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**Deloitte
Touche
Tohmatsu**

INDEPENDENT AUDIT REPORT TO THE
RATEPAYERS OF THE CITY OF JOONDALUP

We have audited the summarised financial report of the City of Joondalup for the financial year ended 30 June 2002 comprising the Statement of Financial Performance, Statement of Financial Position, Statement of Changes in Equity and the Statement of Cash Flows in accordance with Australian Auditing Standards.

In our opinion, the information reported in the summarised financial report is consistent with the annual statutory financial report from which it is derived and upon which we expressed an unqualified audit opinion in our report to the ratepayers dated 4 October 2002. For a better understanding of the scope of our audit, this report should be read in conjunction with our audit report on the annual statutory financial report.

Deloitte Touche Tohmatsu
DELOITTE TOUCHE TOHMATSU

P J Messer

P J MESSER
Partner
Chartered Accountants

4 October 2002
Perth, Western Australia

SCHEDULE 2

Form 1

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the City of Joondalup being the annual financial report and supporting notes and other information for the financial year ended 30 June 2002 are in my opinion properly drawn up to present fairly the financial position of the City of Joondalup at 30 June 2002 and the results of the operations for the financial year then ended in accordance with the *Australian Accounting Standards* (except to the extent that these have been varied in the Statement of Accounting Policies required by Australian Accounting Standard AAS 6 "Accounting Policies" and the accompanying notes to the annual financial report) and comply with the provisions of the *Local Government Act 1995* and the regulations under the Act.

Signed on the 3rd day of October 2002



Chief Executive Officer
Denis Ian Smith

CITY OF JOONDALUP

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2002 (BY PROGRAMME)

REVENUES	Note	Actual 2002 \$	Adopted Budget 2002 \$	Actual 2001 \$
General Purpose Funding		44,633,180	45,221,159	43,062,633
Law, Order, Public Safety		606,286	1,654,307	2,086,911
Health		78,689	108,561	104,467
Education and Welfare		366,463	724,702	3,046,007
Community Amenities		8,011,433	7,399,460	6,674,864
Recreation and Culture		1,283,588	1,310,993	3,687,543
Transport		7,256,290	7,971,314	6,769,346
Economic Services		813,852	580,276	508,805
Other Property and Services		429,195	3,986,814	183,154
Total Operating Revenues	2b	63,478,976	68,957,586	66,123,730
EXPENSES				
Governance		1,018,561	1,073,727	1,044,041
Law, Order, Public Safety		4,742,892	4,793,589	4,352,337
Health		971,915	1,092,989	1,238,039
Education and Welfare		2,037,670	2,315,435	5,374,049
Community Amenities		9,126,658	10,158,967	9,472,180
Recreation and Culture		18,262,020	18,454,057	20,605,520
Transport		18,034,996	17,185,588	16,914,414
Economic Services		1,046,606	1,128,490	1,154,547
Other Property and Services		4,574,678	7,751,915	4,188,505
Total Operating Expenses	2b	59,815,996	63,954,757	64,343,632
CHANGES IN NET ASSETS FROM OPERATIONS	2b	\$ 3,662,980	5,002,829	1,780,098

CITY OF JOONDALUP
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 30 JUNE 2002

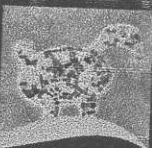
	Note	Actual 2002 \$	Actual 2001 \$
CURRENT ASSETS			
Cash Assets	14		
Receivables	6	31,596,791	27,547,032
Inventories	7	3,050,401 7,009	2,951,765 4,019
TOTAL CURRENT ASSETS		<u>34,654,201</u>	<u>30,502,816</u>
CURRENT LIABILITIES			
Payables	9		
Provisions	9	4,665,096	4,520,024
Interest Bearing Liabilities	14	3,916,288 1,813,618	3,632,201 1,476,911
TOTAL CURRENT LIABILITIES		<u>10,395,002</u>	<u>9,629,136</u>
NET CURRENT ASSETS		<u>24,259,199</u>	<u>20,873,680</u>
NON CURRENT ASSETS			
Receivables	6		
Property, Plant & Equipment	8	1,523,171 489,224,321	1,499,681 489,117,716
TOTAL NON CURRENT ASSETS		<u>490,747,492</u>	<u>490,617,397</u>
NON CURRENT LIABILITIES			
Provisions	9	555,269	702,635
TOTAL NON CURRENT LIABILITIES		<u>555,269</u>	<u>702,635</u>
NET NON CURRENT ASSETS		<u>490,192,223</u>	<u>489,914,762</u>
NET ASSETS		<u>\$ 514,451,422</u>	<u>510,788,442</u>
EQUITY-			
Accumulated Surplus			
Reserves	10	498,105,845 16,345,577	497,244,620 13,543,822
TOTAL EQUITY		<u>\$ 514,451,422</u>	<u>510,788,442</u>

**CITY OF JOONDALUP
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2002**

	Note	Actual 2002 \$	Actual 2001 \$
RESERVES - CASH BACKED			
Balance at Beginning of Year		13,543,822	11,297,662
Amount transferred from/to Accumulated Surplus (Net)		2,801,755	2,246,160
Balance at End of Year	10	<u>\$ 16,345,577</u>	<u>13,543,822</u>
ACCUMULATED SURPLUS			
Balance at Beginning of Year		497,244,620	497,710,682
Change in Net Assets Resulting from Operations	2b	3,662,980	1,780,098
Transfers from/to Reserves (Net)		(2,801,755)	(2,246,160)
Balance at End of Year	\$	<u>498,105,845</u>	<u>497,244,620</u>
TOTAL EQUITY	\$	<u><u>514,451,422</u></u>	<u><u>510,788,442</u></u>

**CITY OF JOONDALUP
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2002**

	Note	Actual 2002 Inflows (Outflows) \$	Adopted Budget 2002 Inflows (Outflows) \$	Actual 2001 Inflows (Outflows) \$
Cash Flows from Operating Activities				
Receipts:				
Rates - General		40,458,139	39,523,361	37,635,500
Rates - Specified Area Rate Iluka		114,320	137,893	65,951
Property Surveillance & Security Charge		-	-	1,503,643
Government Grants & Subsidies		7,258,686	8,612,900	8,240,830
Contributions, Reimbursements, Donations		1,491,850	1,379,139	975,713
Fees & Charges		8,759,433	8,875,262	10,586,253
Interest Earnings		1,724,425	2,343,585	2,265,029
Revenue from Other Councils		144,490	148,780	341,108
Total Receipts		59,951,343	61,020,920	61,614,027
Payments:				
Employee Costs		(21,773,164)	(22,306,535)	(25,459,339)
Utilities (gas, electricity, water)		(2,504,213)	(2,582,695)	(2,737,220)
Insurance Expenses		(667,269)	(711,954)	(566,330)
Materials, Contracts, Suppliers		(20,104,243)	(21,527,001)	(21,951,039)
Total Payments		(45,048,889)	(47,128,185)	(50,713,928)
Net Cash Provided by Operating Activities	16	14,902,454	13,892,735	10,900,099
Cash Flows from Investing Activities				
Receipts:				
Proceeds from Sale of Assets		375,835	563,163	624,866
Total Receipts:		375,835	563,163	624,866
Payments:				
Purchase of Artworks		(8,580)	(10,000)	(31,088)
Purchase of Furniture and Equipment		(367,405)	(774,566)	(735,340)
Purchase of Vehicles and Plant		(1,039,829)	(1,449,315)	(2,246,918)
Construction of Infrastructure Assets		(10,149,423)	(17,201,483)	(8,104,103)
Total Payments		(11,565,237)	(19,435,364)	(11,117,449)
Net Cash (used in) Investing Activities		(11,189,402)	(18,872,201)	(10,492,583)
Net Increase (Decrease) in Cash Held		3,713,052	(4,979,466)	407,516
Cash at Beginning of the Financial Year		26,070,121	26,070,121	25,662,605
Cash at the End of the Financial Year	14	\$ 29,783,173	21,090,655	26,070,121



Council Committee Details - 2002

MAYOR JOHN BOMBAK, JP

Audit Committee
Budget Committee
Committee to Select a New Chief Executive Officer
House Committee
Joondalup Regional Performing Arts Facility Steering Committee
Local Government Association of WA - North Metropolitan Zone
Mindarie Regional Council
Ocean Reef Development Committee
Standing Orders Review Committee

CR PAUL KADAK

Art Collection Working Party - Deputy
Budget Committee
Business and Community Directory Working Group
CBD Enhancement Project Steering Committee
Committee to Select a New Chief Executive Officer
House Committee - Deputy
Joondalup Business Association - Deputy
Joondalup Festival and Summer Events Committee
Joondalup Regional Performing Arts Facility Steering Committee
Kingsley Woodvale Community and Recreation Association - Lakeside Ward representative
Local Government Association of WA - North Metropolitan Zone
Metropolitan Marketing Advisory Committee
North West Metropolitan Business Enterprise Centre Committee of Management - Deputy
Ocean Reef Development Committee - Deputy
Quarry Park Development Committee
State Tourism Council
Strategic Advisory Committee - Youth Affairs

CR PAUL KIMBER

Art Collection Working Party
Budget Committee
CBD Enhancement Project Steering Committee
Committee to Select a New Chief Executive Officer - Deputy
Dry Parks, Median and Verge Committee
House Committee
Joondalup Eisteddfod Working Party
Joondalup Regional Performing Arts Facility Steering Committee
Kingsley Woodvale Community and Recreation Association - Lakeside Ward representative
Local Government Association of WA - North Metropolitan Zone - Deputy
North West Metropolitan District Emergency Management Committee
Ocean Reef Development Committee
Quarry Park Development Committee
Safer WA Joondalup Committee
Skatepark Committee
Tender Evaluation Panel

CR DON CARLOS

Audit Committee
Budget Committee
Committee to Select a New Chief Executive Officer
Community Board of Advice of the Joondalup Health Campus - Deputy
Joondalup Regional Performing Arts Facility Steering Committee
Local Government Association of WA - North Metropolitan Zone
Ocean Reef Development Committee
Performing Arts Reference Group
Skatepark Committee
Strategic Advisory Committee - Seniors Interests

CR CHRIS BAKER

Audit Committee
Budget Committee
CBD Enhancement Project Steering Committee
Committee to Investigate an Alternative City Depot Site
Committee to Select a New Chief Executive Officer - Deputy
Dry Parks, Median and Verge Committee
Joondalup Business Association
Joondalup Regional Performing Arts Facility Steering Committee - Deputy
Local Government Association of WA - North Metropolitan Zone - Deputy
North West Metropolitan Business Enterprise Centre Committee of Management
Ocean Reef Development Committee
Public/Private Partnerships (Establishment of)
Skatepark Committee
Standing Orders Review Committee
Tender Evaluation Panel

CR ANDREW NIXON

Budget Committee
Coastal Management Advisory Committee - Deputy
Committee to Select a New Chief Executive Officer
Conservation Advisory Committee
Environmental & Sustainability Advisory Committee
Joondalup Regional Performing Arts Facility Steering Committee - Deputy
Ocean Reef Development Committee - Deputy
Yellagonga Catchment Group Inc
Yellagonga Regional Park Community Advisory Committee

CR JOHN HOLLYWOOD, JP

Budget Committee
Coastal Management Advisory Committee
Committee to Select a New Chief Executive Officer - Deputy
Conservation Advisory Committee
Dry Parks, Median and Verge Committee
Environmental & Sustainability Advisory Committee
Joondalup Eisteddfod Working Party
Joondalup Regional Performing Arts Facility Steering Committee
Mindarie Regional Council - Deputy
Ocean Reef Development Committee
Performing Arts Reference Group - Deputy
Quarry Park Development Committee
Skatepark Committee
Strategic Advisory Committee - Youth Affairs
Urban Animal Management Advisory Committee

CR ALLISON WALKER

Budget Committee
CBD Enhancement Project Steering Committee
Committee to Investigate an Alternative City Depot Site
Committee to Select a New Chief Executive Officer
Community Housing Standing Committee
House Committee
Joondalup Regional Performing Arts Facility Steering Committee
North West District Planning Committee - Deputy
Ocean Reef Development Committee
Safer WA Joondalup Committee Deputy
Strategic Advisory Committee - Seniors Interests
Strategic Advisory Committee - Youth Affairs
Whitford Community Ratepayers and Recreation Association - Pinnaroo Ward Representative

CR PETER ROWLANDS

Budget Committee
Committee to Select a New Chief Executive Officer - Deputy
Deputy Community Vision Inc
House Committee - Deputy
Joondalup Regional Performing Arts Facility Steering Committee - Deputy
Ocean Reef Development Committee - Deputy
Skatepark Committee
Whitford Community Ratepayers and Recreation Association - Pinnaroo Ward Representative

CR TANYA BARNETT

Art Collection Working Party - Deputy
Audit Committee
Budget Committee
Committee to Select a New Chief Executive Officer - Deputy
Dry Parks, Median and Verge Committee
House Committee
Joondalup Regional Performing Arts Facility Steering Committee
Kingsley Woodvale Community and Recreation Association - South Ward representative
Luisini Heritage Project Steering Committee
Ocean Reef Development Committee - Deputy
Urban Animal Management Advisory Committee
Warwick Leisure Centre and Churches of Christ Management Committee - Deputy

CR MIKE O'BRIEN, JP

Budget Committee
Committee to Investigate an Alternative City Depot Site
Committee to Select a New Chief Executive Officer
Environmental & Sustainability Advisory Committee - Deputy
House Committee - Deputy
Joondalup Regional Performing Arts Facility Steering Committee - Deputy
Kingsley Woodvale Community and Recreation Association - South Ward representative
Leisure Centre Strategic Management Group

Luisini Heritage Project Steering Committee - Deputy
Mindarie Regional Council - Deputy
North Metro Employment and Training Association
North West District Planning Committee - Deputy
North Western Metropolitan Regional Road Sub-Group
Ocean Reef Development Committee
Quarry Park Development Committee
Skatepark Committee
Standing Orders Review Committee
Strategic Advisory Committee - Seniors Interests
Warwick Leisure Centre and Churches of Christ Management Committee
Yellagonga Catchment Group Inc

CR ANDREW PATTERSON

Budget Committee
CBD Enhancement Project Steering Committee
Committee to Select a New Chief Executive Officer - Deputy
Community Board of Advice of the Joondalup Health Campus
Dry Parks, Median and Verge Committee
House Committee - Deputy
Joondalup Regional Performing Arts Facility Steering Committee
Leisure Centre Strategic Management Group
Local Government Association of WA - North Metropolitan Zone - Deputy
Ocean Reef Development Committee - Deputy
Public/Private Partnerships (Establishment of)
Standing Orders Review Committee

CR GERRY KENWORTHY

Audit Committee
Budget Committee
Committee to Investigate an Alternative City Depot Site
Committee to Select a New Chief Executive Officer
House Committee
Joondalup Regional Performing Arts Facility Steering Committee - Deputy
Local Government Association of WA - North Metropolitan Zone
Mindarie Regional Council
Ocean Reef Development Committee
Public/Private Partnerships (Establishment of)
Tender Evaluation Panel
Western Australian Local Government Association - State Council

CR JUDI HURST

Budget Committee
Committee to Select a New Chief Executive Officer
Dry Parks, Median and Verge Committee
House Committee
Joondalup Festival and Summer Events Committee
Joondalup Regional Performing Arts Facility Steering Committee
Local Government Association of WA - North Metropolitan Zone - Deputy
North Metropolitan Region Recreation Advisory Committee
Ocean Reef Development Committee - Deputy
Whitford Community Ratepayers and Recreation Association - Whitfords Ward Representative

CR CAROL MACKINTOSH

Art Collection Working Party
Audit Committee
Budget Committee
Committee to Select a New Chief Executive Officer - Deputy
House Committee - Deputy
Joondalup Business Association - Deputy
Joondalup Festival and Summer Events Committee
Joondalup Regional Performing Arts Facility Steering Committee - Deputy
North Metropolitan Region Recreation Advisory Committee - Deputy
North West Metropolitan Business Enterprise Centre Committee of Management - Deputy
Ocean Reef Development Committee
Quarry Park Development Committee
Skatepark Committee
Urban Animal Management Advisory Committee
Whitford Community Ratepayers and Recreation Association - Whitfords Ward Representative



City of Joondalup

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