

# Coolamon Shire Council

SPECIAL SCHEDULES  
for the year ended 30 June 2010

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*"Big enough to serve,  
small enough to care"*



# Coolamon Shire Council

## Special Schedules

for the financial year ended 30 June 2010

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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.

## Coolamon Shire Council

## Special Schedule No. 1 - Net Cost of Services

for the financial year ended 30 June 2010

\$'000

Function or Activity	Expenses from continuing operations	Income from continuing operations		Net Cost of Services
		Non Capital	Capital	
<b>Administration</b>	<b>573</b>	<b>238</b>	-	<b>(335)</b>
<b>Public Order and Safety</b>				
Fire Service Levy, Fire Protection, Emergency Services	209	36	-	(173)
Beach Control	-	-	-	-
Enforcement of Local Govt Regs	-	-	-	-
Animal Control	22	3	-	(19)
Other	-	-	-	-
<b>Total Public Order &amp; Safety</b>	<b>231</b>	<b>39</b>	-	<b>(192)</b>
<b>Health</b>	<b>162</b>	<b>17</b>	<b>32</b>	<b>(113)</b>
<b>Environment</b>				
Noxious Plants and Insect/Vermin Control	155	29	-	(126)
Other Environmental Protection	8	-	-	(8)
Solid Waste Management	563	423	-	(140)
Street Cleaning	33	-	-	(33)
Drainage	-	-	-	-
Stormwater Management	27	-	6	(21)
<b>Total Environment</b>	<b>786</b>	<b>452</b>	<b>6</b>	<b>(328)</b>
<b>Community Services and Education</b>				
Administration & Education	-	-	-	-
Social Protection (Welfare)	-	-	-	-
Aged Persons and Disabled	384	376	-	(8)
Childrens Services	524	507	-	(17)
<b>Total Community Services &amp; Education</b>	<b>908</b>	<b>883</b>	-	<b>(25)</b>
<b>Housing and Community Amenities</b>				
Public Cemeteries	89	45	-	(44)
Public Conveniences	30	-	-	(30)
Street Lighting	63	-	-	(63)
Town Panning	164	34	-	(130)
Other Community Amenities	124	137	-	13
<b>Total Housing and Community Amenities</b>	<b>470</b>	<b>216</b>	-	<b>(254)</b>
<b>Water Supplies</b>	-	-	-	-
<b>Sewerage Services</b>	<b>419</b>	<b>362</b>	<b>87</b>	<b>30</b>

## Coolamon Shire Council

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

for the financial year ended 30 June 2010

\$'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	163	25	-	(138)
Museums	(2)	-	-	2
Art Galleries	-	-	-	-
Community Centres and Halls	50	2	90	42
Performing Arts Venues	-	-	-	-
Other Performing Arts	-	-	-	-
Other Cultural Services	54	21	-	(33)
Sporting Grounds and Venues	34	18	70	54
Swimming Pools	219	-	-	(219)
Parks & Gardens (Lakes)	313	2	13	(298)
Other Sport and Recreation	12	-	-	(12)
<b>Total Recreation and Culture</b>	<b>843</b>	<b>68</b>	<b>173</b>	<b>(602)</b>
<b>Fuel &amp; Energy</b>	-	-	-	-
<b>Agriculture</b>	-	-	-	-
<b>Mining, Manufacturing and Construction</b>				
Building Control	176	35	-	(141)
Other Mining, Manufacturing & Construction	66	-	-	(66)
<b>Total Mining, Manufacturing and Const.</b>	<b>242</b>	<b>35</b>	-	<b>(207)</b>
<b>Transport and Communication</b>				
Urban Roads (UR) - Local	603	-	185	(418)
Urban Roads - Regional	-	-	-	-
Sealed Rural Roads (SRR) - Local	679	-	585	(94)
Sealed Rural Roads - Regional	716	288	781	353
Unsealed Rural Roads (URR) - Local	981	105	-	(876)
Unsealed Rural Roads (URR) - Regional	-	-	-	-
Bridges on UR - Local	-	-	-	-
Bridges on SRR - Local	8	-	-	(8)
Bridges on URR - Local	-	-	-	-
Bridges on Regional Roads	-	-	-	-
Parking Areas	-	-	-	-
Footpaths	6	-	49	43
Aerodromes	-	-	-	-
Other Transport & Communication	194	96	-	(98)
<b>Total Transport and Communication</b>	<b>3,187</b>	<b>489</b>	<b>1,600</b>	<b>(1,098)</b>
<b>Economic Affairs</b>				
Camping Areas & Caravan Parks	25	20	-	(5)
Other Economic Affairs	1,564	1,428	193	57
<b>Total Economic Affairs</b>	<b>1,589</b>	<b>1,448</b>	<b>193</b>	<b>52</b>
<b>Totals – Functions</b>	<b>9,410</b>	<b>4,247</b>	<b>2,091</b>	<b>(3,072)</b>
<b>General Purpose Revenues<sup>(1)</sup></b>		<b>4,834</b>		<b>4,834</b>
<b>Share of interests - joint ventures &amp; associates using the equity method</b>	-	<b>2</b>		<b>2</b>
<b>NET OPERATING RESULT FOR YEAR</b>	<b>9,410</b>	<b>9,083</b>	<b>2,091</b>	<b>1,764</b>

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

Coolamon Shire Council

Special Schedule No. 2(a) - Statement of Long Term Debt (all purpose)  
for the financial year ended 30 June 2010

\$'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	-	-	-							-	-
Other	-	-	-							-	-
<b>Total Loans</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Other Long Term Debt</b>											
Ratepayers Advances	-	-	-							-	-
Government Advances	-	-	-							-	-
Finance Leases	-	-	-							-	-
Deferred Payments	-	-	-							-	-
<b>Total Long Term Debt</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Debt</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 (as per the GPFS's).

# Coolamon Shire Council

## Special Schedule No. 2(b) - Statement of Internal Loans [Section 410(3) LGA 1993] for the financial year ended 30 June 2010

\$'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>							-	-	-

## Coolamon 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 2010

\$'000	Actuals 2010	Actuals 2009
<b>A Expenses and Income</b>		
<b>Expenses</b>		
<b>1. Management expenses</b>		
a. Administration	-	-
b. Engineering and Supervision	-	-
<b>2. Operation and Maintenance expenses</b>		
<b>- Dams &amp; Weirs</b>		
a. Operation expenses	-	-
b. Maintenance expenses	-	-
<b>- Mains</b>		
c. Operation expenses	-	-
d. Maintenance expenses	-	-
<b>- Reservoirs</b>		
e. Operation expenses	-	-
f. Maintenance expenses	-	-
<b>- Pumping Stations</b>		
g. Operation expenses (excluding energy costs)	-	-
h. Energy costs	-	-
i. Maintenance expenses	-	-
<b>- Treatment</b>		
j. Operation expenses (excluding chemical costs)	-	-
k. Chemical costs	-	-
l. Maintenance expenses	-	-
<b>- Other</b>		
m. Operation expenses	-	-
n. Maintenance expenses	-	-
o. Purchase of water	-	-
<b>3. Depreciation expenses</b>		
a. System assets	-	-
b. Plant and equipment	-	-
<b>4. Miscellaneous expenses</b>		
a. Interest expenses	-	-
b. Revaluation Decrements	-	-
c. Other expenses	-	-
d. Tax Equivalents Dividends (actually paid)	-	-
<b>5. Total expenses</b>	<u>-</u>	<u>-</u>

## Coolamon 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 2010

\$'000	Actuals 2010	Actuals 2009
<b>Income</b>		
<b>6. Residential charges</b>		
a. Access (including rates)	-	-
b. Usage charges	-	-
<b>7. Non-residential charges</b>		
a. Access (including rates)	-	-
b. Usage charges	-	-
<b>8. Extra charges</b>	-	-
<b>9. Interest income</b>	-	-
<b>10. Other income</b>	-	-
<b>11. Grants</b>		
a. Grants for acquisition of assets	-	-
b. Grants for pensioner rebates	-	-
c. Other grants	-	-
<b>12. Contributions</b>		
a. Developer charges	-	-
b. Developer provided assets	-	-
c. Other contributions	-	-
<b>13. Total income</b>	<u>-</u>	<u>-</u>
<b>14. Gain or loss on disposal of assets</b>	-	-
<b>15. Operating Result</b>	<u>-</u>	<u>-</u>
<b>15a. Operating Result (less grants for acquisition of assets)</b>	-	-



## Coolamon 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 2010

\$'000	Actuals 2010	Actuals 2009
<b>B Capital transactions</b>		
<b>Non-operating expenditures</b>		
<b>16. Acquisition of Fixed Assets</b>		
a. Subsidised scheme	-	-
b. Other new system assets	-	-
c. Renewals	-	-
d. Plant and equipment	-	-
<b>17. Repayment of debt</b>		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
<b>18. Transfer to sinking fund</b>	-	-
<b>19. Totals</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>C Rates and charges</b>		
<b>24. Number of assessments</b>		
a. Residential (occupied)		-
b. Residential (unoccupied, ie. vacant lot)		-
c. Non-residential (occupied)		-
d. Non-residential (unoccupied, ie. vacant lot)		-
<b>25. Number of ETs for which developer charges were received</b>	ET	- ET
<b>26. Total amount of pensioner rebates (actual dollars)</b>	\$	-

## Coolamon Shire Council

Special Schedule No. 3 - Water Supply Cross Subsidies  
for the financial year ended 30 June 2010

\$'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"/>	<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"/>	
b. Total cross-subsidy in water supply developer charges for 2009/10 (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.

## Coolamon Shire Council

## Special Schedule No. 4 - Water Supply Balance Sheet

Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
as at 30 June 2010

\$'000	Actuals Current	Actuals Non Current	Actuals Total
<b>ASSETS</b>			
<b>30. Cash and investments</b>			
a. Developer charges	-	-	-
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	-	-	-
<b>31. Receivables</b>			
a. Specific purpose grants	-	-	-
b. Rates and charges	-	-	-
c. Other	-	-	-
<b>32. Inventories</b>	-	-	-
<b>33. Property, plant and equipment</b>			
a. System assets	-	-	-
b. Plant and equipment	-	-	-
<b>34. Other assets</b>	-	-	-
<b>35. Total assets</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>LIABILITIES</b>			
<b>36. Bank overdraft</b>	-	-	-
<b>37. Creditors</b>	-	-	-
<b>38. Borrowings</b>			
a. Loans	-	-	-
b. Advances	-	-	-
c. Finance leases	-	-	-
<b>39. Provisions</b>			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	-	-	-
<b>40. Total liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>41. NET ASSETS COMMITTED</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EQUITY</b>			
<b>42. Accumulated surplus</b>			-
<b>43. Asset revaluation reserve</b>			-
<b>44. TOTAL EQUITY</b>			<u>-</u>
<b>Note to system assets:</b>			
<b>45. Current replacement cost</b> of system assets			
<b>46. Accumulated current cost</b> depreciation of system assets			-
<b>47. Written down current cost</b> of system assets			-

## Coolamon 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 2010

\$'000	Actuals 2010	Actuals 2009
<b>A Expenses and Income</b>		
<b>Expenses</b>		
<b>1. Management expenses</b>		
a. Administration	27	24
b. Engineering and Supervision	39	37
<b>2. Operation and Maintenance expenses</b>		
<b>- Mains</b>		
a. Operation expenses	-	-
b. Maintenance expenses	61	11
<b>- Pumping Stations</b>		
c. Operation expenses (excluding energy costs)	-	-
d. Energy costs	9	-
e. Maintenance expenses	26	18
<b>- Treatment</b>		
f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs)	78	86
g. Chemical costs	-	-
h. Energy costs	14	16
i. Effluent Management	14	2
j. Biosolids Management	-	-
k. Maintenance expenses	-	-
<b>- Other</b>		
l. Operation expenses	-	-
m. Maintenance expenses	-	-
<b>3. Depreciation expenses</b>		
a. System assets	89	88
b. Plant and equipment	53	45
<b>4. Miscellaneous expenses</b>		
a. Interest expenses	-	-
b. Revaluation Decrements	-	-
c. Other expenses	45	43
d. Tax Equivalent Dividends (actually paid)	-	-
<b>5. Total expenses</b>	<b>455</b>	<b>370</b>

## Coolamon 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 2010

\$'000	Actuals 2010	Actuals 2009
<b>Income</b>		
<b>6. Residential charges</b> (including rates)	246	241
<b>7. Non-residential charges</b>		
a. Access (including rates)	61	59
b. Usage charges	-	1
<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>	4	4
<b>10. Interest income</b>	52	59
<b>11. Other income</b>	10	2
<b>12. Grants</b>		
a. Grants for acquisition of assets	-	-
b. Grants for pensioner rebates	13	12
c. Other grants	-	216
<b>13. Contributions</b>		
a. Developer charges	87	41
b. Developer provided assets	-	-
c. Other contributions	-	-
<b>14. Total income</b>	<u>473</u>	<u>635</u>
<b>15. Gain or loss on disposal of assets</b>	-	-
<b>16. Operating Result</b>	<u>18</u>	<u>265</u>
<b>16a. Operating Result (less grants for acquisition of assets)</b>	18	265

## Coolamon 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 2010

\$'000	Actuals 2010	Actuals 2009
<b>B Capital transactions</b>		
<b>Non-operating expenditures</b>		
<b>17. Acquisition of Fixed Assets</b>		
a. Subsidised scheme	-	-
b. Other new system assets	118	47
c. Renewals	-	-
d. Plant and equipment	12	334
<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>130</b>	<b>381</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>C Rates and charges</b>		
<b>25. Number of assessments</b>		
a. Residential (occupied)	784	799
b. Residential (unoccupied, ie. vacant lot)	119	125
c. Non-residential (occupied)	126	101
d. Non-residential (unoccupied, ie. vacant lot)	13	12
<b>26. Number of ETs for which developer charges were received</b>	8 ET	11 ET
<b>27. Total amount of pensioner rebates (actual dollars)</b>	\$ 23,191	\$ 22,922

## Coolamon Shire Council

Special Schedule No. 5 - Sewerage Cross Subsidies  
for the financial year ended 30 June 2010

\$'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"/> No	
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"/> Yes	<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"/> Yes	<input type="checkbox"/>	
b. Total cross-subsidy in sewerage developer charges for 2009/10 (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"/> -

\* 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.

## Coolamon Shire Council

## Special Schedule No. 6 - Sewerage Balance Sheet

Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
as at 30 June 2010

\$'000	Actuals Current	Actuals Non Current	Actuals Total
<b>ASSETS</b>			
<b>31. Cash and investments</b>			
a. Developer charges	-	-	-
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	1,161	-	1,161
<b>32. Receivables</b>			
a. Specific purpose grants	-	-	-
b. Rates and charges	36	-	36
c. Other	35	-	35
<b>33. Inventories</b>	-	-	-
<b>34. Property, plant and equipment</b>			
a. System assets	8,460	-	8,460
b. Plant and equipment	1,931	-	1,931
<b>35. Other assets</b>	-	-	-
<b>36. Total Assets</b>	<u>11,623</u>	<u>-</u>	<u>11,623</u>
<b>LIABILITIES</b>			
<b>37. Bank overdraft</b>	-	-	-
<b>38. Creditors</b>	10	-	10
<b>39. Borrowings</b>			
a. Loans	-	-	-
b. Advances	-	-	-
c. Finance leases	-	-	-
<b>40. Provisions</b>			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	-	-	-
<b>41. Total Liabilities</b>	<u>10</u>	<u>-</u>	<u>10</u>
<b>42. NET ASSETS COMMITTED</b>	<u>11,613</u>	<u>-</u>	<u>11,613</u>
<b>EQUITY</b>			
<b>42. Accumulated surplus</b>			6,123
<b>44. Asset revaluation reserve</b>			5,490
<b>45. TOTAL EQUITY</b>			<u>11,613</u>
<b>Note to system assets:</b>			
<b>46. Current replacement cost</b> of system assets			10,715
<b>47. Accumulated current cost</b> depreciation of system assets			(2,255)
<b>48. Written down current cost</b> of system assets			<u>8,460</u>



## Coolamon Shire Council

### Notes to Special Schedule No.'s 3 & 5 for the financial year ended 30 June 2010

#### 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) include 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.





## Coolamon Shire Council

Special Schedule No. 8 - Financial Projections  
as at 30 June 2010

\$'000	Actual <sup>(1)</sup> 09/10	Forecast 10/11	Forecast 11/12	Forecast <sup>(3)</sup> 12/13	Forecast <sup>(3)</sup> 13/14
<b>(i) RECURRENT BUDGET</b>					
Income from continuing operations	11,174	10,383	10,287	10,378	10,623
Expenses from continuing operations	9,410	9,267	9,242	9,576	9,668
<b>Operating Result from Continuing Operations</b>	<b><u>1,764</u></b>	<b><u>1,116</u></b>	<b><u>1,045</u></b>	<b><u>802</u></b>	<b><u>955</u></b>
<b>(ii) CAPITAL BUDGET</b>					
New Capital Works <sup>(2)</sup>	634	470	-	100	470
Replacement/Refurbishment of Existing Assets	2,830	2,901	2,740	2,273	2,754
<b>Total Capital Budget</b>	<b><u>3,464</u></b>	<b><u>3,371</u></b>	<b><u>2,740</u></b>	<b><u>2,373</u></b>	<b><u>3,224</u></b>
<b>Funded by:</b>					
– Loans	-	-	-	-	-
– Asset sales	266	167	169	22	50
– Reserves	373	1,175	507	465	1,337
– Grants/Contributions	1,732	1,385	1,217	1,217	1,217
– Recurrent revenue	1,093	644	847	669	620
– Other	-	-	-	-	-
	<b><u>3,464</u></b>	<b><u>3,371</u></b>	<b><u>2,740</u></b>	<b><u>2,373</u></b>	<b><u>3,224</u></b>

**Notes:**

(1) From 09/10 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.