

Warrumbungle Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2015

"excellence in local government"



Warrumbungle Shire Council

Special Schedules

for the financial year ended 30 June 2015

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¹ Special Schedules are not audited (with the exception of Special Schedule 9).

Background

- (i) These Special Schedules have been designed to meet the requirements of special purpose users such as;
- the NSW Grants Commission
 - the Australian Bureau of Statistics (ABS),
 - the NSW Office of Water (NOW), and
 - the Office of Local Government (OLG).
- (ii) The financial data is collected for various uses including;
- the allocation of Financial Assistance Grants,
 - the incorporation of Local Government financial figures in national statistics,
 - the monitoring of loan approvals,
 - the allocation of borrowing rights, and
 - the monitoring of the financial activities of specific services.

Warrumbungle Shire Council

Special Schedule No. 1 - Net Cost of Services for the financial year ended 30 June 2015

\$'000

Function or Activity	Expenses from Continuing Operations	Income from continuing operations		Net Cost of Services
		Non Capital	Capital	
Governance	1,082	9	-	(1,073)
Administration	5,153	707	-	(4,446)
Public Order and Safety				
Fire Service Levy, Fire Protection, Emergency Services	4,057	3,556	58	(443)
Beach Control	-	-	-	-
Enforcement of Local Govt. Regulations	-	-	-	-
Animal Control	174	19	-	(155)
Other	-	-	-	-
Total Public Order & Safety	4,231	3,575	58	(598)
Health	178	79	-	(99)
Environment				
Noxious Plants and Insect/Vermin Control	97	-	-	(97)
Other Environmental Protection	-	-	-	-
Solid Waste Management	1,861	1,923	-	62
Street Cleaning	274	-	-	(274)
Drainage	304	-	-	(304)
Stormwater Management	-	-	-	-
Total Environment	2,536	1,923	-	(613)
Community Services and Education				
Administration & Education	141	87	-	(54)
Social Protection (Welfare)	-	-	-	-
Aged Persons and Disabled	761	840	-	79
Children's Services	2,294	2,061	-	(233)
Total Community Services & Education	3,196	2,988	-	(208)
Housing and Community Amenities				
Public Cemeteries	330	82	-	(248)
Public Conveniences	236	-	-	(236)
Street Lighting	101	-	-	(101)
Town Planning	164	190	-	26
Other Community Amenities	-	-	-	-
Total Housing and Community Amenities	831	272	-	(559)
Water Supplies	3,190	2,797	12	(381)
Sewerage Services	1,428	1,358	-	(70)

Warrumbungle Shire Council

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

for the financial year ended 30 June 2015

\$'000

Function or Activity	Expenses from Continuing Operations	Income from continuing operations		Net Cost of Services
		Non Capital	Capital	
Recreation and Culture				
Public Libraries	578	70	200	(308)
Museums	-	-	-	-
Art Galleries	-	-	-	-
Community Centres and Halls	317	11	-	(306)
Performing Arts Venues	-	-	-	-
Other Performing Arts	-	-	-	-
Other Cultural Services	-	-	-	-
Sporting Grounds and Venues	740	10	63	(667)
Swimming Pools	757	115	-	(642)
Parks & Gardens (Lakes)	736	-	9	(727)
Other Sport and Recreation	-	-	-	-
Total Recreation and Culture	3,128	206	272	(2,650)
Fuel & Energy	-	-	-	-
Agriculture	-	-	-	-
Mining, Manufacturing and Construction				
Building Control	119	70	-	(49)
Other Mining, Manufacturing & Construction	1,713	1,614	1,398	1,299
Total Mining, Manufacturing and Const.	1,832	1,684	1,398	1,250
Transport and Communication				
Urban Roads (UR) - Local	762	1	201	(560)
Urban Roads - Regional	-	-	-	-
Sealed Rural Roads (SRR) - Local	1,787	1,087	-	(700)
Sealed Rural Roads (SRR) - Regional	2,690	2,589	400	299
Unsealed Rural Roads (URR) - Local	3,499	-	-	(3,499)
Unsealed Rural Roads (URR) - Regional	-	-	-	-
Bridges on UR - Local	-	-	-	-
Bridges on SRR - Local	235	80	-	(155)
Bridges on URR - Local	-	-	-	-
Bridges on Regional Roads	181	-	-	(181)
Parking Areas	5	-	-	(5)
Footpaths	213	-	-	(213)
Aerodromes	131	5	10	(116)
Other Transport & Communication	3,604	3,238	23	(343)
Total Transport and Communication	13,107	7,000	634	(5,473)
Economic Affairs				
Camping Areas & Caravan Parks	-	-	-	-
Other Economic Affairs	520	93	-	(427)
Total Economic Affairs	520	93	-	(427)
Totals – Functions	40,412	22,691	2,374	(15,347)
General Purpose Revenues ⁽²⁾		13,753		13,753
Share of interests - joint ventures & associates using the equity method	-	6		6
NET OPERATING RESULT ⁽¹⁾	40,412	36,450	2,374	(1,588)

(1) As reported in the Income Statement

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

Warrumbungle Shire Council

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

for the financial year ended 30 June 2015

\$'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	440	4,464	4,904	4,146	440	-	-	306	1,351	7,259	8,610
Other	-	-	-	-	-	-	-	-	-	-	-
Total Loans	440	4,464	4,904	4,146	440	-	-	306	1,351	7,259	8,610
Other Long Term Debt											
Ratepayers Advances	-	-	-	-	-	-	-	-	-	-	-
Government Advances	-	-	-	-	-	-	-	-	-	-	-
Finance Leases	-	-	-	-	-	-	-	-	-	-	-
Deferred Payments	-	-	-	-	-	-	-	-	-	-	-
Total Long Term Debt	-	-	-	-	-	-	-	-	-	-	-
Total Debt	440	4,464	4,904	4,146	440	-	-	306	1,351	7,259	8,610

Notes: Excludes (i) Internal Loans & (ii) Principal Inflows/Outflows relating to Loan Re-Financing.

This Schedule is prepared using the **face value** of debt obligations, rather than **fair value** (which are reported in the GPFS).

Warrumbungle Shire Council

Special Schedule No. 2(b) - Statement of Internal Loans [Section 410(3) LGA 1993]

for the financial year ended 30 June 2015

\$'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	1,500,000	198,737	1,136,721
Water			
Sewer			
Domestic Waste Management			
Gas			
Other			
Totals	1,500,000	198,737	1,136,721

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
General Fund	Sewer Fund	23/12/12	01/07/12	10	30/06/21	5.80%	1,500,000	198,737	1,136,721
Totals							1,500,000	198,737	1,136,721

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 2015

\$'000	Actuals 2015	Actuals 2014
A Expenses and Income		
Expenses		
1. Management expenses		
a. Administration	409	202
b. Engineering and Supervision	70	271
2. Operation and Maintenance expenses		
- Dams & Weirs		
a. Operation expenses	14	13
b. Maintenance expenses	2	-
- Mains		
c. Operation expenses	344	10
d. Maintenance expenses	9	396
- Reservoirs		
e. Operation expenses	77	32
f. Maintenance expenses	41	59
- Pumping Stations		
g. Operation expenses (excluding energy costs)	49	29
h. Energy costs	233	244
i. Maintenance expenses	61	23
- Treatment		
j. Operation expenses (excluding chemical costs)	359	349
k. Chemical costs	114	97
l. Maintenance expenses	174	173
- Other		
m. Operation expenses	63	41
n. Maintenance expenses	208	44
o. Purchase of water	-	-
3. Depreciation expenses		
a. System assets	780	756
b. Plant and equipment	73	72
4. Miscellaneous expenses		
a. Interest expenses	39	42
c. Other expenses	71	70
5. Total expenses	3,190	2,923

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 2015

\$'000	Actuals 2015	Actuals 2014
Income		
6. Residential charges		
a. Access (including rates)	1,016	1,003
b. Usage charges	1,039	1,086
7. Non-residential charges		
a. Access (including rates)	234	228
b. Usage charges	304	296
8. Extra charges	-	-
9. Interest income	81	114
10. Other income	83	97
10a. Aboriginal Communities Water and Sewerage Program	-	-
11. Grants		
a. Grants for acquisition of assets	12	325
b. Grants for pensioner rebates	41	44
c. Other grants	-	-
12. Contributions		
a. Developer charges	-	-
b. Developer provided assets	-	-
c. Other contributions	-	-
13. Total income	2,810	3,193
14. Gain (or loss) on disposal of assets	-	-
15. Operating Result	(380)	270
15a. Operating Result (less grants for acquisition of assets)	(392)	(55)

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 2015

\$'000	Actuals 2015	Actuals 2014
B Capital transactions		
Non-operating expenditures		
16. Acquisition of Fixed Assets		
a. New Assets for Improved Standards	18	326
b. New Assets for Growth	-	-
c. Renewals	525	34
d. Plant and equipment	-	-
17. Repayment of debt		
a. Loans	-	35
b. Advances	-	-
c. Finance leases	-	-
18. Transfer to sinking fund	-	-
19. Totals	543	395
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)	2,674	2,658
b. Residential (unoccupied, ie. vacant lot)	161	163
c. Non-residential (occupied)	447	451
d. Non-residential (unoccupied, ie. vacant lot)	65	63
25. Number of ETs for which developer charges were received	ET	- ET
26. Total amount of pensioner rebates (actual dollars)	\$	-

Warrumbungle Shire Council

Special Schedule No. 3 - Water Supply Cross Subsidies

for the financial year ended 30 June 2015

\$'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)?			
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, NSW Office of Water, December, 2002. Such charges do not involve significant cross subsidies.			
b. Cross-subsidy from residential customers using less than allowance (page 25 of Guidelines)			<input type="text"/>
c. Cross-subsidy to non-residential customers (page 24 of Guidelines)			<input type="text"/>
d. Cross-subsidy to large connections in unmetered supplies (page 26 of Guidelines)			<input type="text"/>
28. Developer charges			
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 2012/13 (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.			
29. Disclosure of cross-subsidies			
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 Statement of Financial Position

Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
as at 30 June 2015

\$'000	Actuals Current	Actuals Non Current	Actuals Total
ASSETS			
30. Cash and investments			
a. Developer charges	-	93	93
b. Special purpose grants	12	-	12
c. Accrued leave	141	2	143
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	1,844	-	1,844
31. Receivables			
a. Specific purpose grants	-	-	-
b. Rates and Availability Charges	513	-	513
c. User Charges	443	-	443
d. Other	-	-	-
32. Inventories	6	-	6
33. Property, plant and equipment			
a. System assets	-	27,889	27,889
b. Plant and equipment	-	2,082	2,082
34. Other assets	-	-	-
35. Total assets	2,959	30,066	33,025
LIABILITIES			
36. Bank overdraft	-	-	-
37. Creditors	6	-	6
38. Borrowings			
a. Loans	-	689	689
b. Advances	-	-	-
c. Finance leases	-	-	-
39. Provisions			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	211	-	211
40. Total liabilities	217	689	906
41. NET ASSETS COMMITTED	2,742	29,377	32,119
EQUITY			
42. Accumulated surplus			20,609
43. Asset revaluation reserve			11,510
44. TOTAL EQUITY			32,119
Note to system assets:			
45. Current replacement cost of system assets			61,665
46. Accumulated current cost depreciation of system assets			(33,775)
47. Written down current cost of system assets			27,889

Warrumbungle Shire Council

Special Schedule No. 5 - Sewerage Service Income Statement

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2015

\$'000	Actuals 2015	Actuals 2014
A Expenses and Income Expenses		
1. Management expenses		
a. Administration	270	158
b. Engineering and Supervision	39	88
2. Operation and Maintenance expenses		
- Mains		
a. Operation expenses	6	36
b. Maintenance expenses	133	169
- Pumping Stations		
c. Operation expenses (excluding energy costs)	53	50
d. Energy costs	48	61
e. Maintenance expenses	108	62
- Treatment		
f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs)	310	324
g. Chemical costs	12	12
h. Energy costs	21	18
i. Effluent Management	4	14
j. Biosolids Management	-	-
k. Maintenance expenses	91	57
- Other		
l. Operation expenses	3	3
m. Maintenance expenses	-	1
3. Depreciation expenses		
a. System assets	314	378
b. Plant and equipment	16	18
5. Total expenses	1,428	1,449

Warrumbungle Shire Council

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

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2015

\$'000	Actuals 2015	Actuals 2014
Income		
6. Residential charges (including rates)	890	930
7. Non-residential charges		
a. Access (including rates)	167	174
b. Usage charges	87	91
8. Trade Waste Charges		
a. Annual Fees	-	-
b. Usage charges	-	-
c. Excess mass charges	-	-
d. Re-inspection fees	-	-
9. Extra charges	-	-
10. Interest income	145	223
11. Other income	10	10
11a. Aboriginal Communities Water & Sewerage Program	-	-
12. Grants		
a. Grants for acquisition of assets	-	-
b. Grants for pensioner rebates	59	12
c. Other grants	-	-
13. Contributions		
a. Developer charges	-	-
b. Developer provided assets	-	-
c. Other contributions	-	-
14. Total income	1,358	1,440
15. Gain (or loss) on disposal of assets	-	-
16. Operating Result	(70)	(9)
16a. Operating Result (less grants for acquisition of assets)	(70)	(9)

Warrumbungle Shire Council

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

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2015

\$'000	Actuals 2015	Actuals 2014
B Capital transactions		
Non-operating expenditures		
17. Acquisition of Fixed Assets		
a. New Assets for Improved Standards	-	8
b. New Assets for Growth	-	-
c. Renewals	39	25
d. Plant and equipment	-	68
18. Repayment of debt		
a. Loans	39	-
b. Advances	-	-
c. Finance leases	-	-
19. Transfer to sinking fund	-	-
20. Totals	78	101
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)	2,009	2,009
b. Residential (unoccupied, ie. vacant lot)	118	118
c. Non-residential (occupied)	367	367
d. Non-residential (unoccupied, ie. vacant lot)	69	69
26. Number of ETs for which developer charges were received	ET	- ET
27. Total amount of pensioner rebates (actual dollars)	\$	52,394

Warrumbungle Shire Council

Special Schedule No. 5 - Sewerage Service Cross Subsidies

for the financial year ended 30 June 2015

\$'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="checkbox"/> YES	<input type="checkbox"/>	
If Yes, go to 29a.			
If No, please report if council has removed land value from access charges (ie rates)?			
<input type="checkbox"/> <input type="checkbox"/>			
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, 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"/>
29. Developer charges			
a. Has council completed a sewerage Development Servicing** Plan?	<input type="checkbox"/>	<input type="checkbox"/> NO	
b. Total cross-subsidy in sewerage developer charges for 2012/13 (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.			
30. Disclosure of cross-subsidies			
Total of cross-subsidies (28b + 28c + 29b)			<input type="text" value="-"/>

* 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 Service Statement of Financial Position

Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
as at 30 June 2015

\$'000	Actuals Current	Actuals Non Current	Actuals Total
ASSETS			
31. Cash and investments			
a. Developer charges	-	28	28
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	2,961	-	2,961
32. Receivables			
a. Specific purpose grants	-	-	-
b. Rates and Availability Charges	164	-	164
c. User Charges	141	-	141
d. Other	-	1,267	1,267
33. Inventories	-	-	-
34. Property, plant and equipment			
a. System assets	-	21,131	21,131
b. Plant and equipment	-	811	811
35. Other assets	-	-	-
36. Total Assets	3,266	23,237	26,503
LIABILITIES			
37. Bank overdraft	-	-	-
38. Creditors	-	-	-
39. Borrowings			
a. Loans	-	-	-
b. Advances	-	-	-
c. Finance leases	-	-	-
40. Provisions			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	46	1	47
41. Total Liabilities	46	1	47
42. NET ASSETS COMMITTED	3,220	23,236	26,456
EQUITY			
42. Accumulated surplus			12,175
44. Asset revaluation reserve			14,281
45. TOTAL EQUITY			26,456
Note to system assets:			
46. Current replacement cost of system assets			36,091
47. Accumulated current cost depreciation of system assets			(14,960)
48. Written down current cost of system assets			21,131

Warrumbungle Shire Council

Notes to Special Schedule No.'s 3 & 5

for the financial year ended 30 June 2015

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 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.

Impairment Losses (item 4d & 4e of Special Schedules 3 and 5) are to be used when the carrying amount of an asset exceeds its recoverable amount (refer to page D-31).

Aboriginal Communities Water and Sewerage Program (item 4f of Special Schedules 3 and 5) is to be used when operation and maintenance work has been undertaken on behalf of the Aboriginal Communities Water and Sewerage Program. Similarly, income for item 11a of Special Schedule 3 and item 12a of Special Schedule 5 are for services provided to the Aboriginal Communities Water and Sewerage Program and is not part of Council's water supply and sewerage revenue.

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 Usage 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 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:

⁽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.

Warrumbungle Shire Council

Special Schedule No. 7 - Report on Infrastructure Assets

as at 30 June 2015

\$'000

Asset Class	Asset Category	Estimated cost to bring up to a satisfactory standard refer (1)	Required Annual Maintenance refer (2)	Actual Maintenance 2014/15 refer (3)	Written Down Value (WDV) refer (4)	Assets in Condition as a % of WDV				
						1	2	3	4	5
						refer (4) & (5)				
Buildings	Council Offices / Administration Centres	-	77	48	10,192	40%	7%	53%	0%	0%
	Council Works Depot	236	91	29	2,879	13%	6%	74%	7%	0%
	Council Public Halls	-	258	49	3,113		1%	99%	0%	0%
	Council Houses	-	54	43	2,332	15%	45%	40%	0%	0%
	Medical Centres	-	39	35	2,308	19%	38%	42%	0%	0%
	Libraries	-	38	-	1,289	3%	97%		0%	0%
	Recreation & Culture	330	179	316	8,751	11%	5%	81%	2%	0%
	Specialised Buildings	57	285	149	5,222	20%	7%	72%	1%	0%
	Childcare Centre(s)	-	25	7	986	99%	1%	1%	0%	0%
	Amenities/Toilets	-	30	14	1,824	47%	12%	38%	0%	3%
	Emergency Centres	-	75	-	2,429	81%	4%	15%	0%	0%
	sub total	623	1,151	690	41,325	27.0%	12.7%	59.1%	1.1%	0.1%
Other Structures	Other Structures	3,627	85	847	9,720	27%	28%	25%	20%	0%
	sub total	3,627	85	847	9,720	27.2%	27.6%	25.2%	20.0%	0.0%
Roads	Sealed Roads Surface	-	151	1,115	48,095	37%	57%	5%	0%	0%
	Sealed Roads Structure	-	453	1,993	106,603	48%	44%	8%	0%	0%
	Unsealed Roads	-	3,226	1,587	38,158	32%	55%	11%	2%	0%
	Bridges	1,561	125	38	47,534	74%	21%	1%	3%	0%
	Footpaths	16	115	90	3,610	37%	51%	11%	0%	1%
	Carparks	-	1	-	231	86%	14%	0%	0%	0%
	Kerb and Gutter	-	91	497	12,969	27%	69%	5%	0%	0%
	Other Road Assets	-	-	804	-	0%	0%	0%	0%	0%
	sub total	1,577	4,162	6,124	257,199	47.1%	45.1%	6.7%	1.0%	0.1%

Special Schedule No. 7 - Report on Infrastructure Assets (continued)

as at 30 June 2015

\$'000

Asset Class	Asset Category	Estimated cost to bring up to a satisfactory standard refer (1)	Required Annual Maintenance refer (2)	Actual Maintenance 2014/15 refer (3)	Written Down Value (WDV) refer (4)	Assets in Condition as a % of WDV				
						1	2	3	4	5
						refer (4) & (5)				
Water Supply Network	Mains	7,933	335	344	7,178	8%	28%	47%	17%	0%
	Reservoirs	1,412	53	41	12,143	0%	68%	30%	1%	0%
	Pumping Station/s	38	21	61	827	48%	23%	29%	1%	0%
	Treatment	-	179	174	7,741	7%	62%	31%	0%	0%
	sub total	9,383	588	620	27,889	5.6%	54.7%	34.5%	5.0%	0.1%
Sewerage Network	Mains	-	192	133	15,630	10%	86%	4%	0%	0%
	Pumping Station/s	715	56	108	3,640	0%	50%	27%	22%	0%
	Treatment	848	61	65	1,861	3%	7%	89%	0%	0%
	sub total	1,563	309	306	21,131	7.5%	73.0%	15.7%	3.8%	0.0%

Special Schedule No. 7 - Report on Infrastructure Assets (continued)
as at 30 June 2015

\$'000

Asset Class	Asset Category	Estimated cost to bring up to a satisfactory standard refer (1)	Required Annual Maintenance refer (2)	Actual Maintenance 2014/15 refer (3)	Written Down Value (WDV) refer (4)	Assets in Condition as a % of WDV				
						1	2	3	4	5
						refer (4) & (5)				
Stormwater Drainage										
	Stormwater Culverts	-	120	-	3,505	2%	52%	46%	0%	0%
	Other (Pits)	-	24	-	1,251	2%	52%	46%	0%	0%
	Other (Headwalls)	-	1	-	13	9%	81%	11%	0%	0%
	sub total	-	145	-	4,769	1.9%	52.3%	45.9%	0.0%	0.0%

Warrumbungle Shire Council

Special Schedule No. 7 - Report on Infrastructure Assets (continued)

as at 30 June 2015

\$'000

Asset Class	Asset Category	Estimated cost to bring up to a satisfactory standard refer (1)	Required Annual Maintenance refer (2)	Actual Maintenance 2014/15 refer (3)	Written Down Value (WDV) refer (4)	Assets in Condition as a % of WDV				
						1	2	3	4	5
						refer (4) & (5)				
	TOTAL - ALL ASSETS	16,773	6,440	8,587	362,033	38.1%	43.4%	16.4%	2.0%	0.1%

Notes:

- (1). Satisfactory is defined as "satisfying expectations or needs, leaving no room for complaint, causing satisfaction, adequate".
The estimated cost to bring assets to a satisfactory standard is the amount of money that is required to be spent on an asset to ensure that it is in a satisfactory standard.
This estimated cost should not include any planned enhancements (ie.to heighten, intensify or improve the facilities).
- (2). Required Annual Maintenance is "what should be spent to maintain assets in a satisfactory standard.
- (3). Actual Maintenance is what has been spent in the current year to maintain the assets.
Actual Maintenance may be higher or lower than the required annual maintenance due to the timing of when the maintenance actually occurs.
- (4). Written Down Value is in accordance with Note 9 of Council's General Purpose Financial Statements
- (5). **Infrastructure Asset Condition Assessment "Key"**

1	Excellent	No work required (normal maintenance)
2	Good	Only minor maintenance work required
3	Average	Maintenance work required
4	Poor	Renewal required
5	Very Poor	Urgent renewal/upgrading required

Warrumbungle Shire Council

Special Schedule No. 7 - Report on Infrastructure Assets (continued)
for the financial year ended 30 June 2015

\$ '000	Amounts 2015	Indicator 2015	Prior Periods 20142013	
Infrastructure Asset Performance Indicators Consolidated				
1. Building, Infrastructure & Other Structures Renewals Ratio				
Asset Renewals				
(Building, Infrastructure & Other Structures) ⁽¹⁾	3,234	42.19%	59.75%	63.28%
Depreciation, Amortisation & Impairment	7,666			
2. Infrastructure Backlog Ratio				
Estimated Cost to bring Assets to a Satisfactory Condition	16,773			
Total value ⁽²⁾ of Infrastructure, Building, Other Structures & depreciable Land Improvement Assets	362,731	4.62%	6.17%	19.75%
3. Asset Maintenance Ratio				
Actual Asset Maintenance	8,587			
Required Asset Maintenance	6,440	1.33	1.08	1.00
4. Capital Expenditure Ratio				
Annual Capital Expenditure	7,419			
Annual Depreciation	10,206	0.73	0.99	1.21

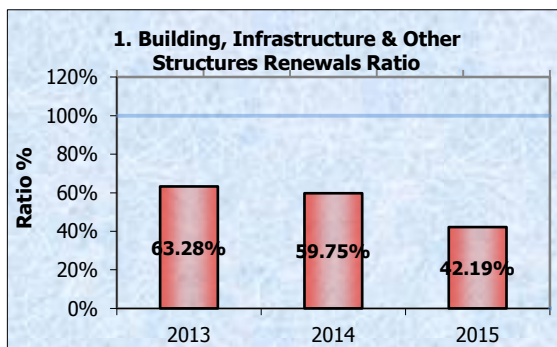
Notes

⁽¹⁾ Asset Renewals represent the replacement &/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance. Asset Renewals include building, infrastructure & Other Structure assets only.

⁽²⁾ Written Down Value

Warrumbungle Shire Council

Special Schedule No. 7 - Report on Infrastructure Assets (continued) for the financial year ended 30 June 2015



Benchmark: — Minimum $\geq 100.00\%$

Source for Benchmark: Code of Accounting Practice and Financial Reporting #23

Purpose of Asset Renewals Ratio

To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.

Commentary on 2014/15 Result

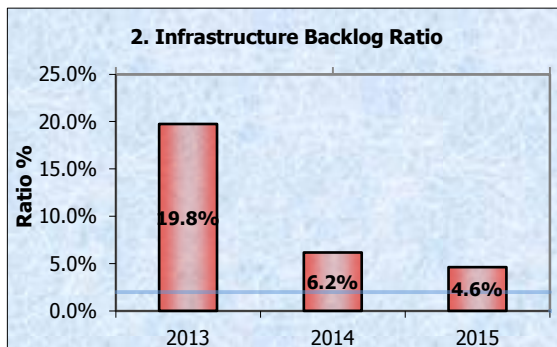
2014/15 Ratio 42.19%

Provide some commentary of the ratio here...



Ratio is within Benchmark

Ratio is outside Benchmark



Benchmark: — Maximum < 0.02

Source for Benchmark: Code of Accounting Practice and Financial Reporting #23

Purpose of Infrastructure Backlog Ratio

This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.

Commentary on 2014/15 Result

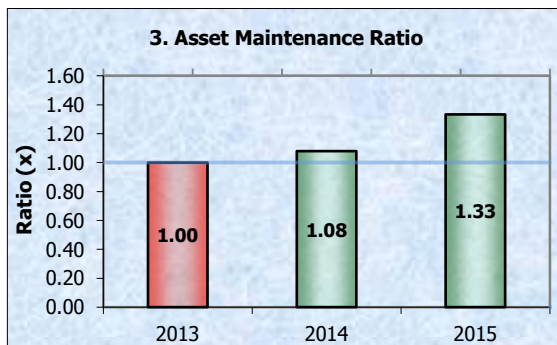
2014/15 Ratio 4.62%

Provide some commentary of the ratio here...



Ratio is within Benchmark

Ratio is outside Benchmark



Benchmark: — Minimum > 1.00

Source for Benchmark: Code of Accounting Practice and Financial Reporting #23

Purpose of Asset Maintenance Ratio

Compares actual vs. required annual asset maintenance. A ratio above 1.0 indicates Council is investing enough funds to stop the Infrastructure Backlog growing.

Commentary on 2014/15 Result

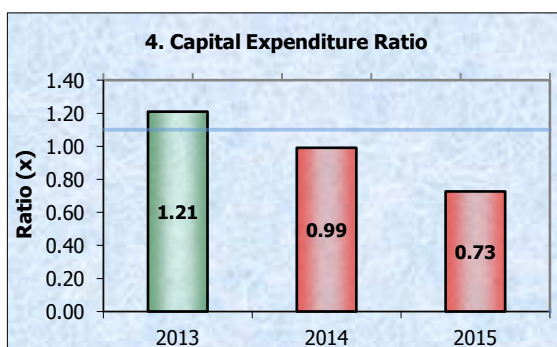
2014/15 Ratio 1.33 x

Provide some commentary of the ratio here...



Ratio is within Benchmark

Ratio is outside Benchmark



Benchmark: — Minimum > 1.10

Source for Benchmark: Code of Accounting Practice and Financial Reporting #23

Purpose of Capital Expenditure Ratio

To assess the extent to which a Council is expanding its asset base thru capital expenditure on both new assets and the replacement and renewal of existing assets.

Commentary on 2014/15 Result

2014/15 Ratio 0.73 x

Provide some commentary of the ratio here...



Ratio is within Benchmark

Ratio is outside Benchmark

Warrumbungle Shire Council

Special Schedule No. 7 - Report on Infrastructure Assets (continued)

for the financial year ended 30 June 2015

\$ '000	Water 2015	Sewer 2015	General ⁽¹⁾ 2015
Infrastructure Asset Performance Indicators By Fund			
1. Building, Infrastructure & Other Structures Renewals Ratio			
Asset Renewals			
(Building, Infrastructure & Other Structures) ⁽²⁾	23.21%	21.02%	45.45%
Depreciation, Amortisation & Impairment			
prior period:	0.00%	0.00%	70.27%
2. Infrastructure Backlog Ratio			
Estimated Cost to bring Assets to a Satisfactory Condition			
Total value ⁽³⁾ of Infrastructure, Building, Other Structures & Depreciable Land Improvement Assets	33.64%	7.40%	1.86%
prior period:	16.93%	7.30%	4.98%
3. Asset Maintenance Ratio			
Actual Asset Maintenance			
Required Asset Maintenance	1.05	0.99	1.38
prior period:	1.21	0.96	1.07
4. Capital Expenditure Ratio			
Annual Capital Expenditure			
Annual Depreciation	0.64	0.12	0.76
prior period:	0.43	0.26	1.06

Notes

⁽¹⁾ General Fund refers to all of Council's activities except for its Water & Sewer activities which are listed separately.

⁽²⁾ Asset Renewals represent the replacement &/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance. Asset Renewals include building, infrastructure & Other Structure assets only.

⁽³⁾ Written Down Value

Warrumbungle Shire Council

Special Schedule No. 8 - Financial Projections as at 30 June 2015

Special Schedule 8 data is now being collected in the Financial Data Return.

Warrumbungle Shire Council

Special Schedule No. 9 - Permissible Income Calculation

for the financial year ended 30 June 2016

\$'000		Calculation 2014/15	Calculation 2015/16
Notional General Income Calculation ⁽¹⁾			
Last Year Notional General Income Yield	a	7,163	7,342
Plus or minus Adjustments ⁽²⁾	b	(6)	(18)
Notional General Income	c = (a + b)	7,157	7,324
Permissible Income Calculation			
Special variation percentage ⁽³⁾	d	0.00%	0.00%
or Rate peg percentage	e	2.30%	2.40%
or Crown land adjustment (incl. rate peg percentage)	f	0.00%	0.00%
less expiring Special variation amount	g	-	-
plus Special variation amount	h = d x (c-g)	-	-
or plus Rate peg amount	i = c x e	165	176
or plus Crown land adjustment and rate peg amount	j = c x f	-	-
sub-total	k = (c+g+h+i+j)	7,322	7,500
plus (or minus) last year's Carry Forward Total	l	7	(18)
less Valuation Objections claimed in the previous year	m	(6)	(1)
sub-total	n = (l + m)	1	(19)
Total Permissible income	o = k + n	7,323	7,480
less Notional General Income Yield	p	7,342	7,576
Catch-up or (excess) result	q = o - p	(19)	(96)
plus Income lost due to valuation objections claimed ⁽⁴⁾	r	1	3
less Unused catch-up ⁽⁵⁾	s	-	-
Carry forward to next year	t = q + r - s	(18)	(93)

Notes

- The Notional General Income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called "supplementary valuations" as defined in the Valuation of Land Act 1916.
- The Special Variation Percentage is inclusive of the Rate Peg percentage and where applicable crown land adjustment.
- Valuation objections are unexpected changes in land values as a result of land owners successfully objecting to the land value issued by the Valuer-General. Councils can claim the value of the income lost due to valuation objections in any single year.
- Unused catch-up amounts will be deducted if they are not caught up within 2 years. Usually councils will have a nominal carry forward figure. These amounts can be adjusted for in setting the rates in a future year.
- Carry forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the NSW Government Gazette in accordance with section 512 of the Local Government Act 1993. The OLG will extract these amounts from councils' Special Schedule 9 in the Financial Data Return (FDR) to administer this process.