

Warrumbungle Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2008

"a great place to live, work, play and visit."



Warrumbungle Shire Council

Special Schedules

for the financial year ended 30 June 2008

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¹ Special Purpose Schedules are not audited.

Background

- (i) These Special Schedules have been designed to meet the requirements of special purpose users such as;
- the NSW Grants Commission
 - the Australian Bureau of Statistics (ABS),
 - the Department of Energy, Utilities & Sustainability (DEUS), and
 - the Department of Local Government (DLG).
- (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 specific service financial activities.
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Warrumbungle Shire Council

Special Schedule No. 1 - Net Cost of Services

for the financial year ended 30 June 2008

\$'000

Function or Activity	Expenses from continuing operations		Income from continuing operations			Net Cost of Services	
	Expenses	Group Totals	Non Capital Revenues	Capital Revenues	Group Totals	Net Cost	Group Totals
Governance	327	327	-	-	-	(327)	(327)
Administration							
Corporate Support	4,667		2,050	-		(2,617)	
Engineering and Works	1,136		433	-		(703)	
Other Support Services	464	6,267	238	-	2,721	(226)	(3,546)
Public Order and Safety							
Contributions to Fire Service Levy	28		-	-		(28)	
Fire Protection – Other	1,068		257	765		(46)	
Animal Control	125		14	-		(111)	
Beach Control	-		-	-		-	
Enforcement of Local Govt Regs	20		-	-		(20)	
Emergency Services	68		23	-		(45)	
Other	-	1,309	-	-	1,059	-	(250)
Health							
Administration and Inspection	164		66	132		34	
Immunisations	-		-	-		-	
Food Control	-		-	-		-	
Insect/Vermin Control	-		-	-		-	
Noxious Plants	75		-	-		(75)	
Health Centres	-		-	-		-	
Other	-	239	-	-	198	-	(41)
Community Services and Education							
Administration	312		-	-		(312)	
Family Day Care	360		296	-		(64)	
Child Care	-		-	-		-	
Youth Services	51		2	-		(49)	
Other Families and Children	298		195	400		297	
Aged and Disabled	448		685	-		237	
Migrant Services	-		-	-		-	
Aboriginal Services	-		-	-		-	
Other Community Services	115		164	-		49	
Education	-	1,584	-	-	1,742	-	158

Warrumbungle Shire Council

Special Schedule No. 1 - Net Cost of Services (continued)

for the financial year ended 30 June 2008

\$'000

Function or Activity	Expenses from continuing operations		Income from continuing operations			Net Cost of Services	
	Expenses	Group Totals	Non Capital Revenues	Capital Revenues	Group Totals	Net Cost	Group Totals
Housing and Community Amenities							
Housing	104		45	-		(59)	
Town Planning	308		137	-		(171)	
Domestic Waste Management	1,044		913	-		(131)	
Other Waste Management	348		308	-		(40)	
Street Cleaning	188		-	-		(188)	
Other Sanitation and Garbage	1		-	-		(1)	
Drainage	-		-	-		-	
Stormwater Management	96		-	-		(96)	
Environmental Protection	36		73	-		37	
Public Cemeteries	133		41	-		(92)	
Public Conveniences	80		-	-		(80)	
Other Community Amenities	22	2,360	30	-	1,547	8	(813)
Water Supplies	2,106	2,106	1,549	-	1,549	(557)	(557)
Sewerage Services	984	984	1,156	-	1,156	172	172
Recreation and Culture							
Public Libraries	434		58	-		(376)	
Museums	-		-	-		-	
Art Galleries	-		-	-		-	
Community Centres	-		-	-		-	
Public Halls	181		16	-		(165)	
Other Cultural Services	-		-	-		-	
Swimming Pools	560		96	-		(464)	
Sporting Grounds	286		15	72		(199)	
Parks and Gardens (Lakes)	781		5	-		(776)	
Other Sport and Recreation	6	2,248	-	-	262	(6)	(1,986)
Fuel and Energy							
Gas Supplies	-	-	-	-	-	-	-
Mining, Manufacturing and Construction							
Building Control	90		43	-		(47)	
Abattoirs	-		-	-		-	
Quarries and Pits	15		13	-		(2)	
Other	-	105	-	-	56	-	(49)

Warrumbungle Shire Council

Special Schedule No. 1 - Net Cost of Services (continued)

for the financial year ended 30 June 2008

\$'000

Function or Activity	Expenses from continuing operations		Income from continuing operations			Net Cost of Services	
	Expenses	Group Totals	Non Capital Revenues	Capital Revenues	Group Totals	Net Cost	Group Totals
Transport and Communication							
Urban Roads (UR) - Local	787		-	28		(759)	
Urban Roads - Regional	-		-	-		-	
Sealed Rural Roads (SRR) - Local	2,856		-	864		(1,992)	
Sealed Rural Roads - Regional	1,360		2,429	1,327		2,396	
Unsealed Rural Roads (URR) - Local	3,051		1,210			(1,841)	
Unsealed Rural Roads - Regional	-		-	-		-	
Bridges on UR - Local	-		-	-		-	
Bridges on UR - Regional	-		-	169		169	
Bridges on SRR - Local	308		-	-		(308)	
Bridges on SRR - Regional	40		-	-		(40)	
Bridges on URR - Local	-		-	-		-	
Bridges on URR - Regional	-		-	-		-	
Footpaths	64		-	-		(64)	
Aerodromes	112		7	-		(105)	
Parking Areas	-		-	-		-	
Bus Shelters and Services	4		-	-		(4)	
Water Transport	-		-	-		-	
RTA Works (State)	1,380		1,625	-		245	
Street Lighting	119		-	-		(119)	
Other	-	10,081	-	-	7,659	-	(2,422)
Economic Affairs							
Camping Areas	-		-	-		-	
Caravan Parks	1		-	-		(1)	
Tourism and Area Promotion	333		44	43		(246)	
Industrial Development Promotion	166		6	-		(160)	
Saleyards and Markets	-		-	-		-	
Real Estate Development	1		-	-		(1)	
Commercial Nurseries	-		-	-		-	
Other Business Undertakings	104	605	104	-	197	-	(408)
Totals – Functions		28,215	14,346	3,800	18,146		(10,069)
General Purpose Revenues⁽¹⁾			8,552		8,552	8,552	8,552
Share of interests - joint ventures & associates using the equity method	-	-	52		52	52	52
NET OPERATING RESULT FOR YEAR		28,215	22,950	3,800	26,750	(1,465)	(1,465)

Notes:

(1) Includes: Rates & Annual Charges (incl. Ex Gratia), Non Capital General Purpose Grants & Interest on Investments (excl. Restricted Assets)

Warrumbungle Shire Council

Special Schedule No. 2(a) - Statement of Long Term Debt (all purpose)

for the financial year ended 30 June 2008

\$'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	78	1,539	1,617	-	101	-	-	114	75	1,441	1,516
Total Loans	78	1,539	1,617	-	101	-	-	114	75	1,441	1,516
Other Long Term Debt											
Finance Leases	-	-	-	195	13	-	-	3	37	145	182
Total Long Term Debt	-	-	-	195	13	-	-	3	37	145	182
Total Debt	78	1,539	1,617	195	114	-	-	117	112	1,586	1,698

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 (as per the GPFR's).

Warrumbungle Shire Council

Special Schedule No. 3 - Water Supply Income Statement

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2008

\$'000	Actuals 2008	Actuals 2007
A Expenses and Income		
Expenses		
1. Management expenses		
a. Administration	127	107
b. Engineering and Supervision	134	130
2. Operation and Maintenance		
- Dams & Weirs		
a. Operation expenses	-	-
b. Maintenance expenses	-	-
- Mains		
c. Operation expenses	183	203
d. Maintenance expenses	123	144
- Reservoirs		
e. Operation expenses	68	29
f. Maintenance expenses	40	22
- Pumping Stations		
g. Operation expenses (excluding energy costs)	99	-
h. Energy costs	16	90
i. Maintenance expenses	-	23
- Treatment		
j. Operation expenses (excluding energy costs)	267	283
k. Chemical costs	118	193
l. Maintenance expenses	205	231
- Other		
m. Operation expenses	77	39
n. Maintenance expenses	33	8
o. Purchase of water	-	-
3. Depreciation		
a. System assets	606	612
b. Plant and equipment	9	-
4. Miscellaneous expenses		
a. Interest expenses	-	-
b. Revaluation Decrements	-	-
c. Other expenses	-	-
d. Tax Equivalents Dividends (actually paid)	-	-
5. Total expenses	2,105	2,114

Warrumbungle Shire Council

Special Schedule No. 3 - Water Supply Income Statement (continued)

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2008

\$'000	Actuals 2008	Actuals 2007
Income		
6. Residential charges		
a. Access (including rates)	684	545
b. User charges	523	597
7. Non-residential charges		
a. Access (including rates)	78	99
b. User charges	60	99
8. Extra charges	-	-
9. Interest income	96	176
10. Other income	70	11
11. Grants		
a. Grants for acquisition of assets	-	-
b. Grants for pensioner rebates	39	40
c. Other grants	-	-
12. Contributions		
a. Developer charges	-	6
b. Developer provided assets	-	-
c. Other contributions	-	57
13. Total income	1,550	1,630
14. Gain or loss on disposal of assets	-	-
15. Operating Result	(555)	(484)
15a. Operating Result (less grants for acquisition of assets)	(555)	(484)

Warrumbungle Shire Council

Special Schedule No. 3 - Water Supply Income Statement (continued)

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2008

\$'000	Actuals 2008	Actuals 2007
B Capital transactions		
Non-operating expenditures		
16. Acquisition of Fixed Assets		
a. Subsidised scheme	-	-
b. Other new system assets	449	379
c. Renewals	-	-
d. Plant and equipment	-	-
17. Repayment of debt		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
18. Transfer to sinking fund	-	-
19. Totals	449	379
Non-operating funds employed		
20. Proceeds from disposal of assets	-	-
21. Borrowing utilised		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
22. Transfer from sinking fund	-	-
23. Totals	-	-
C Rates and charges		
24. Number of assessments		
a. Residential (occupied)	2,640	2,640
b. Residential (unoccupied)	104	104
c. Non-residential (occupied)	481	481
d. Non-residential (unoccupied)	7	7
25. Number of ETs for which developer charges were received	- ET	- ET
26. Total amount (actual dollars) of pensioner rebates	\$ 72,630	\$ 73,000

Warrumbungle Shire Council

Special Schedule No. 3 - Water Supply Cross Subsidies for the financial year ended 30 June 2008

\$'000	Yes	No	Amount
D Best practice annual charges and developer charges*			
27. Annual charges			
a. Does Council have best-practice water supply annual charges and usage charges*?	<input type="checkbox"/> Yes	<input type="checkbox"/>	
If Yes, go to 28a.			
If No, please report if council has removed land value from access charges (ie rates)?	<input type="checkbox"/> Yes	<input type="checkbox"/>	
NB. Such charges for both residential customers and non-residential customers comply with section 3.2 of Water Supply, Sewerage and Trade Waste Pricing Guidelines, Department of Water & Energy, December, '2002. Such charges do not involved significant cross subsidies.			
b. Cross-subsidy from residential customers using less than allowance (page 25 of Guidelines)			-
c. Cross-subsidy to non-residential customers (page 24 of Guidelines)			-
d. Cross-subsidy to large connections in unmetered supplies (page 26 of Guidelines)			-
28. Developer charges			
a. Has council completed a water supply Development Servicing** Plan?	<input type="checkbox"/> No	<input type="checkbox"/>	
b. Total cross-subsidy in water supply developer charges for 2007/08 (page 47 of Guidelines)			-
** In accordance with page 9 of Developer Charges Guidelines for Water Supply, Sewerage and Stormwater, Department of Water and Energy, Dec 2002.			
29. Disclosure of cross-subsidies			
Total of cross-subsidies (27b +27c + 27d + 28b)			-
* Councils which have not yet implemented best practice water supply pricing should disclose cross-subsidies in items 27b, 27c and 27d above.			
However, disclosure of cross-subsidies is not required where a Council has implemented best practice pricing and is phasing in such pricing over a period of 3 years.			

Warrumbungle Shire Council

Special Schedule No. 4 - Water Supply Balance Sheet

Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
as at 30 June 2008

\$'000	Actuals Current	Actuals Non Current	Actuals Total
ASSETS			
30. Cash and investments			
a. Developer charges	-	-	-
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	109	2,480	2,589
31. Receivables			
a. Specific purpose grants	-	-	-
b. Rates and charges	970	-	970
c. Other	-	-	-
32. Inventories	70	-	70
33. Property, plant and equipment			
a. System assets	-	17,951	17,951
b. Plant and equipment	-	22	22
34. Other assets	-	-	-
35. Total assets	1,149	20,453	21,602
LIABILITIES			
36. Bank overdraft	-	-	-
37. Creditors	21	-	21
38. Borrowings			
a. Loans	-	-	-
b. Advances	-	-	-
c. Finance leases	-	-	-
39. Provisions			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	196	52	248
40. Total liabilities	217	52	269
41. NET ASSETS COMMITTED	932	20,401	21,333
EQUITY			
42. Accumulated surplus			18,881
43. Asset revaluation reserve			2,452
44. TOTAL EQUITY			21,333
Note to system assets:			
45. Current replacement cost of system assets			44,946
46. Accumulated current cost depreciation of system assets			(26,995)
47. Written down current cost of system assets			17,951

Warrumbungle Shire Council

Special Schedule No. 5 - Sewerage Income Statement

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2008

\$'000	Actuals 2008	Actuals 2007
A Expenses and Income		
Expenses		
1. Management expenses		
a. Administration	83	40
b. Engineering and Supervision	8	122
2. Operation and Maintenance		
- Mains		
a. Operation expenses	140	63
b. Maintenance expenses	48	62
- Pumping Stations		
c. Operation expenses (excluding energy costs)	67	-
d. Energy costs	4	12
e. Maintenance expenses	-	44
- Treatment		
f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs)	312	279
g. Chemical costs	-	33
h. Energy costs	22	30
i. Effluent Management	-	-
j. Biosolids Management	-	-
k. Maintenance expenses	-	-
- Other		
l. Operation expenses	24	13
m. Maintenance expenses	-	2
3. Depreciation		
a. System assets	263	438
b. Plant and equipment	13	-
4. Miscellaneous expenses		
a. Interest expenses	-	-
b. Revaluation Decrements	-	-
c. Other expenses	-	-
d. Tax Equivalents Dividends (actually paid)	-	-
5. Total expenses	984	1,138

Warrumbungle Shire Council

Special Schedule No. 5 - Sewerage Income Statement (continued)

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2008

\$'000	Actuals 2008	Actuals 2007
Income		
6. Residential charges (including rates)	954	828
7. Non-residential charges		
a. Access (including rates)	82	182
b. User charges	-	-
8. Trade Waste Charges		
a. Annual Fees	-	-
b. User charges	-	-
c. Excess mass charges & re-inspection fees	-	-
9. Extra charges	-	-
10. Interest income	91	173
11. Other income	1	14
12. Grants		
a. Grants for acquisition of assets	-	-
b. Grants for pensioner rebates	29	30
c. Other grants	-	-
13. Contributions		
a. Developer charges	-	3
b. Developer provided assets	-	-
c. Other contributions	-	-
14. Total income	1,157	1,230
15. Gain or loss on disposal of assets	-	-
16. Operating Result	173	92
16a. Operating Result (less grants for acquisition of assets)	173	92

Warrumbungle Shire Council

Special Schedule No. 5 - Sewerage Income Statement (continued)

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2008

\$'000	Actuals 2008	Actuals 2007
B Capital transactions		
Non-operating expenditures		
17. Acquisition of Fixed Assets		
a. Subsidised scheme	-	-
b. Other new system assets	168	99
c. Renewals	-	-
d. Plant and equipment	3	-
18. Repayment of debt		
a. Loans	14	207
b. Advances	-	-
c. Finance leases	-	-
19. Transfer to sinking fund	-	-
20. Totals	185	306
Non-operating funds employed		
21. Proceeds from disposal of assets	-	-
22. Borrowing utilised		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
23. Transfer from sinking fund	-	-
24. Totals	-	-
C Rates and charges		
25. Number of assessments		
a. Residential (occupied)	2,035	2,035
b. Residential (unoccupied)	48	48
c. Non-residential (occupied)	571	571
d. Non-residential (unoccupied)	16	16
26. Number of ETs for which developer charges were received	0 ET	0 ET
27. Total amount (actual dollars) of pensioner rebates	\$ 52,816	\$ 53,000

Warrumbungle Shire Council

Special Schedule No. 5 - Sewerage Cross Subsidies for the financial year ended 30 June 2008

\$'000	Yes	No	Amount
D Best practice annual charges and developer charges*			
28. Annual charges			
a. Does Council have best-practice sewerage annual charges, usage charges and trade waste fees & charges*?	<input type="text" value="No"/>	<input type="text"/>	
If Yes, go to 29a.			
If No, please report if council has removed land value from access charges (ie rates)?			
NB. Such charges for both residential customers and non-residential customers comply with section 4.2 & 4.3 of the Water Supply, Sewerage and Trade Waste Pricing Guidelines, Department of Water and Energy, December, 2002. Such charges do not involve significant cross subsidies.			
b. Cross-subsidy to non-residential customers (page 45 of Guidelines)			-
c. Cross-subsidy to trade waste discharges (page 46 of Guidelines)			-
29. Developer charges			
a. Has council completed a sewerage Development Servicing** Plan?	<input type="text" value="YES"/>	<input type="text"/>	
b. Total cross-subsidy in sewerage developer charges for 2007/08 (page 47 of Guidelines)			-
** In accordance with page 9 of Developer Charges Guidelines for Water Supply, Sewerage and Stormwater, Department of Water & Energy , Dec 2002.			
30. Disclosure of cross-subsidies			
Total of cross-subsidies (28b + 28c + 29b)			-
* Councils which have not yet implemented best practice sewer pricing & liquid waste pricing should disclose cross-subsidies in items 28b and 28c above.			
However, disclosure of cross-subsidies is not required where a Council has implemented best practice sewerage and liquid waste pricing and is phasing in such pricing over a period of 3 years.			

Warrumbungle Shire Council

Special Schedule No. 6 - Sewerage Balance Sheet

Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
as at 30 June 2008

\$'000	Actuals Current	Actuals Non Current	Actuals Total
ASSETS			
31. Cash and investments			
a. Developer charges	-	-	-
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	3,570	-	3,570
32. Receivables			
a. Specific purpose grants	-	-	-
b. Rates and charges	325	-	325
c. Other	-	-	-
33. Inventories	4	-	4
34. Property, plant and equipment			
a. System assets	-	15,103	15,103
b. Plant and equipment	-	66	66
35. Other assets	-	-	-
36. Total Assets	3,899	15,169	19,068
LIABILITIES			
37. Bank overdraft	-	-	-
38. Creditors	1		1
39. Borrowings			
a. Loans	15	158	173
b. Advances	-	-	-
c. Finance leases	-	-	-
40. Provisions			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	42	4	46
41. Total Liabilities	58	162	220
42. NET ASSETS COMMITTED	3,841	15,007	18,848
EQUITY			
42. Accumulated surplus			12,773
44. Asset revaluation reserve			6,075
45. TOTAL EQUITY			18,848
Note to system assets:			
46. Current replacement cost of system assets			27,182
47. Accumulated current cost depreciation of system assets			(12,079)
48. Written down current cost of system assets			15,103

Warrumbungle Shire Council

Notes to Special Schedule No.'s 3 & 5

for the financial year ended 30 June 2008

Administration ⁽¹⁾

(item 1a of Special Schedules 3 and 5) comprises the following:

- Administration staff:
 - Salaries and allowance
 - Travelling expenses
 - Accrual of leave entitlements
 - Employment overheads.
- Meter reading.
- Bad and doubtful debts.
- Other administrative/corporate support services.

Engineering and supervision ⁽¹⁾

(item 1b of Special Schedules 3 and 5) comprises the following:

- Engineering staff:
 - Salaries and allowance
 - Travelling expenses
 - Accrual of leave entitlements
 - Employment overheads.
- Other technical and supervision staff:
 - Salaries and allowance
 - Travelling expenses
 - Accrual of leave entitlements
 - Employment overheads.

Operational expenses (item 2 of Special Schedules 3 and 5) comprise the day to day operational expenses excluding maintenance expenses.

Maintenance expenses (item 2 of Special Schedules 3 and 5) comprise the day to day repair and maintenance expenses. (Refer to Section 5 of the Local Government Asset Accounting Manual regarding capitalisation principles and the distinction between capital and maintenance expenditure).

Other expenses (item 4b of Special Schedules 3 and 5) include all expenses not recorded elsewhere.

Residential charges ⁽²⁾ (items 6a, 6b and item 6 of Special Schedules 3 and 5 respectively) include all income from residential charges. Item 6 of Schedule 3 should be separated into 6a Access Charges (including rates if applicable) and 6b User Charges.

Non-residential charges ⁽²⁾ (items 7a, 7b of Special Schedules 3 and 5) include all income from non-residential charges separated into 7a Access Charges (including rates if applicable) and 7b User Charges.

Trade waste charges (item 8 of Special Schedule 5) include all income from trade waste charges separated into 8a Annual Fees, 8b Usage Charges and 8c Excess Mass Charges and Re-inspection Fees.

Other income (items 10 and 11 of Special Schedules 3 and 5 respectively) include all income not recorded elsewhere.

Other contributions (items 12c and 13c of Special Schedules 3 and 5 respectively) include capital contributions for water supply or sewerage services received by Council under Section 565 of the Local Government Act.

Notes:

⁽¹⁾ Administration and engineering costs for the development of capital works projects should be reported as part of the capital cost of the project and not as part of the recurrent expenditure (ie. in item 16 for water supply and item 17 for sewerage, and **not** in items 1a and 1b).

⁽²⁾ To enable accurate reporting of **residential revenue from usage charges**, it is essential for councils to accurately separate their residential (item 6) charges and non-residential (item 7) charges.

\$'000

Special Schedules 2008

ASSET CLASS	Asset Category	Dep'n. Rate (%)	Dep'n. Expense (\$)	Cost	Valuation	Accumulated Depreciation & Impairment	Carrying Amount (WDV)	Asset Condition [#]	Estimated cost to bring up to a satisfactory condition standard ⁽¹⁾	Required ⁽²⁾ Annual Maintenance	Current ⁽³⁾ Annua Maintenance
Water		per Note 1	per Note 4	<<<<<<<<< per Note 9 >>>>>>>>>				<<<<<<< per Section 428(2d) >>>>>>>>			
	Treatment Plants	2.40%	139	120	7,728	2,834	5,014	2 to 3	3,085	85	2,966
	Reservoirs	2.00%	149		15,113	7,361	7,752	2 to 3	136	51	51
	Pipeline	2.90%	304	328	20,107	16,185	4,250	3 to 4	500	353	353
	Pump Station	3.20%	22	8	1,034	699	343		100	6	78
	sub total		614	456	43,982	27,079	17,359		3,821	495	3,448
Sewerage											
	Pump Stations	2.10%	27	7	2,507	1,007	1,507	2	50	5	75
	Pipeline	2.20%	134	97	18,881	6,971	12,007	2 to 3	500	240	375
	Treatment Works	3.30%	94	15	5,003	3,925	1,093	2 to 3	150	3	275
	Other - Reservoirs	2.00%	1	-	72	41	31	2 to 3	-	-	-
	Other - Effluent Re-use	4.00%	7	24	180	86	118	2 to 3	-	-	-
	sub total		263	143	26,643	12,030	14,756		700	248	725

ASSET CLASS	Asset Category	Dep'n. Rate (%)	Dep'n. Expense (\$)	Cost	Valuation	Accumulated Depreciation & Impairment	Carrying Amount (WDV)	Asset Condition [#]	Estimated cost to bring up to a satisfactory condition standard ⁽¹⁾	Required ⁽²⁾ Annual Maintenance	Current ⁽³⁾ Annual Maintenance
Drainage Works		per Note 1	per Note 4	<<<<<<<<< per Note 9 >>>>>>>>>				<<<<<< per Section 428(2d) >>>>>>>			
	Stormwater Conduits	2%	96	4,795	-	1,696	3,099	2	251	78	105
	sub total		96	4,795	4,795	-	1,696	3,099		251	78
	TOTAL - ALL ASSETS		4,673	324,993	108,554	191,533	242,014		18,417	3,740	12,672

- (1). Satisfactory refers to estimated cost to bring the asset to a satisfactory condition as deemed by Council. It does not include any planned enhancements to the existing asset.
- (2). Required Annual Maintenance is what should be spent to maintain assets in a satisfactory standard.
- (3). Current Annual Maintenance is what has been spent in the current year to maintain assets.

1	Near Perfect - Ranges from New or Good
2	Superficial Deterioration - Ranges from Generally Good to Fair
3	Deterioration Evident - Ranges from Fair to Marginal
4	Requires Major Reconstruction - Ranges from Poor to Critical

5 Asset Unserviceable - Critical, Beyond Repair

Warrumbungle Shire Council

Special Schedule No. 8 - Financial Projections

as at 30 June 2008

\$ million	Actual ⁽¹⁾ 07/08	Forecast 08/09	Forecast 09/10	Forecast ⁽³⁾ 10/11	Forecast ⁽³⁾ 11/12
(i) RECURRENT BUDGET					
Income from continuing operations	26.8	27.7	28.9	29.9	31.0
Expenses from continuing operations	28.2	29.4	29.0	30.0	31.0
Operating Result from Continuing Operations	(1.5)	(1.7)	(0.1)	(0.1)	-
(ii) CAPITAL BUDGET					
New Capital Works ⁽²⁾	-	1.0	3.8	-	-
Replacement/Refurbishment of Existing Assets	-	-	-	-	-
Total Capital Budget	-	1.0	3.8	-	-
Funded by:					
– Loans	-	-	1.0	-	-
– Asset sales	-	-	-	-	-
– Reserves	-	-	0.8	-	-
– Grants/Contributions	-	-	2.0	-	-
– Recurrent revenue	-	-	-	-	-
– Other	-	-	-	-	-
	-	-	3.8	-	-

Notes:

(1) From 07/08 Income Statement.

(2) New Capital Works are major non-recurrent projects, eg new Leisure Centre, new Library, new Swimming pool etc.

(3) If Council has only adopted 3 years of projections then only show 3 years.