

LITHGOW CITY COUNCIL  
INTERNALLY RESTRICTED RESERVES

June 30, 2017

		Project/Cost Centre	Program Number	Balance 30/06/16	From Reserve (Actual Spend + Transfers)	Additional Income/Expenditure to Carry	Balance 30/06/17	Recommended unrestriction	Reason for unrestriction
<b>E) LAND &amp; BUILDINGS</b>									
DEV	Capertee Toilets (Blding Reserve/CBP Grant)	400048	A723578	5,000.00			5,000.00		
DEV	12/13 Building Res (\$850k - QE Toilets \$135k)	400049	A723597	1,685,133.45	369,430.00	750,000.00	2,065,703.45		
EXEC	10/11 11/12 Infrastructure future Years (part of Building Reserve)	400049	A723191	45,525.00			45,525.00		
EXEC	11/12 Infrastructure Reserve (part of Buiding Reserve)	400049	A722235	225,000.00			225,000.00		
DEV	11/12 Main St Cameras	600013	A723520/A742116	9,225.00	9,225.00		-		
DEV	Rydal Toilet Block	400038	A723629	38,420.00	38,420.00		-		
DEV	Administration Centre Air Con	400032	A723574	15,000.00			15,000.00		
OPER	06/07 RFS Bush Fire Shed - Lowther Hampton		A213870	20,000.00	20,000.00		-	20,000.00	Completed
COMM	11/12 Adventure Playground		600101	23,110.91	23,110.91		-		
OPER	14/15 Lakel Lyell Toilets	400075/100018	A722166	4,286.00	4,286.00		-	4,286.00	Completed
Enviro	Remediation provision			0.00			-		
<b>TOTAL</b>				<b>2,070,700.36</b>	<b>464,471.91</b>	<b>750,000.00</b>	<b>2,356,228.45</b>	<b>24,286.00</b>	
<b>F) PLANT &amp; EQUIPMENT (Plant Replacement Reserve)</b>									
INT	Plant & Equipment	100025		2,752,056.00	2,458,292.82	1,206,236.82	1,500,000.00	1,806,500.83	Restriction over requirements
<b>TOTAL</b>				<b>2,752,056.00</b>	<b>2,458,292.82</b>	<b>1,206,236.82</b>	<b>1,500,000.00</b>	<b>1,806,500.83</b>	
<b>G) OTHER</b>									
OPER	Infrastructure Levy Program			0.00		393,052.43	393,052.43		
OPER	Depot Improvements	100027		36,305.00	28,009.24	50,000.00	58,295.76		
OPER	Urban Resealing - Ordnance Ave	100004		150,000.00	150,000.00		0.00		
OPER	Rural Roads Improvements - Kanimbla Drive	100081		45,000.00	40,026.00		4,974.00		
OPER	ILP Browns Gap	100087		67,500.00	67,500.00		0.00		
OPER	ILP Wilton Close	100208		22,000.00	22,000.00		0.00		
OPER	ILP Curringa Place	100210		18,000.00	18,000.00		0.00		
OPER	ILP Pindari/Koolyn Place	100211		60,000.00	60,000.00		0.00		
OPER	Timber Bridge Improvements	100011		61,182.00	61,182.00		0.00		
OPER	Blackbridge Replacement	100048		527,500.00	527,500.00		0.00		
OPER	Linemarking	100013		9,881.00	9,881.00	40,000.00	40,000.00		
OPER	Rural Roads Improvements - Blackheath Creek Road	100078		4,012.00	4,012.00		0.00	4,012.00	Project complete
OPER	Rural Roads Improvements - Quarry Road	100079		40,475.00	40,475.00		0.00	40,475.00	Project complete
OPER	ILP Hampton Road	100086		54,630.00	54,630.00		0.00		
OPER	Bus Shelters	100090/91		2,533.00	2,533.00		0.00		
OPER	ILP Rutherford Lane	100207		7,442.00	7,442.00		0.00		
OPER	ILP Cripps Avenue	100212		8,312.00	8,312.00		0.00		
OPER	Noxious Weed Control	100037		12,363.00	12,363.00		0.00		
OPER	Soft Fall Replacement	100098		3,773.00	3,773.00		0.00		
OPER	Improvements - Kremer Park	100115		591.00	591.00		0.00		
OPER	Shaded Seating - QE Park	100120		3,180.00	3,180.00		0.00		
OPER	Play Equipment	100118		32,220.00	32,220.00		0.00		
OPER	Flood Lights - TLS	100001		14,596.00	14,596.00		0.00		
OPER	Synthetic Wicket Replacement	100108		1,700.00	1,700.00		0.00		
OPER	Boundary Fence Conran Oval	100110		1,500.00	1,500.00		0.00		

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OPER	Cullen Bullen Tidy Towns	100034	1,000.00	1,000.00		0.00		
OPER	Bin Replacement	100117	1,194.00	1,194.00		0.00		
OPER	Farmers Creek Vegetation	100039	2,109.00	2,109.00		0.00		
OPER	Aquatic Centre Stage 4	100024	369,005.00	174,057.00		194,948.00		
OPER	Drainage Upgrades	100010	0.00	16,173.00	99,311.00	83,138.00		
OPER	Bicycle Plan Review	100167	0.00		10,000.00	10,000.00		
OPER	Footpath Construction - Barton Avenue	100171	0.00		50,000.00	50,000.00		
OPER	Rural Roads Improvements - Wattlemount Road	100177	0.00	16,745.00	70,000.00	53,255.00		
COMM	Crossing Committee/Glenroy Cairn	600097	7,450.00	7,450.00		0.00		
COMM	Blast Furnace Heritage Trail 14/15	600052	102,401.62	70,373.25	225,000.00	257,028.37		
ENDV	15/16 Planning & Development Legals	104039100063243	15,278.20	15,278.20		0.00		
ENDV	15/16 Farmers Creek Environmental Improvements	400059	20,257.00	11,596.00		8,661.00		
ENDV	16/17 Solid Fuel Heater	400090	0.00	1,000.00	1,000.00	0.00		
ECO	16/17 Regional Marketing	700018	0.00	19,500.00	80,000.00	60,500.00		
EXEC	Election Reserve (September 2016)	700000	166,803.00	120,623.89	36,070.96	82,250.07		
EXEC	10/11 Executive Promotion Strategy	A151171	30,700.00	30,700.00		0.00	30,700.00	Inactivity on project for 3 years or over
EXEC	09/10 Bonds, Retentions and Deposits (Inc Eskbank / Bracey) (Note 10)	B21254	776,139.56	81,009.80		695,129.76		
EXEC	Legal/Internal Audit Project	600096	24,972.00	24,972.00		0.00	24,972.00	Incorrect use of restricted reserves
IT	09/10 It Reserve Future Years	600009/10/11/95/19	80,874.00	191,740.95	155,000.00	44,133.05		
FIN	06/07 08/09 11/12 Archival Records	103319100061001	21,223.94	21,223.94		0.00	21,223.94	Inactivity on project for 3 years or over
FIN	Insurance: Public Liability	A451121	176,698.00	176,698.00		0.00	176,698.00	Incorrect use of restricted reserves
OD	Workers Comp Premium		1,744,667.48	1,744,667.48		0.00	1,744,667.48	Incorrect use of restricted reserves
OD	12/13 OHS Org Development/WHS Management System	700012	40,582.00	40,582.00		0.00	40,582.00	Inactivity on project for 3 years or over
OD	Employee Survey	700017	8,302.00	8,302.00		0.00	8,302.00	Incorrect use of restricted reserves
OD	Customer Service Improvement	700014	10,000.00	10,000.00		0.00	10,000.00	Incorrect use of restricted reserves
OD	Safety Day	700015	0.00	25,000.00	25,000.00	0.00	25,000.00	Incorrect use of restricted reserves
OPER	13/14 CBD Enhancements Program	100007	593,283.00	92,581.05	300,000.00	800,701.95		
OPER	11/12 RTA Additional Funding: Coxs River Rd	A721150	55,902.00	55,902.00		0.00	55,902.00	Project complete
POL	Strategic Planning Reserve	400039/76/77	320,840.70	146,723.90	25,883.20	200,000.00		
TOUR	Wallerawang Information Bay	600081	15,000.00	4,365.00		10,635.00		
TOUR	New Billboard	600079	10,000.00	-		10,000.00		
TOUR	Town Entry Signage	600008	131,048.00	82,082.21		48,965.79		
TOUR	07/08 08/09 11/12 2/13 Signage Plan	A151729	93,042.92	93,042.92		0.00	93,042.92	Inactivity on project for 3 years or over
TOUR	10/11 11/12 Tourism Promotional Material	A151724	13,088.54	13,088.54		0.00	13,088.54	Inactivity on project for 3 years or over
TOUR	11/12 Tourism Tradeshows	A151725	10,337.00	10,337.00		0.00	10,337.00	Project complete
TOUR	Collaborative Partnership Strategy	A151730	5,736.00	5,736.00		0.00	5,736.00	Inactivity on project for 3 years or over
TOUR	10/11 Tourism Blue Mts Region Strategy Implement	A151731	7,831.00	7,831.00		0.00	7,831.00	Inactivity on project for 3 years or over
TOUR	11/12 Tourism Online Resources	A151735	11,561.00	11,561.00		0.00	11,561.00	Inactivity on project for 3 years or over
TOUR	11/12 Tourism Combined Marketing Oberon & Bathurst	A151734	27,038.00	27,038.00		0.00	27,038.00	Inactivity on project for 3 years or over
TOUR	09/10 11/12 12/13 Tourism Promotion Strategy	A151777	59,782.00	59,782.00		0.00	59,782.00	Inactivity on project for 3 years or over
TOUR	10/11 11/12 Television Advertising	A151772	28,830.00	28,830.00		0.00	28,830.00	Inactivity on project for 3 years or over
TOUR	10/11 11/12 Photographic Library	A151774	46,384.00	46,384.00		0.00	46,384.00	Inactivity on project for 3 years or over
TOUR	10/11 11/12 Signage Tableand Way	A151775	20,000.00	20,000.00		0.00	20,000.00	Project complete
FIN	FAGS Prepayment				2,273,888.00	2,273,888.00		
<b>TOTAL</b>			<b>6,234,055.96</b>	<b>4,688,705.37</b>	<b>3,834,205.59</b>	<b>5,379,556.18</b>	<b>2,506,164.88</b>	

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<b>Total Internal Reserves</b>								
Land and Buildings			2,070,700.36	464,471.91	750,000.00	2,356,228.45	24,286.00	
Plant & Equipment			2,752,056.00	2,458,292.82	1,206,236.82	1,500,000.00	1,806,500.83	
Other - Inc FAGS and Infrastructure			6,234,055.96	4,688,705.37	3,834,205.59	5,379,556.18	2,506,164.88	
ELE			3,718,098.52	2,662,144.04	-	1,055,954.48	2,662,144.04	
<b>Total</b>			<b>14,774,910.84</b>	<b>10,273,614.14</b>	<b>5,790,442.41</b>	<b>10,291,739.11</b>	<b>6,999,095.75</b>	

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		Project/Cost Centre	Program Number	Balance 30/06/16	From Reserve (Actual Spend + Transfers)	Additional Income/Expend iture to Carry	Balance 30/06/17
<b>1 EXTERNALLY RESTRICTED ASSETS</b>							
<b>INCLUDED IN REVENUES</b>							
<b>A)</b>	<b>DEVELOPER CONTRIBUTIONS</b>						
	Sec 94	499998		689,166.39	339,226.00	419,660.30	769,600.69
	Sec 94: Bush Fire			121,877.28		4,845.00	126,722.28
	Sec 94A Plan 2012/13			185,741.31		48,328.00	234,069.31
	Sec 94A: Plan			246,187.48			246,187.48
	Voluntary Planning Agreements	499996		0.00	50,000.00	94,474.13	44,474.13
	Springvale Community Contribution	499996		0.00		151,899.87	151,899.87
	Revenue Transferred to Reserves			205,054.00			205,054.00
	<b>TOTAL</b>			<b>1,448,026.46</b>	<b>389,226.00</b>	<b>719,207.30</b>	<b>1,778,007.76</b>
<b>B)</b>	<b>RMS CONTRIBUTIONS</b>						
<b>OPER</b>	Mccauley St Intersection Upgrade 2016/17	100240		0.00	54,839.00	55,185.00	346.00
	<b>TOTAL</b>			<b>0.00</b>	<b>54,839.00</b>	<b>55,185.00</b>	<b>346.00</b>
<b>C)</b>	<b>UNEXPENDED SPECIFIC PURPOSE GRANTS</b>						
<b>COMM</b>	12/13 LIB ATO Remote Communities	600093	A781160	4,718.44	4,500.00		218.44
<b>COMM</b>	15/16 Museum Advisors Program	600003		7,789.91	3,860.46	7,000.00	10,929.45
<b>ENV</b>	12/13 Hawkbury Nepean Vale of Clywdd Willow Removal	400068	A732955/341117	8,166.00	8,166.00		0.00
<b>ENV</b>	Crown Lands Grant	400066	A341117	1,020.00			0.00
<b>ENV</b>	EPA Illegal Dumping Grant	400074	A341119	6,269.66	6,269.66		0.00
<b>ENV</b>	Local Land Services Grant Environmental Hill Crest	400078	A341121	0.00	25,078.00	30,000.00	4,922.00
<b>ECO</b>	14/15 Business Training	700008	A155175	10,448.09	-		10,448.09
<b>ECO</b>	16/17 Back to Business Funding Agreement	700041		0.00		5,000.00	5,000.00
<b>OPER</b>	11/12 Flood Mitigation/Floodplain Management	100280	A721267	6,040.01	900.00		5,140.01
<b>OPER</b>	06/07 War Memorial Veteran Affairs		A723543	11,354.05			11,354.05
<b>OPER</b>	13/14 QE Shade Structure DITRIS	100132	A722118	20,000.00	20,000.00		0.00
<b>OPER</b>	14/15 Cancer Council Shade Structure	100054	A722125	23,827.00	23,827.00		0.00
<b>OPER</b>	14/15 Aquatic Centre Stage 4	100024	A722192	369,005.00	145,973.00		223,032.00
<b>OPER</b>	15/16 Bell Street Portland RMS MR531	100190		213,100.00	181,225.00		31,875.00
<b>ENDV</b>	15/16 Landcare Coordinator	400087		66,570.65	43,944.65		22,626.00
<b>ENDV</b>	15/16 Farmers Creek Restoration	400093		12,500.00	34,500.00	26,020.00	4,020.00
<b>ENDV</b>	15/16 Springvale Community Contribution			32,095.50	32,095.50		0.00
<b>WASTE</b>	15/16 Landfill Consolidation Grant	500022		56,633.94	63,126.94	6,493.00	0.00
<b>WASTE</b>	Waste & Recycling Strategy Review	500021		0.00		7,500.00	7,500.00
<b>WASTE</b>	16/17 Community Recycling Centre Grant	500030		0.00		133,706.00	133,706.00
<b>GM</b>	15/16 LBA Banner Poles	100214		9,355.00	-		9,355.00
<b>GM</b>	15/16 Retail Promotion	700007		2,146.43	2,146.43		0.00
<b>CORP</b>	Halloween 16	600085		30,976.82	30,976.82		0.00
<b>CORP</b>	15/16 National Library Heritage Grnat	600110/122		4,500.00	4,500.00		0.00
<b>CORP</b>	15/16 State Library Infrastructure Grant	600103		109,434.64	109,434.64		0.00
<b>CORP</b>	15/16 Northcott Grant	600090		878.09	785.82		92.27
<b>CORP</b>	15/16 Seniors Week	600068		0.00	623.72	750.00	126.28
<b>CORP</b>	15/16 ATO Communities Grant			786.86	-	1,005.00	1,791.86
<b>CORP</b>	16/17 Grandparents Day	600112		0.00	916.09	980.00	63.91
<b>CORP</b>	16/17 ID Economy	600117		0.00	-		0.00
<b>CORP</b>	16/17 Heritage Near Me	600124		0.00	19,002.82	63,047.00	44,044.18
<b>CORP</b>	16/17 Telstra Tech Savy Seniors	600125		0.00	510.05	573.00	62.95
<b>DEV</b>	16/17 Companion Animal Grant	400109		0.00	6,185.00	8,000.00	1,815.00
<b>OPER</b>	16/17 Oakey Forest Road - John Holland	100318		0.00	36,405.00	44,017.00	7,612.00
<b>OPER</b>	16/17 Roads to Recovery	100031		0.00		1,143,928.00	1,143,928.00
<b>WATER</b>	12/13 Clarenc Transfer		A724143	0.00	36,565.00	65,925.00	29,360.00
	<b>TOTAL</b>			<b>1,007,616.09</b>	<b>842,537.60</b>	<b>1,543,944.00</b>	<b>1,709,022.49</b>
<b>D)</b>	<b>WATER</b>						
	13/14 WTP Scada System	200035	A724117	450,000.00	4,201.00		445,799.00
	14/15 Chlorinator Renewal	200002	A724118	39,587.00			39,587.00
	14/15 Dam Safety	200003	A724119	0.00	185,117.00	400,000.00	214,883.00
	14/15 Lithgow Established Telemetry	200001	A724121	295,756.00	306,678.00	200,000.00	189,078.00
	11/12 Desludge Lagoons	200007	A724150	33,492.00	217.00	150,000.00	183,275.00
	11/12 Oakey Park Treatment Plant	200010/12	A724174	804,701.00	749,311.00		55,390.00
	Water Loss	200011	A724180	112,731.00	64,335.00	110,000.00	158,396.00
	12/13 Reservoir Renewal	200009	A724172	150,982.00	455.00	300,000.00	450,527.00
	Pumping Station Renewal	200008		12,429.00	3,886.00	100,000.00	108,543.00
	Water Mains Renewal	200015		362,941.00	225,308.00	890,000.00	1,027,633.00
	Water Fund Capital Reserved (Reconcile to Note 6)		A724279	433,166.51	423,924.58		9,241.93
	<b>TOTAL</b>			<b>2,695,785.51</b>	<b>1,963,432.58</b>	<b>2,150,000.00</b>	<b>2,882,352.93</b>
<b>E)</b>	<b>WASTEWATER</b>						
	11/12 Desludge Lagoons Portland	300002	A725111	0.00	52,400.00	150,000.00	97,600.00
	11/12 Sewerage Land Acquisitions	300005	A725131	114,034.00			114,034.00
	11/12 Sewerage Pumping Stations Upgrades	300008	A725135	0.00	14,029.00	150,000.00	135,971.00
	11/12 Wallerawang Treatment Works	300021	A725170	14,000.00			14,000.00
	11/12 Telemetry	300011	A725171	479,540.00	1,600.00	107,400.00	585,340.00
	16/17 Lithgow STP	300026		0.00	97,943.00	500,000.00	402,057.00
	14/15 Sewer Vent Replacement	300009	A725142	0.00	5,850.00	60,000.00	54,150.00
	12/13 Lithgow Network Extensions	300004	A725120	323,898.00	182,685.00	450,000.00	591,213.00
	13/14 Smoke Test	300012	A725197	121,665.00	79,858.00	75,000.00	116,807.00
	Portland STP Upgrade	300014		0.00		100,000.00	100,000.00
	Sewer Fund Capital Reserve (Reconcile to Note 6)		A725295	1,750,211.51	627,960.92		1,122,250.59
	<b>TOTAL</b>			<b>2,803,348.51</b>	<b>1,062,325.92</b>	<b>1,592,400.00</b>	<b>3,333,422.59</b>
<b>F)</b>	<b>WASTE MANAGEMENT (THIS IS REPORTED AS DWM)</b>						
	Budget Surpluses Reserve		A732895	894,242.35		397,832.22	1,292,074.57
	14/15 Waste Trenches		A732810	4,351.00	4,351.00		0.00
	15/16 Waste & Recycling Review	500015		19,230.00	19,230.00		0.00
	Site Wide Water Management	500023		59,790.00	90,865.00	177,000.00	145,925.00

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Landfill Consolidation	500022		23,000.00	23,000.00		0.00
16/17 Cullen Bullen Tip Closure	500011		0.00		250,000.00	250,000.00
16/17 Wallerawang Tip Improvements	500017		0.00		10,000.00	10,000.00
11/12 Angus Place	500010	A732851	173,740.00	173,740.00	3,150.00	3,150.00
11/12 Tarana Transfer Station	500020	A732856	72,450.00	3,522.00	48,000.00	116,928.00
11/12 Lithgow Resource Recovery Investigation (not Cap)	500021	A732882	78,393.00	78,393.00		0.00
Lithgow Tip Rehabilitation	500001	A732861	150,090.00			150,090.00
<b>TOTAL</b>			<b>1,475,286.35</b>	<b>393,101.00</b>	<b>885,982.22</b>	<b>1,968,167.57</b>
<b>TOTAL EXT RESTRICTED RESERVES</b>			<b>9,430,062.92</b>			<b>11,671,319.34</b>
<b>UNEXPENDED LOAN FUNDS</b>						
OPER Aquatic Centre Upgrade		100023/24	0.00		2,088,812.37	2,088,812.37
<b>Total External Restrictions Including Unexpended Loans</b>			<b>8,998,113.76</b>	<b>0.00</b>	<b>2,088,812.37</b>	<b>2,088,812.37</b>
<u>Summary of External Restrictions</u>						
Developer Contributions (Note 17 GPFR)			1,448,026.46	389,226.00	719,207.30	1,778,007.76
RTA Contributions (Income Received in Advance)			-	54,839.00	55,185.00	346.00
Unexpended Specific Purpose Grants (All Funds)			1,007,616.09	842,537.60	1,543,944.00	1,709,022.49
Water Fund			2,695,785.51	1,963,432.58	2,150,000.00	2,882,352.93
Sewer Fund			2,803,348.51	1,062,325.92	1,592,400.00	3,333,422.59
Waste Management (All disclosed as DWM)			1,475,286.35	393,101.00	885,982.22	1,968,167.57
Unexpended Loan Funds (All Funds)				-	2,088,812.37	2,088,812.37
<b>Total External Restrictions</b>			<b>9,430,062.92</b>	<b>4,705,462.10</b>	<b>9,035,530.89</b>	<b>13,760,131.71</b>
<b>Total Internal Reserves</b>						
Land and Buildings						2,356,228.45
Plant & Equipment						1,500,000.00
Other - Inc FAGS and Infrastructure						5,379,556.18
ELE						1,055,954.48
<b>Total</b>						<b>10,291,739.11</b>

<b>Cash Balance</b>		<b>(29,867,079.12)</b>
<b>External</b>		<b>13,760,131.71</b>
<b>Internal</b>		<b>10,291,739.11</b>
<b>(Under)/Over</b>		<b>(5,815,208.30)</b>

Total cash 30 June 2016	(24,879,187.52)
Total Cash 30 June 2017	(29,867,079.12)
Increase in cash for the year ending 30 June 2017	(4,987,891.60)
Decrease external restrictions	(4,705,462.10)
Increase external restrictions	9,035,530.89
Decrease internal restrictions	(10,273,614.14)
Increase internal restrictions	5,790,442.41
Increase unrestricted cash	(5,140,994.54)
Unrestricted Cash 30 June 2016	(674,213.76)
Unrestricted cash balance 30 June 2017	(5,815,208.30)
increase unrestricted cash	(19,966,967.84)
Decrease in unrestricted cash	14,825,973.30
Net increase in unrestricted cash	(5,140,994.54)
Restoration Restriction	1,689,078.00
Efficiency Restriction	500,000.00
Land Restriction	3,626,130.30
	5,815,208.30