accounting period.

This amortisation of the discount is disclosed as a borrowing cost in Note 4(b).

Other movements in the provisions for Close down, Restoration and Remediation costs including those resulting from new disturbance, updated cost estimates, changes to the estimated lives of operations and revisions to discount rates are capitalised within property, plant and equipment.

These costs are then depreciated over the lives of the assets to which they relate.

Where rehabilitation is conducted systematically over the life of the operation, rather than at the time of closure, provision is made for the estimated outstanding continuous rehabilitation work at each balance sheet date and the cost is charged to the income statement.

Provision is made for the estimated present value of the costs of environmental clean up obligations outstanding at the balance sheet date. These costs are charged to the income statement.

Movements in the environmental clean up provisions are presented as an operating cost, except for the unwind of the discount which is shown as a borrowing cost.

Remediation procedures generally commence soon after the time the damage, remediation process and estimated remediation costs become known, but may continue for many years depending on the nature of the disturbance and the remediation techniques.

As noted above, the ultimate cost of environmental remediation is uncertain and cost estimates can vary in response to many factors including changes to the relevant legal requirements, the emergence of new restoration techniques or experience at other locations.

The expected timing of expenditure can also change, for example in response to changes in quarry reserves or production rates.

As a result there could be significant adjustments to the provision for close down and restoration and environmental clean up, which would affect future financial results.

Specific information relating to Council's provisions relating to Close down, Restoration and Remediation costs can be found at Note 26.

(r) Non-Current Assets (or Disposal Groups) “Held for Sale” & Discontinued Operations

Non-current assets (or disposal groups) are classified as held for sale and stated at the lower of

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

either (i) their carrying amount and (ii) fair value less costs to sell, if their carrying amount will be recovered principally through a sale transaction rather than through continuing use.

The exception to this is plant and motor vehicles which are turned over on a regular basis. Plant and motor vehicles are retained in Non Current Assets under the classification of Infrastructure, Property, Plant and Equipment - unless the assets are to be traded in after 30 June and the replacement assets were already purchased and accounted for as at 30 June.

For any assets or disposal groups classified as Non-Current Assets "held for sale", an impairment loss is recognised at any time when the assets carrying value is greater than its fair value less costs to sell.

Non-current assets "held for sale" are not depreciated or amortised while they are classified as "held for sale".

Non-current assets classified as "held for sale" are presented separately from the other assets in the balance sheet.

A Discontinued Operation is a component of Council that has been disposed of or is classified as "held for sale" and that represents a separate major line of business or geographical area of operations, is part of a single co-ordinated plan to dispose of such a line of business or area of operations, or is a subsidiary acquired exclusively with a view to resale.

The results of discontinued operations are presented separately on the face of the income statement.

(s) Impairment of assets

All Council's I,PP&E is subject to an annual assessment of impairment.

Assets that are subject to amortisation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

Where an asset is not held principally for cash generating purposes (for example Infrastructure Assets) and would be replaced if the Council was deprived of it then depreciated replacement cost is used as value in use, otherwise value in use is estimated by using a discounted cash flow model.

Non-financial assets (other than goodwill) that suffered a prior period impairment are reviewed for possible reversal of the impairment at each reporting date.

Goodwill & other Intangible Assets that have an indefinite useful life and are not subject to amortisation are tested annually for impairment.

(t) Payables

These amounts represent liabilities and include goods and services provided to the Council prior to the end of financial year which are unpaid.

The amounts for goods and services are unsecured and are usually paid within 30 days of recognition.

(u) Borrowings

Borrowings are initially recognised at fair value, net of transaction costs incurred.

Borrowings are subsequently measured at amortised cost.

Amortisation results in any difference between the proceeds (net of transaction costs) and the redemption amount being recognised in the Income Statement over the period of the borrowings using the effective interest method.

Borrowings are removed from the balance sheet when the obligation specified in the contract is discharged, cancelled or expired.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

(v) Borrowing costs

Borrowing costs are expensed.

leave expected to be settled within the 12 months after the reporting period.

(w) Provisions

Provisions for legal claims, service warranties and other like liabilities are recognised when:

- Council has a present legal or constructive obligation as a result of past events;
- it is more likely than not that an outflow of resources will be required to settle the obligation; and
- the amount has been reliably estimated.

Provisions are not recognised for future operating losses.

Leave liabilities are recognised in the provision for employee benefits in respect of employees' services up to the reporting date with other short term employee benefit obligations disclosed under payables.

These provisions are measured at the amounts expected to be paid when the liabilities are settled.

Liabilities for non vesting sick leave are recognised at the time when the leave is taken and measured at the rates paid or payable, and accordingly no Liability has been recognised in these reports.

Wages & salaries, annual leave and vesting sick leave are all classified as Current Liabilities.

(ii) Other Long Term Obligations

The liability for all long service and annual leave in respect of services provided by employees up to the reporting date (which is not expected to be settled within the 12 months after the reporting period) are recognised in the provision for employee benefits.

These liabilities are measured at the present value of the expected future payments to be made using the projected unit credit method.

Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service.

Expected future payments are then discounted using market yields at the reporting date based on national government bonds with terms to maturity and currency that match as closely as possible to the estimated future cash outflows.

Due to the nature of when and how Long Service Leave can be taken, all Long Service Leave for employees with 4 or more years of service has been classified as Current, as it has been deemed that Council does not have the unconditional right to defer settlement beyond 12 months – even though it is not anticipated that all employees with more than 4 years service (as at reporting date) will apply for and take their leave entitlements in the next 12 months.

The increase in the provision due to the passage of time is recognised as interest expense.

(x) Employee benefits

(i) Short Term Obligations

Short term employee benefit obligations include liabilities for wages and salaries (including non-monetary benefits), annual leave and vesting sick

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

(iii) Retirement benefit obligations

All employees of the Council are entitled to benefits on retirement, disability or death.

Council contributes to various defined benefit plans and defined contribution plans on behalf of its employees.

Defined Benefit Plans

A liability or asset in respect of defined benefit superannuation plans would ordinarily be recognised in the balance sheet, and measured as the present value of the defined benefit obligation at the reporting date plus unrecognised actuarial gains (less unrecognised actuarial losses) less the fair value of the superannuation fund's assets at that date and any unrecognised past service cost.

The present value of the defined benefit obligation is based on expected future payments which arise from membership of the fund to the reporting date, calculated annually by independent actuaries using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service.

However, when this information is not reliably available, Council can account for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans – i.e. as an expense when they become payable.

Council is party to an Industry Defined Benefit Plan under the Local Government Superannuation Scheme, named the "Local Government Superannuation Scheme – Pool B"

This Scheme has been deemed to be a "multi employer fund" for the purposes of AASB 119.

Sufficient information is not available to account for the Scheme as a defined benefit plan (in accordance with AASB 119) because the assets to the scheme are pooled together for all Councils.

The last valuation of the Scheme was performed by Richard Boyfield, Mercer Consulting (Australia) Pty Ltd AFS Licence 41 1770 and covers the period ended 30 June 2014.

However the position is monitored annually and the Actuary has estimated that as at 30 June 2014 the prior period deficit still exists.

Effective from 1 July 2009, employers are required to contribute additional contributions to assist in extinguishing this deficit.

The amount of employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense and disclosed as part of Superannuation Expenses at Note 4(a) for the year ending 30 June 2014 was \$2,791,007.88.

The amount of additional contributions included in the total employer contribution advised above is \$ 1,276,224.96

The share of this deficit that can be broadly attributed to Council is estimated to be in the order of \$ 5,104,899.84 as at 30 June 2014.

Council's share of that deficiency cannot be accurately calculated as the Scheme is a mutual arrangement where assets and liabilities are pooled together for all member councils.

For this reason, no liability for the deficiency has been recognised in these financial statements.

Council has, however, disclosed a contingent liability in Note 18 to reflect the possible obligation that may arise should the Scheme require immediate payment to correct the deficiency.

Defined Contribution Plans

Contributions to Defined Contribution Plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

(iv) Employee Benefit On-Costs

Council has recognised at year end the aggregate on-cost liabilities arising from employee benefits, and in particular those on-cost liabilities that will arise when payment of current employee benefits is made in future periods.

These amounts include Superannuation and Workers Compensation expenses which will be payable upon

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

the future payment of certain Leave Liabilities accrued as at 30/6/14.

(y) Self insurance

Council has determined to self-insure for various risks including public liability and professional indemnity.

A provision for self-insurance has been made to recognise outstanding claims the amount of which is detailed in Note 10.

Council also maintains cash and investments to meet expected future claims and these are detailed in Note 6(c).

(z) Allocation between current and non-current assets & liabilities

In the determination of whether an asset or liability is classified as current or non-current, consideration is given to the time when each asset or liability is expected to be settled.

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle.

Exceptions

In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months (such as vested long service leave), the liability is classified as current even if not expected to be settled within the next 12 months.

In the case of inventories that are "held for trading", these are also classified as current even if not expected to be realised in the next 12 months.

(aa) Taxes

The Council is exempt from both Commonwealth Income Tax and Capital Gains Tax.

Council does however have to comply with both Fringe Benefits Tax and Goods and Services Tax (GST).

Goods & Services Tax (GST)

Income, expenses and assets are all recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office (ATO).

In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of the revenue / expense.

Receivables and payables within the Balance Sheet are stated inclusive of any applicable GST.

The net amount of GST recoverable from or payable to the ATO is included as a current asset or current liability in the Balance Sheet.

Operating cash flows within the Cash Flow Statement are on a gross basis, ie. they are inclusive of GST where applicable.

Investing and Financing cash flows are treated on a net basis (where recoverable from the ATO), ie. they are exclusive of GST. Instead, the GST component of investing and financing activity cash flows which are recoverable from or payable to the ATO are reclassified as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from (or payable to) the ATO.

(ab) New accounting standards and interpretations

Certain new (or amended) accounting standards and interpretations have been published that are not mandatory for reporting periods ending 30 June 2014.

Council has not adopted any of these standards early.

Council's assessment of the impact of these new standards and interpretations is set out below.

Applicable to Local Government with implications:

AASB 9 Financial Instruments, associated standards, AASB 2010-7 Amendments to Australian Accounting Standards arising from AASB 9 and AASB 2012-6 Amendments to

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

Australian Accounting Standards – Mandatory Effective Date of AASB 9 and transitional disclosures and AASB 2013-9 Amendments to Australian Accounting Standards – Conceptual Framework, Materiality and Financial Instruments (effective from 1 January 2017)

AASB 9 Financial Instruments addresses the classification, measurement and de-recognition of financial assets and financial liabilities.

The standard is not applicable until 1 January 2015 but is available for early adoption.

When adopted, the standard will affect in particular Council's accounting for its available-for-sale financial assets, since AASB 9 only permits the recognition of fair value gains and losses in other comprehensive income if they relate to equity investments that are not held for trading.

Fair value gains and losses on available-for-sale debt investments, for example, will therefore have to be recognised directly in profit or loss although there is currently a proposal by the IASB to introduce a Fair value through Other Comprehensive Income category for debt instruments.

There will be no impact on Council's accounting for financial liabilities, as the new requirements only affect the accounting for financial liabilities that are designated at fair value through profit or loss and Council does not have any such liabilities.

The de-recognition rules have been transferred from AASB 139 Financial Instruments: Recognition and Measurement and have not been changed.

The Council has not yet fully assessed the impact on the reporting financial position and performance on adoption of AASB 9.

Applicable to Local Government but no implications for Council;

AASB 2013-3 Amendments to AASB 136 Recoverable Amount Disclosures for Non-Financial Assets (effective for 30 June 2015 Financial Statements)

There are no changes to reported financial position or performance from AASB 2013 – 3, however additional disclosures may be required.

Applicable to Local Government but not relevant to Council at this stage;

AASB 10 Consolidated Financial Statements, AASB 11 Joint Arrangements, AASB 12 Disclosure of Interests in Other Entities, revised AASB 127 Separate Financial Statements and AASB 128 Investments in Associates and Joint Ventures and AASB 2011-7 Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards (effective for 30 June 2015 Financial Statements for not-for-profit entities)

This suite of five new and amended standards address the accounting for joint arrangements, consolidated financial statements and associated disclosures.

AASB 10 replaces all of the guidance on control and consolidation in AASB 127 Consolidated and Separate Financial Statements, and Interpretation 12 Consolidation – Special Purpose Entities.

The core principle that a consolidated entity presents a parent and its subsidiaries as if they are a single economic entity remains unchanged, as do the mechanics of consolidation. However, the standard introduces a single definition of control that applies to all entities.

It focuses on the need to have both power and rights or exposure to variable returns.

Power is the current ability to direct the activities that significantly influence returns. Returns must vary and can be positive, negative or both.

Control exists when the investor can use its power to affect the amount of its returns.

There is also new guidance on participating and protective rights and on agent/principal relationships. Council does not expect the new standard to have a significant impact on its composition.

AASB 11 introduces a principles based approach to accounting for joint arrangements.

The focus is no longer on the legal structure of joint arrangements, but rather on how rights and obligations are shared by the parties to the joint arrangement.

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

Based on the assessment of rights and obligations, a joint arrangement will be classified as either a joint operation or a joint venture.

Joint ventures are accounted for using the equity method, and the choice to proportionately consolidate will no longer be permitted.

Parties to a joint operation will account their share of revenues, expenses, assets and liabilities in much the same way as under the previous standard.

AASB 11 also provides guidance for parties that participate in joint arrangements but do not share joint control.

Council's investment in the joint venture partnership will be classified as a joint venture under the new rules.

As Council already applies the equity method in accounting for this investment, AASB 11 will not have any impact on the amounts recognised in its financial statements.

AASB 12 sets out the required disclosures for entities reporting under the two new standards, AASB 10 and AASB 11, and replaces the disclosure requirements currently found in AASB 127 and AASB 128.

Application of this standard by Council will not affect any of the amounts recognised in the financial statements, but will impact the type of information disclosed in relation to Council's investments.

Amendments to AASB 128 provide clarification that an entity continues to apply the equity method and does not remeasure its retained interest as part of ownership changes where a joint venture becomes an associate, and vice versa.

The amendments also introduce a "partial disposal" concept.

Council is still assessing the impact of these amendments.

Council does not expect to adopt the new standards before their operative date.

They would therefore be first applied in the financial statements for the annual reporting period ending 30 June 2015.

Not applicable to Local Government per se;

None

There are no other standards that are "not yet effective" and expected to have a material impact on Council in the current or future reporting periods and on foreseeable future transactions.

(ac) Rounding of amounts

Unless otherwise indicated, amounts in the financial statements have been rounded off to the nearest thousand dollars.

(ad) Comparative Figures

To ensure comparability with the current reporting period's figures, some comparative period line items and amounts may have been reclassified or individually reported for the first time within these financial statements and/or the notes.

(ae) Disclaimer

Nothing contained within these statements may be taken to be an admission of any liability to any person under any circumstance.

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 2(a). Council Functions / Activities - Financial Information

\$ '000 Functions/Activities	Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 2(b).												
	Income from Continuing Operations			Expenses from Continuing Operations			Operating Result from Continuing Operations			Grants included in Income from Continuing Operations		Total Assets held (Current & Non-current)	
	Original Budget 2014	Actual 2014	Actual 2013	Original Budget 2014	Actual 2014	Actual 2013	Original Budget 2014	Actual 2014	Actual 2013	Actual 2014	Actual 2013	Actual 2014	Actual 2013
Governance	-	18	-	-	4,915	-	-	(4,897)	-	-	-	-	1
Executive Office ⁽¹⁾	562	165	1,641	4,153	3,761	10,209	(3,591)	(3,596)	(8,568)	-	-	1	715
Corporate Services ⁽¹⁾	2,929	3,474	3,108	25,593	30,383	26,891	(22,664)	(26,909)	(23,783)	781	837	6,198	9,595
Environmental Services	9,418	11,888	10,024	14,653	19,667	18,910	(5,235)	(7,779)	(8,886)	41	202	403	964
Commercial Operations	26,895	71,692	28,760	24,867	33,641	31,696	2,028	38,051	(2,936)	4,864	4,142	21,006	502,892
Shire Infrastructure	51,997	29,950	38,391	98,992	83,605	103,589	(46,995)	(53,655)	(65,198)	4,488	6,157	1,501,564	939,801
Non Divisional	181	15,734	11,025	31,356	25,677	5,741	(31,175)	(9,943)	5,284	85	54	50,152	88,089
Total Functions & Activities	91,982	132,921	92,949	199,614	201,649	197,036	(107,632)	(68,728)	(104,087)	10,259	11,392	1,579,324	1,542,057
General Purpose Income ⁽²⁾	112,613	109,922	108,772	-	-	-	112,613	109,922	108,772	5,116	8,064	-	-
Operating Result from Continuing Operations	204,595	242,843	201,721	199,614	201,649	197,036	4,981	41,194	4,685	15,375	19,456	1,579,324	1,542,057

1. Governance (Operating Expenses) totalling \$4,915,032.85 are included in the Executive Office and Corporate Services division above. Operating Revenues totalling \$17,572.44 are attributable to this activity.

2. Includes: Rates & Annual Charges (incl. Ex-Gratia), Untied General Purpose Grants & Unrestricted Interest & Investment Income.

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 2(b). Council Functions / Activities - Component Descriptions

Details relating to the Council's functions / activities as reported in Note 2(a) are as follows:

EXECUTIVE OFFICE

Responsibilities include General Managers office, Deputy General Managers office , Communications Unit and the Program Office.

CORPORATE SERVICES

Responsibilities include Corporate Governance, Corporate Support, Records & Archives, Administration Services, Customer Service Centre, Customer Call Centre, Personnel, Legal Services / Public Officer, Risk & Insurance Management, Occupational Health and Safety Administration, Information Systems and Services, Finance, Procurement, Land Information, Library and Information Services, and Communities and Strategies.

ENVIRONMENTAL SERVICES

Responsibilities include Environmental Planning, Environmental Assessment and Application determination, Environmental Health, Certification Unit, Compliance Unit, Science and Policy, and Environmental Protection, Regulation and Security Operations.

COMMERCIAL OPERATIONS

Responsibilities include Business Accelerator, Directorate Office, Economic Development including Cronulla Beach CBD and Tourism, Childrens Services, Golf Course Driving Range, Sutherland Entertainment Centre, Hazelhurst Café, Hazelhurst Art Gallery, Leisure Facilities, Menai Indoor Sports Complex, Property Management and Sutherland School of Arts.

SHIRE INFRASTRUCTURE

Responsibilities include Parks and Recreation, Asset Management, Beach Operations, Directorate Office and Divisional Support. Building Operations, Civil Maintenance and Construction, Emergency Management (incorporating Rural Fire Service and State Emergency Services), Infrastructure Assets, Consulting Services including Design and Survey, Project and Program Support, Fleet and Workshops, Parks Operations, Building Assets, Community Property, Asset Planning, Stormwater and Waterways, Traffic and Transport, Non Domestic Waste Management and Domestic Waste Management.

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 3. Income from Continuing Operations

\$ '000	Notes	Actual 2014	Actual 2013
(a) Rates & Annual Charges			
Ordinary Rates			
Residential		89,325	86,116
Business		13,372	12,887
Total Ordinary Rates		102,697	99,003
Special Rates			
Cronulla Beach CBD		515	499
Total Special Rates		515	499
Annual Charges (pursuant to s.496, s.496A, s.496B, s.501 & s.611)			
Domestic Waste Management Services		25,596	24,127
Stormwater Management Services		2,022	2,021
Section 611 Charges		86	82
Total Annual Charges		27,704	26,230
TOTAL RATES & ANNUAL CHARGES		130,916	125,732

Council has used 2011 year valuations provided by the NSW Valuer General in calculating its rates.

Note (1) : Pensioner rebates granted under provisions of the Local Government Act 1993 have been netted off against Residential Rates and Domestic Waste Charges as follows:

Residential Rates			
Gross Residential Rates		92,933	89,725
Less: Rebates under Section 575		(2,549)	(2,552)
Less: Rebates under Section 582		(1,059)	(1,057)
Net Residential Rates		89,325	86,116
Domestic Waste Management Charges			
Gross Domestic Waste Management		26,764	25,269
Less: Rebates under Section 575 & 582		(1,168)	(1,142)
Net Domestic Waste Management Charges		25,596	24,127

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 3. Income from Continuing Operations (continued)

\$ '000	Notes	Actual 2014	Actual 2013
(b) User Charges & Fees			
Specific User Charges (per s.502 - Specific "actual use" charges)			
Waste Management Services (non-domestic)		908	843
Total User Charges		908	843
Other User Charges & Fees			
(i) Fees & Charges - Statutory & Regulatory Functions (per s.608)			
Building Control		2,541	2,349
Lifetime Registrations		465	356
Regulatory/ Statutory Fees		1,164	941
Town Planning		5	23
Other		436	417
Total Fees & Charges - Statutory/Regulatory		4,611	4,086
(ii) Fees & Charges - Other (incl. General User Charges) (per s.608)			
Administration and Inspection - Health		370	355
Beach Control		46	43
Building Control		788	487
Building Cleaning		52	55
Business Undertakings		78	76
Child Care		6,981	6,839
Community Centres		812	816
Engineering Works		449	992
Family Day Care		206	159
Libraries		218	235
Other Cultural Activities		681	674
Other Family and Children		381	341
Parks and Gardens		45	41
Private Works		-	1
Public Halls		817	859
Restoration Charges		753	1,030
Sport and Recreation		1,939	1,672
Sporting Grounds		641	644
Swimming Pools		8,020	7,887
Other		359	356
Total Fees & Charges - Other		23,636	23,562
TOTAL USER CHARGES & FEES		29,155	28,491

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 3. Income from Continuing Operations (continued)

\$ '000	Notes	Actual 2014	Actual 2013
(c) Interest & Investment Revenue (incl. losses)			
Interest & Dividends			
- Interest on Overdue Rates & Annual Charges (incl. Special Purpose Rates)		362	435
- Interest earned on Investments (interest & coupon payment income)		2,861	3,883
Fair Value Adjustments			
- Fair Valuation movements in Investments (at FV or Held for Trading)		477	478
Other			
TOTAL INTEREST & INVESTMENT REVENUE		3,791	4,830
Interest Revenue is attributable to:			
Unrestricted Investments/Financial Assets:			
Overdue Rates & Annual Charges (General Fund)		362	435
General Council Cash & Investments		1,679	813
Restricted Investments/Funds - External:			
Development Contributions			
- Section 94		1,687	3,118
Domestic Waste Management operations		63	90
Restricted Investments/Funds - Internal:			
Internally Restricted Assets		-	374
Total Interest & Investment Revenue Recognised		3,791	4,830

(d) Other Revenues

Fair Value Adjustments - Investment Properties	14	(1,015)	(2,395)
Rental Income - Investment Properties	14	3,775	3,592
Ex Gratia Rates		68	83
Fines		5,157	4,713
Legal Fees Recovery - Rates & Charges (Extra Charges)		208	397
Legal Fees Recovery - Other		268	172
Art Exhibitions		-	33
Art Gallery Merchandise		125	170
Artworks		32	-
Bonus Pool		58	210
Bus Shelters		709	741
Business Undertakings		254	115
Commissions & Agency Fees		199	159
Compensation		40	97
Cronulla Beach CBD Festivals Casual Leasing		144	152
Diesel Rebate		365	141
Disposal Fees		-	481
Financial Assistance Consultancy		-	92
Geographical Information		35	36
Insurance Claim Recoveries		326	319
Lease Rentals		1,966	2,175
Public Liability		-	349

(continued on the next page...)

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 3. Income from Continuing Operations (continued)

\$ '000	Notes	Actual 2014	Actual 2013
(d) Other Revenues (continued)			
Recycling Disposal Fee Rebate		-	107
Reimbursements		297	-
Sales - General		1,784	1,522
SES Reimbursement		-	13
Sponsorships		149	144
Workers Compensation		-	150
Other		365	384
TOTAL OTHER REVENUE		15,309	14,152

\$ '000	2014 Operating	2013 Operating	2014 Capital	2013 Capital
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(e) Grants

General Purpose (Untied)				
Financial Assistance - General Component	1	2,296	4,344	-
Financial Assistance - Local Roads Component	1	963	1,852	-
Pensioners' Rates Subsidies - General Component		1,857	1,868	-
Total General Purpose		5,116	8,064	-

¹ The Financial Assistance Grant for 13/14 reflects a one off reduction due to the fact that this grant is no longer being paid in advance by up to 50% as has occurred in previous years - it does not represent a loss of income but is instead a timing difference.

Specific Purpose				
Bushfire & Emergency Services	9	-	-	-
Waste and Sustainability	519	776	-	-
Child Care	4,029	3,499	-	-
Engineering and Works	85	53	160	25
Family Day Care	602	478	-	-
Libraries	408	408	-	-
Library - per capita	-	-	130	130
Parks and Gardens	386	408	240	806
RMS Works	-	-	2,145	1,835
Sporting Grounds	-	-	25	-
Street Lighting	351	351	-	-
Transport (Other Roads & Bridges Funding)	126	112	-	1,223
Urban Stormwater Drainage	-	-	206	26
Other	528	527	310	735
Total Specific Purpose	7,043	6,612	3,216	4,780
Total Grants	12,159	14,676	3,216	4,780

Grant Revenue is attributable to:				
- Commonwealth Funding	7,333	9,635	56	1,223
- State Funding	4,719	4,964	3,160	3,565
- Other Funding	107	77	-	(8)
	12,159	14,676	3,216	4,780

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 3. Income from Continuing Operations (continued)

	2014 \$ '000	2013 Operating	2013 Operating	2014 Capital	2013 Capital
(f) Contributions					
Developer Contributions:					
(s93 & s94 - EP&A Act, s64 of the LGA):					
S 94 - Contributions towards amenities/services	-	-		3,573	1,819
Total Developer Contributions	17	-	-	3,573	1,819
Other Contributions:					
Australand (Sand Dune Rehabilitation)	2,215	158	59	-	-
Contributions to Works	43	-	-	-	-
Drainage	-	-	4,206	-	-
Land Dedications (other than by S94)	-	-	36,348	1,609	
Other Councils - Joint Works/Services	-	-	-	-	6
Other Cultural	-	6	-	-	-
Parks and Gardens	572	967	(3,255)	931	
Parking	-	5	-	-	-
Sporting Grounds	72	80	36	41	
Urban Roads	2	-	-	-	-
Urban Roads - Dedications	-	-	7	2,842	
Other	435	376	1,212	220	
Total Other Contributions		3,339	1,592	38,613	5,649
Total Contributions		3,339	1,592	42,186	7,468
TOTAL GRANTS & CONTRIBUTIONS		15,498	16,268	45,402	12,248

	Actual 2014	Actual 2013
\$ '000		
(g) Restrictions relating to Grants and Contributions		
Certain grants & contributions are obtained by Council on condition that they be spent in a specified manner:		
Unexpended at the Close of the Previous Reporting Period	34,793	35,497
add: Grants & contributions recognised in the current period but not yet spent:	7,287	10,364
less: Grants & contributions recognised in a previous reporting period now spent:	(11,568)	(11,068)
Net Increase (Decrease) in Restricted Assets during the Period	(4,281)	(704)
Unexpended and held as Restricted Assets	30,512	34,793

Comprising:

- Specific Purpose Unexpended Grants	30	(391)
- Developer Contributions	29,554	30,339
- Other Contributions	928	4,845
	30,512	34,793

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Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 4. Expenses from Continuing Operations

\$ '000	Notes	Actual 2014	Actual 2013
(a) Employee Benefits & On-Costs			
Salaries and Wages		72,578	71,371
Employee Termination Costs - Redundancies		1,060	-
Travelling		84	69
Employee Leave Entitlements (ELE)		14,390	16,676
Superannuation		8,807	8,594
Workers' Compensation Insurance		3,050	(455)
Fringe Benefit Tax (FBT)		200	131
Training Costs (other than Salaries & Wages)		475	516
Total Employee Costs		100,644	96,902
less: Capitalised Costs		(2,390)	(2,367)
TOTAL EMPLOYEE COSTS EXPENSED		98,254	94,535
Number of "Equivalent Full Time" Employees at year end		1,054	1,090
(b) Borrowing Costs			
(i) Interest Bearing Liability Costs			
Interest on Overdraft		2	-
Interest on Loans		922	1,061
Charges relating to Finance Leases		39	60
Total Interest Bearing Liability Costs Expensed		963	1,121
(ii) Other Borrowing Costs			
Nil			
TOTAL BORROWING COSTS EXPENSED		963	1,121
(c) Materials & Contracts			
Raw Materials & Consumables		15,682	17,695
Contractor & Consultancy Costs		11,559	10,268
Auditors Remuneration ⁽¹⁾		105	378
Legal Expenses:			
- Legal Expenses: Planning & Development		43	64
- Legal Expenses: Debt Recovery		168	414
- Legal Expenses: Other		899	1,052
Operating Leases:			
- Operating Lease Rentals: Minimum Lease Payments ⁽²⁾		4,333	4,287
TOTAL MATERIALS & CONTRACTS		32,789	34,158

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 4. Expenses from Continuing Operations (continued)

\$ '000	Notes	Actual 2014	Actual 2013
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(c) Materials & Contracts (continued)

1. Auditor Remuneration

During the year, the following fees were incurred for services provided by the Council's Auditor (& the Auditors of other Consolidated Entities):

(i) Audit and Other Assurance Services

- Audit & review of financial statements: Council's Auditor

Remuneration for audit and other assurance services

(ii) Other Services

- Strategic Review

Remuneration for other services

Total Auditor Remuneration

		102	104
		102	104
		3	274
		3	274
		105	378

2. Operating Lease Payments are attributable to:

Computers	21	11
Motor Vehicles	3,945	3,913
Other	367	363
	4,333	4,287

\$ '000	Notes	Actual 2014	Actual 2013	Impairment Costs	Depreciation/Amortisation
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(d) Depreciation, Amortisation & Impairment

Plant and Equipment	-	-	1,474	1,428
Office Equipment	-	-	103	102
Furniture & Fittings	-	-	519	536
Property, Plant & Equipment - Leased	-	-	443	528
Land Improvements (depreciable)	-	-	3,701	4,248
Buildings - Non Specialised	-	-	816	1,573
Buildings - Specialised	-	-	1,741	6,007
Infrastructure:				
- Roads	-	-	7,043	8,481
- Bridges	-	-	150	-
- Footpaths	-	-	1,625	-
- Stormwater Drainage	-	-	6,033	2,586
- Swimming Pools (Buildings Specialised)	-	-	351	-
- Swimming Pools (Land Improvements)	-	-	100	-
- Other Open Space/Recreational Assets (Bldgs Non)	-	-	5	-
- Other Open Space/Recreational Assets (Bldgs Spec)	-	-	1,298	-
- Other Open Space/Recreational Assets (Land Impr)	-	-	387	-
Other Assets				
- Library Books	-	-	874	877
Total Depreciation & Impairment Costs	-	-	26,663	26,366
less: Capitalised Costs	-	-	(188)	(184)
TOTAL DEPRECIATION & IMPAIRMENT COSTS EXPENDED	-	-	26,475	26,182

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 4. Expenses from Continuing Operations (continued)

\$ '000	Notes	Actual 2014	Actual 2013
(e) Other Expenses			
Advertising		508	729
Artist Fees - Hazelhurst		102	151
Bad & Doubtful Debts		76	46
Bank Charges		434	437
Building Maintenance		75	43
Companion Animals Payments		291	128
Computer Operations		3,168	2,457
Contributions/Levies to Other Levels of Government			
- Department of Planning		387	378
- Dust Disease Board		17	24
- NSW State Emergency Services		306	298
- NSW Fire and Rescue		2,929	2,853
- NSW Rural Fire Service Levy		567	454
- Workcover		75	107
Councillor Expenses - Mayoral Fee		59	57
Councillor Expenses - Councillors' Fees		354	332
Donations, Contributions & Assistance to other organisations (Section 356)		883	839
Election Expenses		-	93
Entertainment Hire / Service		355	356
Family Day Care Payments		481	351
Hire of Plant, Vehicles & Equipment		578	573
Insurance		2,356	2,761
Labour Hire		1,480	454
Office Expenses (including computer expenses)		149	123
Postage		379	424
Printing & Stationery		379	423
Property Management		324	281
Repairs to Equipment		23	41
Sponsorships		99	34
State Debt Recovery Office Payments		601	567
Statutory Fees		33	-
Street Lighting		4,431	4,515
Subscriptions & Publications		485	437
Telephone & Communications		508	533
Tipping Fees		14,363	13,633
Utilities - Electricity		2,289	1,971
Utilities - Gas		750	694
Utilities - Water		1,420	1,227
Valuation Fees - Land and Property Management		368	313
Valuations Other than Government		42	-
Other		1,044	1,324
TOTAL OTHER EXPENSES		43,168	40,461

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 5. Gains or Losses from the Disposal of Assets

\$ '000	Notes	Actual 2014	Actual 2013
Property (excl. Investment Property)			
Proceeds from Disposal - Property		4,646	-
less: Carrying Amount of Property Assets Sold / Written Off		<u>(1,176)</u>	<u>(72)</u>
Net Gain/(Loss) on Disposal		<u>3,470</u>	<u>(72)</u>
Plant & Equipment			
Proceeds from Disposal - Plant & Equipment		974	476
less: Carrying Amount of P&E Assets Sold / Written Off		<u>(1,672)</u>	<u>(983)</u>
Net Gain/(Loss) on Disposal		<u>(698)</u>	<u>(507)</u>
Investment Properties			
Proceeds from Disposal - Investment Properties		1,000	-
less: Carrying Amount of Investment Properties Sold / Written Off		<u>(1,000)</u>	<u>-</u>
Net Gain/(Loss) on Disposal		<u>-</u>	<u>-</u>
Financial Assets*			
Proceeds from Disposal / Redemptions / Maturities - Financial Assets		41,743	100,320
less: Carrying Amount of Financial Assets Sold / Redeemed / Matured		<u>(41,743)</u>	<u>(100,320)</u>
Net Gain/(Loss) on Disposal		<u>-</u>	<u>-</u>
NET GAIN/(LOSS) ON DISPOSAL OF ASSETS		<u>2,772</u>	<u>(579)</u>

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 6a. - Cash Assets and Note 6b. - Investments

\$ '000	Notes	2014 Actual Current	2014 Actual Non Current	2013 Actual Current	2013 Actual Non Current
Cash & Cash Equivalents (Note 6a)					
Cash on Hand and at Bank		570	-	3,736	-
Cash-Equivalent Assets ¹					
- Deposits at Call		22,836	-	41,471	-
Total Cash & Cash Equivalents		23,406	-	45,207	-
Investments (Note 6b)					
- Long Term Deposits		17,375	11,000	3,000	14,368
- Equity Linked Notes		4,955	-	4,786	-
- NCD's, FRN's (with Maturities > 3 months)		5,030	-	9,763	-
- Listed Equity Securities		6,915	-	-	-
- Other Long Term Financial Assets		3,850	-	3,720	-
Total Investments		38,125	11,000	21,269	14,368
TOTAL CASH ASSETS, CASH EQUIVALENTS & INVESTMENTS		61,531	11,000	66,476	14,368

¹ Those Investments where time to maturity (from date of purchase) is < 3 mths.

Cash, Cash Equivalents & Investments were classified at year end in accordance with AASB 139 as follows:

Cash & Cash Equivalents					
a. "At Fair Value through the Profit & Loss"		23,406	-	45,207	-
Investments					
a. "At Fair Value through the Profit & Loss"					
- "Held for Trading"	6(b-i)	20,750	-	18,269	-
- "Designated at Fair Value on Initial Recognition"	6(b-i)	-	-	-	-
b. "Held to Maturity"	6(b-ii)	17,375	11,000	3,000	14,368
c. "Loans & Receivables"	6(b-iii)	-	-	-	-
d. "Available for Sale"	6(b-iv)	-	-	-	-
Investments		38,125	11,000	21,269	14,368

Refer to Note 27 - Fair Value Measurement for information regarding the fair value of investments held.

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 6b. Investments (continued)

	2014 Actual Current	2014 Actual Non Current	2013 Actual Current	2013 Actual Non Current
\$ '000				
Note 6(b-i)				
Reconciliation of Investments classified as "At Fair Value through the Profit & Loss"				
Balance at the Beginning of the Year	18,269	-	24,791	-
Revaluations (through the Income Statement)	481	-	478	-
Additions	2,000	-	8,000	-
Disposals (sales & redemptions)	-	-	(15,000)	-
Balance at End of Year	20,750	-	18,269	-
Comprising:				
- Equity Linked Notes	4,955	-	-	-
- NCD's, FRN's (with Maturities > 3 months)	5,030	-	2,993	-
- Listed Equity Securities	6,915	-	6,770	-
- Unlisted Equity Securities	-	-	4,786	-
- Other Long Term Financial Assets	3,850	-	3,720	-
Total	20,750	-	18,269	-
Note 6(b-ii)				
Reconciliation of Investments classified as "Held to Maturity"				
Balance at the Beginning of the Year	3,000	14,368	30,200	10,368
Additions	51,750	1,000	58,120	4,000
Disposals (sales & redemptions)	(41,743)	-	(85,320)	-
Transfers between Current/Non Current	4,368	(4,368)	-	-
Balance at End of Year	17,375	11,000	3,000	14,368
Comprising:				
- Long Term Deposits	17,375	11,000	3,000	14,368
Total	17,375	11,000	3,000	14,368

Note 6(b-iii)

Reconciliation of Investments classified as "Loans & Receivables"

Nil

Note 6(b-iv)

Reconciliation of Investments classified as "Available for Sale"

Nil

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 6c. Restricted Cash, Cash Equivalents & Investments - Details

	2014 Actual Current	2014 Actual Non Current	2013 Actual Current	2013 Actual Non Current
\$ '000				
Total Cash, Cash Equivalents and Investments	61,531	11,000	66,476	14,368
attributable to:				
External Restrictions (refer below)	19,512	11,000	35,540	-
Internal Restrictions (refer below)	41,304	-	28,254	14,368
Unrestricted	715	-	2,682	-
	61,531	11,000	66,476	14,368

2014 \$ '000	Opening Balance	Transfers to Restrictions	Transfers from Restrictions	Closing Balance

Details of Restrictions

External Restrictions - Included in Liabilities

Nil

External Restrictions - Other

Developer Contributions - General	(A)	30,339	5,260	(6,045)	29,554
Specific Purpose Unexpended Grants	(B)	3,655	-	(3,625)	30
Domestic Waste Management	(C*)	747	-	(747)	-
Stormwater Management	(C)	799	2,027	(1,898)	928
External Restrictions - Other		35,540	7,287	(12,315)	30,512
Total External Restrictions		35,540	7,287	(12,315)	30,512

- A Development contributions which are not yet expended for the provision of services and amenities in accordance with contributions plans (refer Note 17).
- B Grants which are not yet expended for the purposes for which the grants were obtained. (refer Note 1)
- C Water, Sewerage, Domestic Waste Management (DWM) & other Special Rates/Levies/Charges are externally restricted assets and must be applied for the purposes for which they were raised.
- C* Domestic Waste Management Service was subsidised by General Revenue to the extent of \$126,588 which will be recovered in 2014/15.

External Restrictions arise pursuant to section 409(3) of the Local Government Act, the Local Government (Financial Management) Regulation 1999 and other applicable legislation. Further information relating to Developer Contributions is provided in Note 17 and Unexpended Grants in Note 3. Amounts raised by special rates (eg. Water & Sewer) or for Domestic Waste Management may only be used for those purposes.

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 6c. Restricted Cash, Cash Equivalents & Investments - Details (continued)

2014 \$ '000	Opening Balance	Transfers to Restrictions	Transfers from Restrictions	Closing Balance
Internal Restrictions				
Fleet and Plant (UU)	338	-	(338)	-
Employees Leave Entitlement (L)	6,352	16,247	(18,047)	4,552
Building Damage Deposits (M)	9,317	2,972	(3,785)	8,504
Business Accelerator IT & Furniture (EE)	94	84	(14)	164
Certification Unit (V)	9	-	(6)	3
Long Day Care Operations (R)	1,348	179	(252)	1,275
Anzac Youth & Recreation Centre Fund (O)	77	-	(9)	68
Elections (N)	88	180	-	268
Energy Audit Upgrade (CC)	417	271	-	688
Family Day Care (S)	234	21	-	255
Future Works Reserve (GG)	9,707	4,341	(7,623)	6,425
Hazelhurst Gallery Cafe Equipment (DD)	45	7	(4)	48
Hazelhurst Gallery Upgrade (JJ)	123	-	(47)	76
Infrastructure Levy Works (MM)	763	-	(763)	-
Kareela Oval Upgrade Works (PP)	138	-	-	138
Kindergarten Upgrades (AA)	166	-	-	166
Land Acquisitions / Easements (W)	100	-	-	100
Leisure Facilities (NN)	562	507	-	1,069
Loan Funds Not Utilised (LL)	662	-	(662)	-
Long Day Care Maternity Leave (FF)	270	112	-	382
Office Automation (P)	1,760	255	(886)	1,129
Property Development (Q)	2,057	3,528	(740)	4,845
Property Internal Funding Restrictions (LL)	2,651	-	(2,112)	539
RFS Building Construction (OO)	235	108	-	343
Works in Progress/Unspent All. (Z)	3,177	7,570	(5,677)	5,070
Community Facilities Fund (QQ)	943	155	(328)	770
Sutherland Entertainment Centre Redevelopment (RR)	507	-	(148)	359
Before and After School Care (AAA)	29	59	-	88
Cronulla Plaza Refurbishment (SS)	200	80	-	280
Cronulla Watewater Reuse Scheme (TT)	30	20	-	50
Parks Capital (VV)	100	-	(6)	94
Tennis Facilities (WW)	123	64	-	187
Library Improvement (XX)	-	548	-	548
Entertainment Audio Visual System (YY)	-	21	-	21
Capital Works Reserve (ZZ)	-	4,500	(1,700)	2,800
Total Internal Restrictions	42,622	41,829	(43,147)	41,304
TOTAL RESTRICTIONS	78,162	49,116	(55,462)	71,816

See on the page following for descriptions of internal restrictions (as identified above).

Internal Restrictions arise pursuant to resolutions of Council to set aside reserves of cash resources either relating to liabilities recognised in these reports or to fund future expenditure for the stated purpose. Such reserves are not permitted to exceed the amounts of cash assets and cash investments not otherwise restricted.

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 6c. Restricted Cash, Cash Equivalents & Investments - Details (continued)

2014	
\$ '000	
D	Development contributions which are not yet expended for the provision of services and amenities in accordance with contributions plans (refer Note 17).
E	RTA Contributions which are not yet expended for the provision of services and amenities in accordance with those contributions.
F	Grants which are not yet expended for the purposes for which the grants were obtained. (refer Note 1)
G	Water, Sewerage, Domestic Waste Management (DWM) & other Special Rates/Levies/Charges are externally restricted assets and must be applied for the purposes for which they were raised.
H	Agreement between NSW Waste Recycling and Council, where the former pays Council quarterly contributions to be used solely for sporting & recreational development facilities on the old tip site.
I	Agreement between NSW Waste Recycling and Council, where the former pays Council for excess tonnage above agreed amount (applied same as above).
J	Agreement in place with loan provider that Council is to set aside funds annually until maturity of loan when principal is due in full.
K	Loan funds received on 29/06/07 from the CBA to fund the Cronulla Community Centre project. Funds are borrowed on semi-annual interest payable only with full principal to be repaid within two to three years.
L	Council policy to maintain in reserve at least 10% of ELE liability for a future "buffer".
M	Reserve reoresents the accumulated bonds, deposits and retentions held by Council in relation to private building works, contract retention to cover possible rectification works, miscellaneous bonds for activities such as hall hire.
N	An amount is set aside each year for 4 years to raise sufficient funds for the quadrennial Council elections.
O	Funds are set aside for Anzac Youth & Recreation Centre to assist in future upgrades & maintenance of community halls.
P	Funds from IT operations & IT projects uncompleted are set aside to meet future technology upgrades.
Q	Council policy to account for the property development fund separately in accordance with the property business plan.
R	Conditions tied to grant funding commits any surplus to be reserved to meet future centre upgrades, improvements or major maintenance.
S	Conditions tied to grant funding commits any surplus to be reserved to meet future centre upgrades, improvements or major maintenance.
T	Conditions tied to grant funding commits any surplus to be reserved to meet future centre upgrades, improvements or major maintenance.
U	Funds from insurance proceeds as a result of a fire and risk budget set aside for future youth centre facilities at Engadine.
V	Enterprise agreement condition where the nett surplus of the Certification Unit is retained as a reserve for staff bonus distribution or future business needs.
W	Balance reserved for funding recreation space land acquisitions and unidentified drainage easements when required.
X	Funds from past operational savings set aside to assist funding a new or upgraded telecommunications system.
Y	Represents net funds from sale of old Cronulla Library site in Surf Rd which are to be used to partially repay the Cronulla Community Facilities financing loan.
Z	The General Revenue funded portion of works in progress & unspent allocations is reserved each year & released in the next year for continuation of works.
AA	Council decision to reserve the insurance proceeds from Talara Rd Scout Hall fire to assist in funding 3 kindergarten upgrades across the shire.
BB	An initial \$6 million was reserved for environmental projects, with the capital being preserved and any income earned to fund environmental projects.
CC	Funds for the purpose of undertaking energy audit upgrades to reduce energy consumption across the organisation.
DD	Half the operating surplus from Hazelhurst Gallery Cafe is reserved each year to assist in funding ongoing equipment replacement.
EE	A proportion of the rent paid by SSHED tennants is taken to reserve to assist with the future IT upgrades & furniture at the facility.

(continued on the next page)

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 6c. Restricted Cash, Cash Equivalents & Investments - Details (continued)

2014
\$ '000

- FF** The Long Day Care budgets are framed to allow for probable excessive maternity leave occurrences and this amount is set aside for future impacts.
- GG** The surplus funds from the 2009/10 financial year are reserved to assist in meeting future budget shortfalls or specific project funding.
- HH** The surplus funds from the 2009/10 financial year are reserved for future developments at Kareela Golf Course.
- II** Excess funds from sponsorship are reserved each year to assist funding ongoing equipment replacement at Hazelhurst Gallery.
- JJ** Reserve established for unspent allocation in relation to Community Building refurbishments.
- KK** This reserve represents the balance of internal funding for projects from the Property Fund that have not been fully utilised.
- LL** These funds relate to loans taken out for specific projects as part of normal funding. No restriction has been placed on these funds by the finance provider.
- MM** Balance of Infrastructure levies being unspent allocations carried forward.
- NN** Council decision to set aside any surplus to budget for the Leisure Centre for future capital works/renewals to be financed from funds derived from the facilities.
- OO** Reserve created from savings in the construction of Rural Fire Service buildings for future building works.
- PP** Reserve created from unspent funds set aside for oval drainage & irrigation works at Kareela Oval to commence in September 2012.
- QQ** Funds are set aside from community management committees to assist in future upgrades & maintenance of community halls.
- RR** Reserve established from unexpended funds for the upgrade of the Sutherland Entertainment Centre.
- SS** Reserve established for the ongoing minor upgrades at Cronulla Plaza until a major upgrade is undertaken.
- TT** Reserve established for future capital works and replacements in relation to the Cronulla Wastewater Reuse Scheme.
- UU** Reserve established for future plant and vehicle replacements across all Council activities, along with provisions for future mechanical workshop upgrades.
- VV** Reserve established from unspent allocations for specific parks capital works that can only be undertaken under specific circumstances or at a particular time.
- WW** Reserve established for future upgrade works at Tennis facilities upon the determination of the future use and management of the Tennis Facilities.
- XX** Reserve established (LRS024-14) for library refurbishments. The purpose of these works is to increase visitor capacity at the Central Library.
- YY** Reserve established (EHR038-14) to establish a reserve for the replacement of the Audio Visual system at Sutherland Entertainment Centre.
- ZZ** Reserve established BDS057-14 to set aside the general revenue component from periodic Capital Capacity Reviews for inclusion in future budgets or for utilisation on other capital works for which the priority has increased.
- AAA** Conditions tied to grant funding commits any surplus to be reserved to meet future centre upgrades, improvements or major maintenance.

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 7. Receivables

\$ '000	Notes	2014		2013	
		Current	Non Current	Current	Non Current
Purpose					
Rates & Annual Charges		4,314	831	4,900	1,001
Interest & Extra Charges		741	-	815	-
Accrued Revenues					
- Interest on Investments		780	-	891	-
Government Grants & Subsidies		2,422	-	1,750	-
Deferred Debtors		23	13	18	27
Net GST Receivable		1,033	-	801	-
Section 611 (AGL/Telstra/Optus)		42	-	40	-
Sundry Debtors		4,194	-	4,335	-
The Ridge		-	-	-	2,819
Other Debtors		76	-	82	-
Total		13,625	844	13,632	3,847
less: Provision for Impairment					
Rates & Annual Charges		(178)	-	(175)	-
Other Debtors		(929)	-	(875)	-
Total Provision for Impairment - Receivables		(1,107)	-	(1,050)	-
TOTAL NET RECEIVABLES		12,518	844	12,582	3,847
Externally Restricted Receivables					
Domestic Waste Management		844	-	988	-
Cronulla Plaza Special Rate		9	-	19	-
Total External Restrictions		853	-	1,007	-
Internally Restricted Receivables					
Nil					
Unrestricted Receivables		11,665	844	11,575	3,847
TOTAL NET RECEIVABLES		12,518	844	12,582	3,847

Notes on Debtors above:

- (i) Rates & Annual Charges Outstanding are secured against the property.
- (ii) Doubtful Rates Debtors are provided for where the value of the property is less than the debt outstanding.
An allowance for other doubtful debts is made when there is objective evidence that a receivable is impaired.
- (iii) Interest was charged on overdue rates & charges at 9.00% (2013 10.00%).
Generally all other receivables are non interest bearing.
- (iv) Please refer to Note 15 for issues concerning Credit Risk and Fair Value disclosures.

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 8. Inventories & Other Assets

\$ '000	Notes	2014		2013	
		Current	Non Current	Current	Non Current
Inventories					
Real Estate for resale (refer below)		4,545	-	4,532	-
Stores & Materials		112	-	161	-
Trading Stock		103	-	145	-
Total Inventories		4,760	-	4,838	-
Other Assets					
Prepayments		1,378	-	1,420	-
Total Other Assets		1,378	-	1,420	-
TOTAL INVENTORIES / OTHER ASSETS		6,138	-	6,258	-
 Externally Restricted Assets					
Domestic Waste Management					
Prepayments		140	-	129	-
Total Domestic Waste Management		140	-	129	-
Total Externally Restricted Assets		140	-	129	-
Total Internally Restricted Assets					
-		-	-	-	-
Total Unrestricted Assets		5,998	-	6,129	-
TOTAL INVENTORIES & OTHER ASSETS		6,138	-	6,258	-

Note 8 disclosures continued on next page...

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 8. Inventories & Other Assets (continued)

\$ '000	2014		2013	
	Current	Non Current	Current	Non Current
Other Disclosures				
(a) Details for Real Estate Development				
Residential	607	-	601	-
Industrial/Commercial	3,778	-	3,772	-
Other Properties	160	-	159	-
Total Real Estate for Resale	4,545	-	4,532	-
(Valued at the lower of cost and net realisable value)				
Represented by:				
Acquisition Costs	3,956	-	3,949	-
Development Costs	429	-	423	-
Other Properties - Book Value	160	-	160	-
Total Costs	4,545	-	4,532	-
Total Real Estate for Resale	4,545	-	4,532	-
Movements:				
Real Estate assets at beginning of the year	4,532	-	4,930	-
- Purchases and other costs	13	-	(398)	-
Total Real Estate for Resale	4,545	-	4,532	-
(b) Current Assets not anticipated to be settled within the next 12 months				
The following Inventories & Other Assets, even though classified as current are not expected to be recovered in the next 12 months;				
			2014	2013
Real Estate for Resale			4,545	4,532
			4,545	4,532

Note 9a. Infrastructure, Property, Plant & Equipment

\$ '000	as at 30/6/2013					Asset Movements during the Reporting Period					as at 30/6/2014			
	At Cost	At Fair Value	Accumulated Dep'n	Carrying Value	Asset Additions	WDV of Asset Disposals	Depreciation Expense	Adjustments & Transfers	Revaluation Increments to Equity (ARR)	At Cost	At Fair Value	Accumulated Dep'n	Carrying Value	
Capital Work in Progress	433	-	30,836	18,789	433	289	-	(245)	-	476	-	30,397	18,652	476
Plant & Equipment	-	3,869	2,965	904	12,047	2,718	(1,474)	(103)	-	-	3,762	2,791	11,745	
Office Equipment	-	10,644	7,870	2,774	904	169	-	(519)	-	-	10,832	8,372	971	
Furniture & Fittings	-	2,045	1,132	247	913	204	-	(443)	-	-	1,729	1,012	2,460	
Plant & Equipment (under Finance Lease)	-	112,639	-	112,639	(678)	(967)	-	-	-	-	110,994	-	110,994	
Land:					194,590	2,579	(20)	-	66	-	197,215	-	197,215	
- Operational Land	-	194,590	-	194,590	34,631	34,631	-	-	-	-	96,176	-	96,176	
- Community Land	-	57,938	-	57,938	1,761	1,761	-	-	-	-	11,354	-	11,354	
- Land under Roads (post 30/6/08)	-	9,594	-	9,594	75,555	5,270	-	(3,701)	-	-	154,967	77,844	77,123	
Land Improvements - non depreciable	-	149,698	74,143	32,927	43,826	297	-	(816)	-	-	77,050	33,744	43,306	
Land Improvements - depreciable	-	76,753	-	76,753	3,178	3,178	-	(1,741)	54	-	165,943	73,308	92,635	
Buildings - Non Specialised	-	162,900	71,667	91,233	(89)	-	-	-	-	-	-	-	-	-
Buildings - Specialised	-	393,470	120,343	273,127	10,667	10,667	-	(7,043)	-	-	404,138	127,387	276,751	
Infrastructure:					5,217	6,453	623	-	-	-	12,293	5,366	6,927	
- Roads	-	11,670	67,820	25,034	42,786	4,275	-	(1,625)	-	-	72,095	26,659	45,436	
- Bridges	-	-	-	-	6,446	6,446	-	-	-	-	6,446	-	6,446	
- Footpaths	-	-	-	-	565,333	206,365	358,938	6,678	-	-	572,011	212,428	359,583	
- Bulk Earthworks (non-depreciable)	-	-	-	-	32,492	14,601	17,891	684	-	-	33,176	14,950	18,226	
- Stormwater Drainage	-	-	-	-	4,188	1,870	2,318	-	-	-	4,187	1,970	2,217	
- Swimming Pools (Buildings Specialised)	-	-	-	-	517	261	256	-	(5)	-	-	517	266	251
- Swimming Pools (Land Improvements)	-	-	-	-	117,154	44,593	72,561	821	(100)	-	-	117,789	45,805	71,984
- Other Open Space/Recreational Assets (Buildings Non Specialised)	-	-	-	-	-	-	-	-	-	-	-	13,747	8,183	5,564
- Other Open Space/Recreational Assets (Buildings Specialised)	-	-	-	-	-	-	-	-	-	-	-	282	-	282
- Other Open Space/Recreational Assets (Land Improvements)	-	-	-	-	-	-	-	-	-	-	-	7,416	5,300	2,116
Other Assets:					-	-	-	-	-	-	-	382	81	301
- Heritage Collections	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Library Books	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL INFRASTRUCTURE, PROPERTY, PLANT & EQUIP.	433	2,030,173	640,132	1,390,474	76,686	(2,848)	(26,663)	-	3,607	476	2,104,898	664,118	1,441,256	

Additions to Buildings & Infrastructure Assets are made up of Asset Renewals (\$27,048,890.56) and New Assets (\$44,565,338.61).

Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

Refer to Note 27 - Fair Value Measurement for information regarding the fair value of other Infrastructure, Property, Plant & Equipment.

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 9b. Externally Restricted Infrastructure, Property, Plant & Equipment

\$ '000	Actual 2014				Actual 2013			
	At Cost	At Fair Value	A/Dep & Impairm't	Carrying Value	At Cost	At Fair Value	A/Dep & Impairm't	Carrying Value
Domestic Waste Management								
Plant & Equipment	-	6,708	6,128	580	-	6,704	5,893	811
Furniture & Fittings	-	22	17	5	-	22	15	7
Other Assets	-	8	1	7	-	8	1	7
Total DWM	-	6,738	6,146	592	-	6,734	5,909	825
TOTAL RESTRICTED I,PP&E	-	6,738	6,146	592	-	6,734	5,909	825

Note 9c. Infrastructure, Property, Plant & Equipment - Current Year Impairments

Council has recognised no impairment losses during the reporting period nor reversed any prior period losses.

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 10a. Payables, Borrowings & Provisions

\$ '000	Notes	2014		2013	
		Current	Non Current	Current	Non Current
Payables					
Goods & Services - operating expenditure		7,057	-	6,735	-
Payments Received In Advance		872	-	903	-
Accrued Expenses:					
- Other Expenditure Accruals		229	-	-	-
Security Bonds, Deposits & Retentions (<12 months)		6,254	-	6,061	-
Security Bonds, Deposits & Retentions (>12 months)		2,988	-	4,064	-
Other		343	-	334	-
Total Payables		17,743	-	18,097	-
Borrowings					
Bank Overdraft		718	-	4,128	-
Loans - Secured ¹		1,853	14,015	2,426	15,868
Finance Lease Liabilities		334	358	391	485
Total Borrowings		2,905	14,373	6,945	16,353
Provisions					
Employee Benefits;					
Annual Leave		9,839	-	9,509	-
Sick Leave		2,328	-	3,254	-
Long Service Leave		19,382	393	20,543	992
Gratuities		1,376	-	2,344	-
Sub Total - Aggregate Employee Benefits		32,925	393	35,650	992
Self Insurance - Workers Compensation		1,359	4,014	820	2,580
Self Insurance - Public Liability		83	349	264	183
Asset Remediation/Restoration (Future Works) ²⁶		-	966	-	1,000
Other - Audit		54	-	54	-
Other - Motor Vehicles		61	-	61	-
Other - Legal Costs		240	-	-	-
Total Provisions		34,722	5,722	36,849	4,755
Total Payables, Borrowings & Provisions		55,370	20,095	61,891	21,108

(i) Liabilities relating to Restricted Assets	2014		2013	
	Current	Non Current	Current	Non Current
Externally Restricted Assets				
Domestic Waste Management	1,690	-	1,935	-
Liabilities relating to externally restricted assets	1,690	-	1,935	-
Internally Restricted Assets				
Nil				
Total Liabilities relating to restricted assets	1,690	-	1,935	-
Total Liabilities relating to Unrestricted Assets	53,680	20,095	59,956	21,108
TOTAL PAYABLES, BORROWINGS & PROVISIONS	55,370	20,095	61,891	21,108

¹. Loans are secured over the General Rating Income of Council
Disclosures on Liability Interest Rate Risk Exposures, Fair Value Disclosures & Security can be found in Note 15.

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 10a. Payables, Borrowings & Provisions (continued)

	\$ '000	Actual 2014	Actual 2013
(ii) Current Liabilities not anticipated to be settled within the next 12 months			
Provisions - Employees Benefits		21,172	23,799
Payables - Security Bonds, Deposits & Retentions		6,254	4,064
		27,426	27,863

Note 10b. Description of and movements in Provisions

Class of Provision	Opening Balance as at 1/7/13	2013			2014		Closing Balance as at 30/6/14
		Additional Provisions	Decrease due to Payments	Remeasurement effects due to Discounting	Unused amounts reversed		
Annual Leave	9,509	7,703	(7,603)	230	-		9,839
Sick Leave	3,254	(139)	(754)	(33)	-		2,328
Long Service Leave	21,535	1,400	(2,935)	(225)	-		19,775
Gratuities	2,344	(45)	(902)	(21)	-		1,376
Self Insurance	3,846	1,959	-	-	-		5,805
Asset Remediation	1,000	(34)	-	-	-		966
Other	116	239	-	-	-		355
TOTAL	41,604	11,083	(12,194)	(49)	-		40,444

- a. Employees Leave Entitlements & On-Costs represents those benefits accrued and payable and an estimate of those that will become payable in the future as a result of past service.
- b. Self Insurance Provisions represent both (i) Claims Incurred but Not reported and (ii) Claims Reported & Estimated as a result of Council's being a self insurer up to certain levels of Excess.
- c. Asset Remediation, Reinstatement & Restoration Provisions represent the Present Value estimate of future costs Council will incur in order to remove, restore & remediate assets &/or activities as a result of past operations.

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 11. Statement of Cash Flows - Additional Information

\$ '000	Notes	Actual 2014	Actual 2013
(a) Reconciliation of Cash Assets			
Total Cash & Cash Equivalent Assets	6a	23,406	45,207
Less Bank Overdraft	10	(718)	(4,128)
BALANCE as per the STATEMENT of CASH FLOWS		22,688	41,079
 (b) Reconciliation of Net Operating Result to Cash provided from Operating Activities			
Net Operating Result from Income Statement		41,194	4,685
Adjust for non cash items:			
Depreciation & Amortisation		26,475	26,182
Net Losses/(Gains) on Disposal of Assets		(2,772)	579
Non Cash Capital Grants and Contributions		(36,322)	(4,451)
Losses/(Gains) recognised on Fair Value Re-measurements through the P&L:			
- Investments classified as "At Fair Value" or "Held for Trading"		(477)	(478)
- Investment Properties		1,015	2,395
Capitalised Plant Hire / Internal Charges		-	(344)
 +/- Movement in Operating Assets and Liabilities & Other Cash Items:			
Decrease/(Increase) in Receivables		3,001	(429)
Increase/(Decrease) in Provision for Doubtful Debts		57	(63)
Decrease/(Increase) in Inventories		91	431
Decrease/(Increase) in Other Assets		42	236
Increase/(Decrease) in Payables		322	410
Increase/(Decrease) in other accrued Expenses Payable		229	-
Increase/(Decrease) in Other Liabilities		(905)	-
Increase/(Decrease) in Employee Leave Entitlements		(3,324)	1,095
Increase/(Decrease) in Other Provisions		2,164	291
NET CASH PROVIDED FROM/(USED IN) OPERATING ACTIVITIES from the STATEMENT of CASH FLOWS		30,790	30,539

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 11. Statement of Cash Flows - Additional Information (continued)

\$ '000	Notes	Actual 2014	Actual 2013
(c) Non-Cash Investing & Financing Activities			
Acquisition of Plant & Equipment by means of Finance Lease		247	67
Land Dedications (Other than S94)		36,348	1,609
Roads Dedications	7	2,842	
Total Non-Cash Investing & Financing Activities		36,602	4,518

(d) Financing Arrangements

(i) Unrestricted access was available at balance date to the following lines of credit:

Bank Overdraft Facilities ⁽¹⁾		750	750
Credit Cards / Purchase Cards		105	105
Total Financing Arrangements		855	855

1. The Bank overdraft facility may be drawn at any time and may be terminated by the bank without notice.

Interest rates on overdrafts are Interest Rates on Loans & Other Payables are disclosed in Note 15.

(ii) Secured Loan Liabilities

Loans are secured by a mortgage over future years Rate Revenue only.

(e) Bank Guarantees

Workcover NSW

In accordance with requirements of WorkCover NSW, Council as a self insurer for workers compensation is required to lodge a cash deposit or a bank guarantee as security against potential claims upon Council. As at 30 June 2014 the bank guarantee held by WorkCover NSW was in the amount of \$3,470,000.00.

Sydney Water Corporation

As at 30 June 2014, a bank guarantee was held by Sydney Water totalling \$10,000.00 for the purposes of contract performance

Elouera Surf Life Saving Club

As at 30 June 2014 a security deposit was held by National Australia Bank Ltd \$600,000.00 on behalf of Elouera Surf Life Saving Club for a loan to undertake Club building improvements.

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 12. Commitments for Expenditure

\$ '000	Notes	Actual 2014	Actual 2013
(a) Capital Commitments (exclusive of GST)			
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:			
Property, Plant & Equipment			
Buildings		785	1,936
Plant & Equipment		694	259
Other - incl. Works/Construction of Public Amenities		5,594	6,543
Total Commitments		7,073	8,738
These expenditures are payable as follows:			
Within the next year		7,073	8,738
Total Payable		7,073	8,738
Sources for Funding of Capital Commitments:			
Unrestricted General Funds		7,073	8,738
Total Sources of Funding		7,073	8,738
(b) Finance Lease Commitments			
(i) Commitments under Finance Leases at the Reporting Date are payable as follows:			
Within the next year		358	425
Later than one year and not later than 5 years		372	508
Total Minimum Lease Payments		730	933
less: Future Finance Charges		(38)	(57)
Amount Recognised as a Liability		692	876
(ii) Finance Lease Liability Recognised represent;			
Current Liabilities		334	391
Non-Current Liabilities		358	485
Total Finance Lease Liabilities Disclosed		692	876
(iii) General Details			
Council Leases the following Property, Plant & Equipment under Finance Leases:			
Computers - Carrying Value		349	417
Computers - Carrying Value		248	425
Other Equipment/Assets		95	34
Total Carrying Value at Year End		692	876

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 12. Commitments for Expenditure (continued)

\$ '000	Notes	Actual 2014	Actual 2013
(c) Operating Lease Commitments (Non Cancellable)			
a. Commitments under Non Cancellable Operating Leases at the Reporting date, but not recognised as Liabilities are payable:			
Within the next year		3,332	3,586
Later than one year and not later than 5 years		3,783	3,865
Total Non Cancellable Operating Lease Commitments		7,115	7,451

b. Non Cancellable Operating Leases include the following assets:

Garbage Compactors, Tractors, Road Sweepers, Leisure Centre Equipment & other Plant & Equipment. Contingent Rentals may be payable depending on the condition of items or usage during the lease term.

Conditions relating to Finance & Operating Leases:

- All Finance & Operating Lease Agreements are secured only against the Leased Asset.
- No Lease Agreements impose any financial restrictions on Council regarding future debt etc.

Note 13a(i). Statement of Performance Measurement - Indicators (Consolidated)

\$ '000	Amounts 2014	Indicator 2014	Prior Periods	
			2013	2012
Local Government Industry Indicators - Consolidated				
1. Operating Performance Ratio				
Total continuing operating revenue ⁽¹⁾				
(excl. Capital Grants & Contributions) - Operating Expenses	<u>(6,442)</u>			
Total continuing operating revenue ⁽¹⁾	<u>195,207</u>	-3.30%	-2.65%	-1.12%
(excl. Capital Grants & Contributions)				
2. Own Source Operating Revenue Ratio				
Total continuing operating revenue ⁽¹⁾				
(less ALL Grants & Contributions)	<u>179,709</u>	74.69%	86.00%	70.73%
Total continuing operating revenue ⁽¹⁾	<u>240,609</u>			

Note 13a(i) disclosures continued on next page

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 13a(i). Statement of Performance Measurement - Indicators (Consolidated)

\$ '000	Amounts 2014	Indicator 2014	Prior Periods	
	2014		2013	2012
Local Government Industry Indicators - Consolidated				
(continued)				
3. Unrestricted Current Ratio				
Current Assets less all External Restrictions ⁽²⁾	<u>55,137</u>			
Current Liabilities less Specific Purpose Liabilities ^(3, 4)	<u>26,254</u>	2.10 : 1	1.37	1.66
4. Debt Service Cover Ratio				
Operating Result ⁽¹⁾ before capital excluding interest and depreciation / impairment / amortisation (EBITDA)	<u>20,996</u>			
Principal Repayments (from the Statement of Cash Flows)	<u>3,821</u>	5.49	4.86	1.09
+ Borrowing Interest Costs (from the Income Statement)				
5. Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage				
Rates, Annual and Extra Charges Outstanding	<u>5,708</u>	4.14%	4.89%	5.56%
Rates, Annual and Extra Charges Collectible	<u>138,027</u>			
5a. Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage				
The Rates and Annual Charges outstanding includes an amount of \$1,616,917.41 due but not pursued under recovery due Council policies. This amount can be split between Eligible Pensioners and Arrangements under financial hardship. If Council policies were discounted from the outstanding then the Outstanding Percentage Ratio would be:				
Rates, Annual and Extra Charges Outstanding	<u>4,091</u>	2.96%		
Rates, Annual and Extra Charges Collectible	<u>138,027</u>			
6. Cash Expense Cover Ratio				
Current Year's Cash and Cash Equivalents including All Term Deposits	<u>x12</u>	<u>51,781</u>		
Payments from cash flow of operating and financing activities		14,977	3.46	4.35
			4.13	

Notes

⁽¹⁾ Excludes fair value adjustments and reversal of revaluation decrements, net gain/(loss) on sale of assets and net share of interests in joint ventures.

⁽²⁾ Refer Notes 6-8 inclusive.

Also excludes any Real Estate & Land for resale not expected to be sold in the next 12 months

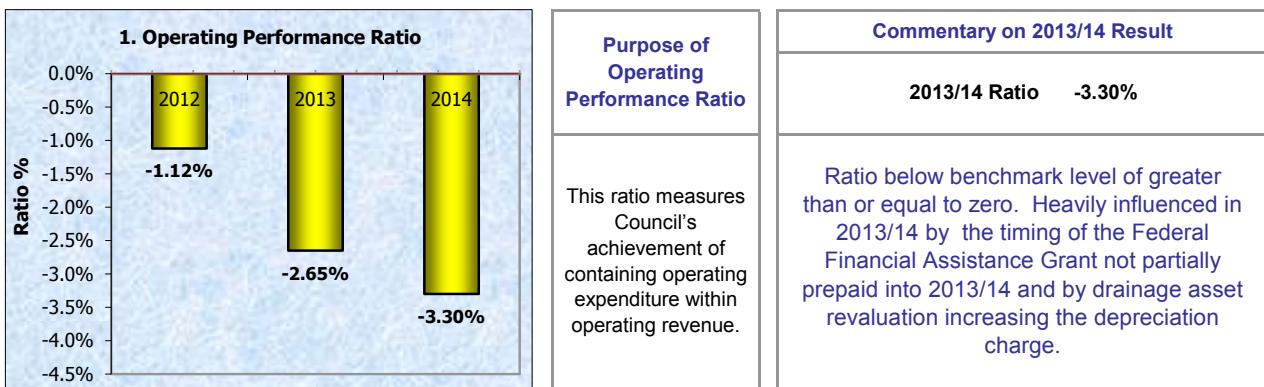
⁽³⁾ Refer to Note 10(a).

⁽⁴⁾ Refer to Note 10(a)(ii) - excludes all payables & provisions not expected to be paid in the next 12 months (incl. ELE).

Sutherland Shire Council

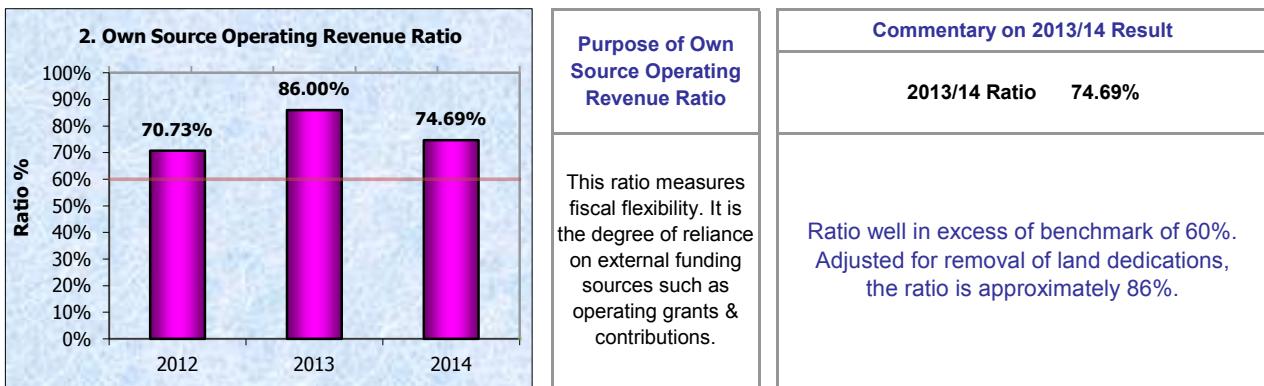
Notes to the Financial Statements for the financial year ended 30 June 2014

Note 13a(ii). Local Government Industry Indicators - Graphs (Consolidated)



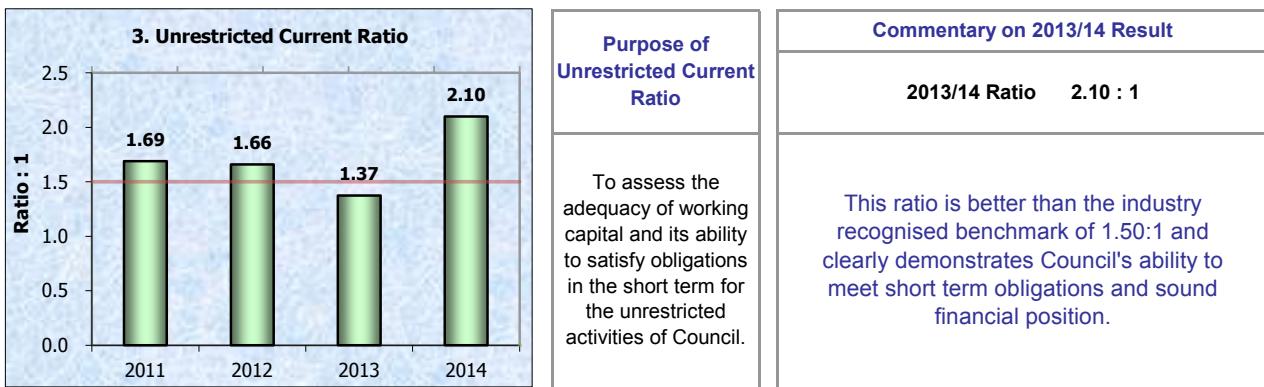
— Minimum 0.00%

Source for Benchmark: Code of Accounting Practice and Financial Reporting



— Minimum 60.00%

Source for Benchmark: Code of Accounting Practice and Financial Reporting



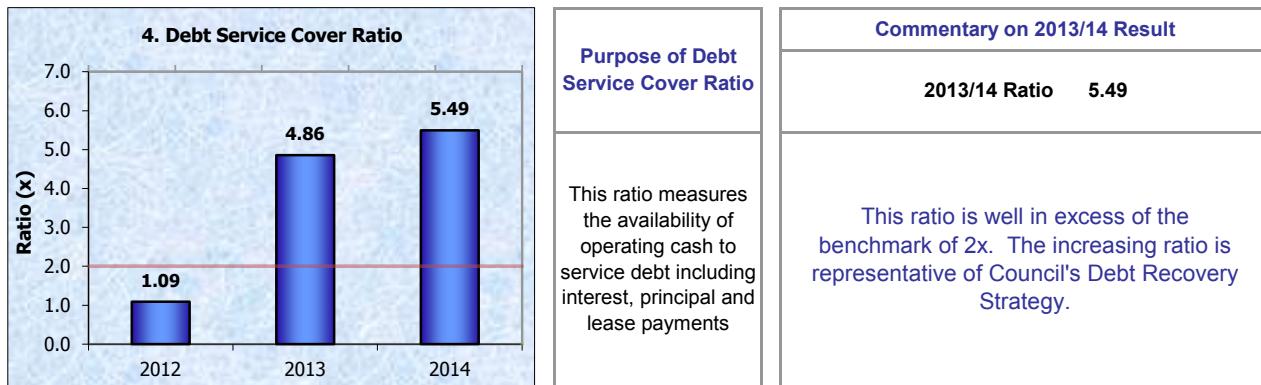
— Minimum 1.50

Source for Benchmark: Code of Accounting Practice and Financial Reporting

Sutherland Shire Council

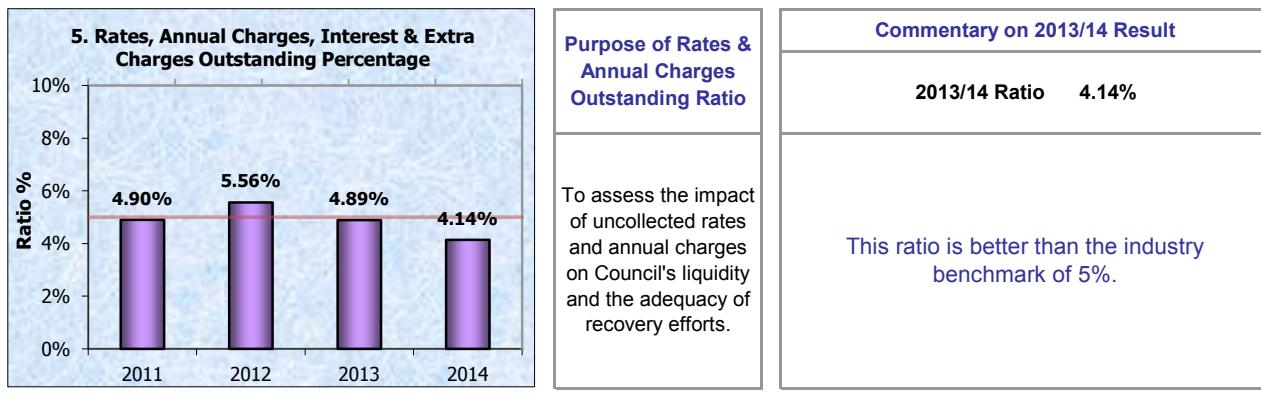
Notes to the Financial Statements for the financial year ended 30 June 2014

Note 13a(ii). Local Government Industry Indicators - Graphs (Consolidated)



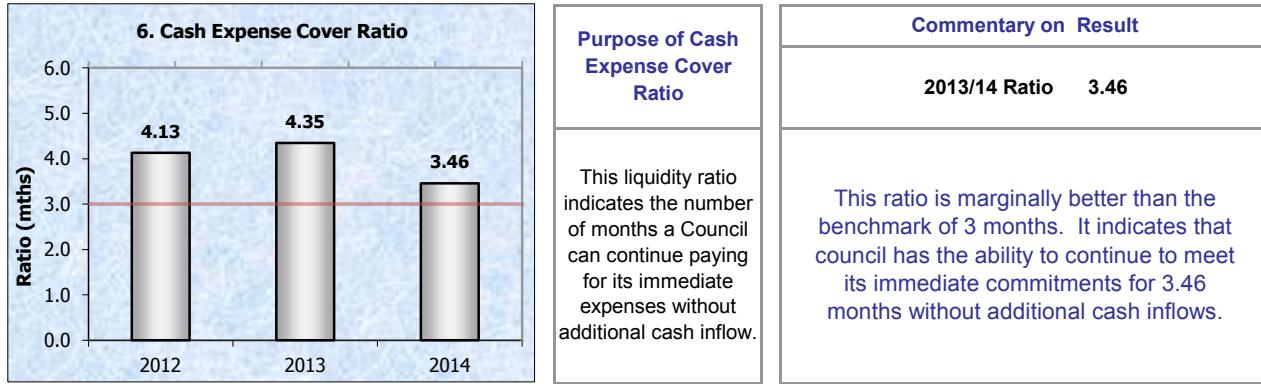
— Minimum 2.00

Source for Benchmark: NSW Treasury Corporation



— Maximum 5.00%

Source for Benchmark: Office of Local Govt - Comparative Information (10/11)



— Minimum 3.00

Source for Benchmark: Code of Accounting Practice and Financial Reporting

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 14. Investment Properties

\$ '000	Notes	Actual 2014	Actual 2013
(a) Investment Properties at Fair value			
<u>Investment Properties on Hand</u>		<u>46,037</u>	<u>48,052</u>
Reconciliation of Annual Movement:			
Opening Balance		48,052	50,447
- Disposals during Year		(1,000)	-
- Net Gain/(Loss) from Fair Value Adjustments		(1,015)	(2,395)
CLOSING BALANCE - INVESTMENT PROPERTIES		46,037	48,052
Externally Restricted Investment Properties (included above)			
Section 94		<u>4,735</u>	<u>5,220</u>
(b) Valuation Basis			
The basis of valuation of Investment Properties is Fair Value, being the amounts for which the properties could be exchanged between willing parties in arms length transaction, based on current prices in an active market for similar properties in the same location and condition and subject to similar leases.			
The 2014 revaluations were based on Independent Assessments made by: Robert Randall of McLennan Steege Smith and Associates			
(c) Leasing Arrangements			
Details of leased Investment Properties are as follows;			
Future Minimum Lease Payments receivable under non-cancellable Investment Property Operating Leases not recognised in the Financial Statements are receivable as follows:			
Within 1 year		2,751	3,047
Later than 1 year but less than 5 years		6,047	7,907
Later than 5 years		89,929	90,232
Total Minimum Lease Payments Receivable		98,727	101,186
(d) Investment Property Income & Expenditure - summary			
Rental Income from Investment Properties:			
- Minimum Lease Payments		3,775	3,592
Direct Operating Expenses on Investment Properties:			
- that generated rental income		(238)	(253)
Net Revenue Contribution from Investment Properties		3,537	3,339
plus:			
Fair Value Movement for year		(1,015)	(2,395)
Total Income attributable to Investment Properties		2,522	944

Refer to Note 27- Fair Value Measurement for information regarding the fair value of investment properties held.

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 15. Financial Risk Management

\$ '000

Risk Management

Council's activities expose it to a variety of financial risks including **(1)** price risk, **(2)** credit risk, **(3)** liquidity risk and **(4)** interest rate risk.

The Council's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Council.

Council does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by Council's Finance Section under policies approved by the Council.

A comparison by category of the carrying amounts and fair values of Council's Financial Assets & Financial Liabilities recognised in the financial statements is presented below.

	Carrying Value		Fair Value	
	2014	2013	2014	2013
Financial Assets				
Cash and Cash Equivalents	23,406	45,207	23,406	45,207
Investments				
- "Held for Trading"	20,750	18,269	20,750	18,269
- "Held to Maturity"	28,375	17,368	28,375	17,368
Receivables	13,362	16,429	13,362	16,429
Total Financial Assets	85,893	97,273	85,893	97,273
Financial Liabilities				
Bank Overdraft	718	4,128	718	4,128
Payables	16,871	17,194	16,873	17,194
Loans / Advances	15,868	18,294	15,868	18,294
Lease Liabilities	692	876	691	876
Total Financial Liabilities	34,149	40,492	34,150	40,492

Fair Value is determined as follows:

- **Cash & Cash Equivalents, Receivables, Payables** - are estimated to be the carrying value which approximates mkt value.
- **Borrowings & Held to Maturity Investments** - are based upon estimated future cash flows discounted by the current market interest rates applicable to assets & liabilities with similar risk profiles, unless quoted market prices are available.
- Financial Assets classified (i) "**at fair value through profit & loss**" or (ii) **Available for Sale** - are based upon quoted market prices (in active markets for identical investments) at the reporting date or independent valuation.

Refer to Note 27 - Fair Value Measurement for information regarding the fair value of financial assets & liabilities

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 15. Financial Risk Management (continued)

\$ '000

(a) Cash & Cash Equivalents, Financial assets 'at fair value through the profit & Loss' "Available-for-sale" financial assets & "Held-to-maturity" Investments

Council's objective is to maximise its return on cash & investments whilst maintaining an adequate level of liquidity and preserving capital.

Council's Finance area manages the Cash & Investments portfolio with the assistance of independent advisors.

Council has an Investment Policy which complies with the Local Government Act & Minister's Investment Order. This Policy is regularly reviewed by Council and it's staff and an Investment Report is tabled before Council on a monthly basis setting out the portfolio breakup and its performance.

The risks associated with the investments held are:

- **Price Risk** - the risk that the capital value of Investments may fluctuate due to changes in market prices, whether these changes are caused by factors specific to individual financial instruments or their issuers or are caused by factors affecting similar instruments traded in a market.
- **Interest Rate Risk** - the risk that movements in interest rates could affect returns and income.
- **Credit Risk** - the risk that the investment counterparty will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council - be it of a capital or income nature.

Council manages these risks (amongst other measures) by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees.

Council also seeks advice from independent advisers before placing any funds in Cash Equivalents & Investments.

The following represents a summary of the sensitivity of Council's Income Statement and Accumulated Surplus (for the reporting period) due to a change in either the price of a financial asset or the interest rates applicable.

It is assumed that the change in interest rates would have been constant throughout the reporting period.

	Increase of Values/Rates		Decrease of Values/Rates	
	Profit	Equity	Profit	Equity
2014				
Possible impact of a 10% movement in Market Values	2,075	2,075	(2,828)	(2,828)
Possible impact of a 1% movement in Interest Rates	518	518	(797)	(797)
2013				
Possible impact of a 10% movement in Market Values	1,827	1,827	(2,647)	(2,647)
Possible impact of a 1% movement in Interest Rates	625	625	(535)	(535)

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 15. Financial Risk Management (continued)

\$ '000

(b) Receivables

Council's major receivables comprise (i) Rates & Annual charges and (ii) User Charges & Fees.

The major risk associated with these receivables is credit risk - the risk that debts due and payable to Council may not be repaid in full.

Council manages this risk by monitoring outstanding debt and employing stringent debt recovery procedures. It also encourages ratepayers to pay their rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of Council to secure a charge over the land relating to the debts - that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates & annual charges at higher than market rates which further encourages the payment of debt.

There are no significant concentrations of credit risk, whether through exposure to individual customers, specific industry sectors and/or regions.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

Council makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subjected to a re-negotiation of repayment terms.

A profile of Council's receivables credit risk at balance date follows:

	2014	2014	2013	2013
	Rates &		Rates &	
	Annual	Other	Annual	Other
	Charges	Receivables	Charges	Receivables
(i) Ageing of Receivables - %				
Current (not yet overdue)	0%	69%	0%	73%
Overdue	100%	31%	100%	27%
	100%	100%	100%	100%

(iii) Ageing of Receivables - value

Current (not yet overdue)	-	-	-	-
Current Past due by up to 30 days	-	6,657	-	7,107
Past due between 31 and 60 days	-	1,344	-	227
Past due between 61 and 90 days	-	32	-	1,338
Past due by more than 90 days	5,886	550	5,901	2,906
	5,886	8,583	5,901	11,578

(iii) Movement in Provision for Impairment of Receivables	2014	2013
Balance at the beginning of the year	1,050	1,113
+ new provisions recognised during the year	57	9
- amounts already provided for & written off this year	-	(17)
- amounts provided for but recovered during the year	-	(55)
Balance at the end of the year	1,107	1,050

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Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 15. Financial Risk Management (continued)

\$ '000

(c) Payables & Borrowings

Payables & Borrowings are both subject to liquidity risk - the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due.

Council manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer.

Payment terms can (in extenuating circumstances) also be extended & overdraft facilities utilised as required.

The contractual undiscounted cash outflows (ie. principal and interest) of Council's Payables & Borrowings are set out in the maturity table below:

\$ '000	Subject to no maturity	payable in:						Total Cash Outflows	Actual Carrying Values
		≤ 1 Year	1-2 Yrs	2-3 Yrs	3-4 Yrs	4-5 Yrs	> 5 Yrs		
2014									
Bank Overdraft	-	718	-	-	-	-	-	718	718
Trade/Other Payables	-	16,872	-	-	-	-	-	16,872	16,871
Loans & Advances	-	2,710	10,504	-	-	-	6,553	19,767	15,868
Lease Liabilities	-	358	371	-	-	-	-	729	692
Total Financial Liabilities	-	20,658	10,875	-	-	-	6,553	38,086	34,149
2013									
Bank Overdraft	-	4,128	-	-	-	-	-	4,128	4,128
Trade/Other Payables	-	17,194	-	-	-	-	-	17,194	17,194
Loans & Advances	-	3,400	10,728	-	-	-	9,240	23,368	18,294
Lease Liabilities	-	426	508	-	-	-	-	934	876
Total Financial Liabilities	-	25,148	11,236	-	-	-	9,240	45,624	40,492

Borrowings are also subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs & debt servicing requirements. Council manages this risk through the diversification of borrowing types, maturities & interest rate structures.

The following interest rates were applicable
to Council's Borrowings at balance date:

	2014		2013	
	Carrying Value	Average Interest Rate	Carrying Value	Average Interest Rate
Bank Overdraft	718	14.5%	4,128	14.7%
Trade/Other Payables	16,871	0.0%	17,194	0.0%
Loans & Advances - Fixed Interest Rate	12,610	5.8%	17,705	5.9%
Loans & Advances - Variable Interest Rate	3,258	3.6%	589	3.9%
Lease Liabilities	692	4.4%	876	4.9%
	34,149		40,492	

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 16. Material Budget Variations

\$ '000

Council's Original Financial Budget for 13/14 was adopted by the Council on 20 May 2013.

While the Income Statement included in this General Purpose Financial Report must disclose the Original Budget adopted by Council, the Local Government Act requires Council to review its Financial Budget on a Quarterly Basis, so that it is able to manage the various variations between actuals versus budget that invariably occur throughout the year.

This Note sets out the details of MATERIAL VARIATIONS between Council's Original Budget and its Actual results for the year as per the Income Statement - even though such variations may have been adjusted for during each Quarterly Budget Review.

Note that for Variations* of Budget to Actual :

Material Variations represent those variances that amount to **10%** or more of the original budgeted figure.

F = Favourable Budget Variation, **U** = Unfavourable Budget Variation

	2014 Budget	2014 Actual	2014 Variance*		
\$ '000			-----	-----	-----
REVENUES					
Rates & Annual Charges	130,837	130,916	79	0%	F
User Charges & Fees	29,767	29,155	(612)	(2%)	U
Interest & Investment Revenue	3,824	3,791	(33)	(1%)	U
Other Revenues	17,429	15,309	(2,120)	(12%)	U
In the original budget, the estimate for the fair value adjustments of investment properties are difficult to ascertain. The revaluation amount was \$1.0 m less than the previous year.					
Operating Grants & Contributions	11,540	15,498	3,958	34%	F
In many instances the actual amount of grant funding received is dependent upon decisions made by the State and Commonwealth Governments - after the original budget has been adopted. In the current year, Council has received grant funding from various additional sources.					
Capital Grants & Contributions	11,198	45,402	34,204	305%	F
During the year, Council has recognised substantial Land Dedications (\$36.348m) that would not normally be reflected in the budget.					
Net Gains from Disposal of Assets	-	2,772	2,772	0%	F

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 16. Material Budget Variations (continued)

	2014 \$ '000	Budget	2014 Actual	-----	2014 Variance*	
EXPENSES						
Employee Benefits & On-Costs	98,814	98,254	560	1%	F	
Borrowing Costs	1,210	963	247	20%	F	
There has been a reduction in the borrowing costs due to a number of factors. During the financial year the prevailing interest rates were lower than expected.						
Materials & Contracts	35,881	32,789	3,092	9%	F	
Depreciation & Amortisation	25,465	26,475	(1,010)	(4%)	U	
Other Expenses	37,244	43,168	(5,924)	(16%)	U	
The original budget included an increase for the Tipping fees, however this exceeded the estimate(\$730k). Council is undertaking some operational upgrades on computer operations.(\$711k)						
Net Losses from Disposal of Assets	1,000	-	1,000	100%	F	
There is only a general allocation for the Net Loss from Disposal of Assets in the original budget as it is difficult to ascertain the level of sales and acquisitions of fixed assets during the financial year.						

Budget Variations relating to Council's Cash Flow Statement include:

Cash Flows from Operating Activities	31,634	30,790	(844)	(2.7%)	U
Cash Flows from Investing Activities	(26,300)	(46,571)	(20,271)	77.1%	U
The sale and purchase of investment securities is difficult to estimate and therefore only a notional amount is included in the original cash flow budget.					
Cash Flows from Financing Activities	(2,796)	(2,610)	186	(6.7%)	F
During the year Council has recognised substantial Land Dedication (\$36.348m) that would not normally be reflected in the budget.					
The sale and purchase of investment securities is difficult to estimate and therefore only a notional amount is included in the original budget.					

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 17. Statement of Developer Contributions

\$ '000

Council recovers contributions, raises levies & enters into planning agreements on development works that are subject to a development consent issued by Council. All contributions must be spent/utilised for the specific purpose they were levied and any interest applicable to unspent funds must be attributed to remaining funds.

The following tables detail the receipt, interest and use of the above contributions & levies and the value of all remaining funds which are "restricted" in their future use.

SUMMARY OF CONTRIBUTIONS & LEVIES

PURPOSE	Opening Balance	Contributions received during the Year		Interest & Investment earned in Year	Expenditure during Year	Internal Borrowing (to)/from	Held as Restricted Asset	Projections			Cumulative Internal Borrowings due/(payable)
		Cash	Non Cash					Future income	Exp still outstanding	Over or (under) Funding	
Open Space	24,221	2,736	-	1,484	(5,671)	-	22,770	7,270	(50,071)	(20,031)	-
	1,081	319	-	24	(65)	-	1,359	1,128	(719)	1,768	-
S94 Contributions - under a Plan	25,302	3,055	-	1,508	(5,736)	-	24,129	8,398	(50,790)	(18,263)	-
S94A Levies - under a Plan	946	518	-	38	(59)	-	1,443				-
Total S94 Revenue Under Plans	26,248	3,573	-	1,546	(5,795)	-	25,572				-
S94 not under Plans	4,091	-	-	141	(250)	-	3,982	-	-	3,982	-
Total Contributions - Cash	30,339	3,573	-	1,687	(6,045)	-	29,554	8,398	(50,790)	(14,281)	-
Contributions (Investment Property)	5,220	-	-	(485)	-	-	4,735	-	-	-	-
Total Contributions - Cash & Inv Prpty	35,559	3,573	-	1,202	(6,045)	-	34,289	8,398	(50,790)	(14,281)	-

Sutherland Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 17. Statement of Developer Contributions (continued)

\$ '000

S94 CONTRIBUTIONS - UNDER A PLAN

CONTRIBUTION PLAN - SHIRE WIDE PLAN (2005)

PURPOSE	Opening Balance	Contributions received during the Year		Interest earned in Year	Expenditure during Year	Internal Borrowing (to)/from	Held as Restricted Asset	Projections			Cumulative Internal Borrowings due/(payable)
		Cash	Non Cash					Future income	Exp still outstanding	Over or (under) Funding	
Open Space	23,796	2,713	-	1,471	(5,598)	-	22,382	7,238	(49,821)	(20,201)	-
Total Contributions - Cash	23,796	2,713	-	1,471	(5,598)	-	22,382	7,238	(49,821)	(20,201)	-
Contributions (Investment Property)	5,220	-	-	(485)	-	-	4,735	-	-	-	-
Total Contributions - Cash & Inv Prpty	29,016	2,713	-	986	(5,598)	-	27,117	7,238	(49,821)	(20,201)	-

CONTRIBUTION PLAN NUMBER 3 - COMMUNITY FACILITIES MENAI DISTRICT & WORONORA HEIGHTS (1993)

PURPOSE	Opening Balance	Contributions received during the Year		Interest earned in Year	Expenditure during Year	Internal Borrowing (to)/from	Held as Restricted Asset	Projections			Cumulative Internal Borrowings due/(payable)
		Cash	Non Cash					Future income	Exp still outstanding	Over or (under) Funding	
Community Facilities	1,081	319	-	24	(65)	-	1,359	1,128	(719)	1,768	-
Total	1,081	319	-	24	(65)	-	1,359	1,128	(719)	1,768	-

CONTRIBUTION PLAN - CARINGBAH CENTRE (1997)

PURPOSE	Opening Balance	Contributions received during the Year		Interest earned in Year	Expenditure during Year	Internal Borrowing (to)/from	Held as Restricted Asset	Projections			Cumulative Internal Borrowings due/(payable)
		Cash	Non Cash					Future income	Exp still outstanding	Over or (under) Funding	
Open Space	375	-	-	13	-	-	388	32	(250)	170	-
Total	375	-	-	13	-	-	388	32	(250)	170	-

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 17. Statement of Developer Contributions (continued)

\$ '000

S94 CONTRIBUTIONS - UNDER A PLAN

CONTRIBUTION PLAN - SUTHERLAND CENTRE (2006)

PURPOSE	Opening Balance	Contributions received during the Year		Interest earned in Year	Expenditure during Year	Internal Borrowing (to)/from	Held as Restricted Asset	Projections			
		Cash	Non Cash					Future income	Exp still outstanding	Over or (under) Funding	
Open Space	50	23	-	-	(73)	-	-	-	-	-	-
Total	50	23	-	-	(73)	-	-	-	-	-	-

S94A LEVIES - UNDER A PLAN

Employment Zone (2007) : Miranda Centre (2007) ; Cronulla, Engadine, Menai, Sutherland Centre (2008)

PURPOSE	Opening Balance	Contributions received during the Year		Interest earned in Year	Expenditure during Year	Internal Borrowing (to)/from	Held as Restricted Asset	Projections			Cumulative Internal Borrowings due/(payable)
		Cash	Non Cash					Future income	Exp still outstanding	Over or (under) Funding	
Open Space	946	518	-	38	(59)	-	1,443	-	-	-	-
Total	946	518	-	38	(59)	-	1,443	-	-	-	-

S94 CONTRIBUTIONS - NOT UNDER A PLAN

PURPOSE	Opening Balance	Contributions received during the Year		Interest earned in Year	Expenditure during Year	Internal Borrowing (to)/from	Held as Restricted Asset	Projections			Cumulative Internal Borrowings due/(payable)
		Cash	Non Cash					Future income	Exp still outstanding	Over or (under) Funding	
Roads	1,449	-	-	49	(250)	-	1,248	-	-	1,248	-
Parking	2,368	-	-	82	-	-	2,450	-	-	2,450	-
Other	274	-	-	10	-	-	284	-	-	284	-
Total	4,091	-	-	141	(250)	-	3,982	-	-	3,982	-

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 18. Contingencies & Other Assets/Liabilities Not Recognised

\$ '000

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but their knowledge & disclosure is considered relevant to the users of Council's Financial Report.

LIABILITIES NOT RECOGNISED:

1. Guarantees

(i) WorkCover NSW

In accordance with requirements of WorkCover NSW, Council as a self insurer for workers compensation is required to lodge a cash deposit or a bank guarantee as security against potential claims upon Council. In previous years a cash deposit was lodged, however, in 1998/99 Council changed this for a bank guarantee.

As at 30 June 2014 the bank guarantee held by WorkCover NSW was in the amount of \$3,470,000.00.

At 30 June 2014, Council's actuarial assessment has recommended a security of \$5,047,000.00 be held to satisfy the new calculation formula. WorkCover has been advised of the recommendation and once reviewed and agreed by them, the appropriate amount of the guarantee will be organised with Council's banker.

(ii) Sydney Water Corporation

As at 30 June 2014, a bank guarantee was held by Sydney Water totalling \$10,000.00 for the purposes of contract performance.

(iii) Elouera Surf Life Saving Club

As at 30 June 2014, a security deposit was held by National Australia Bank Ltd totalling \$600,000.00 on behalf of Elouera Surf Life Saving Club for a loan to undertake Club building improvements.

(iv) Defined Benefit Superannuation Contribution Plans

Council participates in an employer sponsored Defined Benefit Superannuation Scheme, and makes contributions as determined by the Superannuation Scheme's Trustees.

Member Councils bear responsibility of ensuring there are sufficient funds available to pay out the required benefits as they fall due.

The Schemes most recent full actuarial review indicated that the Net Assets of the Scheme were not sufficient to meet the accrued benefits of the Schemes Defined Benefit member category with member Councils required to make significantly higher contributions in future years.

The Local Government Superannuation Scheme however is unable to provide Council with an accurate estimate of its share of the net deficit and accordingly Council has not recorded any net liability from it's Defined Benefit Scheme obligations in accordance with AASB 119.

Future contributions made to the defined benefit scheme to rectify the net deficit position will be recognised as an expense when they become payable - similar to the accounting for Defined Contributions Plans.

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 18. Contingencies & Other Assets/Liabilities Not Recognised (continued)

\$ '000

LIABILITIES NOT RECOGNISED (continued):	(vii) Other Guarantees
1. Guarantees (continued)	Council has provided no other Guarantees other than those listed above.
(v) Statewide Limited	
Council is a member of Statewide Mutual, a mutual pool scheme providing liability insurance to Local Government.	
Membership includes the potential to share in either the net assets or liabilities of the fund depending on its past performance. Council's share of the Net Assets or Liabilities reflects Council's contributions to the pool and the result of insurance claims within each of the Fund Years.	2. Other Liabilities
The future realisation and finalisation of claims incurred but not reported to 30/6 this year may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.	(i) Third Party Claims
(vi) StateCover Limited	
Council is a member of StateCover Mutual Limited and holds a partly paid share in the entity.	
StateCover is a company providing workers compensation insurance cover to the NSW Local Government Industry and specifically Council.	
Council has a contingent liability to contribute further equity in the event of the erosion of the Company's capital base as a result of the company's past performance and/or claims experience or as a result of any increased prudential requirements from APRA.	
These future equity contributions would be required to maintain the company's minimum level of Net Assets in accordance with its Licence Requirements.	(ii) S94 Plans
	Council is involved from time to time in various claims incidental to the ordinary course of business including claims for damages relating to its services.
	Council believes that it is appropriately covered for all claims through its Insurance Coverage and does not expect any material liabilities to eventuate.
	Council levies Section 94/94A Contributions upon various development across the Council area through the required Contributions Plans.
	As part of these Plans, Council has received funds for which it will be required to expend the monies in accordance with those Plans.
	As well, these Plans indicate proposed future expenditure to be undertaken by Council, which will be funded by making levies and receipting funds in future years or where a shortfall exists by the use of Council's General Funds.
	These future expenses do not yet qualify as liabilities as of the Reporting Date, but represent Council's intention to spend funds in the manner and timing set out in those Plans.

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 18. Contingencies & Other Assets/Liabilities Not Recognised (continued)

\$ '000

LIABILITIES NOT RECOGNISED (continued):

2. Other Liabilities (continued)

(iii) Potential Land Acquisitions due to Planning Restrictions imposed by Council

Council has classified a number of privately owned land parcels as Local Open Space or Bushland.

As a result, where notified in writing by the various owners, Council will be required to purchase these land parcels.

At reporting date, reliable estimates as to the value of any potential liability (& subsequent land asset) from such potential acquisitions has not been possible.

(iv) Tip Remediation - Ferntree Reserve Restrictions imposed by Council

Council has identified requirements for remediation of an old tip site at Ferntree Reserve Engadine.

A risk analysis has been completed and discussions are being held between Council, its consultants and Sydney Water as to works required to mitigate the risks associated with land slip likely to damage the main Woronora Dam water distribution pipeline located downslope of the old tip.

As at the date of reporting, negotiations are still underway and it is not possible to finalise the cost of works required.

ASSETS NOT RECOGNISED:

(i) Land Under Roads

As permitted under AASB 1051, Council has elected not to bring to account Land Under Roads that it owned or controlled up to & including 30/6/08.

(ii) Infringement Notices/Fines

Fines & Penalty Income, the result of Council issuing Infringement Notices is followed up and collected by the Infringement Processing Bureau.

Council's Revenue Recognition policy for such income is to account for it as revenue on receipt.

Accordingly, at Year End, there is a potential asset due to Council representing issued but unpaid Infringement Notices.

Due to the limited information available on the status, value and duration of outstanding Notices, Council is unable to determine the value of outstanding income.

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 19. Controlled Entities, Associated Entities & Interests in Joint Ventures

\$ '000

Subsidiaries, Associated Entities & Joint Venture Operations Not Recognised

A Joint Venture exists between Council & GBS Group Pty Ltd under a deed of agreement dated 20 June 1991 and varied 12 July 1995. GBS Group Pty Ltd has assigned its rights and obligations of this joint venture to GBS Investments Pty Ltd (GBS) by deed made 26 August 2005.

In essence, this agreement states that both parties will take part in the development of certain lands in the Sutherland business centre with GBS as the preferred developer, constructing buildings over a number of years according to a Master Plan approved by Council. Some of the land is owned by Council - some of the land is owned by GBS.

The construction of the buildings (whether on Council-owned land or GBS-owned land) is undertaken by GBS, as agreed by Council.

The deed of agreement provides for the sharing of profit on each building constructed, under a formula set out in the agreement.

The development consent for Stage 1A of the Council Car Park has been granted and a feasibility assessment of this project was ongoing as at 30 June 2014.

This is a no separate joint venture entity.

There are no specified assets or liabilities relating to the joint venture agreement.

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 20. Equity - Retained Earnings and Revaluation Reserves

\$ '000	Notes	Actual 2014	Actual 2013
(a) Retained Earnings			
Movements in Retained Earnings were as follows:			
Balance at beginning of Year (from previous years audited accounts)		1,093,376	1,088,691
a. Net Operating Result for the Year		41,194	4,685
Balance at End of the Reporting Period		1,134,570	1,093,376
(b) Reserves			
(i) Reserves are represented by:			
- Infrastructure, Property, Plant & Equipment Revaluation Reserve		369,289	365,682
- Other Reserves (Specify)		-	-
Total		369,289	365,682
(ii) Reconciliation of movements in Reserves:			
Infrastructure, Property, Plant & Equipment Revaluation Reserve			
- Opening Balance		365,682	142,091
- Revaluations for the year	9(a)	3,607	223,591
- Balance at End of Year		369,289	365,682
TOTAL VALUE OF RESERVES		369,289	365,682
(iii) Nature & Purpose of Reserves			
Infrastructure, Property, Plant & Equipment Revaluation Reserve			
- The Infrastructure, Property, Plant & Equipment Revaluation Reserve is used to record increments/decrements of Non Current Asset values due to their revaluation.			

(c) Correction of Error/s relating to a Previous Reporting Period

Council made no correction of errors during the current reporting period.

(d) Voluntary Changes in Accounting Policies

Council made no voluntary changes in any accounting policies during the year.

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 21. Financial Result & Financial Position by Fund

\$ '000

Council utilises only a General Fund for its operations.

Note 22. "Held for Sale" Non Current Assets & Disposal Groups

Council did not classify any Non Current Assets or Disposal Groups as "Held for Sale".

Note 23. Events occurring after the Reporting Date

Events that occur between the end of the reporting period (ending 30 June 2014) and the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

Council has adopted the date of receipt of the Auditors' Report as the applicable "authorised for issue" date relating to these General Purpose Financial Statements.

Accordingly, the "authorised for issue" date is 13/10/14.

Events that occur after the Reporting Period represent one of two types:

(i) Events that provide evidence of conditions that existed at the Reporting Period

These financial statements (and the figures therein) incorporate all "adjusting events" that provided evidence of conditions that existed at 30 June 2014.

(ii) Events that provide evidence of conditions that arose after the Reporting Period

These financial statements (& figures therein) do not incorporate any "non-adjusting events" that have occurred after 30 June 2014 and which are only indicative of conditions that arose after 30 June 2014.

Council is unaware of any material or significant "non-adjusting events" that should be disclosed.

Note 24. Discontinued Operations

Council has not classified any of its Operations as "Discontinued".

Note 25. Intangible Assets

Intangible Assets represent identifiable non-monetary asset without physical substance.

Council is unaware of any control over Intangible Assets that warrant recognition in the Financial Statements, including either internally generated and developed assets or purchased assets.

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 26. Reinstatement, Rehabilitation & Restoration Liabilities

\$ '000

Council has legal/public obligations to make restore, rehabilitate and reinstate the following assets/operations:

Asset/Operation	Estimated year of restoration	NPV of Provision	
		2014	2013
Site Remediation Works at 2R Alexander Rd Taren Point.	2015	966	1,000
Balance at End of the Reporting Period	10(a)	966	1,000

Under AASB 116 - Property, Plant & Equipment, where the use of an asset results in the obligation to dismantle or remove the asset and restore the site on which the asset stands, an estimate of such costs is required to be included in the cost of the asset.

An equivalent liability must be recognised under AASB 137 - Provisions, Contingent Liabilities and Contingent Assets.

Reconciliation of movement in Provision for year:

Balance at beginning of year	1,000	1,000
Amounts capitalised to new or existing assets:		
Expenditure incurred attributable to Provisions	(34)	-
Total - Reinstatement, rehabilitation and restoration provision	966	1,000

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 27. Fair Value Measurement

\$ '000

The Council measures the following asset and liability classes at fair value on a recurring basis:

- Infrastructure, Property, Plant and Equipment
- Investment Property

The fair value of assets and liabilities must be estimated in accordance with various Accounting Standards for either recognition and measurement requirements or for disclosure purposes.

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a "level" in the fair value hierarchy as follows:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

(1) The following table presents all assets and liabilities that have been measured & recognised at fair values:

2014	Recurring Fair Value Measurements	Date of latest Valuation	Fair Value Measurement Hierarchy			Total
			Level 1 Quoted prices in active mkts	Level 2 Significant observable inputs	Level 3 Significant unobservable inputs	
	Investment Properties					
Various	Various	30/06/14	-	-	46,037	46,037
	Total Investment Properties		-	-	46,037	46,037
	Infrastructure, Property, Plant & Equipment					
Plant and Equipment	Plant and Equipment	30/06/14	-	-	11,745	11,745
Office Equipment	Office Equipment	30/06/14	-	-	971	971
Furniture and Fittings	Furniture and Fittings	30/06/14	-	-	2,460	2,460
Plant and Equipment Under Finance Lease	Plant and Equipment Under Finance Lease	30/06/14	-	-	717	717
Library Books	Library Books	30/06/14	-	-	2,116	2,116
Operational Land	Operational Land	30/06/14	-	-	110,994	110,994
Community Land	Community Land	30/06/14	-	-	197,215	197,215
Land Improvements (depreciable)	Land Improvements (depreciable)	30/06/14	-	-	77,123	77,123
Buildings - Specialised	Buildings - Specialised	30/06/14	-	-	92,635	92,635
Buildings - Non Specialised	Buildings - Non Specialised	30/06/14	-	-	43,306	43,306
Roads	Roads	30/06/14	-	-	276,751	276,751
Bridges	Bridges	30/06/14	-	-	6,927	6,927
Footpaths	Footpaths	30/06/14	-	-	45,436	45,436
Stormwater Drainage	Stormwater Drainage	30/06/14	-	-	359,583	359,583
Swimming Pools (Buildings)	Swimming Pools (Buildings)	30/06/14	-	-	18,226	18,226
Swimming Pools (Land Improvements)	Swimming Pools (Land Improvements)	30/06/14	-	-	2,217	2,217
Other Open Space/Recreational (Non Spec Buildings)	Other Open Space/Recreational (Non Spec Buildings)	30/06/14	-	-	251	251
Other Open Space/Recreational (Spec Buildings)	Other Open Space/Recreational (Spec Buildings)	30/06/14	-	-	71,984	71,984
Other Open Space/Recreational (Land Improvmt)	Other Open Space/Recreational (Land Improvmt)	30/06/14	-	-	5,564	5,564
Heritage Collection	Heritage Collection	30/06/14	-	-	282	282
Other Assets	Other Assets	30/06/14	-	-	301	301
Land Under Roads	Land Under Roads	30/06/14	-	-	96,176	96,176
Land Improvements (non depreciable)	Land Improvements (non depreciable)	30/06/14	-	-	11,354	11,354
Bulkd Earthworks Non Depreciable	Bulkd Earthworks Non Depreciable	30/06/14	-	-	6,446	6,446
	Total Infrastructure, Property, Plant & Equipment		-	-	1,440,780	1,440,780

Sutherland Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 27. Fair Value Measurement (continued)

(2) Transfers between Level 1 & Level 2 Fair Value Hierarchies

During the year, there were no transfers between Level 1 and Level 2 Fair Value hierarchies for recurring fair value measurements.

(3) Valuation techniques used to derive Level 2 and Level 3 Fair Values

Where Council is unable to derive Fair Valuations using quoted market prices of identical assets (ie. Level 1 inputs), Council instead utilises a spread of both observable inputs (Level 2 inputs) and unobservable inputs (Level 3 inputs).

Level 2 valuation process for some asset classes where the basis was Cost Approach under level 2 input which were determined based on, whereby maximising observable inputs and minimising unobservable inputs as below:

- ❖ Quoted prices for similar asset in active markets
- ❖ Current replacement cost concept
- ❖ Purchase price
- ❖ Useful life

Level 3 valuation process for some asset classes where the basis was Cost Approach. The inputs used for this technique were:

- ❖ Pattern of consumption
- ❖ Residual Value
- ❖ Asset Condition
- ❖ Unit rates
- ❖ Useful life

The Fair Valuation techniques Council has employed while utilising Level 2 and Level 3 inputs are as follows:

Investment Properties

Sutherland Council holds several investment properties.

Council obtains an independent valuation of its portfolio on an annual basis for reporting in the annual financial statements - Note 14. The Fair market value measurement was assessed by capitalisation having regard to the commercial and retail sales of commercial buildings.

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 27. Fair Value Measurement (continued)

The investment properties have been valued by Robert Randall (Registered Practicing Valuer AAPI 2246) for McLennan Steege Smith and Associates.

Infrastructure, Property, Plant and Equipment

Plant and Equipment, Office Equipment and Furniture and Fittings

Council's Plant and Equipment, Office Equipment and Furniture and Fittings incorporate:

- Major plant such as Trucks, tractors, street sweepers
- Fleet Vehicles such as Cars, vans, utes .
- Minor Plant such as Chainsaws, brush cutters, mowers, concrete mixers.

Council's Office Equipment incorporate

- Furniture & Fittings such as Desks, chairs, display systems

Council's Plant and Equipment, Office Equipment and Furniture and Fittings incorporate

- Office Equipment such as Computers, monitors, PABX, Projectors etc.

Plant equipment, office equipment and furniture and fittings are valued at cost but are disclosed at fair value in the notes.

Council assumes that the carrying amount reflects the fair value of the asset due to the nature of the items as shown above.

The unobservable Level 3 inputs used include:

- ❖ Pattern of Consumption
- ❖ Useful life
- ❖ Asset Condition
- ❖ Residual Value
- ❖ Gross replacement cost.

There has been no change to the valuation process during the reporting period.

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 27. Fair Value Measurement (continued)

Library Books and Heritage Collection

Council's Library Books include books, publication reference materials, CD's , DVD's and periodicals.

Council's Heritage collection contains publications that are of historical nature and cannot be replaced.

Council library books are disclosed at fair value in the notes.

Council assumes that the carrying amount reflects the fair value of the asset due to the nature of the items.

The unobservable Level 3 inputs used include:

- ❖ Pattern of Consumption
- ❖ Useful life
- ❖ Asset Condition
- ❖ Residual Value
- ❖ Gross replacement cost.

There has been no change to the valuation process during the reporting period.

Infrastructure – Roads

This asset class comprises the Road Carriageway, Bus Shelters, Car parks, Guardrails, Kerb and Guttering, Retaining walls, Suburb Markers, and Traffic Facilities.

The road carriageway is defined as the trafficable portion of a road, between but not including the kerb and gutter, and would include any paved markers parking places along roadside.

Council's pavement Management System (PMS) contains detailed dimensions and specification for all Council roads. Valuations for the road carriageway, comprising surface, pavement and formation were based on calculations carried out in 2014 utilising the in house SMEC Asset management system for detailed pavement information residing in Council's Pavement Management System -

Council fair values, road infrastructure assets using, Level 3 inputs at a component level.

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 27. Fair Value Measurement (continued)

The 'Cost Approach' is used to value roads by componentising the assets into significant parts and then rolling up these component values to provide and overall road valuation (for each road segment) within Council's Asset System.

The level of componentisation adopted by Council is in accordance with AASB 116, OLG Circular 09-09 and the Institute of Public Work Engineers International Infrastructure Management Manual (IIMM).

The unobservable Level 3 inputs used include:

- ❖ Pattern of Consumption
- ❖ Useful life
- ❖ Asset Condition
- ❖ Residual Value
- ❖ Remaining life of carriageway
- ❖ Gross replacement cost.

The 'Cost Approach' is used to value roads assets. There were no changes in valuation technique from prior year.

Infrastructure – Bridges

Bridges are defined as all structures which convey a road, footpath or cycleway across another physical feature (including waterways and other roads).

Council's pavement Management System (PMS) contains detailed dimensions and specification for all Council roads. Valuations for the road carriageway, comprising surface, pavement and formation were based on calculations carried out in 2010 utilising the in house SMEG Asset management system for detailed pavement information residing in Council's Pavement Management System -

Council fair values, road infrastructure assets using, Level 3 inputs at a component level.

The 'Cost Approach' is used to value roads by componentising the assets into significant parts and then rolling up these component values to provide and overall road valuation (for each road segment) within Council's Asset System.

The level of componentisation adopted by Council is in accordance with AASB 116, OLG Circular 09-09 and the Institute of Public Work Engineers International Infrastructure Management Manual (IIMM).

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 27. Fair Value Measurement (continued)

The unobservable Level 3 inputs used include:

- ❖ Pattern of Consumption
- ❖ Useful life
- ❖ Asset Condition
- ❖ Residual Value
- ❖ Remaining life of carriageway
- ❖ Gross replacement cost.

The 'Cost Approach' is used to value roads assets. There were no changes in valuation technique from prior year.

Infrastructure – Footpaths

A footpath is defined as all footways (including those shared with a cycleway) sealed or non-sealed. Council Pavement Management Systems (PMS) contains detailed dimensions and specifications for all Council footpaths. Council fair values, footpaths, (non-componentised) using Level 3 inputs.

The unobservable Level 3 inputs used include:

- ❖ Pattern of Consumption
- ❖ Useful life
- ❖ Asset Condition
- ❖ Residual Value
- ❖ Gross replacement cost.

The 'Cost Approach' is used to value footpaths. There has been no change to the valuation during the reporting period.

Infrastructure – Other infrastructure

Other infrastructure comprises: Traffic islands, Refuge Islands, Bus Shelters etc.

Council other infrastructure (non-componentised) using Level 3 inputs.

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 27. Fair Value Measurement (continued)

The unobservable Level 3 inputs used include:

- ❖ Pattern of Consumption
- ❖ Residual value
- ❖ Asset Condition
- ❖ Gross replacement cost
- ❖ Remaining useful life

The 'Cost Approach' is used to value other infrastructure assets. . The cost approach was utilised and while the unit rates based on square metres, linear metres or similar could be supported from market evidence (Level 2) other inputs (such as estimates of pattern of consumption, residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value.

There has been no change to the valuation during the reporting period.

Infrastructure - Stormwater Drainage

Council's Drainage Assets comprises pits, pipes, culverts, open channels, headwalls and various type of water quality device used to collect, store and remove stormwater.

Council carries fair values drainages assets (non-componentised) using Level 3 inputs.

The unobservable Level 3 inputs used include:

- ❖ Pattern of Consumption
- ❖ Useful life
- ❖ Asset Condition
- ❖ Residual Value
- ❖ Gross replacement cost.

The 'Cost Approach' is used to value drainage assets. There has been no change to the valuation during the reporting period.

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 27. Fair Value Measurement (continued)

Property - Operational Land

Council's "Operational" land by definition has no special restriction other than those that may apply to any piece of land.

Council obtains its fair values for operational land from an external valuer every 5 years (last valuation being 2012) using Level 3 inputs.

Generally, fair value is the most advantageous price reasonably obtainable by the seller and the most advantageous price reasonably obtained by the buyer. This is not necessarily the market selling price of the asset rather, it is regarded as the maximum value that Council would rationally pay to acquire the asset if it did not hold it, taking into account quoted market price in an active and liquid market, the current market price of the same or similar asset, the cost of replacing the asset, if management intend to replace the asset, the remaining useful life and condition of the asset and cash flows from the future use and disposal

The unobservable Level 3 inputs used include:

- ❖ Rate per square Metre
- ❖ Description of Land

The 'Market Approach' is used to value Operational Land. There has been no change to the valuation process during the reporting period.

Property - Community Land

Council's "Community" land (including owned by Council, the Crown and various other Government Agencies that is managed by Council) by definition is land intended for public access and use or where other restrictions applying to the land create some obligation to maintain public access (such as a trust deed, dedication under section 94 of the Environment Planning and Assessment Act 1979) This gives rise to the restrictions in the Act, intended to preserve the qualities of the land.

Community Land:

- ❖ Cannot be sold
- ❖ Cannot be leased, licensed, or any other estate granted over the land for more than 21 years and
- ❖ Must have a plan of management for it.

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 27. Fair Value Measurement (continued)

In relation to Community Land the Division of Local Government has reviewed its positions on the use of the Valuer General's Valuations of community land and in association with the Local Government Accounting Advisory Group; the Division has determined that community land may be valued as follows:

- ❖ The NSW Valuer General's valuations may be used under the revaluation model to represent fair value for the revaluation of community land under clause 31 of AASB 116.

Council fair values community land using unobservable Level 3 inputs based on inputs on either the UCV(Unimproved Capital Value) provided by the valuer General or an average unit rate based on the UCV and allocated by Council against those properties where the Valuer General did not provide a UCV.

The 'Market Approach' is used to value Community land. There has been no change to the valuation process during the reporting period

Land Improvements

Council's Land improvements incorporates: Land reserves, Wetlands, Gardens, Major Earthworks, Land (non depreciable), Land Under Roads, Bulk earthworks (non depreciable) and Grass/turf mulch.

Council carries fair values of land reserves using level 3 inputs.

The unobservable Level 3 inputs used include:

- ❖ Gross replacement cost
- ❖ Asset Condition
- ❖ Residual value
- ❖ Remaining useful life

The cost approach is used to value the land improvements. There has been no change to the valuation process during the reporting period

Property- Buildings (Specialised and non-Specialised)

Council Buildings incorporates Libraries, Public Amenities, Sporting Club Houses, Kiosks and Amenities, Depot Buildings and workshops, Community Centres, Rural Fire, Aquatic Centres and Other Open Space Recreational buildings.

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 27. Fair Value Measurement (continued)

Council carries fair values building using level 3 inputs.

This approach estimates the replacement cost for each building by componentising the building (for complex structures) into significant parts with different useful life and taking in to account a range of factors. Buildings are physically inspected and unit although rates based on square meters could be supported from the market evidence, extensive professional judgement, and condition and consumption rates etc. impact significantly on the final value determination of fair value.

As such these assets are classified as having being valued using Level 3 inputs.

The unobservable Level 3 inputs used include:

- ❖ Consumption rate
- ❖ Future Economic Benefits
- ❖ Condition
- ❖ Useful Life of an asset

The 'Cost Approach' is used to value specialised buildings. There has been no change to the valuation process during the reporting period

Other Assets:

Council's Other Assets comprises bush reserves, solar panel systems, irrigation systems, accessible shelters signage etc.

Council carries fair values of other assets using level 3 inputs.

The unobservable Level 3 inputs used include:

- ❖ Pattern of Consumption
- ❖ Asset Condition
- ❖ Residual value
- ❖ Useful life

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 27. Fair Value Measurement (continued)

\$ '000

(4). Fair value measurements using significant unobservable inputs (Level 3)

a. The following tables present the changes in Level 3 Fair Value Asset Classes.

	Plant and Equipment	Office Equipment	Furniture and Fittings	Plant & Equipment Leased	Total
Opening Balance - 1/7/12	12,912	890	3,023	1,374	18,199
Additions	1,497	116	336	67	2,016
Disposals	(934)	-	(49)	-	(983)
Depreciation	(1,428)	(102)	(536)	(528)	(2,594)
Closing Balance - 30/6/13	12,047	904	2,774	913	16,638
Purchases (GBV)	2,718	169	205	247	3,339
Disposals (WDV)	(1,672)	-	-	-	(1,672)
Depreciation & Impairment	(1,474)	(103)	(519)	(443)	(2,539)
Transfer/Adjustments	126	-	-	-	126
Closing Balance - 30/6/14	11,745	970	2,460	717	15,892

	Library Books	Operational Land	Community Land	Land Improvmt Deprec.	Total
Opening Balance - 1/7/12	2,208	102,056	193,578	76,675	374,517
Additions	906	-	1,667	9,549	12,122
Depreciation	(878)	-	-	(4,248)	(5,126)
Transfer/Adjustments	-	1,055	(655)	342	742
Revaluation Increments to Equity	-	9,528	-	-	9,528
Closing Balance - 30/6/13	2,236	112,639	194,590	82,318	391,783
Purchases (GBV)	755	(678)	2,579	5,270	7,926
Disposals (WDV)	(875)	(967)	(20)	-	(1,862)
Depreciation & Impairment	-	-	-	(3,701)	(3,701)
Transfer/Adjustments	-	-	66	(6,763)	(6,697)
Closing Balance - 30/6/14	2,116	110,994	197,215	77,124	387,449

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 27. Fair Value Measurement (continued)

\$ '000

(4). Fair value measurements using significant unobservable inputs (Level 3) (continued)

a. The following tables present the changes in Level 3 Fair Value Asset Classes. (continued)

	Buildings Specialised	Buildings Non Specialised	Roads	Bridges	Total
Opening Balance - 1/7/12	185,311	45,588	310,902	-	541,801
Additions	2,454	66	19,945	-	22,465
Disposals	(72)	-	-	-	(72)
Depreciation	(6,007)	(1,573)	(8,481)	-	(16,061)
Closing Balance - 30/6/13	181,686	44,081	322,366	-	548,133
Purchases (GBV)	3,178	297	10,667	623	14,765
Disposals (WDV)	(89)	-	-	-	(89)
Depreciation & Impairment	(1,741)	(821)	(7,043)	(150)	(9,755)
Transfer/Adjustments	(90,399)	(251)	(49,239)	6,454	(133,435)
Closing Balance - 30/6/14	92,635	43,306	276,751	6,927	419,619

	Footpaths	Stormwater Drainage	Swimming Pools Buildings	Swimming Pools Land Imp	Total
Opening Balance - 1/7/12	-	144,447	-	-	144,447
Additions	-	3,014	-	-	3,014
Depreciation	-	(2,586)	-	-	(2,586)
Revaluation Increments to Equity	-	214,063	-	-	214,063
Closing Balance - 30/6/13	-	358,938	-	-	358,938
Purchases (GBV)	4,275	6,678	684	-	11,637
Depreciation & Impairment	(1,625)	(6,033)	(351)	(100)	(8,109)
Transfer/Adjustments	42,786	-	17,893	2,317	62,996
Closing Balance - 30/6/14	45,436	359,583	18,226	2,217	425,462

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 27. Fair Value Measurement (continued)

\$ '000

(4). Fair value measurements using significant unobservable inputs (Level 3) (continued)

a. The following tables present the changes in Level 3 Fair Value Asset Classes. (continued)

	Open Space Rec Building Non Special	Open Space Rec Building Specialised	Open Space Rec Land Improvemt	Heritage Collection	Total
Opening Balance - 1/7/12	-	-	-	256	256
Additions	-	-	-	14	14
Closing Balance - 30/6/13	-	-	-	270	270
Purchases (GBV)	-	821	1,505	12	2,338
Disposals (WDV)	-	(100)	-	-	(100)
Depreciation & Impairment	(5)	(1,298)	(387)	-	(1,690)
Transfer/Adjustments	256	72,561	4,446	-	77,263
Closing Balance - 30/6/14	251	71,984	5,564	282	78,081

	Land Under Roads	Land Improvement Non Dep	Other Assets	Investment Properties	Total
Opening Balance - 1/7/12	57,938	7,948	301	50,447	116,634
Additions	-	1,646	-	-	1,646
Net Gain/(Loss) from Fair Value Adjustments	-	-	-	(2,395)	(2,395)
Closing Balance - 30/6/13	57,938	9,594	301	48,052	115,885
Purchases (GBV)	34,631	1,760	-	-	36,391
Disposals (WDV)	-	-	-	(1,000)	(1,000)
Other movement	3,607	-	-	-	3,607
Net Gain/(Loss) from Fair Value Adjustments	-	-	-	(1,395)	(1,395)
Transfer/Adjustments	-	-	-	380	380
Closing Balance - 30/6/14	96,176	11,354	301	46,037	153,868

	Bulk Earthworks Non Deprec	Total
Opening Balance - 1/7/12	5,950	5,950
Additions	496	496
Closing Balance - 30/6/13	6,446	6,446
Purchases (GBV)	-	-
Closing Balance - 30/6/14	6,446	6,446

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 27. Fair Value Measurement (continued)

(4). Fair value measurements using significant unobservable inputs (Level 3) (continued)

b. Significant unobservable valuation inputs used (for Level 3 asset classes) and their relationship to fair value.

The following table summarises the quantitative information relating to the significant unobservable inputs used in deriving the various Level 3 Asset Class fair values.

Investment Properties

Class	Fair Value (30/6/14) \$'000	Valuation Techniques	Unobservable Inputs	Range of Inputs (incl probable)	Relationship of unobservable inputs to Fair Value
Investment Properties	46,037	Level 3	Income Per Square Metre Rent Yield	Varying per property Varying per property 7.0%	Any decrease or increase in the income stream or per sq.m rate will have significant impact on the fair value of investment property

I,PP&E

Class	Fair Value (30/6/14) \$'000	Valuation Techniques	Unobservable Inputs	Range of Inputs (incl probable)	Relationship of unobservable inputs to Fair Value
Plant & Equipment	11,745	Level 3	Gross Replacement Cost Remaining Useful Life of Asset Residual Value	Varies significantly from asset to asset 5-10 years 0% – 20%	Any change in the gross replacement cost, asset condition or remaining useful life or residual value, and conditions will increase or decrease the fair value of the Plant and Equipment.
Office Equipment	971	Level 3	Gross Replacement Cost Remaining Useful Life of Asset Residual Value	Varies significantly from asset to asset 5-10 years 0% – 10%	Any change in the gross replacement cost, asset condition or remaining useful life or residual value, and conditions will increase or decrease the fair value of the Office Equipment.

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 27. Fair Value Measurement (continued)

Class	Fair Value (30/6/14) \$'000	Valuation Techniques	Unobservable Inputs	Range of Inputs (incl probable)	Relationship of unobservable inputs to Fair Value
Furniture & Fittings	2,460	Level 3	Gross Replacement Cost Remaining Useful Life of Asset Residual Value	Varies significantly from asset to asset 5-10 years 0% – 10%	Any change in the gross replacement cost, asset condition or remaining useful life or residual value, and conditions will increase or decrease the fair value of the Furniture and Fittings.
Plant & Equipment under Finance Lease	717	Level 3	Gross Replacement Cost Interest Rate	Varies significantly from asset to asset	Any change in the gross replacement cost and interest rates will increase or decrease the fair value of the plant and equipment under lease.
Library Books	2,116	Level 3	Gross Replacement Cost Asset Condition Remaining Useful Life of Asset Residual Value	Varies significantly from asset to asset Poor to excellent 5 – 15 years 7% -20%	Any change in the gross replacement cost, asset condition or remaining useful life or residual value, and conditions will increase or decrease the fair value of the Library Books.
Operational Land	110,994	Level 3	Price per square metre		The rate per square metre changes will increase or decrease the fair value of the Operational Land.
Community Land	197,215	Level 3	Average unit rate – based on Unimproved capital value (UCV) per square metre		Any change in the average unimproved capital value will increase or decrease the fair value of the Community Land.
Land Improvements - depreciable	77,123	Level 3	Gross Replacement Cost Asset Condition Remaining Useful Life of Asset Residual Value	Varies significantly from asset to asset Poor to excellent	Any change in the gross replacement cost, asset condition or remaining useful life or residual value, and conditions will increase or decrease the fair value of the Land Improvements.

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 27. Fair Value Measurement (continued)

Class	Fair Value (30/6/14) \$'000	Valuation Techniques	Unobservable Inputs	Range of Inputs (incl probable)	Relationship of unobservable inputs to Fair Value
Buildings – Specialised	92,635	Level 3	Gross Replacement Cost Asset Condition Remaining Useful Life of Asset Residual Value	Varies significantly from asset to asset Poor to excellent	Any change in the gross replacement cost, asset condition or remaining useful life or residual value, and conditions will increase or decrease the fair value of the Buildings – Specialised.
Buildings – Non Specialised	43,306	Level 3	Gross Replacement Cost Asset Condition Remaining Useful Life of Asset Residual Value	Varies significantly from asset to asset Poor to excellent	Any change in the gross replacement cost, asset condition or remaining useful life or residual value, and conditions will increase or decrease the fair value of the Buildings – Non Specialised
Roads	276,751	Level 3	Gross Replacement Cost Asset Condition Remaining Useful Life of Asset Residual Value	Varies significantly from asset to asset Poor to excellent	Any change in the gross replacement cost, pattern of consumption, residual value or components, asset condition, will increase or decrease the fair value of Roads.
Bridges	6,927	Level 3	Gross Replacement Cost Asset Condition Remaining Useful Life of Asset Residual Value	Varies significantly from asset to asset Poor to excellent	Any change in the gross replacement cost, pattern of consumption, residual value or components, asset condition, will increase or decrease the fair value of Bridges.
Footpaths	45,436	Level 3	Gross Replacement Cost Asset Condition Remaining Useful Life of Asset Residual Value	Varies significantly from asset to asset Poor to excellent	Any change in the gross replacement cost, pattern of consumption, residual value or components, asset condition, will increase or decrease the fair value of Footpaths.

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 27. Fair Value Measurement (continued)

Class	Fair Value (30/6/14) \$'000	Valuation Techniques	Unobservable Inputs	Range of Inputs (incl probable)	Relationship of unobservable inputs to Fair Value
Stormwater Drainage	359,583	Level 3	Gross Replacement Cost Asset Condition Remaining Useful Life of Asset Residual Value	Varies significantly from asset to asset Poor to excellent	Any change in the gross replacement cost, pattern of consumption, residual value or components, asset condition, will increase or decrease the fair value of Stormwater Drainage assets..
Swimming Pools (Buildings)	18,226	Level 3	Gross Replacement Cost Asset Condition Remaining Useful Life of Asset Residual Value	Varies significantly from asset to asset Poor to excellent	Any change in the gross replacement cost, asset condition or remaining useful life or residual value, and conditions will increase or decrease the fair value of the Swimming Pool - Buildings.
Swimming Pools (Land Improvements)	2,217	Level 3	Gross Replacement Cost Asset Condition Remaining Useful Life of Asset Residual Value	Varies significantly from asset to asset Poor to excellent	Any change in the gross replacement cost, asset condition or remaining useful life or residual value, and conditions will increase or decrease the fair value of the Swimming Pool – Land Improvements.
Other Open Space/ Recreational (Buildings Non Specialised)	251	Level 3	Gross Replacement Cost Asset Condition Remaining Useful Life of Asset Residual Value	Varies significantly from asset to asset Poor to excellent	Any change in the gross replacement cost, asset condition or remaining useful life or residual value, and conditions will increase or decrease the fair value of the Other Open Space Recreational - Buildings.
Other Open Space/ Recreational (Buildings Specialised)	71,984	Level 3	Gross Replacement Cost Asset Condition Remaining Useful Life of Asset Residual Value	Varies significantly from asset to asset Poor to excellent	Any change in the gross replacement cost, asset condition or remaining useful life or residual value, and conditions will increase or decrease the fair value of the Other Open Space – Land Improvements.

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 27. Fair Value Measurement (continued)

Class	Fair Value (30/6/14) \$'000	Valuation Techniques	Unobservable Inputs	Range of Inputs (incl probable)	Relationship of unobservable inputs to Fair Value
Other Open Space/ Recreational (Land Improvements)	5,564	Level 3	Gross Replacement Cost Asset Condition Remaining Useful Life of Asset Residual Value	Varies significantly from asset to asset Poor to excellent	Any change in the gross replacement cost, asset condition or remaining useful life or residual value, and conditions will increase or decrease the fair value of the Other Open Space – Land Improvements.
Heritage Collections	282	Level 3	Gross Replacement Cost Asset Condition Remaining Useful Life of Asset Residual Value	Varies significantly from asset to asset Poor to excellent	Any change in the gross replacement cost, asset condition or remaining useful life or residual value, and conditions will increase or decrease the fair value of the Heritage Collections
Other Assets	301	Level 3	Gross Replacement Cost Asset Condition Remaining Useful Life of Asset Residual Value	Varies significantly from asset to asset Poor to excellent	Any change in the gross replacement cost, asset condition or remaining useful life or residual value, and conditions will increase or decrease the fair value of the other assets.
Land Under Roads	96,176	Level 3	Gross Replacement Cost Asset Condition Remaining Useful Life of Asset Residual Value	Varies significantly from asset to asset Poor to excellent	Any change in the gross replacement cost, asset condition or remaining useful life or residual value, and conditions will increase or decrease the fair value of the Land Under Roads.
Land Improvements (Non Depreciable)	11,3654	Level 3	Gross Replacement Cost Asset Condition Remaining Useful Life of Asset Residual Value	Varies significantly from asset to asset Poor to excellent	Any change in the gross replacement cost, asset condition or remaining useful life or residual value, and conditions will increase or decrease the fair value of the Land Improvements

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 27. Fair Value Measurement (continued)

Class	Fair Value (30/6/14) \$'000	Valuation Techniques	Unobservable Inputs	Range of Inputs (incl probable)	Relationship of unobservable inputs to Fair Value
Bulk Earthworks (Non Depreciable)	6,446	Level 3	Gross Replacement Cost Asset Condition Remaining Useful Life of Asset Residual Value	Varies significantly from asset to asset Poor to excellent	Any change in the gross replacement cost, asset condition or remaining useful life or residual value, and conditions will increase or decrease the fair value of the Bulk Earthworks.

(4). Fair value measurements using significant unobservable inputs (Level 3) (continued)

c. The Valuation Process for Level 3 Fair Value Measurements

Fair Value- Valuation techniques

The valuation techniques prescribed by AASB 13 can be summarised as:

'Cost Approach': A valuation technique that reflects the amount what would be required to replace the service capacity of an asset (current replacement cost)

Income Approach: Valuation technique that converts future amounts (cash flows inflows/outflows) to signal the current (i.e. discounted) amount. The fair value measurement is determined on the basis of the value indicated by current market expectations about these future amounts.

Market Approach: A valuation technique that uses prices and other relevant information, generated by market transactions involving identical or comparable (similar) assets, liabilities or a group of assets and liabilities such as a business.

(5). Highest and best use

All of Council's non financial assets are considered to being utilised for their highest and best use.

Sutherland Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 28. Council Information & Contact Details

Principal Place of Business:

4-20 Eton Street
SUTHERLAND NSW 2232

Contact Details

Mailing Address:

Locked Bag 17
SUTHERLAND NSW 1499

Opening Hours:

Monday - Friday
8:30am - 4:30pm

Telephone: 02 9710 0333

Internet: www.sutherland.nsw.gov.au

Facsimile: 02 9710 0265

Email: ssc@ssc.nsw.gov.au

Officers

GENERAL MANAGER

Mr John W Rayner

RESPONSIBLE ACCOUNTING OFFICER

Mr John W Rayner

PUBLIC OFFICER

Mr Trevor Rowling

AUDITORS

Pricewaterhouse Coopers
201 Sussex Street
SYDNEY NSW 1171

Elected Members

MAYOR

Councillor Kent Johns

COUNCILLORS

Clr Hassan Awada
Clr Phil Blight
Clr Tracy Cook
Clr Tom Croucher
Clr Carmelo Pesce
Clr Carol Provan
Clr John Riad
Clr Peter Scaysbrook
Clr Kevin Schreiber
Clr Kent Johns
Clr Diedree Steinwall
Clr Peter Towell
Clr Bruce Walton
Clr Scott Williams

Other Information

ABN: 52 018 204 808

The Sutherland Shire Council

Independent auditor's report to the Council – s417(2) Report on the general purpose financial statements

Report on the financial statements

We have audited the accompanying financial statements of the Sutherland Shire Council, which comprise the statement of financial position as at 30 June 2014 and the income statement, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, accompanying notes to the financial statements and the Statement by Councillors and Management in the approved form as required by Section 413(2) of the Local Government Act 1993.

Councillors' responsibility for the financial statements

The Councillors of the Council are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Local Government Act 1993 and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Councillors, as well as evaluating the overall presentation of the financial statements.

When this audit report is included in an Annual Report, our procedures include reading the other information in the Annual Report to determine whether it contains any material inconsistencies with the financial statements.

Our audit responsibility does not extend to the Original Budget Figures included in the Income Statement, Statement of Cash Flows and the Original Budget disclosures in notes 2(a) and 16 and the Projections disclosed in note 17 to the financial statements, nor the attached Special Schedules, and accordingly, we express no opinion on them.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Auditor's opinion:

In our opinion:

- (a) the Council's accounting records have been kept in accordance with the requirements of the Local Government Act 1993, Chapter 13 part 3 Division 2 (the Division); and
- (b) the financial statements:
 - (i) have been presented, in all material respects, in accordance with the requirements of this Division
 - (ii) are consistent with the Council's accounting records
 - (iii) present fairly, in all material respects, the Council's financial position as of 30 June 2014 and its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- (c) all information relevant to the conduct of the audit has been obtained; and
- (d) there are no material deficiencies in the accounting records or financial statements that have come to light during the course of the audit.

A handwritten signature in blue ink that appears to read "Peter Buchholz".

PricewaterhouseCoopers

A handwritten signature in blue ink that appears to read "Robyn".

Peter Buchholz
Partner

Sydney
22 October 2014

Private & Confidential

The Mayor
 Councillor Kent Johns
 Sutherland Shire Council
 DX 4511
 SUTHERLAND

Dear Councillor Johns

**Report on the conduct of the Audit for year ended 30 June 2014 –
 Section 417(3)**

We have completed our audit of the financial reports of the Council for the year ended 30 June 2014, in accordance with Section 415 of the Local Government Act 1993.

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

This report should be read in conjunction with our audit opinion on the general purpose financial statements provided under Section 417(2) of the Local Government Act 1993.

Flowing from our audit, there are a number of comments we wish to raise concerning the trends in Council's finances. These are set out below.

Operating result

Council's operating surplus improved from \$5 million in the previous year to \$41 million in the current period. The net operating result before Capital Contributions was a deficit of \$4 million against the previous year's deficit of \$8 million.

Cash position

Council's overall cash position declined from \$82 million to \$72 million during the period under review. The following table highlights the composition of cash.

	2014 \$m	2013 \$m
Externally restricted	30	36
Internally restricted	41	43
Unrestricted	1	3
Total	72	82

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Working capital

Council's net current assets increased from \$23million to \$25million during the period under review. The value of net current assets needs to be adjusted in order to establish the available working capital position.

	2014 \$m	2013 \$m
Net current assets	25	23
Less: External restrictions	(19)	(36)
Internal restrictions	(41)	(28)
Add: Current liabilities deferred	38	45
Available working capital	3	4

The effective unrestricted or available working capital upon which Council could build its 2015 budget was \$3 million.

Performance indicators

The financial reports disclose of a number of indicators in Note 13 and these are detailed below:

	2014 %	2013 %
Operating Performance Ratio	(3)	(3)
Own Source Operating Revenue Ratio	75	86
Unrestricted Current Ratio	210	137
Debt Service Cover Ratio	549	486
Rates Outstanding Ratio	4.1	4.9
Cash Expense Cover Ratio	3	4

The Operating Performance Ratio was stable but remained below the industry benchmark of 0%.

The Own Source Operating Revenue Ratio declined to 75% but remained above the industry benchmark of 60%.

The Unrestricted Current Ratio improved and remained above the industry benchmark of 150%.

The Debt Service Cover Ratio improved and remained above the industry benchmark of 200%.

The Rates Outstanding Ratio improved and remained below the industry benchmark of 5%.

The Cash Expense Cover Ratio indicated that Council could continue to cover its operating costs for 3 months should cash inflows cease.

Council is considered to be in a sound and stable financial position.

General

The books of accounts and records inspected by us have been kept in an accurate and conscientious manner. We thank the General Manager and his staff for the cooperation and courtesy extended to us during the course of our audit.

Yours faithfully



PricewaterhouseCoopers



PL Buchholz
Partner
22 October 2014

Sydney

Sutherland Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2014



*"Sutherland Shire, in Sydney's south, shaped by
bays, rivers, beaches and national parks..."*

Sutherland Shire Council

Special Purpose Financial Statements for the financial year ended 30 June 2014

Contents	Page
1. Statement by Councillors & Management	2
2. Special Purpose Financial Statements:	
Income Statement - Water Supply Business Activity	n/a
Income Statement - Sewerage Business Activity	n/a
Income Statement - Other Business Activities	3
Statement of Financial Position - Water Supply Business Activity	n/a
Statement of Financial Position - Sewerage Business Activity	n/a
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Background

(i) These Special Purpose Financial Statements have been prepared for the use by both Council and the Division of Local Government in fulfilling their requirements under National Competition Policy.

(ii) The principle of competitive neutrality is based on the concept of a "level playing field" between persons/entities competing in a market place, particularly between private and public sector competitors.

Essentially, the principle is that government businesses, whether Commonwealth, State or Local, should operate without net competitive advantages over other businesses as a result of their public ownership.

(iii) For Council, the principle of competitive neutrality & public reporting applies only to declared business activities.

These include (a) those activities classified by the Australian Bureau of Statistics as business activities being water supply, sewerage services, abattoirs, gas production and reticulation and (b) those activities with a turnover of over \$2 million that Council has formally declared as a Business Activity (defined as Category 1 activities).

(iv) In preparing these financial statements for Council's self classified Category 1 businesses and ABS defined activities, councils must (a) adopt a corporatisation model and (b) apply full cost attribution including tax equivalent regime payments & debt guarantee fees (where the business benefits from councils borrowing position by comparison with commercial rates).

Sutherland Shire Council

Special Purpose Financial Statements
for the financial year ended 30 June 2014

Statement by Councillors and Management
made pursuant to the Local Government Code of Accounting Practice and Financial Reporting

The attached Special Purpose Financial Statements have been prepared in accordance with:

- The NSW Government Policy Statement "Application of National Competition Policy to Local Government".
- The Division of Local Government Guidelines "Pricing & Costing for Council Businesses - A Guide to Competitive Neutrality".
- The Local Government Code of Accounting Practice and Financial Reporting.
- The NSW Office of Water (Department of Environment, Climate Change and Water) Guidelines - "Best Practice Management of Water and Sewerage".

To the best of our knowledge and belief, these Financial Statements:

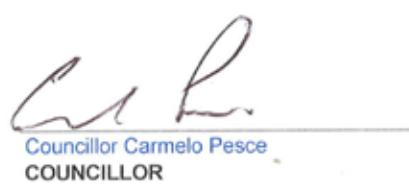
- Present fairly the Operating Result and Financial Position for each of Council's declared Business Activities for the year, and
- Accord with Council's accounting and other records.

We are not aware of any matter that would render these Statements false or misleading in any way.

Signed in accordance with a resolution of Council made on 13 October 2014.



Councillor Kent Johns
MAYOR



Carmelo Pesce
COUNCILLOR



Mr John W Rayner
GENERAL MANAGER



Mr John W Rayner
RESPONSIBLE ACCOUNTING OFFICER

Sutherland Shire Council

Income Statement of Council's Other Business Activities for the financial year ended 30 June 2014

	Long Day Care		Operational Property	
	Category 1		Category 1	
	Actual 2014	Actual 2013	Actual 2014	Actual 2013
\$ '000				
Income from continuing operations				
Access charges	-	-	-	-
User charges	-	-	-	-
Fees	6,965	6,831	750	694
Interest	11	11	-	-
Grants and contributions provided for non capital purposes	3,689	3,222	-	-
Profit from the sale of assets	-	-	3,333	-
Other income	11	5	4,976	4,955
Total income from continuing operations	10,676	10,069	9,059	5,649
Expenses from continuing operations				
Employee benefits and on-costs	8,322	7,745	88	68
Borrowing costs	-	-	-	-
Materials and contracts	529	706	121	63
Depreciation and impairment	45	41	185	51
Loss on sale of assets	-	-	-	-
Calculated taxation equivalents	409	387	1,133	1,158
Internal Rent	1,170	1,151	-	-
Other Notional Internal Expenses	1,835	26	157	55
Debt guarantee fee (if applicable)	-	-	-	-
Other expenses	1,430	1,352	1,062	393
Total expenses from continuing operations	13,740	11,408	2,746	1,788
Surplus (deficit) from Continuing Operations before capital amounts	(3,064)	(1,339)	6,313	3,861
Grants and contributions provided for capital purposes	-	-	-	-
Surplus (deficit) from Continuing Operations after capital amounts	(3,064)	(1,339)	6,313	3,861
Surplus (deficit) from discontinued operations	-	-	-	-
Surplus (deficit) from ALL Operations before tax	(3,064)	(1,339)	6,313	3,861
less: Corporate Taxation Equivalent (30%) [based on result before capital]	-	-	(1,894)	(1,158)
SURPLUS (DEFICIT) AFTER TAX	(3,064)	(1,339)	4,419	2,703
plus Opening Retained Profits	1,682	1,457	49,138	49,164
plus Adjustments for amounts unpaid:				
- Taxation equivalent payments	409	387	1,133	1,158
- Internal Rent	1,170	1,151	-	-
- Other Notional Internal Expenses	1,835	26	157	55
- Corporate taxation equivalent	-	-	1,894	1,158
less:				
- TER dividend paid	-	-	-	-
- Dividend paid	-	-	(4,557)	(5,100)
Closing Retained Profits	2,032	1,682	52,184	49,138
Return on Capital %	-1017.9%	-560.3%	10.3%	6.5%
Subsidy from Council	3,075	1,348	-	-

Sutherland Shire Council

Income Statement of Council's Other Business Activities for the financial year ended 30 June 2014

	Entertainment Centre		Commercial Waste	
	Category 2		Category 2	
\$ '000	Actual 2014	Actual 2013	Actual 2014	Actual 2013
Income from continuing operations				
Access charges	-	-	-	-
User charges	2,301	1,104	895	833
Fees	-	-	-	-
Interest	-	-	-	-
Grants and contributions provided for non capital purposes	-	-	-	-
Profit from the sale of assets	-	-	-	-
Other income	359	1,496	11	1
Total income from continuing operations	2,660	2,600	906	834
Expenses from continuing operations				
Employee benefits and on-costs	1,931	1,914	62	30
Borrowing costs	-	-	-	-
Materials and contracts	701	740	60	44
Depreciation and impairment	56	53	-	-
Loss on sale of assets	-	-	-	-
Calculated taxation equivalents	76	79	-	-
Internal Rent	936	936	1	1
Other Notional Internal Expenses	499	192	71	11
Debt guarantee fee (if applicable)	-	-	-	-
Other expenses	453	479	408	380
Total expenses from continuing operations	4,652	4,393	602	466
Surplus (deficit) from Continuing Operations before capital amounts	(1,992)	(1,793)	304	368
Grants and contributions provided for capital purposes	-	-	-	-
Surplus (deficit) from Continuing Operations after capital amounts	(1,992)	(1,793)	304	368
Surplus (deficit) from discontinued operations	-	-	-	-
Surplus (deficit) from ALL Operations before tax	(1,992)	(1,793)	304	368
less: Corporate Taxation Equivalent (30%) [based on result before capital]	-	-	(91)	(110)
SURPLUS (DEFICIT) AFTER TAX	(1,992)	(1,793)	213	258
plus Opening Retained Profits	(3,608)	(3,022)	2,563	2,183
plus Adjustments for amounts unpaid:				
- Taxation equivalent payments	76	79	-	-
- Internal Rent	936	936	1	1
- Other Notional Internal Expenses	499	192	71	11
- Corporate taxation equivalent	-	-	91	110
less:				
- TER dividend paid	-	-	-	-
- Dividend paid	-	-	-	-
Closing Retained Profits	(4,089)	(3,608)	2,939	2,563
Return on Capital %	-525.6%	-611.9%	n/a	n/a
Subsidy from Council	2,005	1,804	-	-

Sutherland Shire Council

Statement of Financial Position - Council's Other Business Activities as at 30 June 2014

	Long Day Care		Operational Property	
	Category 1		Category 1	
	Actual 2014	Actual 2013	Actual 2014	Actual 2013
\$ '000				
ASSETS				
Current Assets				
Cash and cash equivalents	2	2	-	-
Investments	1,657	1,618	4,845	2,057
Receivables	268	265	321	1,325
Inventories	-	-	-	-
Other	-	-	-	-
Non-current assets classified as held for sale	-	-	4,545	4,532
Total Current Assets	1,927	1,885	9,711	7,914
Non-Current Assets				
Investments	-	-	-	-
Receivables	-	-	8,031	8,715
Inventories	-	-	-	-
Infrastructure, property, plant and equipment	301	239	61,360	59,290
Investments accounted for using equity method	-	-	-	-
Investment property	-	-	-	-
Other	1,370	1,044	-	-
Total Non-Current Assets	1,671	1,283	69,391	68,005
TOTAL ASSETS	3,598	3,168	79,102	75,919
LIABILITIES				
Current Liabilities				
Bank Overdraft	-	-	-	-
Payables	209	194	3	17
Interest bearing liabilities	-	-	-	-
Provisions	1,264	1,121	-	-
Total Current Liabilities	1,473	1,315	3	17
Non-Current Liabilities				
Payables	-	-	-	-
Interest bearing liabilities	-	-	-	-
Provisions	93	171	-	-
Other Liabilities	-	-	26,915	26,505
Total Non-Current Liabilities	93	171	26,915	26,505
TOTAL LIABILITIES	1,566	1,486	26,918	26,522
NET ASSETS	2,032	1,682	52,184	49,397
EQUITY				
Retained earnings	2,032	1,682	52,184	49,138
Revaluation reserves	-	-	-	259
Council equity interest	2,032	1,682	52,184	49,397
Non-controlling equity interest	-	-	-	-
TOTAL EQUITY	2,032	1,682	52,184	49,397

Sutherland Shire Council

Statement of Financial Position - Council's Other Business Activities as at 30 June 2014

	Entertainment Centre		Commercial Waste	
	Category 2		Category 2	
\$ '000	Actual 2014	Actual 2013	Actual 2014	Actual 2013
ASSETS				
Current Assets				
Cash and cash equivalents	4	4	-	-
Investments	48	45	-	-
Receivables	113	43	11	9
Inventories	-	17	-	-
Other	-	-	-	-
Non-current assets classified as held for sale	-	-	-	-
Total Current Assets	165	109	11	9
Non-Current Assets				
Investments	-	-	-	-
Receivables	-	-	-	-
Inventories	-	-	-	-
Infrastructure, property, plant and equipment	379	293	-	-
Investments accounted for using equity method	-	-	-	-
Investment property	-	-	-	-
Other	-	-	3,054	2,590
Total Non-Current Assets	379	293	3,054	2,590
TOTAL ASSETS	544	402	3,065	2,599
LIABILITIES				
Current Liabilities				
Bank Overdraft	-	-	-	-
Payables	182	97	96	8
Interest bearing liabilities	-	-	-	-
Provisions	218	202	30	28
Total Current Liabilities	400	299	126	36
Non-Current Liabilities				
Payables	-	-	-	-
Interest bearing liabilities	-	-	-	-
Provisions	9	31	-	-
Other Liabilities	4,224	3,680	-	-
Total Non-Current Liabilities	4,233	3,711	-	-
TOTAL LIABILITIES	4,633	4,010	126	36
NET ASSETS	(4,089)	(3,608)	2,939	2,563
EQUITY				
Retained earnings	(4,089)	(3,608)	2,939	2,563
Revaluation reserves	-	-	-	-
Council equity interest	(4,089)	(3,608)	2,939	2,563
Non-controlling equity interest	-	-	-	-
TOTAL EQUITY	(4,089)	(3,608)	2,939	2,563

Sutherland Shire Council

Special Purpose Financial Statements for the financial year ended 30 June 2014

Contents of the Notes accompanying the Financial Statements

Note	Details	Page
1	Summary of Significant Accounting Policies	8
2	Water Supply Business Best Practice Management disclosure requirements	n/a
3	Sewerage Business Best Practice Management disclosure requirements	n/a

Sutherland Shire Council

Notes to the Special Purpose Financial Statements for the financial year ended 30 June 2014

Note 1. Significant Accounting Policies

These financial statements are a Special Purpose Financial Statements (SPFS) prepared for use by Council and the Office of Local Government.

For the purposes of these statements, the Council is not a reporting not-for-profit entity.

The figures presented in these special purpose financial statements, unless otherwise stated, have been prepared in accordance with:

- the recognition and measurement criteria of relevant Australian Accounting Standards,
- other authoritative pronouncements of the Australian Accounting Standards Board (AASB) &
- Australian Accounting Interpretations.

The disclosures in these special purpose financial statements have been prepared in accordance with:

- the Local Government Act and Regulation, and
- the Local Government Code of Accounting Practice and Financial Reporting.

The statements are also prepared on an accruals basis, based on historic costs and do not take into account changing money values nor current values of non-current assets (except where specifically stated).

Certain taxes and other costs (appropriately described) have been imputed for the purposes of the National Competition Policy.

National Competition Policy

Council has adopted the principle of 'competitive neutrality' to its business activities as part of the national competition policy which is being applied throughout Australia at all levels of government.

The framework for its application is set out in the June 1996 Government Policy statement on the "Application of National Competition Policy to Local Government".

The "Pricing & Costing for Council Businesses A Guide to Competitive Neutrality" issued by the Office of Local Government in July 1997 has also been adopted.

The pricing & costing guidelines outline the process for identifying and allocating costs to activities and provide a standard of disclosure requirements. These disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents; council subsidies; return on investments (rate of return); and dividends paid.

Declared Business Activities

In accordance with *Pricing & Costing for Council Businesses - A Guide to Competitive Neutrality*, Council has declared that the following are to be considered as business activities:

Category 1

(where gross operating turnover is over \$2 million)

a. Long Day Care Centres

The centres aim to provide care for pre-school age children, focussing on customer satisfaction and community needs.

b. Operational Property

Council maintains a large portfolio of operational and commercial property in order to develop and maintain an alternative income stream to fund essential community works and services. Annual activity includes buying and selling of property as well as managing existing rental properties.

Category 2

(where gross operating turnover is less than \$2 million)

a. Sutherland Entertainment Centre

Provision of high quality multi-functional and performing arts facility which responds to the diverse needs of the community.

b. Commercial Waste

Provision of waste collection and disposal service to business properties within the Shire.

Monetary Amounts

Amounts shown in the financial statements are in Australian currency and rounded to the nearest one thousand dollars.

Sutherland Shire Council

Notes to the Special Purpose Financial Statements for the financial year ended 30 June 2014

Note 1. Significant Accounting Policies

(i) Taxation Equivalent Charges

Council is liable to pay various taxes and financial duties in undertaking its business activities. Where this is the case, they are disclosed in these statements as a cost of operations just like all other costs.

However, where Council is exempt from paying taxes which are generally paid by private sector businesses (such as income tax), equivalent tax payments have been applied to all Council nominated business activities and are reflected in these financial statements.

For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all council nominated business activities (this does not include council's non-business activities):

Notional Rate Applied %

Corporate Income Tax Rate – 30%

Land Tax – The first **\$412,000** of combined land values attracts **0%**. From \$412,001 to \$2,519,000 the rate is **1.6% + \$100**. For the remaining combined land value that exceeds \$2,519,000, a premium marginal rate of **2.0%** applies.

Payroll Tax – **5.45%** on the value of taxable salaries and wages in excess of \$750,000.

Income Tax

An income tax equivalent has been applied on the profits of each reported Business Activity.

Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account of in terms of assessing the rate of return required on capital invested.

Accordingly, the return on capital invested is set at a pre-tax level (gain/(loss) from ordinary activities before capital amounts) as would be applied by a private sector competitor – that is, it should include a provision equivalent to the corporate income tax rate, currently 30%.

Income Tax is only applied where a positive gain/(loss) from ordinary activities before capital amounts has been achieved.

Since this taxation equivalent is notional - that is, it is payable to the "Council" as the owner of business operations, it represents an internal payment and has no effect on the operations of the council. Accordingly, there is no need for disclosure of internal charges in Council's General Purpose Financial Statements.

The rate applied of 30% is the equivalent company tax rate prevalent as at balance date. No adjustments have been made for variations that have occurred during the year.

Local Government Rates & Charges

A calculation of the equivalent rates and charges payable on all Category 1 businesses has been applied to all land assets owned or exclusively used by the Business Activity.

Loan & Debt Guarantee Fees

The debt guarantee fee is designed to ensure that council business activities face "true" commercial borrowing costs in line with private sector competitors.

In order to calculate a debt guarantee fee, council has determined what the differential borrowing rate would have been between the commercial rate and the council's borrowing rate for its business activities.

(ii) Subsidies

Government policy requires that subsidies provided to customers and the funding of those subsidies must be explicitly disclosed.

Subsidies occur where council provides services on a less than cost recovery basis. This option is exercised on a range of services in order for council to meet its community service obligations.

Accordingly, Subsidies disclosed (in relation to National Competition Policy) represents the difference between revenue generated from 'rate of

Sutherland Shire Council

Notes to the Special Purpose Financial Statements for the financial year ended 30 June 2014

Note 1. Significant Accounting Policies

return' pricing and revenue generated from prices set by the council in any given financial year.

The overall effect of subsidies is contained within the Income Statement of each reported Business Activity.

(iii) Return on Investments (Rate of Return)

The Policy statement requires that councils with Category 1 businesses "would be expected to generate a return on capital funds employed that is comparable to rates of return for private businesses operating in a similar field".

Such funds are subsequently available for meeting commitments or financing future investment strategies.

The Rate of Return on Capital is calculated as follows:

Operating Result before Capital Income + Interest Expense

Written Down Value of I,PP&E as at 30 June

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 3.56% at 30/6/14.

Council's Cash and Investment report as at 30 June 2014 reflects a rate of 3.63% (BDS010-15)

The actual rate of return achieved by each Business Activity is disclosed at the foot of each respective Income Statement.

(iv) Dividends

Council is not required to pay dividends to either itself (as owner of a range of businesses) or to any external entities.



The Sutherland Shire Council

Independent auditor's report Report on the special purpose financial report

Report on the financial report

We have audited the accompanying financial report, being a special purpose financial report, of **the Sutherland Shire Council** (the Council), which comprises the Statement of Financial Position by Business Activity for the year ended 30 June 2014, the Income Statements by Business Activity for the year then ended, Notes to the financial report for the business activities identified by Council and the Statement by Councillors and Management for Council for the year ended 30 June 2014.

Councillors' responsibility for the financial report

The Councillors of the Council are responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in note 1 to the financial statements which form part of the financial report, are appropriate to meet the requirements of the Local Government Code of Accounting Practice and Financial Reporting. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to error or fraud.

Auditor's responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Councillors, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Auditor's opinion:

In our opinion, the financial report presents fairly, in all material respects, the financial position by Business Activities of The Sutherland Shire Council as of 30 June 2014 and its financial performance by Business Activities for the year then ended in accordance with the requirements of those applicable Accounting Standards detailed in Note 1 to the financial report, and the Local Government Code of Accounting Practice and Financial Reporting.

Basis of Accounting and Restriction on Distribution and Use

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Council's financial reporting responsibilities under the Local Government Code of Accounting Practice and Financial Reporting. As a result, the financial report may not be suitable for another purpose. Our report is intended solely for the Council.

A handwritten signature in blue ink that appears to read "Peter Buchholz".

PricewaterhouseCoopers

A handwritten signature in blue ink that appears to read "Alan M. Jones".

Peter Buchholz
Partner

Sydney
22 October 2014

Sutherland Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2014



"Sutherland Shire, in Sydney's south, shaped by bays, rivers, beaches and national parks..."

Sutherland Shire Council

Special Schedules

for the financial year ended 30 June 2014

Contents		Page
Special Schedules¹		
- Special Schedule No. 1	Net Cost of Services	2
- Special Schedule No. 2(a)	Statement of Long Term Debt (all purposes)	4
- Special Schedule No. 2(b)	Statement of Internal Loans (Sect. 410(3) LGA 1993)	n/a
- Special Schedule No. 3	Water Supply Operations - incl. Income Statement	n/a
- Special Schedule No. 4	Water Supply - Statement of Financial Position	n/a
- Special Schedule No. 5	Sewerage Service Operations - incl. Income Statement	n/a
- Special Schedule No. 6	Sewerage Service - Statement of Financial Position	n/a
- Notes to Special Schedules No. 3 & 5		n/a
- Special Schedule No. 7	Report on Infrastructure Assets (as at 30 June 2014)	5
- Special Schedule No. 8	Financial Projections	9
- Special Schedule No. 9	Permissible Income Calculation	10

¹ Special Schedules are not audited (with the exception of Special Schedule 9).

Background

- (i) These Special Schedules have been designed to meet the requirements of special purpose users such;
 - the NSW Grants Commission
 - the Australian Bureau of Statistics (ABS),
 - the NSW Office of Water (NOW), and
 - the Office of Local Government (OLG).
- (ii) The financial data is collected for various uses including;
 - the allocation of Financial Assistance Grants,
 - the incorporation of Local Government financial figures in national statistics,
 - the monitoring of loan approvals,
 - the allocation of borrowing rights, and
 - the monitoring of the financial activities of specific services.

Sutherland Shire Council

Special Schedule No. 1 - Net Cost of Services for the financial year ended 30 June 2014

\$'000

Function or Activity	Expenses from Continuing Operations	Income from continuing operations		Net Cost of Services
		Non Capital	Capital	
Governance	4,915	18	-	(4,897)
Administration	40,894	6,070	313	(34,511)
Public Order and Safety				
Fire Service Levy, Fire Protection, Emergency Services	4,357	186	-	(4,171)
Beach Control	1,831	76	-	(1,755)
Enforcement of Local Govt. Regulations	7,555	5,735	-	(1,820)
Animal Control	441	612	-	171
Other	-	-	-	-
Total Public Order & Safety	14,184	6,609	-	(7,575)
Health	1,034	366	-	(668)
Environment				
Noxious Plants and Insect/Vermin Control	-	-	-	-
Other Environmental Protection	874	162	-	(712)
Solid Waste Management	28,794	27,691	-	(1,103)
Street Cleaning	4,066	1,356	-	(2,710)
Drainage	-	-	-	-
Stormwater Management	8,591	80	4,412	(4,099)
Total Environment	42,325	29,289	4,412	(8,624)
Community Services and Education				
Administration & Education	1,617	203	-	(1,414)
Social Protection (Welfare)	818	15	-	(803)
Aged Persons and Disabled	12	6	-	(6)
Children's Services	13,542	13,533	-	(9)
Total Community Services & Education	15,989	13,757	-	(2,232)
Housing and Community Amenities				
Public Cemeteries	-	-	-	-
Public Conveniences	362	20	-	(342)
Street Lighting	4,431	351	-	(4,080)
Town Planning	1,903	523	-	(1,380)
Other Community Amenities	68	25	-	(43)
Total Housing and Community Amenities	6,764	919	-	(5,845)

Sutherland Shire Council

Special Schedule No. 1 - Net Cost of Services (continued)
for the financial year ended 30 June 2014

Function or Activity	Expenses from Continuing Operations	Income from continuing operations		Net Cost of Services
		Non Capital	Capital	
Recreation and Culture				
Public Libraries	7,281	864	6	(6,411)
Museums	-	-	-	-
Art Galleries	2,082	1,007	-	(1,075)
Community Centres and Halls	1,679	1,012	-	(667)
Performing Arts Venues	-	-	-	-
Other Performing Arts	-	-	-	-
Other Cultural Services	5,330	2,851	-	(2,479)
Sporting Grounds and Venues	2,660	108	3,693	1,141
Swimming Pools	10,233	8,448	-	(1,785)
Parks & Gardens (Lakes)	14,615	721	359	(13,535)
Other Sport and Recreation	4,865	(576)	-	(5,441)
Total Recreation and Culture	48,745	14,435	4,058	(30,252)
Fuel & Energy				
Agriculture				
Mining, Manufacturing and Construction				
Building Control	7,706	2,854	-	(4,852)
Other Mining, Manufacturing & Construction	-	-	-	-
Total Mining, Manufacturing and Const.	7,706	2,854	-	(4,852)
Transport and Communication				
Urban Roads (UR) - Local	8,614	3,911	39,666	34,963
Urban Roads - Regional	-	-	-	-
Sealed Rural Roads (SRR) - Local	-	-	-	-
Sealed Rural Roads (SRR) - Regional	-	-	-	-
Unsealed Rural Roads (URR) - Local	-	-	-	-
Unsealed Rural Roads (URR) - Regional	-	-	-	-
Bridges on UR - Local	151	-	-	(151)
Bridges on SRR - Local	-	-	-	-
Bridges on URR - Local	-	-	-	-
Bridges on Regional Roads	-	-	-	-
Parking Areas	1,028	-	-	(1,028)
Footpaths	3,376	625	-	(2,751)
Aerodromes	-	-	-	-
Other Transport & Communication	2,103	-	-	(2,103)
Total Transport and Communication	15,272	4,536	39,666	28,930
Economic Affairs				
Camping Areas & Caravan Parks	-	-	-	-
Other Economic Affairs	3,821	4,619	1,000	1,798
Total Economic Affairs	3,821	4,619	1,000	1,798
Totals – Functions	201,649	83,472	49,449	(68,728)
General Purpose Revenues ⁽²⁾		109,922		109,922
Share of interests - joint ventures & associates using the equity method	-	-	-	-
NET OPERATING RESULT ⁽¹⁾	201,649	193,394	49,449	41,194

(1) As reported in the Income Statement

(2) Includes: Rates & Annual Charges (incl. Ex Gratia, excl. Water & Sewer), Non Capital General Purpose Grants, Interest on Investments (excl. Ext. Restricted Assets) & Interest on overdue Rates & Annual Charges

Sutherland Shire Council

Special Schedule No. 2(a) - Statement of Long Term Debt (all purpose) for the financial year ended 30 June 2014

\$'000

Classification of Debt	Principal outstanding at beginning of the year			New Loans raised during the year	Debt redemption during the year		Transfers to Sinking Funds	Interest applicable for Year	Principal outstanding at the end of the year		
	Current	Non Current	Total		From Revenue	Sinking Funds			Current	Non Current	Total
Loans (by Source)											
Financial Institutions	2,426	15,868	18,294	-	2,426	-	-	922	1,853	14,015	15,868
Total Loans	2,426	15,868	18,294	-	2,426	-	-	922	1,853	14,015	15,868
Other Long Term Debt											
Finance Leases	391	486	877	247	432	-	-	39	334	358	692
Total Long Term Debt	391	486	877	247	432	-	-	39	334	358	692
Total Debt	2,817	16,354	19,171	247	2,858	-	-	961	2,187	14,373	16,560

Notes: Excludes (i) Internal Loans & (ii) Principal Inflows/Outflows relating to Loan Re-Financing.

This Schedule is prepared using the **face value** of debt obligations, rather than **fair value** (which are reported in the GPFS).

Sutherland Shire Council

Special Schedule No. 7 - Report on Infrastructure Assets

as at 30 June 2014

\$'000

Asset Class	Asset Category	Estimated cost to bring up to a satisfactory standard ⁽¹⁾	Required ⁽²⁾ Annual Maintenance	Actual ⁽³⁾ Maintenance 2013/14	Gross Replacement Cost	Assets in Condition as a % of Gross Replacement Cost ⁽⁵⁾				
						1	2	3	4	5
Buildings	Council Offices / Administration Centres	400	280	346	23,481	0%	100%	0%	0%	0%
	Council Works Depot	768	113	98	17,496	3%	85%	9%	0%	3%
	Council Public Halls	1,641	145	334	31,567	3%	89%	8%	0%	0%
	Libraries	954	236	201	16,460	0%	100%	0%	0%	0%
	Civic Centre	214	40	46	13,294	0%	100%	0%	0%	0%
	Other Buildings	3,917	105	494	153,161	7%	74%	9%	9%	1%
	Specialised Buildings	1,753	513	711	96,990	14%	81%	5%	0%	0%
	Art Gallery	69	240	16	8,513	0%	100%	0%	0%	0%
	Amenities/Toilets	1,896	581	462	611	42%	56%	2%	0%	0%
	sub total	11,612	2,253	2,708	361,573	7.2%	82.1%	6.3%	3.8%	0.6%
Roads	Sealed Roads Surface	11,504	8,272	10,121	97,385	27%	24%	29%	12%	8%
	Sealed Roads Structure	19,024	-	-	154,564	27%	24%	29%	12%	8%
	Carpark (on grade)	619	65	45	12,497	27%	24%	29%	12%	8%
	Bridges	303	912	572	12,293	0%	65%	5%	14%	16%
	Footpaths	1,600	1,454	1,220	72,095	69%	6%	17%	3%	5%
	Cycle ways	-	-	90	1,215	47%	51%	2%	0%	0%
	Kerb and Gutter	263	50	130	119,606	8%	23%	69%	0%	0%
	Other Road Assets	-	-	-	17,787	4%	31%	41%	16%	9%
	Road Furniture	-	7	1	1,084	0%	0%	100%	0%	0%
	sub total	33,313	10,760	12,179	488,526	26.9%	22.4%	36.9%	8.0%	5.8%

Sutherland Shire Council

Special Schedule No. 7 - Report on Infrastructure Assets (continued) as at 30 June 2014

\$'000

Asset Class	Asset Category	Estimated cost to bring up to a satisfactory standard ⁽¹⁾	Required ⁽²⁾ Annual Maintenance	Actual ⁽³⁾ Maintenance 2013/14	Gross Replacement Cost	Assets in Condition as a % of Gross Replacement Cost ⁽⁵⁾				
						1	2	3	4	5
Stormwater Drainage	Retarding Basins	-	-	-	-	20%	80%	0%	0%	0%
	Stormwater Conduits	7,658	4,076	2,807	514,003	11%	76%	12%	1%	0%
	Inlet and Junction Pits	686	-	-	42,386	13%	74%	12%	1%	0%
	Head Walls	99	-	-	1,540	3%	60%	17%	14%	6%
	Outfall Structures	830	-	-	14,082	17%	31%	45%	7%	2%
	sub total	9,273	4,076	2,807	572,011	11.3%	74.7%	12.8%	1.2%	0.1%
Open Space/ Recreational Assets	Swimming Pools	448	1,349	1,388	33,176	0%	0%	90%	9%	1%
	sub total	448	1,349	1,388	33,176	0.0%	0.0%	90.0%	9.0%	1.0%
	TOTAL - ALL ASSETS	54,646	18,438	19,082	1,455,286	15.2%	57.3%	21.0%	4.3%	2.1%

Notes:

- (1). Satisfactory is defined as "satisfying expectations or needs, leaving no room for complaint, causing satisfaction, adequate". The estimated cost to bring assets to a satisfactory standard is the amount of money that is required to be spent on an asset to ensure that it is in a satisfactory standard. This estimated cost should not include any planned enhancements (ie.to heighten, intensify or improve the facilities).
- (2). Required Annual Maintenance is "what should be spent to maintain assets in a satisfactory standard.
- (3). Actual Maintenance is what has been spent in the current year to maintain the assets.
- (4). Gross Replacement Cost is in accordance with Note 9 of Council's General Purpose Financial Statements

(5). Infrastructure Asset Condition Assessment "Key"

1	Excellent	No work required (normal maintenance)
2	Good	Only minor maintenance work required
3	Average	Maintenance work required
4	Poor	Renewal required
5	Very Poor	Urgent renewal/upgrading required

Sutherland Shire Council

Special Schedule No. 7 - Report on Infrastructure Assets (continued) for the financial year ended 30 June 2014

\$ '000	Amounts 2014	Indicator 2014	Prior Periods	
			2013	2012
Infrastructure Asset Performance Indicators Consolidated				
1. Building and Infrastructure Renewals Ratio				
Asset Renewals (Building and Infrastructure) ⁽¹⁾	<u>27,049</u>	141.89%	144.41%	114.32%
Depreciation, Amortisation & Impairment	<u>19,063</u>			
2. Infrastructure Backlog Ratio				
Estimated Cost to bring Assets to a Satisfactory Condition	<u>54,646</u>	0.04	0.09	0.11
Total value ⁽²⁾ of Infrastructure, Building, Other Structures & depreciable Land Improvement Assets	<u>1,455,286</u>			
3. Asset Maintenance Ratio				
Actual Asset Maintenance	<u>19,082</u>	1.03	0.96	1.02
Required Asset Maintenance	<u>18,438</u>			
4. Capital Expenditure Ratio				
Annual Capital Expenditure	<u>76,686</u>	2.88	1.57	3.18
Annual Depreciation	<u>26,663</u>			

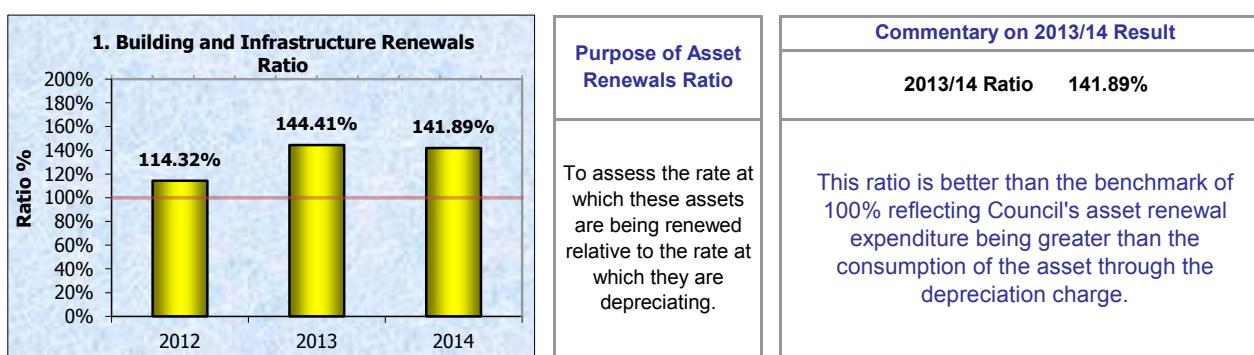
Notes

⁽¹⁾ Asset Renewals represent the replacement &/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance. Asset Renewals include building and infrastructure assets only.

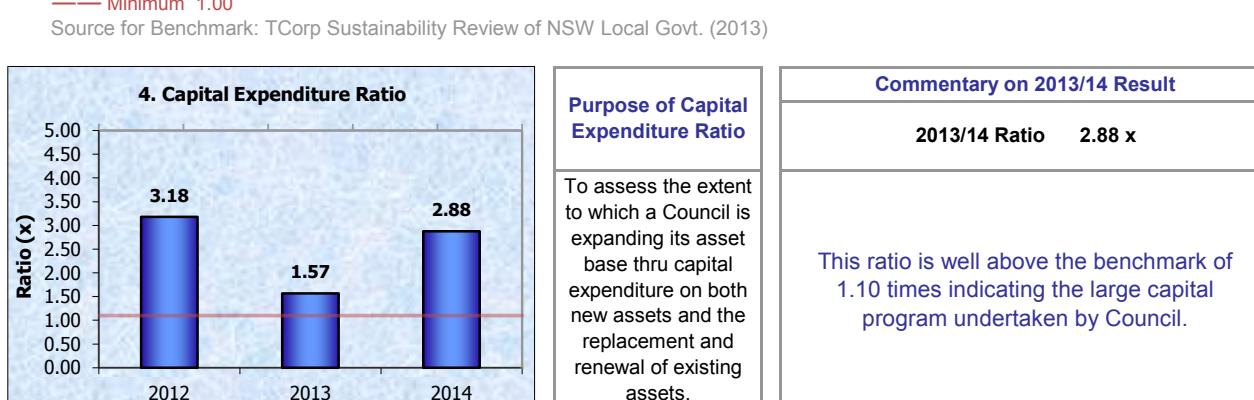
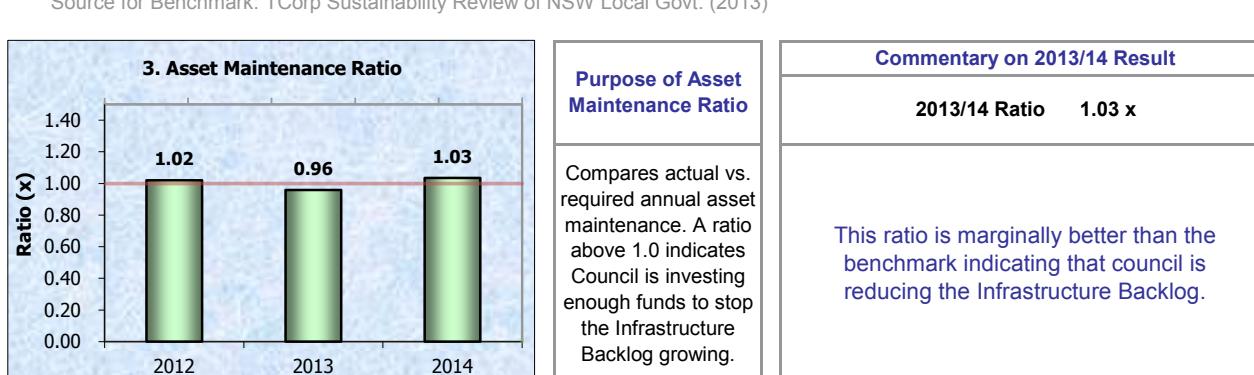
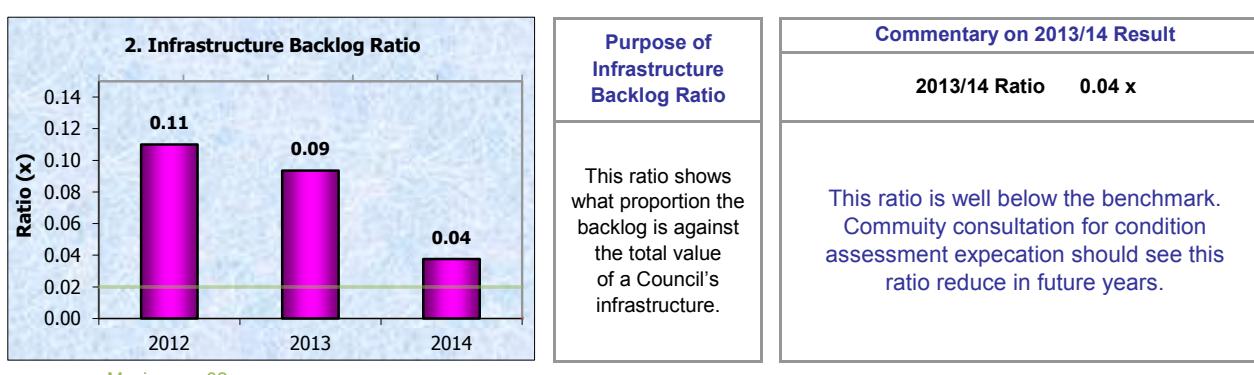
⁽²⁾ Written down value

Sutherland Shire Council

Special Schedule No. 7 - Report on Infrastructure Assets (continued) for the financial year ended 30 June 2014



Source for Benchmark: TCorp Sustainability Review of NSW Local Govt. (2013)



Sutherland Shire Council

Special Schedule No. 8 - Financial Projections

as at 30 June 2014

\$'000	Actual ⁽¹⁾	Forecast ⁽³⁾									
	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24
(i) OPERATING BUDGET											
Income from continuing operations	242,843	209,892	217,767	223,104	229,380	232,494	239,563	246,414	252,517	260,396	268,596
Expenses from continuing operations	201,649	201,565	208,108	214,635	221,120	227,934	234,804	241,621	248,515	255,661	263,004
Operating Result from Continuing Operations	41,194	8,327	9,659	8,469	8,260	4,560	4,759	4,793	4,002	4,735	5,592
(ii) CAPITAL BUDGET											
New Capital Works ⁽²⁾	5,807	16,593	9,643	9,240	8,065	4,490	3,915	6,440	6,165	4,190	4,607
Replacement/Refurbishment of Existing Assets	29,530	30,733	28,429	20,827	22,875	24,725	23,151	22,308	20,171	19,738	19,381
Total Capital Budget	35,337	47,326	38,072	30,067	30,940	29,215	27,066	28,748	26,336	23,928	23,988
Funded by:											
- Loans	-	-	-	-	-	-	-	-	-	-	-
- Asset sales	939	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
- Reserves	3,862	2,136	1,220	-	-	-	-	-	-	-	-
- Grants/Contributions	11,648	23,163	15,701	11,029	11,806	10,214	8,966	9,568	6,181	4,073	4,438
- Recurrent revenue	18,466	21,027	20,071	18,038	17,684	17,921	17,100	18,100	19,155	18,855	18,470
- Other	422	-	80	-	450	80	-	80	-	-	80
	35,337	47,326	38,072	30,067	30,940	29,215	27,066	28,748	26,336	23,928	23,988

Notes:

(1) From 13/14 Income Statement.

(2) New Capital Works are major non-recurrent projects, eg new Leisure Centre, new Library, new Swimming pool etc.

(3) Financial projections should be in accordance with Council's Integrated Planning and Reporting framework.

Sutherland Shire Council

Special Schedule No. 9 - Permissible Income Calculation for the financial year ended 30 June 2015

\$'000	Calculation 2013/14	Calculation 2014/15
Notional General Income Calculation ⁽¹⁾		
Last Year Notional General Income Yield	a	102,959
Plus or minus Adjustments ⁽²⁾	b	<u>265</u>
Notional General Income	c	<u>103,224</u>
Permissible Income Calculation		
Special variation percentage ⁽³⁾	d	0.00%
or Rate peg percentage	e	3.40%
or Crown land adjustment incl. rate peg percentage	f	0.00%
less expiring Special variation amount	g	-
plus Special variation amount	h = c x d	-
or plus Rate peg amount	i = c x e	3,510
or plus Crown land adjustment and rate peg amount	j = c x f	-
sub-total	k = (c+g+h+i+j)	<u>106,734</u>
plus (or minus) last year's Carry Forward Total	l	(11)
less Valuation Objections claimed in the previous year	m	<u>-</u>
sub-total	n = (l + m)	<u>(11)</u>
Total Permissible income	o = k + n	<u>106,723</u>
less Notional General Income Yield	p	106,735
Catch-up or (excess) result	q = o - p	<u>(12)</u>
plus Income lost due to valuation objections claimed ⁽⁴⁾	r	-
less Unused catch-up ⁽⁵⁾	s	-
Carry forward to next year	t = q + r - s	<u>(12)</u>

Notes

- ¹ The Notional General Income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- ² Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called "supplementary valuations" as defined in the Valuation of Land Act 1916.
- ³ The Special Variation Percentage is inclusive of the Rate Peg percentage and where applicable crown land adjustment.
- ⁴ Valuation objections are unexpected changes in land values as a result of land owners successfully objecting to the land value issued by the Valuer-General. Councils can claim the value of the income lost due to valuation objections in any single year.
- ⁵ Unused catch-up amounts will be deducted if they are not caught up within 2 years. Usually councils will have a nominal carry forward figure. These amounts can be adjusted for in setting the rates in a future year.



The Sutherland Shire Council

Independent auditor's report Report on the Special Schedule No. 9

Report on the Special Schedule No. 9

We have audited the accompanying special purpose financial statement comprising the reconciliation of total permissible general income (Special Schedule No. 9) of the Sutherland Shire Council ("the Council") for the year ended 30 June 2015.

Responsibility of Council for Special Schedule No. 9

The Council is responsible for the preparation and fair presentation of Special Schedule No. 9 in accordance with the Local Government Code of Accounting Practice and Financial Reporting (Guidelines) Update No. 22. This responsibility includes the maintenance of adequate accounting records and internal controls designed to prevent and detect fraud and error; designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of Special Schedule No. 9 that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditors' Responsibility

Our responsibility is to express an opinion on Special Schedule No. 9 based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether Special Schedule No. 9 is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in Special Schedule No. 9. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of Special Schedule No. 9, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of Special Schedule No. 9.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Australian Auditing Standards.

In making our risk assessments, we consider internal controls relevant to the entity's preparation of Special Schedule No. 9 in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

PricewaterhouseCoopers, ABN 52 780 433 757
Darling Park Tower 2, 201 Sussex Street, GPO BOX 2650, SYDNEY NSW 1171
T: +61 2 8266 0000, F: +61 2 8266 9999, www.pwc.com.au



Audit Opinion

In our opinion, Special Schedule No. 9 of the Sutherland Shire Council for the year ended 30 June 2015 is properly drawn up in all material respects in accordance with the requirements of the Office of Local Government and in accordance with the books and records of the Council.

Restriction on distribution

Without modifying our opinion, we advise that this schedule has been prepared for distribution to the Office of Local Government for the purposes of confirming that Council's reconciliation of Council's total permissible general income is presented fairly. As a result, the schedule may not be suitable for another purpose. Our report is intended solely for the council and the Division of Local Government.

A handwritten signature in blue ink that appears to read "Peter Buchholz".

PricewaterhouseCoopers

A handwritten signature in blue ink that appears to read "Robyn M. Jones".

Peter Buchholz
Partner

Sydney
22 October 2014

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*Woronora River, with Georges River in
the distance*

GLOBAL FINANCIAL INDICATORS

The Global Reporting Initiative (GRI) Reporting Framework sets out the principles and indicators that organizations can use to measure and report their economic, environmental, and social performance.

Because the report must be prepared under a structure determined by activities and other matters as per the NSW Local Government Act and other legislation, the indicators shown below are indicative of how our reporting currently reflects some GRI principles. However where our indicators overlap with GRI indicators we have cross-referenced them below. The Global Reporting Initiative G3.1 indicators have been used.

GRI Ref	Description	Section of this report	Page
Profile disclosures			
Strategy and analysis			
1.1	Statement from organisation's most senior decision-maker	Mayor's report, General Manager's report	6, 8
Organisational profile			
2.1	Name of the organisation	Front cover	
2.2	Primary brands, products, and/or services	Senior staff and organisation chart, Principal activities	28, <?>
2.3	Operational structure of the organisation, including main divisions, operating companies, subsidiaries, and joint ventures	Senior staff and organisation chart, Other statutory Information, Special Purpose Financial Statements	28, 94, 211
2.4	Location of organisation's head office	Back cover	
2.5	No. of countries where organisation operates	Australia	
2.6	Nature of ownership and legal form	Local government, proclaimed under NSW Government	
2.7	Markets served	How we plan and report, About Sutherland Shire	4, 12
2.8	Scale of the reporting organisation	Senior staff and organisation chart	28
2.9	Significant changes to the organisation	Mayor's report, General Manager's report, Senior staff and organisation chart	6, 8, 28
2.10	Awards received in the reporting period	Award winning council	10
Report parameters			
3.1	Reporting period (e.g. - fiscal/calendar year) for information provided	Front cover	
3.2	Date of most recent previous report (if any)	2011/12 year - published November 2012	
3.3	Reporting cycle (annual, biennial, etc.)	Annual (financial year)	
3.4	Contact point for questions regarding the report	Back cover	
3.5	Process for defining report content.	How we plan and report	4
3.6, 3.7	Boundary of, and limitations on scope of, this report	How we plan and report	4
3.8	Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations and others	Other statutory reporting, Financial statements	94, 110
3.12	Location of standard disclosures	Statutory index	241

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4.8	Internally developed statements of mission or values, codes of conduct, principles relevant to economic, environmental, social performance and status of their implementation	Vision and values	<?>
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Economic performance			
EC1	Direct economic value generated/distributed, incl. revenues, operating costs, employee compensation, donations, other community investments, retained earnings, payments to capital providers and governments	Financial Reports	110
EC4	Significant financial assistance received from government	Financial Reports	110
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EN6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives	Principal Activity 3: Nature	57
Emissions, effluents and waste			
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved	Principal Activity 3: Nature	57
EN22	Total weight of waste by type/disposal method	Principal Activity 3: Nature	57
Employment			
LA1	Total workforce by employment type, employment contract, and region, broken down by gender	Staff	30
LA2	Total number and rate of new employee hires and employee turnover by age group, gender, and region	Staff	30
Occupational health and safety			
LA7	Rates of injury, occupational diseases, lost days, and absenteeism, no. work-related fatalities by region and by gender	Staff	30
Society			
SO3	% of employees trained in organisation's anti-corruption policies and procedures.	Civic Life	<?>

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GLOSSARY

Terms and abbreviations used in this publication.

TERM	DEFINITION
AIFRS	Australian International Financial Reporting Standards
BASIX	Building Sustainability Index
Bushcare	A volunteer-based program which maintains remnant bushland areas.
Cronulla Promotions Ltd	A company set up by council to manage the operation of Cronulla Plaza.
CLC	Caringbah Leisure Centre
CSS	Community Satisfaction Survey
CX	Community Expectations
EECS	Early Education and Care Centre (previously called Long Day Child Care Centres)
EEO/FWP	Equal employment opportunity/Fair Workplace
ELC	Engadine Leisure Centre
EPA	Environment Protection Authority
FWP/EEO	Fair Workplace/Equal Employment Opportunity
GIPA	The Government Information (Public Access) Act, known as GIPA, came into force on 1 July 2010 and replaced the Freedom of Information Act 1989.
Greenwaste	Waste comprising lawn clippings, branches and other garden plant waste which can be recycled.
Greenweb	A program to protect native plant and animal populations via corridors linking bushland habitat areas.
GPT	Gross Pollutant Trap
ICAC	Independent Commission Against Corruption
Integrated Planning and Reporting	A NSW Government framework for local government to improve statutory planning and reporting processes and strengthen strategic processes
Internal Audit Charter	A formal document which provides a framework under which the audit function in council is performed.
JRPP	Joint Regional Planning Panel - NSW government body which makes decisions on 'regional development' development applications
Language Aide program	Council's program of providing staff with language proficiency in the most commonly spoken non-English languages in use in Sutherland Shire; this program is complemented by the use of the NSW Translation Service.
LEP	Local Environmental Plan
National Competition Policy	A series of reforms to encourage competition and discourage anti-competitive behaviour, established by the Council of Australian Governments
Pedestrian Access Mobility Plan (PAMP)	A detailed plan to develop pedestrian policies and build pedestrian facilities

TERM	DEFINITION
PID	Public Interest Disclosures (from Public Interest Disclosure Act 1994)
PPP	Public Place Presentation
Principal activity	A key objective within the adopted management plan.
PSA	Preferred Supplier Agreement
Registered training organisations (RTOs)	RTOs provide, assess and issue nationally recognised qualifications.
RFS	Rural Fire Service
RMS	NSW Roads and Maritime Services
S356 (Section 356)	Section 356 of the NSW Local Government Act 1993, referring to financial assistance granted by council.
S94 (Section 94)	Section 94 of the NSW Environmental Planning and Assessment Act 1979, which refers to contributions paid by developers for provision, extension or augmentation of public amenities and public services required as a result of development.
SEPP	State Environmental Planning Policy
SLC	Sutherland Leisure Centre
SOE	The State of the Environment is a mandatory report required of all councils by the NSW Department of Local Government. Sutherland Shire Council has incorporated the SOE into its State of the Shire report.
SOS	State of the Shire - A research report which evaluates whether the Shire community as a whole is moving towards meeting community aspirations.
SSHED	Sutherland Shire Hub for Economic Development - council's business accelerator (also known as an incubator) at Loftus.
SSLEP	Sutherland Shire Local Environmental Plan.
Standing Committees	Committees which assist council by considering reports and make recommendations.
Strategic Plan	A community plan prepared by council in collaboration with and on behalf of residents, other levels of government agencies. It is used to steer planning for the Shire to achieve long term outcomes that residents want for the Shire.
Sustainability	Sustainability aims to protect the environmental, social and economic rights of future generations while supporting those of the current generation.
TfNSW	Transport for NSW
VPA	Voluntary Planning Agreement
WaSIP	Waste and Sustainability Improvement Payment - a NSW Government program to assist councils
Wastewater	Used water, from baths, septic systems, washing machines etc., which can come from commercial, domestic or industrial sources.
WH&S	Workplace Health and Safety

CONTACT DIRECTORY

ADMINISTRATION CENTRE

Address: 4-20 Eton St, Sutherland

Post: Locked Bag 17, Sutherland NSW 1499

Document Exchange: DX 4511 Sutherland

Office Hours: Mon-Fri - 8.30am-4.30pm

Phone - 24 Hours 7 Days:(02) 9710 0333

Fax:(02) 9710 0265

Email: ssc@ssc.nsw.gov.au

Web: www.sutherlandshire.nsw.gov.au

COUNCIL SERVICES

ANIMALS (DOGS AND CATS)

Sutherland Shire Animal Shelter, Production Avenue, Taren Point.....(02) 9710 0401

WASTE SERVICES

On-call clean-up bookings(02) 9710 0333

AQUATIC/FITNESS/LEISURE CENTRES

Menai Indoor Sports Centre 98 Allison Crescent, Menai.....(02) 9532 0444

Sutherland Leisure Centre, Rawson Ave, Sutherland(02) 8536 9777

Caringbah Leisure Centre, 9 Jacaranda Rd, Caringbah(02) 9525 6777

Engadine Leisure Centre, Anzac Ave, Engadine(02) 9548 4200

Freshwater Cafe(02) 9548 4228

GOLF

The Ridge Golf Course and Driving Range, off New Illawarra Rd, Barden Ridge(02) 9541 4960

Kareela Golf Course, Bates Drive, Kareela(02) 9521 6279

Woolooware Golf Course off Harnleigh Avenue, Woolooware(02) 9523 3882

WET WEATHER LINE (SPORTING OVAL CLOSURES)

Recorded information(02) 9710 0105

BEACHES

Beach Administration (Bate Bay Beaches)(02) 9527 9441

Surf Education Office(02) 8522 2100

PARKS

E G Waterhouse National Camellia Gardens, Cnr President Avenue and Kareena Road), Caringbah

Note: there is no public phone at the Gardens.

Camellia Gardens Teahouse phone(02) 9540 2018

PLANT NURSERY

Sutherland Shire Community Nursery, 345 The Boulevarde, Gymea.....(02) 9524 5672

CHILDREN'S SERVICES

All enquiries re child care centres, long day care, family day care, vacation care and out of school hours care
.....(02) 9710 0466

ARTS AND ENTERTAINMENT

Hazelhurst Regional Gallery & Art Centre, 782 Kingsway, Gymea(02) 8536 5700

Cafe(02) 8536 5755

Sutherland Entertainment Centre, 30 Eton Street, Sutherland.....(02) 9521 8888

TOURISM

www.visittheshire.com.au(02) 9545 7777

COMMUNITY DIRECTORY INFORMATION

Sutherland Shire Community Directory(02) 9710 0437

<http://www.datadiction.com.au/bin/dd.dll/Lincs?xps&MBR=SSC>

LIBRARIES

Central Library, 30-36 Belmont St, Sutherland(02) 9710 0351

Bundeena, Scarborough St, Bundeena.....(02) 9523 0932

Caringbah, 376-378 -378 Port Hacking Rd, Caringbah.....(02) 9524 3803

Cronulla, Cronulla Central, 38-60 Croydon Street, Cronulla.....(02) 9523 4980

Engadine, 116 Caldera Rd, Engadine.....(02) 9548 6003

Menai, 34 Alison Crescent, Menai.....(02) 9543 5747

Miranda, 31 Wandella Rd, Miranda(02) 9524 8217

Sylvania, Southgate Shopping Centre, cnr Princes Highway & Port Hacking Rd, Sylvania.....(02) 9522 7544

BUSINESS AND ECONOMIC

SSHED (business accelerator), 1 Pitt St, Loftus - www.sshed.com.au.....(02) 9545 7777

Economic development.....(02) 9545 7777



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Address: 4-20 Eton Street, Sutherland
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Email: ssc@ssc.nsw.gov.au
Web: www.sutherlandshire.nsw.gov.au

A more detailed listing of contacts is inside.