

# Warrumbungle Shire Council

SPECIAL SCHEDULES

for the year ended 30 June 2012

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*"excellence in local government"*



# Warrumbungle Shire Council

## Special Schedules

for the financial year ended 30 June 2012

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<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 2012

\$'000

Function or Activity	Expenses from Continuing Operations	Income from continuing operations		Net Cost of Services
		Non Capital	Capital	
<b>Governance</b>	<b>299</b>	-	-	<b>(299)</b>
<b>Administration</b>	<b>4,193</b>	<b>680</b>	-	<b>(3,513)</b>
<b>Public Order and Safety</b>				
Fire Service Levy, Fire Protection, Emergency Services	124	3	-	<b>(121)</b>
Road Safety Officer	99	45	-	<b>(54)</b>
Enforcement of Local Govt. Regulations	369	23	-	<b>(346)</b>
Rural Fire Service	3,089	2,497	-	<b>(592)</b>
<b>Total Public Order &amp; Safety</b>	<b>3,681</b>	<b>2,568</b>	-	<b>(1,113)</b>
<b>Health</b>	<b>196</b>	<b>63</b>	-	<b>(133)</b>
<b>Environment</b>				
Noxious Plants and Insect/Vermin Control	88	-	-	<b>(88)</b>
Other Environmental Protection	-	-	-	-
Solid Waste Management	1,847	1,598	-	<b>(249)</b>
Street Cleaning	207	-	-	<b>(207)</b>
Drainage	-	-	-	-
Stormwater Management	-	-	-	-
<b>Total Environment</b>	<b>2,142</b>	<b>1,598</b>	-	<b>(544)</b>
<b>Community Services and Education</b>				
Administration & Education	141	-	-	<b>(141)</b>
Social Protection (Welfare)	32	32	-	-
Aged Persons and Disabled	779	852	-	<b>73</b>
Children's Services	1,960	2,002	-	<b>42</b>
<b>Total Community Services &amp; Education</b>	<b>2,912</b>	<b>2,886</b>	-	<b>(26)</b>
<b>Housing and Community Amenities</b>				
Public Cemeteries	115	76	-	<b>(39)</b>
Public Conveniences	173	-	-	<b>(173)</b>
Street Lighting	93	-	-	<b>(93)</b>
Town Planning	134	130	-	<b>(4)</b>
Other Community Amenities	316	-	-	<b>(316)</b>
<b>Total Housing and Community Amenities</b>	<b>831</b>	<b>206</b>	-	<b>(625)</b>
<b>Water Supplies</b>	<b>2,622</b>	<b>2,230</b>	-	<b>(392)</b>
<b>Sewerage Services</b>	<b>1,276</b>	<b>1,231</b>	-	<b>(45)</b>

## Warrumbungle Shire Council

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

for the financial year ended 30 June 2012

\$'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	524	57	-	(467)
Museums	-	-	-	-
Art Galleries	-	-	-	-
Community Centres and Halls	229	48	-	(181)
Performing Arts Venues	-	-	-	-
Other Performing Arts	-	-	-	-
Other Cultural Services	-	-	-	-
Sporting Grounds and Venues	292	11	-	(281)
Swimming Pools	559	70	-	(489)
Parks & Gardens (Lakes)	701	5	-	(696)
Other Sport and Recreation	589	12	-	(577)
<b>Total Recreation and Culture</b>	<b>2,894</b>	<b>203</b>	<b>-</b>	<b>(2,691)</b>
<b>Fuel &amp; Energy</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Agriculture</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Mining, Manufacturing and Construction</b>				
Building Control	204	56	-	(148)
Other Mining, Manufacturing & Construction	97	-	-	(97)
<b>Total Mining, Manufacturing and Const.</b>	<b>301</b>	<b>56</b>	<b>-</b>	<b>(245)</b>
<b>Transport and Communication</b>				
Urban Roads (UR) - Local	756	44	-	(712)
Urban Roads - Regional	-	-	-	-
Sealed Rural Roads (SRR) - Local	1,383	-	-	(1,383)
Sealed Rural Roads (SRR) - Regional	2,421	2,498	-	77
Unsealed Rural Roads (URR) - Local	6,147	1,815	-	(4,332)
Unsealed Rural Roads (URR) - Regional	-	-	-	-
Bridges on UR - Local	114	-	-	(114)
Bridges on SRR - Local	-	-	-	-
Bridges on URR - Local	-	-	-	-
Bridges on Regional Roads	178	-	-	(178)
Parking Areas	-	-	-	-
Footpaths	-	-	-	-
Aerodromes	90	4	-	(86)
Other Transport & Communication	3,499	3,683	-	184
<b>Total Transport and Communication</b>	<b>14,588</b>	<b>8,044</b>	<b>-</b>	<b>(6,544)</b>
<b>Economic Affairs</b>				
Camping Areas & Caravan Parks	-	-	-	-
Other Economic Affairs	708	135	-	(573)
<b>Total Economic Affairs</b>	<b>708</b>	<b>135</b>	<b>-</b>	<b>(573)</b>
<b>Totals – Functions</b>	<b>36,643</b>	<b>19,900</b>	<b>-</b>	<b>(16,743)</b>
<b>General Purpose Revenues<sup>(2)</sup></b>		<b>14,410</b>		<b>14,410</b>
<b>Share of interests - joint ventures &amp; associates using the equity method</b>	<b>24</b>	<b>-</b>		<b>(24)</b>
<b>NET OPERATING RESULT<sup>(1)</sup></b>	<b>36,667</b>	<b>34,310</b>	<b>-</b>	<b>(2,357)</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 2012

\$'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
<b>Loans (by Source)</b>											
Commonwealth Government	-	-	-							-	-
Treasury Corporation	-	-	-							-	-
Other State Government	-	-	-							-	-
Public Subscription	-	-	-							-	-
Financial Institutions	130	1,676	<b>1,806</b>	-	130	-	-	113		1,676	<b>1,676</b>
Other	-	-	-							-	-
<b>Total Loans</b>	<b>130</b>	<b>1,676</b>	<b>1,806</b>	<b>-</b>	<b>130</b>	<b>-</b>	<b>-</b>	<b>113</b>	<b>-</b>	<b>1,676</b>	<b>1,676</b>
<b>Other Long Term Debt</b>											
Ratepayers Advances	-	-	-							-	-
Finance Leases	59	43	<b>102</b>	-	40	-	-	26		62	<b>62</b>
Deferred Payments	-	-	-							-	-
<b>Total Long Term Debt</b>	<b>59</b>	<b>43</b>	<b>102</b>	<b>-</b>	<b>40</b>	<b>-</b>	<b>-</b>	<b>26</b>	<b>-</b>	<b>62</b>	<b>62</b>
<b>Total Debt</b>	<b>189</b>	<b>1,719</b>	<b>1,908</b>	<b>-</b>	<b>170</b>	<b>-</b>	<b>-</b>	<b>139</b>	<b>-</b>	<b>1,738</b>	<b>1,738</b>

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 2012

\$'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>	-	-	-

### 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 2012

\$'000	Actuals 2012	Actuals 2011
<b>A Expenses and Income</b> <b>Expenses</b>		
<b>1. Management expenses</b>		
a. Administration	196	245
b. Engineering and Supervision	147	71
<b>2. Operation and Maintenance expenses</b>		
<b>- Dams &amp; Weirs</b>		
a. Operation expenses	21	14
b. Maintenance expenses	-	-
<b>- Mains</b>		
c. Operation expenses	19	34
d. Maintenance expenses	329	400
<b>- Reservoirs</b>		
e. Operation expenses	23	41
f. Maintenance expenses	31	16
<b>- Pumping Stations</b>		
g. Operation expenses (excluding energy costs)	36	34
h. Energy costs	156	133
i. Maintenance expenses	14	22
<b>- Treatment</b>		
j. Operation expenses (excluding chemical costs)	291	268
k. Chemical costs	68	89
l. Maintenance expenses	114	116
<b>- Other</b>		
m. Operation expenses	66	63
n. Maintenance expenses	66	100
o. Purchase of water	2	-
<b>3. Depreciation expenses</b>		
a. System assets	721	825
b. Plant and equipment	30	9
<b>4. Miscellaneous expenses</b>		
a. Interest expenses	48	49
b. Revaluation Decrements	-	-
c. Other expenses	244	83
d. Tax Equivalents Dividends (actually paid)	-	-
<b>5. Total expenses</b>	<b>2,622</b>	<b>2,612</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 2012

\$'000	Actuals 2012	Actuals 2011
<b>Income</b>		
<b>6. Residential charges</b>		
a. Access (including rates)	971	879
b. Usage charges	672	606
<b>7. Non-residential charges</b>		
a. Access (including rates)	222	202
b. Usage charges	212	180
<b>8. Extra charges</b>	-	30
<b>9. Interest income</b>	55	62
<b>10. Other income</b>	48	52
<b>11. Grants</b>		
a. Grants for acquisition of assets	-	216
b. Grants for pensioner rebates	40	42
c. Other grants	-	15
<b>12. Contributions</b>		
a. Developer charges	9	7
b. Developer provided assets	-	-
c. Other contributions	-	162
<b>13. Total income</b>	<b>2,229</b>	<b>2,453</b>
<b>14. Gain (or loss) on disposal of assets</b>	-	-
<b>15. Operating Result</b>	<b>(393)</b>	<b>(159)</b>
<b>15a. Operating Result (less grants for acquisition of assets)</b>	<b>(393)</b>	<b>(375)</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 2012

\$'000	Actuals 2012	Actuals 2011
<b>B Capital transactions</b>		
<b>Non-operating expenditures</b>		
<b>16. Acquisition of Fixed Assets</b>		
a. New Assets for Improved Standards	293	-
b. New Assets for Growth	11	180
c. Renewals	78	241
d. Plant and equipment	-	11
<b>17. Repayment of debt</b>		
a. Loans	34	32
b. Advances	-	-
c. Finance leases	-	-
<b>18. Transfer to sinking fund</b>	-	-
<b>19. Totals</b>	<b>416</b>	<b>464</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)	2,647	2,649
b. Residential (unoccupied, ie. vacant lot)	170	149
c. Non-residential (occupied)	465	460
d. Non-residential (unoccupied, ie. vacant lot)	66	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>	\$	73,479

## Warrumbungle Shire Council

## Special Schedule No. 3 - Water Supply Cross Subsidies

for the financial year ended 30 June 2012

\$'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)?			
<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 2011/12 (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>			
<b>Total of cross-subsidies (27b +27c + 27d + 28b)</b>			<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 2012

\$'000	Actuals Current	Actuals Non Current	Actuals Total
<b>ASSETS</b>			
<b>30. Cash and investments</b>			
a. Developer charges	83	-	83
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	514	354	868
<b>31. Receivables</b>			
a. Specific purpose grants	-	-	-
b. Rates and Availability Charges	639	-	639
c. Other (including User Charges)	16	-	16
<b>32. Inventories</b>	37	-	37
<b>33. Property, plant and equipment</b>			
a. System assets	-	26,758	26,758
b. Plant and equipment	-	40	40
<b>34. Other assets</b>	-	2,683	2,683
<b>35. Total assets</b>	<b>1,289</b>	<b>29,835</b>	<b>31,124</b>
<b>LIABILITIES</b>			
<b>36. Bank overdraft</b>	-	-	-
<b>37. Creditors</b>	82	-	82
<b>38. Borrowings</b>			
a. Loans	36	860	896
b. Advances	-	-	-
c. Finance leases	-	-	-
<b>39. Provisions</b>			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	202	5	207
<b>40. Total liabilities</b>	<b>320</b>	<b>865</b>	<b>1,185</b>
<b>41. NET ASSETS COMMITTED</b>	<b>969</b>	<b>28,970</b>	<b>29,939</b>
<b>EQUITY</b>			
<b>42. Accumulated surplus</b>			20,447
<b>43. Asset revaluation reserve</b>			9,492
<b>44. TOTAL EQUITY</b>			<b>29,939</b>
<b>Note to system assets:</b>			
<b>45. Current replacement cost</b> of system assets			56,138
<b>46. Accumulated current cost</b> depreciation of system assets			(29,380)
<b>47. Written down current cost</b> of system assets			26,758

## 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 2012

\$'000	Actuals 2012	Actuals 2011
<b>A Expenses and Income</b> <b>Expenses</b>		
<b>1. Management expenses</b>		
a. Administration	145	121
b. Engineering and Supervision	26	27
<b>2. Operation and Maintenance expenses</b>		
<b>- Mains</b>		
a. Operation expenses	39	23
b. Maintenance expenses	90	79
<b>- Pumping Stations</b>		
c. Operation expenses (excluding energy costs)	33	42
d. Energy costs	54	57
e. Maintenance expenses	45	53
<b>- Treatment</b>		
f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs)	300	283
g. Chemical costs	8	17
h. Energy costs	19	19
i. Effluent Management	4	13
j. Biosolids Management	-	-
k. Maintenance expenses	85	65
<b>- Other</b>		
l. Operation expenses	16	17
m. Maintenance expenses	1	1
<b>3. Depreciation expenses</b>		
a. System assets	386	300
b. Plant and equipment	26	17
<b>4. Miscellaneous expenses</b>		
a. Interest expenses	-	2
b. Revaluation Decrements	-	-
c. Other expenses	-	2
d. Tax Equivalents Dividends (actually paid)	-	-
<b>5. Total expenses</b>	<b>1,277</b>	<b>1,139</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 2012

\$'000	Actuals 2012	Actuals 2011
<b>Income</b>		
<b>6. Residential charges</b> (including rates)	821	998
<b>7. Non-residential charges</b>		
a. Access (including rates)	194	159
b. Usage charges	108	130
<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>	55	144
<b>11. Other income</b>	24	7
<b>12. Grants</b>		
a. Grants for acquisition of assets	-	-
b. Grants for pensioner rebates	29	1
c. Other grants	-	-
<b>13. Contributions</b>		
a. Developer charges	-	-
b. Developer provided assets	-	-
c. Other contributions	-	-
<b>14. Total income</b>	<b>1,231</b>	<b>1,449</b>
<b>15. Gain (or loss) on disposal of assets</b>	-	-
<b>16. Operating Result</b>	<b>(46)</b>	<b>310</b>
<b>16a. Operating Result (less grants for acquisition of assets)</b>	(46)	310

## 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 2012

\$'000	Actuals 2012	Actuals 2011
<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	24	-
c. Renewals	3	142
d. Plant and equipment	-	-
<b>18. Repayment of debt</b>		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
<b>19. Transfer to sinking fund</b>	-	-
<b>20. Totals</b>	<b>27</b>	<b>142</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)	2,003	2,001
b. Residential (unoccupied, ie. vacant lot)	116	112
c. Non-residential (occupied)	373	375
d. Non-residential (unoccupied, ie. vacant lot)	71	66
<b>26. Number of ETs for which developer charges were received</b>	ET	- ET
<b>27. Total amount of pensioner rebates (actual dollars)</b>	\$	53,419

## Warrumbungle Shire Council

## Special Schedule No. 5 - Sewerage Cross Subsidies

for the financial year ended 30 June 2012

\$'000	Yes	No	Amount
<b>D Best practice annual charges and developer charges*</b>			
<b>28. Annual charges</b>			
<b>a.</b> Does Council have best-practice sewerage annual charges, usage charges and trade waste fees & charges*?	<input type="text" value="yes"/>	<input type="text"/>	
If Yes, go to 29a.			
If No, please report if council has removed <b>land value</b> from access charges (ie rates)?	<input type="text"/>	<input type="text"/>	
<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>b.</b> Cross-subsidy <b>to</b> non-residential customers (page 45 of Guidelines)			<input type="text"/>
<b>c.</b> Cross-subsidy <b>to</b> trade waste discharges (page 46 of Guidelines)			<input type="text"/>
<b>29. Developer charges</b>			
<b>a.</b> Has council completed a sewerage Development Servicing** Plan?	<input type="text" value="no"/>	<input type="text"/>	
<b>b.</b> Total cross-subsidy in sewerage developer charges for 2011/12 (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>			
<b>Total of cross-subsidies (28b + 28c + 29b)</b>			<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 Balance Sheet

Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
as at 30 June 2012

\$'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	2,036	974	3,010
<b>32. Receivables</b>			
a. Specific purpose grants	-	-	-
c. Other (including User Charges)	6	-	6
<b>33. Inventories</b>	4	-	4
<b>34. Property, plant and equipment</b>			
a. System assets	-	20,726	20,726
b. Plant and equipment	-	4	4
<b>35. Other assets</b>	-	782	782
<b>36. Total Assets</b>	<b>2,547</b>	<b>22,486</b>	<b>25,033</b>
<b>LIABILITIES</b>			
<b>37. Bank overdraft</b>	-	-	-
<b>38. Creditors</b>	48	-	48
<b>39. Borrowings</b>			
a. Loans	-	-	-
b. Advances	-	-	-
c. Finance leases	-	-	-
<b>40. Provisions</b>			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	70	1	71
<b>41. Total Liabilities</b>	<b>118</b>	<b>1</b>	<b>119</b>
<b>42. NET ASSETS COMMITTED</b>	<b>2,429</b>	<b>22,485</b>	<b>24,914</b>
<b>EQUITY</b>			
<b>42. Accumulated surplus</b>			12,075
<b>44. Asset revaluation reserve</b>			12,839
<b>45. TOTAL EQUITY</b>			<b>24,914</b>
<b>Note to system assets:</b>			
<b>46. Current replacement cost</b> of system assets			33,661
<b>47. Accumulated current cost</b> depreciation of system assets			(12,935)
<b>48. Written down current cost</b> of system assets			20,726



# Warrumbungle Shire Council

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

for the financial year ended 30 June 2012

### 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.

## as at 30 June 2012

ASSET CLASS	Asset Category	Dep'n. Rate (%)	Dep'n Expense (\$)	Cost	Valuation	Accum. Depreciation Amortisation & Impairment	Carrying Amount (WDV)	Asset Condition <sup>#.</sup>	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
<b>Buildings</b>		per Note 1	per Note 4	<<<<<<<<<< per Note 9 >>>>>>>>>							
	Council Offices	2.40%	30		3,257	548	2,709	2	467	71	260
	Council Works Depot	3.00%	36		3,900	662	3,238	1	560	85	138
	Council Halls	2.70%	124		10,991	2,200	8,791	2/3	1,577	240	243
	Council Houses	2.60%	36		2,320	778	1,542	2	333	50	60
	Medical Centres	3.10%	27		1,643	354	1,289	2	235	36	33
	Library	3.30%	23		1,620	327	1,293	2	232	35	5
	Recreation & Culture	2.50%	55		6,050	941	5,109	2	1,715	166	282
	Childcare Centre(s)	2.50%	6		869	47	822	2	125	23	11
	Amenities/Toilets	2.70%	39		5,873	882	4,991	2/3	842	28	172
	Emergency Centres	2.30%	30		3,156	241	2,915	2	452	69	5
	Other		113		12,074	1,811	10,263	2/3	1,734	264	115
<b>sub total</b>		<b>519</b>	-	<b>51,753</b>	<b>8,791</b>	<b>42,962</b>		<b>8,272</b>	<b>1,067</b>	<b>1,324</b>	
<b>Other Structures</b>	Assets not included in Buildings		341		11,561	3,478	8,083		1,422	79	30
	<b>sub total</b>		<b>341</b>	-	<b>11,561</b>	<b>3,478</b>	<b>8,083</b>		<b>1,422</b>	<b>79</b>	<b>30</b>
<b>Public Roads</b>	Sealed Roads	1.60%	1,824		162,970	20,856	142,114	2/3	6,896	561	1,986
	Unsealed Roads	1.80%	3,019		19,289	2,349	16,940	3	14,130	2,996	1,864
	Bridges	1.50%	183		43,960	6,172	37,788	2/4	2,944	116	47
	Footpaths	1.70%	106		4,440	1,117	3,323	3	1,011	106	58
	Carparks	0.01%	1		300	29	271	2	23	1	-
	Kerb and Gutter	2.30%	86		12,759	2,420	10,339	3	2,337	85	43
	Other Aerodromes	0.01%	58		2,272	179	2,093	2/3	258	58	90
	<b>sub total</b>		<b>5,277</b>	-	<b>245,990</b>	<b>33,122</b>	<b>212,868</b>		<b>27,599</b>	<b>3,923</b>	<b>4,088</b>

		Dep'n. Rate (%)	Dep'n Expense (\$)	Cost	Valuation	Accum. Depreciation Amortisation & Impairment	Carrying Amount (WDV)	Asset Condition <sup>#.</sup>	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
ASSET CLASS	Asset Category										
<b>Water</b>		per Note 1	per Note 4	<<<<<<<<< per Note 9 >>>>>>>>>							
	Treatment Plants	2.40%	209		11,559	4,202	7,357	3/5	6,540	165	114
	Reservoirs	2.00%	187		21,389	9,513	11,876	3/5	12,103	305	31
	Mains	2.90%	288		21,848	14,835	7,013	3/5	12,362	311	395
	Pump Station	3.20%	37		1,342	830	512	3/5	759	19	14
	<b>sub total</b>		<b>721</b>	-	<b>56,138</b>	<b>29,380</b>	<b>26,758</b>		<b>31,764</b>	<b>800</b>	<b>554</b>
<b>Sewerage</b>											
	Pump Stations	2.10%	116		6,068	2,426	3,642	4	2,509	52	47
	Mains	2.20%	146		20,966	5,918	15,048	4	8,668	179	90
	Treatment Works	3.30%	124		6,627	4,591	2,036	4	2,739	57	89
	Reservoirs	2.00%					-				
	<b>sub total</b>		<b>386</b>	-	<b>33,661</b>	<b>12,935</b>	<b>20,726</b>		<b>13,916</b>	<b>288</b>	<b>226</b>

ASSET CLASS	Asset Category	Dep'n. Rate (%)	Dep'n Expense (\$)	Cost	Valuation	Accum. Depreciation Amortisation & Impairment	Carrying Amount (WDV)	Asset Condition <sup>#.</sup>	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
<b>Drainage Works</b>		per Note 1	per Note 4	<<<<<<<<<< per Note 9 >>>>>>>>>							
	Stormwater Culverts	2.00%	118		6,730	2,256	4,474	3/4	2,101	111	22
	Stormwater Converters						-				
	Other (Pits)	1.50%	21		1,419	429	990	3/4	443	23	21
	Other ( <a href="#">Headwalls</a> )	1.10%	-		17	4	13	3/4	6	1	
	<b>sub total</b>		<b>139</b>	<b>-</b>	<b>8,166</b>	<b>2,689</b>	<b>5,477</b>		<b>2,550</b>	<b>135</b>	<b>43</b>
	<b>TOTAL - ALL ASSETS</b>		<b>7,383</b>	<b>-</b>	<b>407,269</b>	<b>90,395</b>	<b>316,874</b>		<b>85,523</b>	<b>6,292</b>	<b>6,265</b>

- (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	<b>Excellent</b> - No work required (normal maintenance)
2	<b>Good</b> - Only minor maintenance work required
3	<b>Average</b> - Maintenance work required
4	<b>Poor</b> - Renewal required
5	<b>Very Poor</b> - Urgent renewal/upgrading required
6	<b>Condition Here</b> - Description here
7	<b>Condition Here</b> - Description here
8	<b>Condition Here</b> - Description here

## Warrumbungle Shire Council

## Special Schedule No. 8 - Financial Projections

as at 30 June 2012

<b>\$'000</b>	<b>Actual <sup>(1)</sup> 11/12</b>	<b>Forecast 12/13</b>	<b>Forecast 13/14</b>	<b>Forecast <sup>(3)</sup> 14/15</b>	<b>Forecast <sup>(3)</sup> 15/16</b>
<b>(i) OPERATING BUDGET</b>					
Income from continuing operations	34,310	34,176	34,078	34,916	36,034
Expenses from continuing operations	36,667	36,453	36,520	37,805	39,025
<b>Operating Result from Continuing Operations</b>	<b><u>(2,357)</u></b>	<b><u>(2,277)</u></b>	<b><u>(2,442)</u></b>	<b><u>(2,889)</u></b>	<b><u>(2,991)</u></b>
<b>(ii) CAPITAL BUDGET</b>					
New Capital Works <sup>(2)</sup>	2,906	3,554	3,371	2,314	2,037
Replacement/Refurbishment of Existing Assets	5,467	5,672	7,296	7,291	7,710
<b>Total Capital Budget</b>	<b><u>8,373</u></b>	<b><u>9,226</u></b>	<b><u>10,667</u></b>	<b><u>9,605</u></b>	<b><u>9,747</u></b>
<b>Funded by:</b>					
– Asset sales		262	342	304	348
– Reserves					
– Grants/Contributions	17,001	16,601	16,161	16,378	16,728
– Recurrent revenue	17,309	17,313	17,575	18,234	18,958
– Other	-	-	-	-	-
	<b><u>34,310</u></b>	<b><u>34,176</u></b>	<b><u>34,078</u></b>	<b><u>34,916</u></b>	<b><u>36,034</u></b>

**Notes:**

(1) From 11/12 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.

(4) Financial Projections should be in accordance with Council's Integrated Planning &amp; Reporting framework.