

# Warrumbungle Shire Council

SPECIAL SCHEDULES

for the year ended 30 June 2011

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# Warrumbungle Shire Council

## Special Schedules

for the financial year ended 30 June 2011

Contents	Page
<b>Special Schedules<sup>1</sup></b>	
- 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 - Income Statement 5
- Special Schedule No. 4	Water Supply - Balance Sheet 9
- Special Schedule No. 5	Sewerage Service - Income Statement 10
- Special Schedule No. 6	Sewerage Service - Balance Sheet 14
- Notes to Special Schedules No. 3 & 5	15
- Special Schedule No. 7	Condition of Public Works 16
- Special Schedule No. 8	Financial Projections 19

<sup>1</sup> Special Purpose Schedules are not audited.

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### **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 NSW Office of Water,
  - the Department of Environment, Climate Change and Water, and
  - the Division 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 the financial activities of specific services.

## Warrumbungle Shire Council

# Special Schedule No. 1 - Net Cost of Services

for the financial year ended 30 June 2011

\$'000

Function or Activity	Expenses from Continuing Operations	Income from continuing operations		Net Cost of Services
		Non Capital	Capital	
<b>Governance</b>	799	-	-	(799)
<b>Administration</b>	6,692	1,066	14	(5,612)
<b>Public Order and Safety</b>				
Fire Service Levy, Fire Protection, Emergency Services	2,161	1,521	392	(248)
Beach Control	-	-	-	-
Enforcement of Local Govt Regs	44	6	-	(38)
Animal Control	132	11	-	(121)
Other	-	-	-	-
<b>Total Public Order &amp; Safety</b>	2,337	1,538	392	(407)
<b>Health</b>	106	39	-	(67)
<b>Environment</b>				
Noxious Plants and Insect/Vermin Control	86	-	-	(86)
Other Environmental Protection	147	-	23	(124)
Solid Waste Management	1,581	1,365	-	(216)
Street Cleaning	181	-	-	(181)
Drainage	93	-	-	(93)
Stormwater Management	-	-	-	-
<b>Total Environment</b>	2,088	1,365	23	(700)
<b>Community Services and Education</b>				
Administration & Education	164	-	-	(164)
Social Protection (Welfare)	-	-	-	-
Aged Persons and Disabled	998	1,121	-	123
Childrens Services	1,690	1,484	336	130
<b>Total Community Services &amp; Education</b>	2,852	2,605	336	89
<b>Housing and Community Amenities</b>				
Public Cemeteries	124	77	-	(47)
Public Conveniences	648	-	-	(648)
Street Lighting	-	-	-	-
Town Planning	185	99	93	7
Other Community Amenities	60	-	-	(60)
<b>Total Housing and Community Amenities</b>	1,017	176	93	(748)
<b>Water Supplies</b>	2,579	2,059	394	(126)
<b>Sewerage Services</b>	1,139	1,449	-	310

## Warrumbungle Shire Council

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

for the financial year ended 30 June 2011

\$'000

Function or Activity	Expenses from Continuing Operations	Income from continuing operations		Net Cost of Services
		Non Capital	Capital	
<b>Recreation and Culture</b>				
Public Libraries	476	56	-	(420)
Museums	-	-	-	-
Art Galleries	-	-	-	-
Community Centres and Halls	216	45	-	(171)
Performing Arts Venues	-	-	-	-
Other Performing Arts	-	-	-	-
Other Cultural Services	12	-	-	(12)
Sporting Grounds and Venues	243	3	2	(238)
Swimming Pools	1,159	80	7	(1,072)
Parks & Gardens (Lakes)	466	4	-	(462)
Other Sport and Recreation	22	-	227	205
<b>Total Recreation and Culture</b>	<b>2,594</b>	<b>188</b>	<b>236</b>	<b>(2,170)</b>
<b>Fuel &amp; Energy</b>	-	-	-	-
<b>Agriculture</b>	-	-	-	-
<b>Mining, Manufacturing and Construction</b>				
Building Control	180	64	-	(116)
Other Mining, Manufacturing & Construction	734	6	-	(728)
<b>Total Mining, Manufacturing and Const.</b>	<b>914</b>	<b>70</b>	-	<b>(844)</b>
<b>Transport and Communication</b>				
Urban Roads (UR) - Local	743	-	42	(701)
Urban Roads - Regional	-	-	-	-
Sealed Rural Roads (SRR) - Local	783	-	-	(783)
Sealed Rural Roads - Regional	1,591	2,302	667	1,378
Unsealed Rural Roads (URR) - Local	6,580	2,921	-	(3,659)
Unsealed Rural Roads (URR) - Regional	2,321	2,365	212	256
Bridges on UR - Local	-	-	-	-
Bridges on SRR - Local	42	-	-	(42)
Bridges on URR - Local	70	-	-	(70)
Bridges on Regional Roads	-	-	-	-
Parking Areas	3	-	-	(3)
Footpaths	60	-	-	(60)
Aerodromes	86	3	-	(83)
Other Transport & Communication	173	-	-	(173)
<b>Total Transport and Communication</b>	<b>12,452</b>	<b>7,591</b>	<b>921</b>	<b>(3,940)</b>
<b>Economic Affairs</b>				
Camping Areas & Caravan Parks	-	-	-	-
Other Economic Affairs	651	78	-	(573)
<b>Total Economic Affairs</b>	<b>651</b>	<b>78</b>	-	<b>(573)</b>
<b>Totals – Functions</b>	<b>36,220</b>	<b>18,224</b>	<b>2,409</b>	<b>(15,587)</b>
<b>General Purpose Revenues<sup>(2)</sup></b>		<b>12,855</b>		<b>12,855</b>
<b>Share of interests - joint ventures &amp; associates using the equity method</b>	<b>34</b>	-		<b>(34)</b>
<b>NET OPERATING RESULT<sup>(1)</sup></b>	<b>36,254</b>	<b>31,079</b>	<b>2,409</b>	<b>(2,766)</b>

(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)

## Warrumbungle Shire Council

Special Schedule No. 2(a) - Statement of Long Term Debt (all purpose)  
for the financial year ended 30 June 2011

\$'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)											
Commonwealth Government	-	-	-	-	-	-	-	-	-	-	-
Treasury Corporation	-	-	-	-	-	-	-	-	-	-	-
Other State Government	-	-	-	-	-	-	-	-	-	-	-
Public Subscription	-	-	-	-	-	-	-	-	-	-	-
Financial Institutions	373	1,805	2,178	-	232	-	-	112	129	1,817	1,946
Other	-	-	-	-	-	-	-	-	-	-	-
Total Loans	373	1,805	2,178	-	232	-	-	112	129	1,817	1,946
Other Long Term Debt											
Ratepayers Advances	-	-	-	-	-	-	-	-	-	-	-
Government Advances	-	-	-	-	-	-	-	-	-	-	-
Finance Leases	51	112	163	-	51	-	-	14	56	56	112
Deferred Payments	-	-	-	-	-	-	-	-	-	-	-
Total Long Term Debt	51	112	163	-	51	-	-	14	56	56	112
Total Debt	424	1,917	2,341	-	283	-	-	126	185	1,873	2,058

Notes: Excludes (i) Internal Loans &amp; (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).

## Warrumbungle Shire Council

Special Schedule No. 2(b) - Statement of Internal Loans [Section 410(3) LGA 1993]  
for the financial year ended 30 June 2011

\$'000

## Summary of Internal Loans

Borrower (by purpose)	Amount originally raised	Total repaid during the year (Principal & Interest)	Principal Outstanding at end of year
General	-	-	-
Water	-	-	-
Sewer	-	-	-
Domestic Waste Management	-	-	-
Gas	-	-	-
Other	-	-	-
<b>Totals</b>	-	-	-

Note: The summary of Internal Loans (above) represents the total of Council's Internal Loans categorised according to the borrower.

## Details of Individual Internal Loans

Borrower (by purpose)	Lender (by purpose)	Date of Minister's Approval	Date Raised	Term (years)	Dates of Maturity	Rate of Interest	Amount Originally raised	Total repaid during year (Princ. & Int.)	Principal Outstanding at end of year
<b>Totals</b>							-	-	-

## 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 2011

\$'000	Actuals 2011	Actuals 2010
<b>A Expenses and Income</b> <b>Expenses</b>		
<b>1. Management expenses</b>		
a. Administration	245	215
b. Engineering and Supervision	71	75
<b>2. Operation and Maintenance expenses</b>		
<b>- Dams &amp; Weirs</b>		
a. Operation expenses	14	-
b. Maintenance expenses	-	-
<b>- Mains</b>		
c. Operation expenses	34	101
d. Maintenance expenses	400	318
<b>- Reservoirs</b>		
e. Operation expenses	41	26
f. Maintenance expenses	16	15
<b>- Pumping Stations</b>		
g. Operation expenses (excluding energy costs)	34	36
h. Energy costs	133	110
i. Maintenance expenses	22	26
<b>- Treatment</b>		
j. Operation expenses (excluding chemical costs)	268	273
k. Chemical costs	89	82
l. Maintenance expenses	116	127
<b>- Other</b>		
m. Operation expenses	63	103
n. Maintenance expenses	100	68
o. Purchase of water	-	1
<b>3. Depreciation expenses</b>		
a. System assets	825	684
b. Plant and equipment	9	7
<b>4. Miscellaneous expenses</b>		
a. Interest expenses	49	51
b. Revaluation Decrements	-	-
c. Other expenses	83	53
d. Tax Equivalents Dividends (actually paid)	-	-
<b>5. Total expenses</b>	<b>2,612</b>	<b>2,371</b>

## 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 2011

<b>\$'000</b>	<b>Actuals 2011</b>	<b>Actuals 2010</b>
Income		
<b>6. Residential charges</b>		
a. Access (including rates)	879	910
b. Usage charges	606	754
<b>7. Non-residential charges</b>		
a. Access (including rates)	202	145
b. Usage charges	180	228
<b>8. Extra charges</b>	30	-
<b>9. Interest income</b>	62	96
<b>10. Other income</b>	52	69
<b>11. Grants</b>		
a. Grants for acquisition of assets	216	460
b. Grants for pensioner rebates	42	39
c. Other grants	15	-
<b>12. Contributions</b>		
a. Developer charges	7	-
b. Developer provided assets	-	-
c. Other contributions	162	-
<b>13. Total income</b>	<b>2,453</b>	<b>2,701</b>
<b>14. Gain or loss on disposal of assets</b>	-	-
<b>15. Operating Result</b>	<b>(159)</b>	<b>330</b>
<b>15a. Operating Result (less grants for acquisition of assets)</b>	<b>(375)</b>	<b>(130)</b>



## 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 2011

<b>\$'000</b>	<b>Actuals 2011</b>	<b>Actuals 2010</b>
<b>B Capital transactions</b>		
<b>Non-operating expenditures</b>		
<b>16. Acquisition of Fixed Assets</b>		
a. New Assets for Improved Standards	-	1,068
b. New Assets for Growth	180	130
c. Renewals	241	60
d. Plant and equipment	11	23
<b>17. Repayment of debt</b>		
a. Loans	32	31
b. Advances	-	-
c. Finance leases	-	-
<b>18. Transfer to sinking fund</b>	-	-
<b>19. Totals</b>	<b>464</b>	<b>1,312</b>
<b>Non-operating funds employed</b>		
<b>20. Proceeds from disposal of assets</b>	-	-
<b>21. Borrowing utilised</b>		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
<b>22. Transfer from sinking fund</b>	-	-
<b>23. Totals</b>	<b>-</b>	<b>-</b>
<b>C Rates and charges</b>		
<b>24. Number of assessments</b>		
a. Residential (occupied)	2,649	2,645
b. Residential (unoccupied, ie. vacant lot)	149	165
c. Non-residential (occupied)	460	462
d. Non-residential (unoccupied, ie. vacant lot)	65	65
<b>25. Number of ETs for which developer charges were received</b>	- ET	- ET
<b>26. Total amount of pensioner rebates (actual dollars)</b>	\$ 41,851	\$ 75,902

## Warrumbungle Shire Council

Special Schedule No. 3 - Water Supply Cross Subsidies  
for the financial year ended 30 June 2011

\$'000	Yes	No	Amount
<b>D Best practice annual charges and developer charges*</b>			
<b>27. Annual charges</b>			
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 <b>land value</b> from access charges (ie rates)?			
	<input type="checkbox"/>	<input type="checkbox"/>	
<b>NB.</b> Such charges for both residential customers and non-residential customers comply with section 3.2 of Water Supply, Sewerage and Trade Waste Pricing Guidelines, NSW Office of Water, December, 2002. Such charges do not involve significant cross subsidies.			
b. Cross-subsidy <b>from</b> residential customers using less than allowance (page 25 of Guidelines)			<input type="text"/>
c. Cross-subsidy <b>to</b> non-residential customers (page 24 of Guidelines)			<input type="text"/>
d. Cross-subsidy <b>to</b> large connections in unmetered supplies (page 26 of Guidelines)			<input type="text"/>
<b>28. Developer charges</b>			
a. Has council completed a water supply Development Servicing** Plan?	<input type="checkbox"/>	<input type="checkbox"/> No	
b. Total cross-subsidy in water supply developer charges for 2010/11 (page 47 of Guidelines)			<input type="text"/>
** In accordance with page 9 of Developer Charges Guidelines for Water Supply, Sewerage and Stormwater, NSW Office of Water, December, 2002.			
<b>29. Disclosure of cross-subsidies</b>			
Total of cross-subsidies (27b +27c + 27d + 28b)			<input type="text" value="-"/>

\* 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 2011

\$'000	Actuals Current	Actuals Non Current	Actuals Total
<b>ASSETS</b>			
<b>30. Cash and investments</b>			
a. Developer charges	82	-	82
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	875	-	875
<b>31. Receivables</b>			
a. Specific purpose grants	163	-	163
b. Rates and charges	989	-	989
c. Other	-	-	-
<b>32. Inventories</b>	36	-	36
<b>33. Property, plant and equipment</b>			
a. System assets	-	23,337	23,337
b. Plant and equipment	-	30	30
<b>34. Other assets</b>	-	-	-
<b>35. Total assets</b>	<u>2,145</u>	<u>23,367</u>	<u>25,512</u>
<b>LIABILITIES</b>			
<b>36. Bank overdraft</b>	-	-	-
<b>37. Creditors</b>	-	-	-
<b>38. Borrowings</b>			
a. Loans	24	914	938
b. Advances	-	-	-
c. Finance leases	-	-	-
<b>39. Provisions</b>			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	267	2	269
<b>40. Total liabilities</b>	<u>291</u>	<u>916</u>	<u>1,207</u>
<b>41. NET ASSETS COMMITTED</b>	<u>1,854</u>	<u>22,451</u>	<u>24,305</u>
<b>EQUITY</b>			
<b>42. Accumulated surplus</b>			19,277
<b>43. Asset revaluation reserve</b>			5,028
<b>44. TOTAL EQUITY</b>			<u>24,305</u>
<b>Note to system assets:</b>			
<b>45. Current replacement cost of system assets</b>			55,408
<b>46. Accumulated current cost depreciation of system assets</b>			(32,118)
<b>47. Written down current cost of system assets</b>			23,290

## 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 2011

\$'000	Actuals 2011	Actuals 2010
<b>A Expenses and Income</b>		
<b>Expenses</b>		
<b>1. Management expenses</b>		
a. Administration	121	99
b. Engineering and Supervision	27	36
<b>2. Operation and Maintenance expenses</b>		
<b>- Mains</b>		
a. Operation expenses	23	25
b. Maintenance expenses	79	104
<b>- Pumping Stations</b>		
c. Operation expenses (excluding energy costs)	42	35
d. Energy costs	57	34
e. Maintenance expenses	53	30
<b>- Treatment</b>		
f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs)	283	256
g. Chemical costs	17	12
h. Energy costs	19	12
i. Effluent Management	13	2
j. Biosolids Management	-	-
k. Maintenance expenses	65	64
<b>- Other</b>		
l. Operation expenses	17	12
m. Maintenance expenses	1	1
<b>3. Depreciation expenses</b>		
a. System assets	300	291
b. Plant and equipment	17	17
<b>4. Miscellaneous expenses</b>		
a. Interest expenses	2	11
b. Revaluation Decrements	-	-
c. Other expenses	2	4
d. Tax Equivalents Dividends (actually paid)	-	-
<b>5. Total expenses</b>	<b>1,138</b>	<b>1,045</b>

## 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 2011

<b>\$'000</b>	<b>Actuals 2011</b>	<b>Actuals 2010</b>
<b>Income</b>		
<b>6. Residential charges</b> (including rates)	998	899
<b>7. Non-residential charges</b>		
a. Access (including rates)	159	184
b. Usage charges	130	148
<b>8. Trade Waste Charges</b>		
a. Annual Fees	-	-
b. Usage charges	-	-
c. Excess mass charges	-	-
d. Re-inspection fees	-	-
<b>9. Extra charges</b>	10	-
<b>10. Interest income</b>	144	94
<b>11. Other income</b>	7	12
<b>12. Grants</b>		
a. Grants for acquisition of assets	-	-
b. Grants for pensioner rebates	1	29
c. Other grants	-	-
<b>13. Contributions</b>		
a. Developer charges	-	-
b. Developer provided assets	-	-
c. Other contributions	-	-
<b>14. Total income</b>	<b>1,449</b>	<b>1,366</b>
<b>15. Gain or loss on disposal of assets</b>	-	-
<b>16. Operating Result</b>	<b>311</b>	<b>321</b>
<b>16a. Operating Result (less grants for acquisition of assets)</b>	311	321

## 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 2011

<b>\$'000</b>	<b>Actuals 2011</b>	<b>Actuals 2010</b>
<b>B Capital transactions</b>		
<b>Non-operating expenditures</b>		
<b>17. Acquisition of Fixed Assets</b>		
a. New Assets for Improved Standards	-	-
b. New Assets for Growth	-	58
c. Renewals	142	18
d. Plant and equipment	-	3
<b>18. Repayment of debt</b>		
a. Loans	-	16
b. Advances	-	-
c. Finance leases	-	-
<b>19. Transfer to sinking fund</b>	-	-
<b>20. Totals</b>	<b>142</b>	<b>95</b>
<b>Non-operating funds employed</b>		
<b>21. Proceeds from disposal of assets</b>	-	-
<b>22. Borrowing utilised</b>		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
<b>23. Transfer from sinking fund</b>	-	-
<b>24. Totals</b>	<b>-</b>	<b>-</b>
<b>C Rates and charges</b>		
<b>25. Number of assessments</b>		
a. Residential (occupied)	2,001	1,993
b. Residential (unoccupied, ie. vacant lot)	112	115
c. Non-residential (occupied)	375	367
d. Non-residential (unoccupied, ie. vacant lot)	66	23
<b>26. Number of ETs for which developer charges were received</b>	- ET	- ET
<b>27. Total amount of pensioner rebates (actual dollars)</b>	\$ 519	\$ 52,733

## Warrumbungle Shire Council

Special Schedule No. 5 - Sewerage Cross Subsidies  
for the financial year ended 30 June 2011

\$'000	Yes	No	Amount
<b>D Best practice annual charges and developer charges*</b>			
<b>28. Annual charges</b>			
a. Does Council have best-practice sewerage annual charges, usage charges and trade waste fees & charges*?	<input type="checkbox"/>	<input type="checkbox"/>	
If Yes, go to 29a.			
If No, please report if council has removed <b>land value</b> from access charges (ie rates)?			
	<input type="checkbox"/>	<input type="checkbox"/>	
<b>NB.</b> 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, NSW Office of Water, December, 2002. Such charges do not involve significant cross subsidies.			
b. Cross-subsidy to non-residential customers (page 45 of Guidelines)			<input type="text"/>
c. Cross-subsidy to trade waste discharges (page 46 of Guidelines)			<input type="text"/>
<b>29. Developer charges</b>			
a. Has council completed a sewerage Development Servicing** Plan?	<input type="checkbox"/>	<input type="checkbox"/>	
b. Total cross-subsidy in sewerage developer charges for 2010/11 (page 47 of Guidelines)			<input type="text"/>
** In accordance with page 9 of Developer Charges Guidelines for Water Supply, Sewerage and Stormwater, NSW Office of Water, December, 2002.			
<b>30. Disclosure of cross-subsidies</b>			
Total of cross-subsidies (28b + 28c + 29b)			<input type="text"/>

\* 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 2011

\$'000	Actuals Current	Actuals Non Current	Actuals Total
<b>ASSETS</b>			
<b>31. Cash and investments</b>			
a. Developer charges	25	-	25
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	2,739	-	2,739
<b>32. Receivables</b>			
a. Specific purpose grants	-	-	-
b. Rates and charges	450	-	450
c. Other	8	-	8
<b>33. Inventories</b>	4	-	4
<b>34. Property, plant and equipment</b>			
a. System assets	-	16,242	16,242
b. Plant and equipment	-	17	17
<b>35. Other assets</b>	-	-	-
<b>36. Total Assets</b>	<b>3,226</b>	<b>16,259</b>	<b>19,485</b>
<b>LIABILITIES</b>			
<b>37. Bank overdraft</b>	-	-	-
<b>38. Creditors</b>	-	-	-
<b>39. Borrowings</b>			
a. Loans	-	-	-
b. Advances	-	-	-
c. Finance leases	-	-	-
<b>40. Provisions</b>			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	56	2	58
<b>41. Total Liabilities</b>	<b>56</b>	<b>2</b>	<b>58</b>
<b>42. NET ASSETS COMMITTED</b>	<b>3,170</b>	<b>16,257</b>	<b>19,427</b>
<b>EQUITY</b>			
<b>42. Accumulated surplus</b>			9,830
<b>44. Asset revaluation reserve</b>			9,597
<b>45. TOTAL EQUITY</b>			<b>19,427</b>
<b>Note to system assets:</b>			
<b>46. Current replacement cost of system assets</b>			30,361
<b>47. Accumulated current cost depreciation of system assets</b>			(14,119)
<b>48. Written down current cost of system assets</b>			16,242



# Warrumbungle Shire Council

## Notes to Special Schedule No.'s 3 & 5

for the financial year ended 30 June 2011

### Administration <sup>(1)</sup>

(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 <sup>(1)</sup>

(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 4c of Special Schedules 3 and 5) includes all expenses not recorded elsewhere.

**Revaluation decrements** (item 4b of Special Schedules 3 and 5) is to be used when I,PP&E decreases in FV.

**Residential charges** <sup>(2)</sup> (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 Usage Charges.

**Non-residential charges** <sup>(2)</sup> (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 Usage 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 8d 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) incl. capital contributions for water supply or sewerage services received by Council under Section 565 of the Local Government Act.

### Notes:

<sup>(1)</sup> 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).

<sup>(2)</sup> 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.

## Special Schedule No. 7 - Condition of Public Works

as at 30 June 2011

ASSET CLASS	Asset Category	Dep'n. Rate (%)	Dep'n. Expense (\$)	Cost	Valuation	Accum. Depreciation/A mortisation & Impairment	Carrying Amount (WDV)	Asset Condition#	Estimated cost to bring up to a satisfactory condition / standard <sup>(1)</sup>	Required <sup>(2)</sup> Annual Maintenance	Current <sup>(3)</sup> Annual Maintenance
		per Note 1	per Note 4	<<<<<<<<<<<<<<<<<<<<<<<<<<	>>>>>>>>>>>>>>>>>>>>>>>>>>				<<<<<<<<<<<<<<<<<<<<<<<<<<	>>>>>>>>>>>>>>>>>>>>>>>>>>	
<b>Buildings</b>	Council Offices	2.40%	110		4,044	581	3,463	2	265	77	77
	Council Works Depot	3.00%	101		6,389	966	5,423	2	60	65	65
	Council Halls	2.70%	252		13,424	2,441	10,983	2	63	30	72
	Council Houses	2.60%	94		3,498	983	2,515	2	20	5	29
	Medical Centres	3.10%	63		2,537	391	2,146	2	10	22	8
	Library	3.30%	49		1,620	303	1,317	2	-	-	-
	Recreation & Culture	2.50%	216	188	8,428	1,241	7,375	2	1,000	125	565
	Childcare Centre(s)	2.50%	46	24	3,681	471	3,234	2	8	9	9
	Emergency Centres	2.30%	51	276	2,890	212	2,954	1	-	9	5
	Amenities/Toilets	2.70%	54		2,460	367	2,093	2	15	92	177
Other	2.50%	31	53	2,129	315	1,867	2	-	-	58	
	<b>sub total</b>		<b>1,067</b>	<b>541</b>	<b>51,100</b>	<b>8,271</b>	<b>43,370</b>		<b>1,441</b>	<b>434</b>	<b>1,065</b>
<b>Other Structures</b>	Assets not included in Buildings		245		11,345	3,137	8,208	2	75	40	82
	Other						-				
	<b>sub total</b>		<b>245</b>	-	<b>11,345</b>	<b>3,137</b>	<b>8,208</b>		<b>75</b>	<b>40</b>	<b>82</b>
<b>Public Roads</b>	Sealed Roads	1.60%	1,554	1,475	143,583	16,191	128,867	1-2	7,500	865	7,494
	Unsealed Roads	1.80%	3,024	212	106,659	14,506	92,365	2-3	3,161	1,250	1,419
	Bridges	1.50%	116		32,011	2,944	29,067	2-3	5,000	175	500
	Footpaths	1.70%	106		4,417	1,011	3,406	1-2	280	25	60
	Carparks	0.75%	1		195	23	172	1-3	-	-	-
	Kerb and Gutter	2.30%	83	114	12,196	2,279	10,031	1-4	87	45	93
	Traffic Islands	4.50%	2		356	58	298	1-5	-	10	10
	<b>sub total</b>		<b>4,886</b>	<b>1,801</b>	<b>299,417</b>	<b>37,012</b>	<b>264,206</b>		<b>16,028</b>	<b>2,370</b>	<b>9,576</b>

Special Schedule No. 7 - Condition of Public Works (continued)  
as at 30 June 2011

\$'000											
ASSET CLASS	Asset Category	Dep'n. Rate (%)	Dep'n. Expense (\$)	Cost	Valuation	Accum. DepreciationA mortisation & Impairment	Carrying Amount (WDV)	Asset Condition #	Estimated cost to bring up to a satisfactory condition / standard <sup>(1)</sup>	Required <sup>(2)</sup> Annual Maintenance	Current <sup>(3)</sup> Annual Maintenance
Water		per Note 1	per Note 4	<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<&							

## Warrumbungle Shire Council

Special Schedule No. 7 - Condition of Public Works (continued)  
as at 30 June 2011

		Dep'n. Rate (%)	Dep'n. Expense (\$)	Cost	Valuation	Accum. DepreciationA mortisation & 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
\$'000	ASSET CLASS										
		per Note 1	per Note 4								
		2.00%	115	15	6,621	2,138	4,498	2-3	176	72	90
	Drainage Works		20		1,436	412	1,024	2-3			
	Stormwater Conduits										
	Stormwater Converters										
	sub total		135	15	8,057	2,550	5,522		176	72	90
	TOTAL - ALL ASSETS		7,422	2,919	451,346	96,653	357,612		19,799	3,659	11,828

**Notes:**

- 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.

# Asset Condition "Key" - as per NSW Local Government Asset Accounting Manual:

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 2011

<b>\$'000</b>	<b>Actual <sup>(1)</sup> 10/11</b>	<b>Forecast 11/12</b>	<b>Forecast 12/13</b>	<b>Forecast <sup>(3)</sup> 13/14</b>
<b>(i) RECURRENT BUDGET</b>				
Income from continuing operations	33,489	33,040	34,921	35,849
Expenses from continuing operations	36,888	30,177	32,356	34,370
<b>Operating Result from Continuing Operations</b>	<b><u>(3,399)</u></b>	<b><u>2,863</u></b>	<b><u>2,565</u></b>	<b><u>1,479</u></b>
<b>(ii) CAPITAL BUDGET</b>				
New Capital Works <sup>(2)</sup>	-	2,000	2,000	500
Replacement/Refurbishment of Existing Assets	7,374	6,364	6,469	6,619
<b>Total Capital Budget</b>	<b><u>7,374</u></b>	<b><u>8,364</u></b>	<b><u>8,469</u></b>	<b><u>7,119</u></b>
<b>Funded by:</b>				
- Loans	-	2,000	2,000	500
- Asset sales	-	-	-	-
- Reserves	5,168	-	-	-
- Grants/Contributions	2,794	6,364	6,469	6,619
- Recurrent revenue	-	-	-	-
- Other	-	-	-	-
	<b><u>7,962</u></b>	<b><u>8,364</u></b>	<b><u>8,469</u></b>	<b><u>7,119</u></b>

**Notes:**

(1) From 10/11 Income Statement.

(2) New Capital Works are major non-recurrent projects.