SPECIAL SCHEDULES for the year ended 30 June 2011

"Big enough to serve, small enough to care"

lamos v shire

Special Schedules	
for the financial year ended 30 June	e 2011

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¹ Special Purpose Schedules are not audited.

Background

- (i) These Special Schedules have been designed to meet the requirements of special purpose users such as;
 - the NSW Grants Commission
 - the Australian Bureau of Statistics (ABS),
 - the 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.

Special Schedule No. 1 - Net Cost of Services for the financial year ended 30 June 2011

Function or Activity	Expenses from Continuing	Incom continuing	Net Cost of Services	
	Operations	Non Capital	Capital	OI Selvices
Governance	532	-	-	(532
Administration	222	115	-	(107
Public Order and Safety				
Fire Service Levy, Fire Protection,				
Emergency Services	233	45	-	(188
Beach Control	-	-	-	-
Enforcement of Local Govt Regs	-	-	-	-
Animal Control	17	4	-	(13
Other	19	-	-	(19
Total Public Order & Safety	269	49	-	(220
Health	166	21	-	(145
Environment				
Noxious Plants and Insect/Vermin Control	144	31	-	(113
Other Environmental Protection	(2)	-	-	2
Solid Waste Management	363	425	-	62
Street Cleaning	33	-	-	(33
Drainage	-	-	-	-
Stormwater Management	32	-	-	(32
Total Environment	570	456	-	(114
Community Services and Education				
Administration & Education	-	-	-	-
Social Protection (Welfare) Aged Persons and Disabled	355	372	-	- 17
Childrens Services	602	484		(118
Total Community Services & Education	957	856		(110
				(101)
Housing and Community Amenities				
Public Cemeteries	89	54	-	(35
Public Conveniences	32	-	-	(32
Street Lighting	57	-	-	(57
Town Planning	195	37	-	(158
Other Community Amenities	145	142	-	(3
Total Housing and Community Amenities	518	233	-	(285
Water Supplies		-	-	
Sewerage Services	452	384	29	(39
Sewerage Services	452	504	23	(39

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Special Schedule No. 1 - Net Cost of Services (continued) for the financial year ended 30 June 2011

\$'000				
Eurotion or Activity	Expenses from Continuing	Incom continuing	Net Cost	
Function or Activity	Operations	Non Capital	Capital	of Services
Recreation and Culture	011	20	20	(4.40)
Public Libraries	211	26	36	(149)
Museums	19	13	-	(6)
Art Galleries	-	- 4	-	- 82
Community Centres and Halls Performing Arts Venues	56	4	134	02
Other Performing Arts	-	-	-	
Other Cultural Services	46	15	203	172
Sporting Grounds and Venues	99	13	200	(87)
Swimming Pools	191	12	5	(186)
Parks & Gardens (Lakes)	306	12	30	(264)
Other Sport and Recreation	11		-	(11)
Total Recreation and Culture	939	82	408	(449)
Fuel & Energy	-	-	_	-
Agriculture		-		-
Mining, Manufacturing and Construction	104	20		(400)
Building Control	164	26	-	(138)
Other Mining, Manufacturing & Construction	72	-	-	(72)
Total Mining, Manufacturing and Const.	236	26	-	(210)
Transport and Communication				
Urban Roads (UR) - Local	1,006	-	37	(969)
Urban Roads - Regional	-	-	-	-
Sealed Rural Roads (SRR) - Local	916	408	-	(508)
Sealed Rural Roads - Regional	1,640	1,380	278	18
Unsealed Rural Roads (URR) - Local	1,484	433	-	(1,051)
Unsealed Rural Roads (URR) - Regional	-	-	-	-
Bridges on UR - Local	-	-	-	-
Bridges on SRR - Local	36	-	-	(36)
Bridges on URR - Local	-	-	-	-
Bridges on Regional Roads	-	-	-	-
Parking Areas	-	-	-	-
Footpaths	3	-	-	(3)
Aerodromes Other Transport & Communication	171	- 121	-	- (50)
Total Transport and Communication	5,256	2,342	315	(30) (2,599)
	5,230	2,342	515	(2,555)
Economic Affairs				
Camping Areas & Caravan Parks	27	26	-	(1)
Other Economic Affairs	1,591	1,444	204	57
Total Economic Affairs	1,618	1,470	204	56
Totals – Functions	11,735	6,034	956	(4,745)
General Purpose Revenues ⁽²⁾		5,216		5,216
Share of interests - joint ventures &		6		6
associates using the equity method	-			
NET OPERATING RESULT ⁽¹⁾	11,735	11,256	956	477

(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)

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

\$'000

		ipal outstar	-	New Loans	Dostrodomption		Transfers Interest		Principal outstanding at the end of the year			
	at beg	inning of th	e year	raised	uuning	ille yeal		Sinking applicable		end of the	id of the year	
Classification of Debt	Current	Non Current	Total	during the year	From Revenue	Sinking Funds	Funds	for Year	Current	Non Current	Total	
Leone (by Seuree)												
Loans (by Source)												
Commonwealth Government	-	-	-							-		
Treasury Corporation	-	-	-							-		
Other State Government	-	-	-							-		
Public Subscription	-	-	-							-		
Financial Institutions	-	-	-							-		
Other	-	-	-							-		
Total Loans	-	-	-	-		-		-	-	-		
Other Long Term Debt												
Ratepayers Advances	-	_	-							-		
Government Advances	-	-	-							-		
Finance Leases	-	_	-							-		
Deferred Payments	-	-	-							-		
Total Long Term Debt	-	-	-	-	-	-	-	-	-	-		
Total Debt	-	-	-	-	-	-	-	-	-	-		

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).

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

\$'000

Summary of Internal Loans

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

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
Totals							-	-	-

Special Schedule No. 3 - Water Supply Income Statement Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis. for the financial year ended 30 June 2011

\$'0	00	Actuals 2011	Actuals 2010
A	Expenses and Income Expenses		
1.	Management expenses		
	a. Administration	-	-
	b. Engineering and Supervision	-	-
2.	Operation and Maintenance expenses		
	- Dams & Weirs		
	a. Operation expenses	-	-
	b. Maintenance expenses	-	-
	- Mains		
	c. Operation expenses	-	-
	d. Maintenance expenses	-	-
	- Reservoirs		
	e. Operation expenses	-	-
	f. Maintenance expenses	-	-
	- Pumping Stations		
	g. Operation expenses (excluding energy costs)	-	-
	h. Energy costs	-	-
	i. Maintenance expenses	-	-
	- Treatment		
	j. Operation expenses (excluding chemical costs)	-	-
	k. Chemical costs	-	-
	I. Maintenance expenses	-	-
	- Other		
	m. Operation expenses	-	-
	 n. Maintenance expenses o. Purchase of water 	-	-
		-	-
3.	Depreciation expenses		
	a. System assets	-	-
	b. Plant and equipment	-	-
4.	Miscellaneous expenses		
	a. Interest expenses	-	-
	b. Revaluation Decrements	-	-
	c. Other expenses	-	-
	d. Tax Equivalents Dividends (actually paid)	-	-
5.	Total expenses		-
	- Province - Control - Con		

Special Schedule No. 3 - Water Supply Income Statement (continued) Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis. for the financial year ended 30 June 2011

\$'00	0	Actuals 2011	Actuals 2010
	Income		
6.	Residential charges a. Access (including rates) b. Usage charges	-	-
7.	Non-residential charges a. Access (including rates) b. Usage charges	-	-
8.	Extra charges	-	-
9.	Interest income	-	-
10.	Other income	-	-
11.	Grants a. Grants for acquisition of assets b. Grants for pensioner rebates c. Other grants	- - -	- -
12.	Contributions a. Developer charges b. Developer provided assets c. Other contributions	- -	- -
13.	Total income	-	<u> </u>
14.	Gain or loss on disposal of assets	-	-
15.	Operating Result	-	

15a. Operating Result (less grants for acquisition of assets)

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Special Schedule No. 3 - Water Supply Income Statement (continued) Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis. for the financial year ended 30 June 2011

\$'00	00	Actuals 2011	Actuals 2010
В	Capital transactions Non-operating expenditures		
16.	Acquisition of Fixed Assets a. New Assets for Improved Standards b. New Assets for Growth c. Renewals d. Plant and equipment	- - -	- - -
17.	Repayment of debt a. Loans b. Advances c. Finance leases	- - -	- - -
18.	Transfer to sinking fund	-	-
19.	Totals	-	-
	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	· · ·	· ·
С	Rates and charges		
24.	Number of assessments a. Residential (occupied) b. Residential (unoccupied, ie. vacant lot) c. Non-residential (occupied) d. Non-residential (unoccupied, ie. vacant lot)		- - -
25.	Number of ETs for which developer charges were received	ET	- ET
26.	Total amount of pensioner rebates (actual dollars)		\$ -

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

\$'00	00	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*? 			
	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) 			
	c. Cross-subsidy to non-residential customers (page 24 of Guidelines)			
	 d. Cross-subsidy to large connections in unmetered supplies (page 26 of Guidelines) 			
28.	Developer charges a. Has council completed a water supply Development Servicing** Plan?			
	 b. Total cross-subsidy in water supply developer charges for 2010/11 (page 47 of Guidelines) 			
	** 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)			-
	ouncils which have not yet implemented best practice water supply icing should disclose cross-subsidies in items 27b, 27c and 27d above.			

However, disclosure of cross-subsidies is <u>**not**</u> required where a Council has implemented best practice pricing and is phasing in such pricing over a period of 3 years.

Special Schedule No. 4 - Water Supply Balance Sheet Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.

as at 30 June 2011

\$'00	00	Actuals Current	Actuals Non Current	Actuals Total
30.	ASSETS Cash and investments a. Developer charges b. Special purpose grants c. Accrued leave d. Unexpended loans e. Sinking fund f. Other	- - - -	- - - -	
31.	Receivables a. Specific purpose grants b. Rates and charges c. Other	- -	- - -	-
32.	Inventories	-	-	-
33.	Property, plant and equipment a. System assets b. Plant and equipment	-	-	
34.	Other assets	-	-	-
35.	Total assets	<u> </u>	-	-
36. 37. 38.		- - - -	- - - -	-
39.	Provisions a. Tax equivalents b. Dividend c. Other	-	- - -	
40.	Total liabilities			-
41.	NET ASSETS COMMITTED		-	-
43	EQUITY Accumulated surplus Asset revaluation reserve			-
44.	TOTAL EQUITY			-
45. 46. 47	Note to system assets: Current replacement cost of system assets Accumulated current cost depreciation of system assets Written down current cost of system assets			

47. Written down current cost of system assets

Special Schedule No. 5 - Sewerage Income Statement Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis. for the financial year ended 30 June 2011

A Expenses 1. Management expenses a. Administration 33 a. Administration 33 b. Engineering and Supervision 55 2. Operation and Maintenance expenses - Mains - a. Operation and Maintenance expenses - - Mains - a. Operation expenses - - Dumping Stations - c. Operation expenses (excluding energy costs) - c. Operation expenses (excluding energy costs) - of Energy costs 9 e. Maintenance expenses 41 26 - Treatment f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs) 114 g. Chemical costs - n. Energy costs 20 i. Effluent Management - j. Biosolids Management - i. Effluent Management - m. Maintenance expenses - m. Maintenance expenses - a. System assets 89 a. System assets - a. Interest expenses <t< th=""><th>\$'0</th><th>00</th><th>Actuals 2011</th><th>Actuals 2010</th></t<>	\$'0	00	Actuals 2011	Actuals 2010
Expenses 1. Management expenses a. Administration 33 27 b. Engineering and Supervision 55 39 2. Operation and Maintenance expenses - - - Mains - - a. Operation expenses - - b. Maintenance expenses 27 61 - Pumping Stations - - c. Operation expenses (excluding energy costs) - - c. Operation expenses (excluding energy costs) - - c. Operation expenses (excluding energy, effluent & biosolids management costs) 114 78 g. Chemical costs - - - h. Energy costs 20 14 14 j. Biosolids Management 3 144 14 j. Biosolids Management - - - k. Maintenance expenses - - - d. Other - - - j. Disolids Management - - - j. Operation expenses - - - m. Maintenance expenses -	А	Expenses and Income		
a. Administration 33 27 b. Engineering and Supervision 55 39 2. Operation and Maintenance expenses - - - Mains a. Operation expenses - - a. Operation expenses 27 61 - - Pumping Stations - - - c. Operation expenses (excluding energy costs) - - - d. Energy costs 9 9 9 - - - - Treatment f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs) 114 78 - - g. Chemical costs -				
b. Engineering and Supervision 55 39 2. Operation and Maintenance expenses - - - Mains - - - a. Operation expenses 27 61 - - Pumping Stations - - - c. Operation expenses (excluding energy costs) - - - d. Energy costs 9 9 9 - e. Maintenance expenses 41 26 - - - Treatment - - - - f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs) 114 78 - g. Chemical costs - <td>1.</td> <td>Management expenses</td> <td></td> <td></td>	1.	Management expenses		
2. Operation and Maintenance expenses - Mains a. Operation expenses b. Maintenance expenses 27 c. Operation expenses 27 c. Operation expenses (excluding energy costs) d. Energy costs 9 g. Maintenance expenses 41 c. Operation expenses (excl. chemical, energy, effluent & biosolids management costs) 114 f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs) 114 f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs) 114 f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs) 114 f. Operation expenses 20 i. Effluent Management 3 j. Biosolids Management - j. Biosolids Management - j. Operation expenses - m. Maintenance expenses - m. Maintenance expenses - a. System assets 89 b. Plant and equipment 53 53 53 4. Miscellaneous expenses a. Interest expenses - b. Revaluation Decrements		a. Administration	33	27
• Mains a. Operation expenses - - - b. Maintenance expenses 27 61 • Pumping Stations - - - c. Operation expenses (excluding energy costs) - - - d. Energy costs 9 14 15 14 14 15 14 14 15 14<		b. Engineering and Supervision	55	39
b. Maintenance expenses 27 61 - Pumping Stations - - c. Operation expenses (excluding energy costs) - - d. Energy costs 9 9 e. Maintenance expenses 41 26 - Treatment - - f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs) 114 78 g. Chemical costs - - - h. Energy costs 20 14 - i. Effluent Management 3 14 - j. Biosolids Management - - - k. Maintenance expenses - - - - Other - - - - l. Operation expenses - - - - m. Maintenance expenses - - - - J. Depreciation expenses - - - - a. System assets 89 89 89 53 53 4. Miscellaneous expenses - - - - a. Interest exp	2.			
- Pumping Stations - - c. Operation expenses (excluding energy costs) - - d. Energy costs 9 9 e. Maintenance expenses 41 26 - Treatment - - f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs) 114 78 g. Chemical costs - - - h. Energy costs 20 14 14 i. Effluent Management 3 14 14 j. Biosolids Management - - - k. Maintenance expenses - - - - Other - - - I. Operation expenses - - - m. Maintenance expenses - - - a. System assets 89 89 89 b. Plant and equipment 53 53 53 4. Miscellaneous expenses - - - a. Interest expenses - - - b. Revaluation Decrements - - - c. Other e		a. Operation expenses	-	-
c. Operation expenses (excluding energy costs) d. Energy costs 9 e. Maintenance expenses 41 26 - Treatment f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs) 9 9 9 9 9 9 9 9 9 9 9 9 9		b. Maintenance expenses	27	61
d. Energy costs99e. Maintenance expenses4126- Treatment-f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs)11478g. Chemical costsh. Energy costs2014i. Effluent Management3114j. Biosolids Managementk. Maintenance expenses Otherl. Operation expensesm. Maintenance expenses3. Depreciation expensesa. System assets8989b. Plant and equipment53534. Miscellaneous expensesa. Interest expensesb. Revaluation Decrementsc. Other expenses45455d. Tax Equivalents Dividends (actually paid)		- Pumping Stations		
e. Maintenance expenses 41 26 - Treatment . . f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs) 114 78 g. Chemical costs - - h. Energy costs 20 14 i. Effluent Management 3 14 j. Biosolids Management - - k. Maintenance expenses - - - Other - - l. Operation expenses - - m. Maintenance expenses - - 3 Depreciation expenses - - a. System assets 89 89 89 b. Plant and equipment 53 53 53 4. Miscellaneous expenses - - - a. Interest expenses - - - b. Revaluation Decrements - - - c. Other expenses 45 45 45 d. Tax Equivalents Dividends (actually paid) - - -		c. Operation expenses (excluding energy costs)	-	-
- Treatment f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs) 114 78 g. Chemical costs - - h. Energy costs 20 14 i. Effluent Management 3 14 j. Biosolids Management - - k. Maintenance expenses - - - Other - - I. Operation expenses - - m. Maintenance expenses - - a. System assets 89 89 b. Plant and equipment 53 53 4. Miscellaneous expenses - - a. Interest expenses - - b. Revaluation Decrements - - c. Other expenses 45 45		d. Energy costs	9	9
f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs) 114 78 g. Chemical costs - - h. Energy costs 20 14 i. Effluent Management 3 14 j. Biosolids Management - - k. Maintenance expenses - - - Other - - I. Operation expenses - - m. Maintenance expenses - - a. System assets 89 89 b. Plant and equipment 53 53 4. Miscellaneous expenses - - a. Interest expenses - - b. Revaluation Decrements - - c. Other expenses 45 45 d. Tax Equivalents Dividends (actually paid) - -		e. Maintenance expenses	41	26
g. Chemical costsh. Energy costs2014i. Effluent Management314j. Biosolids Managementk. Maintenance expenses Otherl. Operation expensesm. Maintenance expenses3. Depreciation expensesa. System assets8989b. Plant and equipment53534. Miscellaneous expensesa. Interest expensesb. Revaluation Decrementsc. Other expenses4545d. Tax Equivalents Dividends (actually paid)				
h. Energy costs2014i. Effluent Management314j. Biosolids Managementk. Maintenance expenses Otherl. Operation expensesm. Maintenance expenses3. Depreciation expensesa. System assets8989b. Plant and equipment53534. Miscellaneous expensesa. Interest expensesb. Revaluation Decrementsc. Other expenses4545d. Tax Equivalents Dividends (actually paid)			114	78
i. Effluent Management j. Biosolids Management k. Maintenance expenses - Other l. Operation expenses m. Maintenance expenses a. System assets b. Plant and equipment 4. Miscellaneous expenses a. Interest expenses b. Revaluation Decrements c. Other expenses d. Tax Equivalents Dividends (actually paid) 		•	-	-
j. Biosolids Management k. Maintenance expenses Other I. Operation expenses m. Maintenance expenses 3. Depreciation expenses a. System assets 89 b. Plant and equipment 53 53 4. Miscellaneous expenses a. Interest expenses b. Revaluation Decrements c. Other expenses 45 45 d. Tax Equivalents Dividends (actually paid)				
k. Maintenance expenses - - - Other - - I. Operation expenses - - m. Maintenance expenses - - 3. Depreciation expenses - - a. System assets 89 89 b. Plant and equipment 53 53 4. Miscellaneous expenses - - a. Interest expenses - - b. Revaluation Decrements - - c. Other expenses 45 45 d. Tax Equivalents Dividends (actually paid) - -			3	14
- Other - </td <td></td> <td></td> <td>-</td> <td>-</td>			-	-
I. Operation expenses - - m. Maintenance expenses - - 3. Depreciation expenses 89 89 a. System assets 89 89 b. Plant and equipment 53 53 4. Miscellaneous expenses - - a. Interest expenses - - b. Revaluation Decrements - - c. Other expenses 45 45 d. Tax Equivalents Dividends (actually paid) - -		K. Maintenance expenses	-	-
m. Maintenance expenses3. Depreciation expenses a. System assets8989b. Plant and equipment53534. Miscellaneous expenses a. Interest expenses b. Revaluation Decrementsc. Other expenses d. Tax Equivalents Dividends (actually paid)				
 3. Depreciation expenses a. System assets b. Plant and equipment 4. Miscellaneous expenses a. Interest expenses b. Revaluation Decrements c. Other expenses d. Tax Equivalents Dividends (actually paid) 			-	-
a. System assets8989b. Plant and equipment53534. Miscellaneous expensesa. Interest expensesb. Revaluation Decrementsc. Other expenses4545d. Tax Equivalents Dividends (actually paid)		m. Maintenance expenses	-	-
b. Plant and equipment 53 53 4. Miscellaneous expenses - - a. Interest expenses - - b. Revaluation Decrements - - c. Other expenses 45 45 d. Tax Equivalents Dividends (actually paid) - -	3.			
4. Miscellaneous expenses - - a. Interest expenses - - b. Revaluation Decrements - - c. Other expenses 45 45 d. Tax Equivalents Dividends (actually paid) - -		-		
a. Interest expensesb. Revaluation Decrementsc. Other expenses4545d. Tax Equivalents Dividends (actually paid)		b. Plant and equipment	53	53
b. Revaluation Decrementsc. Other expenses4545d. Tax Equivalents Dividends (actually paid)	4.	-		
c. Other expenses 45 45 d. Tax Equivalents Dividends (actually paid)		•	-	-
d. Tax Equivalents Dividends (actually paid)			-	-
		•	45	45
5. Total expenses 489 455				-
	5.	Total expenses	489	455

Special Schedule No. 5 - Sewerage Income Statement (continued) Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis. for the financial year ended 30 June 2011

\$'00	00	Actuals 2011	Actuals 2010
	Income		
6.	Residential charges (including rates)	259	246
7.	Non-residential charges		
	a. Access (including rates) b. Usage charges	60 -	61 -
8.	Trade Waste Charges		
	a. Annual Fees	-	-
	b. Usage charges	-	-
	c. Excess mass charges	-	-
	d. Re-inspection fees	-	-
9.	Extra charges	3	4
10.	Interest income	70	52
11.	Other income	3	10
12.	Grants		
	a. Grants for acquisition of assets	-	-
	b. Grants for pensioner rebates	13	13
	c. Other grants	-	-
13.	Contributions		
	a. Developer charges	29	87
	b. Developer provided assets	-	-
	c. Other contributions	-	-
14.	Total income	437	473
15.	Gain or loss on disposal of assets	-	-
16.	Operating Result	(52)	18
16a	. Operating Result (less grants for acquisition of assets)	(52)	18

Special Schedule No. 5 - Sewerage Income Statement (continued) Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis. for the financial year ended 30 June 2011

\$'00	00	Actuals 2011	Actuals 2010
В	Capital transactions Non-operating expenditures		
17.	Acquisition of Fixed Assets a. New Assets for Improved Standards b. New Assets for Growth c. Renewals d. Plant and equipment	24 7 -	- 118 - 12
18.	Repayment of debt a. Loans b. Advances c. Finance leases	- - -	-
19.	Transfer to sinking fund	-	-
20.	Totals	31	130
	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	 -	-
С	Rates and charges		
25.	Number of assessments a. Residential (occupied) b. Residential (unoccupied, ie. vacant lot) c. Non-residential (occupied) d. Non-residential (unoccupied, ie. vacant lot)	807 116 132 10	784 119 126 13
26.	Number of ETs for which developer charges were received	7 ET	8 ET
27.	Total amount of pensioner rebates (actual dollars)	\$ 23,326	\$ 23,191

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

\$'00	0	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*? 		Х	
	If Yes, go to 29a. If No, please report if council has removed land value from access charges (ie rates)?	X		
	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)			
	c. Cross-subsidy to trade waste discharges (page 46 of Guidelines)			
29.	Developer charges a. Has council completed a sewerage Development Servicing** Plan?	X		
	 b. Total cross-subsidy in sewerage developer charges for 2010/11 (page 47 of Guidelines) 			
	** 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)			
lic	ouncils which have not yet implemented best practice sewer pricing & juid waste prising should disclose cross-subsidies in items 28b and 28c pove.			

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.

Special Schedule No. 6 - Sewerage Balance Sheet Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.

as at 30 June 2011

\$'00	0	Actuals Current	Actuals Non Current	Actuals Total
31.	ASSETS Cash and investments a. Developer charges	<u>-</u>	<u>-</u>	-
	b. Special purpose grantsc. Accrued leaved. Unexpended loanse. Sinking fund		- - -	-
	f. Other	1,237	-	1,237
32.	Receivables a. Specific purpose grants b. Rates and charges c. Other	- 20 34	- - -	- 20 34
33.	Inventories	-	-	-
34.	Property, plant and equipment a. System assets b. Plant and equipment	-	8,402 1,878	8,402 1,878
35.	Other assets	-	-	-
36.	Total Assets	1,291	10,280	11,571
37. 38. 39. 40.	LIABILITIES Bank overdraft Creditors Borrowings Provisions	- 10	-	- 10
41.	Total Liabilities	10	<u> </u>	10
42.	NET ASSETS COMMITTED	1,281	10,280	11,561
	EQUITY Accumulated surplus Asset revaluation reserve			6,071 5,490
45.	TOTAL EQUITY		_	11,561
46. 47. 48.	Note to system assets: Current replacement cost of system assets Accumulated current cost depreciation of system assets Written down current cost of system assets		_	10,746 (2,344) 8,402

Notes to Special Schedule No.'s 3 & 5

for the financial year ended 30 June 2011

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.

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.

Other administrative/corporate support services.

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⁽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.

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

\$'000 Estimated Dep'n. Dep'n. cost to Accum. Current⁽³ Rate Expense Carrying bring up to a Required⁽²⁾ Depreciation (\$) Amortisation Amount satisfactorv (%) Asset Annual Annual Valuation & Impairment (WDV) Condition[#] condition / Maintenance Maintenance Cost ASSET CLASS Asset Category standard (1) per Note 1 per Note 4 **Council Chambers Buildings** 9 2,046 1,201 845 2 20 15 11 1.00% 2 Council Depots 446 231 215 2 20 25 30 1.00% 3 296 48 248 2 **Bushfire Sheds** 1.00% _ 7 78 757 2 Medical Centres 835 1 5 1.00% -Pre-schools & Child Care Centre 4 1.057 653 404 2 10 14 1.00% -23 Council Housing 3,471 1,218 2.253 2-3 30 49 1.00% -8 2 20 Parks, Showgrounds, Public Toilets 1,298 560 738 1.00% -12 Public Halls & Community Centre 1,785 2 1.00% 3,003 1,218 10 11 -8 Libraries & Cultural Centres 1,689 371 1,318 1 8 8 1.00% -Swimming Pools 8 1.108 339 769 2-3 50 15 1-5% 2 Caravan Parks 1 113 67 46 50 10 13 1.00% 3,401 2,866 71 Aged Hostel 30 535 1 60 1.00% -42 4,528 4,104 Retirement Village 424 1 -20 22 1.00% Other Buildings 5 2 678 188 490 1.00% --162 228 231 sub total -23,969 7.698 16,271 140 Other Structures Assets not included in Buildings 144 10,651 5,910 4,741 284 2-3 500 1-20% 284 sub total 144 10,651 5,910 4,741 500 --

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

\$'000

ф 000		Dep'n. Rate (%)	Dep'n. Expense (\$)			Accum. Depreciation Amortisation	Carrying Amount	Asset	Estimated cost to bring up to a satisfactory	-	Current ⁽³ Annual
ASSET CLASS	Asset Category			Cost	Valuation	& Impairment	(WDV)	Condition [#]	condition / standard ⁽¹⁾	Maintenance	Maintenance
		per Note 1	per Note 4	~~~~~	<<<<< per N	lote 9 >>>>>>	>>>>>	<<<<	<<<< per Secti	on 428(2d) >>:	>>>>>
Public Roads	Urban Roads, KG & Footpaths	1 - 1.25%	508		20,338	7,748	12,590	2	200	250	369
	Local Roads Sealed	1 - 2.06%	499		25,109	11,549	13,560	2	300	450	307
	Regional Roads	1 - 1.65%	440		22,128	5,955	16,173	2	250	100	760
	Local Roads Unsealed	1 -1.52%	490		7,608	4,265	3,343	2	250	440	847
	Concrete Bridges	0.97%	36		2,976	1,420	1,556	2	10	10	-
	sub total		1,973	-	78,159	30,937	47,222		1,010	1,250	2,283
Sewerage	Sewerage Infrastructure	1.67 -10%	90		10,746	2,345	8,401	2	350	150	78
	sub total		90	-	10,746	2,345	8,401		350	150	78
Drainage Works	Drainage Infrastructure	1.431.47%	31		3,176	1,465	1,711	2	50	15	-
-	sub total		31	-	3,176	1,465	1,711		50	15	-
	TOTAL - ALL ASSETS		2,400	-	126,701	48,355	78,346		2,050	1,643	2,876

Notes:

(1). Satisfactory refers to estimated cost to bring the asset to a satisfactory condition as deemed by Council. It does not include any planned enhancements to the existing asset.

(2). Required Annual Maintenance is what should be spent to maintain assets in a satisfactory standard.

(3). Current Annual Maintenance is what has been spent in the current year to maintain assets.

#	Ass	set Condition "Key" - as per NSW Local Government Asset Accounting Manu	al:	
	1	Near Perfect - Ranges from New or Good	5	Asset Unserviceable - Critical, Beyond Repair
	2	Superficial Deterioration - Ranges from Generally Good to Fair	6	
	3	Deterioration Evident - Ranges from Fair to Marginal	7	
	4	Requires Major Reconstruction - Ranges from Poor to Critical	8	

Special Schedule No. 8 - Financial Projections as at 30 June 2011

	Actual ⁽¹⁾ Forecast		Forecast	Forecast ⁽³⁾	Forecast ⁽³⁾
\$'000	10/11	11/12	12/13	13/14	14/15
(i) RECURRENT BUDGET					
Income from continuing operations	12,212	10,820	10,544	10,929	10,490
Expenses from continuing operations	11,735	10,699	10,697	10,891	11,029
Operating Result from Continuing Operations	477	121	(153)	38	(539)
(ii) CAPITAL BUDGET					
New Capital Works ⁽²⁾	771	845	-	-	350
Replacement/Refurbishment of Existing Assets	2,491	3,137	2,705	2,684	2,929
Total Capital Budget	3,262	3,982	2,705	2,684	3,279
Funded by:					
– Loans					
– Asset sales	307	165	56	77	125
– Reserves	1,485	1,684	375	175	1,427
- Grants/Contributions	879	1,384	1,336	1,547	912
- Recurrent revenue	591	749	938	885	815
– Other	3,262	3,982	2,705	2,684	3,279

Notes:

(1) From 10/11 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.