SPECIAL SCHEDULES for the year ended 30 June 2013



Special Schedules for the financial year ended 30 June 2013

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<sup>1</sup> 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 2013

#### \$'000 Income from Expenses from Net Cost continuing operations **Function or Activity** Continuing of Services Operations Non Capital Capital 515 (1,096) 1,611 Governance -809 764 110 65 Administration Public Order and Safety Fire Service Levy, Fire Protection, Emergency Services 1.527 571 250 (706) **Beach Control** 418 (417) 1 Enforcement of Local Govt. Regulations 549 225 (324) \_ Animal Control 175 63 (112) 2,669 860 250 **Total Public Order & Safety** (1,559)108 382 (274) Health -Environment Noxious Plants and Insect/Vermin Control (147) 296 149 -1,737 1,401 (336) Other Environmental Protection \_ Solid Waste Management 7,285 9,018 23 1,756 (304) Street Cleaning 304 -1,636 441 4 Stormwater Management (1, 191)11,009 **Total Environment** 11,258 26 (223) **Community Services and Education** Administration & Education 789 315 (474) Other Community Services 1,101 702 (399) \_ 3,170 3,217 Aged Persons and Disabled -47 Children's Services 1,327 1,274 \_ (53) -**Total Community Services & Education** 6,387 5,508 (879) **Housing and Community Amenities Public Cemeteries** 156 174 18 **Public Conveniences** 787 1 (786) Street Lighting 540 51 (489) -Town Planning 3,606 877 (2,729)Other Community Amenities 519 500 (19) 5,608 501 **Total Housing and Community Amenities** 1,102 (4,005) Water Supplies 15,369 12,293 583 (2, 493)17,891 16,954 (890) **Sewerage Services** (1,827)

# Special Schedule No. 1 - Net Cost of Services (continued) for the financial year ended 30 June 2013

\$'000					
	Expenses from		Income from continuing operations		
Function or Activity	Continuing Operations		Net Cost of Services		
	Operations	Non Capital	Capital		
Recreation and Culture					
Public Libraries	1.698	161	70	(1,467)	
Community Centres and Halls	449	126	3	(320)	
Other Cultural Services	139	23	-	(116)	
Sporting Grounds and Venues	2,522	300	232	(1,990)	
Swimming Pools	1,008	10		(998)	
Parks & Gardens (Lakes)	3,927	582	243	(3,102)	
Other Sport and Recreation	1	(5)	146	140	
Total Recreation and Culture	9,744	1,197	694	(7,853)	
Mining, Manufacturing and Construction					
Building Control	665	462	-	(203)	
Total Mining, Manufacturing and Const.	720	462	-	(258)	
Transport and Communication					
Urban Roads (UR) - Local	5,404	400	1,640	(3,364)	
Urban Roads - Regional	1,246	1,050	497	301	
Sealed Rural Roads (SRR) - Local	4,243	1,839	252	(2,152)	
Sealed Rural Roads (SRR) - Regional	2,243	2,235	-	(8)	
Unsealed Rural Roads (URR) - Local	1,114	(8)	-	(1,122)	
Bridges on UR - Local	24	-	-	(24)	
Bridges on SRR - Local	1,187	56	584	(547)	
Bridges on URR - Local	141	-	-	(141)	
Parking Areas	517	161	-	(356)	
Footpaths	737	63	607	(67)	
Aerodromes	518	298	-	(220)	
Other Transport & Communication	447	29	283	(135)	
Total Transport and Communication	17,821	6,123	3,863	(7,835)	
Economic Affairs					
Camping Areas & Caravan Parks	3,197	3,688	-	491	
Other Economic Affairs	2,827	1,041	-	(1,786)	
Total Economic Affairs	6,024	4,729	-	(1,295)	
Totals – Functions	96,293	61,624	5,137	(29,532)	
General Purpose Revenues <sup>(2)</sup>	(1,602)	28,712		30,314	
NET OPERATING RESULT <sup>(1)</sup>	94,691	90,336	5,137	782	

(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 2013

\$'000

		Principal outstanding at beginning of the year				Loans during the ye		Loans during th		he year Transfers		a ann g the year				ipal outstar e end of the	•
Classification of Debt	Current	Non Current	Total	raised during the year	From Revenue	Sinking Funds	to Sinking Funds	for Year	Current	Non Current	Total						
Loans (by Source)																	
Commonwealth Government	-	-	-	-	-	-	-	-	-	-	-						
Other State Government	933	5,483	6,416	-	574	-	-	15	1,033	5,271	6,304						
Financial Institutions	3,387	54,568	57,955	4,734	3,492	-	-	3,809	12,811	46,386	59,197						
Total Loans	4,320	60,051	64,371	4,734	4,066	-	-	3,824	13,844	51,657	65,501						
Total Debt	4,320	60,051	64,371	4,734	4,066	-	-	3,824	13,844	51,657	65,501						

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. 3 - Water Supply Income Statement Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.

\$'00	00	Actuals 2013	Actuals 2012
А	Exponsos and Incomo		
A	Expenses and Income Expenses		
1.	Management expenses		
	a. Administration	3,162	3,122
			,
2.	Operation and Maintenance expenses		
	- Dams & Weirs		
	a. Operation expenses	79	57
	b. Maintenance expenses	3	4
	- Mains		
	c. Operation expenses	985	1,289
	d. Maintenance expenses	833	825
	- Reservoirs		
	e. Operation expenses	120	100
	f. Maintenance expenses	74	69
	- Pumping Stations		
	g. Operation expenses (excluding energy costs)	155	169
	h. Energy costs	547	564
	i. Maintenance expenses	124	105
	- Treatment		
	j. Operation expenses (excluding chemical costs)	490	510
	k. Chemical costs	249	237
	I. Maintenance expenses	29	21
	- Other		
	m. Operation expenses	761	600
	n. Maintenance expenses	1	3
3.	Depreciation		
	a. System assets	5,903	3,318
	b. Plant and equipment	14	41
4.	Miscellaneous expenses		
	a. Interest expenses	642	632
	b. Revaluation Decrements	-	-
	c. Other expenses	-	-
	d. Tax Equivalents Dividends (actually paid)	15	16
		14,186	11,682

### Special Schedule No. 3 - Water Supply Income Statement (continued) Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.

\$'00	0	Actuals 2013	Actuals 2012
	Income		
6.	Residential charges		
	a. Access (including rates)	2,989	2,983
	b. Usage charges	6,447	5,661
7.	Non-residential charges		
	a. Access (including rates)	311	305
	b. Usage charges	1,825	1,694
8.	Extra charges	-	-
9.	Interest income	274	74
10.	Other income	263	244
11.	Grants		
	a. Grants for acquisition of assets	-	100
	b. Grants for pensioner rebates	199	200
	c. Other grants	-	78
12.	Contributions		
	a. Developer charges	541	855
	b. Developer provided assets	42	140
	c. Other contributions	-	109
13.	Total income	12,891	12,443
14.	Gain (or loss) on disposal of assets	(1,197)	(696)
15.	Operating Result	(2,492)	65
15a.	Operating Result (less grants for acquisition of assets)	(2,492)	(35)

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 2013

\$'00	00	Actuals 2013		Actuals 2012
В	Capital transactions			
	Non-operating expenditures			
16.	Acquisition of Fixed Assets			
	a. New Assets for Improved Standards	762		1,363
	b. New Assets for Growth	272		908
	c. Renewals	1,572		1,166
	d. Plant and equipment	45		93
17.	Repayment of debt			
	a. Loans	637		530
18.	Transfer to sinking fund	-		1
19.	Totals	3,288	_	4,061
	Non-operating funds employed			
20.	Proceeds from disposal of assets	38		41
21.	Borrowing utilised			
	a. Loans	402		990
22.	Transfer from sinking fund	-		-
23.	Totals	 440		1,031
С	Rates and charges			
24.	Number of assessments			
	a. Residential (occupied)	18,290		18,183
	b. Residential (unoccupied, ie. vacant lot)	1,355		1,408
	c. Non-residential (occupied)	977		967
	d. Non-residential (unoccupied, ie. vacant lot)	80		80
25.	Number of ETs for which developer charges were received	48 ET		80 ET
26.	Total amount of pensioner rebates (actual dollars)	\$ 362,478	\$	359,290

### Special Schedule No. 3 - Water Supply Cross Subsidies for the financial year ended 30 June 2013

\$'00	\$'000			Amount
D	Best practice annual charges and developer charges*			
27.	<ul> <li>Annual charges</li> <li>a. Does Council have best-practice water supply annual charges and usage charges*?</li> </ul>	yes		
	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.			
	<ul> <li>b. Cross-subsidy from residential customers using less than allowance (page 25 of Guidelines)</li> </ul>			
	c. Cross-subsidy to non-residential customers (page 24 of Guidelines)			
	<ul> <li>d. Cross-subsidy to large connections in unmetered supplies (page 26 of Guidelines)</li> </ul>			
28.	Developer charges a. Has council completed a water supply Development Servicing** Plan?	Yes		
	<ul> <li>b. Total cross-subsidy in water supply developer charges for 2011/12 (page 47 of Guidelines)</li> </ul>			
	** 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)			
* C	ouncils 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 <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 2013

\$'00	0	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	651 - - 94 5,847	- - - -	651 - - 94 5,847
31.	Receivables a. Specific purpose grants b. Rates and Availability Charges c. User Charges d. Other	- - 2,960	- - - -	- - 2,960
32.	Inventories	59	-	59
33.	<b>Property, plant and equipment</b> a. System assets b. Plant and equipment	-	275,881 5,015	275,881 5,015
34.	Other assets	-	-	-
35.	Total assets	9,611	280,896	290,507
36. 37. 38.		- 9 637 -	- - 8,614 - -	- 9 9,251 - -
39.	<b>Provisions</b> a. Tax equivalents b. Dividend c. Other	-	- - -	-
40.	Total liabilities	646	8,614	9,260
41.	NET ASSETS COMMITTED	8,965	272,282	281,247
42. 43 44.	EQUITY Accumulated surplus Asset revaluation reserve TOTAL EQUITY		-	145,817 135,430 <b>281,247</b>
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		_	399,343 (123,462) <b>275,88</b> 1

Special Schedule No. 5 - Sewerage Income Statement Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis. for the financial year ended 30 June 2013

\$'00	00	Actuals 2013	Actuals 2012
А	Expenses and Income		
	Expenses		
1.	Management expenses		
	a. Administration	3,158	2,955
2.	Operation and Maintenance expenses		
	- Mains		
	a. Operation expenses	910	972
	b. Maintenance expenses	479	337
	- Pumping Stations		
	c. Operation expenses (excluding energy costs)	963	936
	d. Energy costs	458	407
	e. Maintenance expenses	742	715
	- Treatment		
	f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs)	1,177	1,458
	g. Chemical costs	293	335
	h. Energy costs	514	401
	i. Effluent Management	-	-
	j. Biosolids Management	-	-
	k. Maintenance expenses	433	288
	- Other		
	I. Operation expenses	242	167
3.	Depreciation expenses		
	a. System assets	5,674	4,223
	b. Plant and equipment	27	37
4.	Miscellaneous expenses		
	a. Interest expenses	1,484	1,340
	b. Revaluation Decrements	-	-
	c. Other expenses	-	-
	d. Tax Equivalents Dividends (actually paid)	38	41

## Special Schedule No. 5 - Sewerage Income Statement (continued) Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.

\$'00	00	Actuals 2013	Actuals 2012
	Income		
6.	Residential charges (including rates)	14,686	13,913
7.	Non-residential charges a. Access (including rates) b. Usage charges	1,413 498	1,341 400
8.	Trade Waste Charges a. Annual Fees b. Usage charges	38 104	37 103
9.	Extra charges	-	-
10.	Interest income	459	75
11.	Other income	83	79
12.	Grants a. Grants for acquisition of assets b. Grants for pensioner rebates	(1,565) 187	555 189
13.	Contributions a. Developer charges b. Developer provided assets c. Other contributions	465 227 33	664 686 72
14.	Total income	16,628	18,114
15.	Gain (or loss) on disposal of assets	(1,335)	(1,325)
16.	Operating Result	(1,299)	2,177
16a	. Operating Result (less grants for acquisition of assets)	266	1,622

# Special Schedule No. 5 - Sewerage Income Statement (continued) Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.

\$'00	0	Actuals 2013	Actuals 2012
в	Capital transactions		
D	Non-operating expenditures		
17.	Acquisition of Fixed Assets	0.05	4 400
	a. New Assets for Improved Standards	835	1,492
	b. New Assets for Growth	627	3,811
	c. Renewals	2,493	7,747
	d. Plant and equipment	20	-
18.	Repayment of debt		
	a. Loans	4,614	1,614
	b. Advances	-	-
	c. Finance leases	-	-
10	Transfer to sinking fund		
13.		-	-
20.	Totals	8,589	14,664
	Non-operating funds employed		
21.	Proceeds from disposal of assets	-	-
22.	Borrowing utilised		
	a. Loans	819	8,031
	b. Advances	-	-
	c. Finance leases	-	-
23.	Transfer from sinking fund	-	-
24	Totals	 819	 8,031
27.		 013	0,001
С	Rates and charges		
25.	Number of assessments		
25.	a. Residential (occupied)	16,862	16,775
	b. Residential (unoccupied, ie. vacant lot)	1,197	1,233
	c. Non-residential (occupied)	992	911
	d. Non-residential (unoccupied, ie. vacant lot)	74	75
26.	Number of ETs for which developer charges were received	49 ET	71 ET
27.	Total amount of pensioner rebates (actual dollars)	\$ 341,624	\$ 338,924

## Special Schedule No. 5 - Sewerage Cross Subsidies for the financial year ended 30 June 2013

\$'00	0	Yes	No	Amount
D	Best practice annual charges and developer charges*			
28.	<ul> <li>Annual charges</li> <li>a. Does Council have best-practice sewerage annual charges, usage charges and trade waste fees &amp; charges*?</li> </ul>	Yes		
	If Yes, go to 29a. 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 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)			
	c. Cross-subsidy to trade waste discharges (page 46 of Guidelines)			
29.	<b>Developer charges</b> <b>a.</b> Has council completed a sewerage Development Servicing** Plan?	Yes		
	<ul> <li>b. Total cross-subsidy in sewerage developer charges for 2011/12 (page 47 of Guidelines)</li> </ul>			
	** 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 & uid 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 2013

\$'00	0	Actuals Current	Actuals Non Current	Actuals Total
φ 00		Guirein	Non Current	Total
31.	ASSETS Cash and investments a. Developer charges b. Special purpose grants c. Accrued leave d. Unexpended loans e. Sinking fund f. Other	1,355 983 - 1,799 - 8,953	- - - - -	1,355 983 - 1,799 - 8,953
32.	Receivables a. Specific purpose grants b. Rates and Availability Charges c. Other (including User Charges)	- - 128	- - -	- - 128
33.	Inventories	-	-	-
34.	<b>Property, plant and equipment</b> a. System assets b. Plant and equipment	-	234,645 2,152	234,645 2,152
35.	Other assets	-	-	-
36.	Total Assets	13,218	236,797	250,015
37. 38. 39.	LIABILITIES Bank overdraft Creditors Borrowings a. Loans b. Advances c. Finance leases	- 30 4,973 - -	- - 17,633 - -	- 30 22,606 -
40.	Provisions a. Tax equivalents b. Dividend c. Other	- -	- - -	-
41.	Total Liabilities	5,003	17,633	22,636
42.	NET ASSETS COMMITTED	8,215	219,164	227,379
42. 44.	EQUITY Accumulated surplus Asset revaluation reserve		_	107,729 119,650
45.	TOTAL EQUITY		_	227,379
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		_	383,829 (149,184) <b>234,645</b> page 14

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

for the financial year ended 30 June 2013

#### 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.

### 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.
- 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**<sup>(2)</sup> (items 6a, 6b and item 6 of Special Schedules 3 and 5 respectively) include all income from residential charges. Item 6 of Schedule 3 should be separated into 6a Access Charges (including rates if applicable) and 6b Usage Charges.

**Non-residential charges**<sup>(2)</sup> (items 7a, 7b of Special Schedules 3 and 5) include all income from non-residential charges separated into 7a Access Charges (including rates if applicable) and 7b Usage Charges.

**Trade waste charges** (item 8 of Special Schedule 5) include all income from trade waste charges separated into 8a Annual Fees, 8b Usage Charges and 8c Excess Mass Charges and 8d Re-inspection Fees.

**Other income** (items 10 and 11 of Special Schedules 3 and 5 respectively) include all income not recorded elsewhere.

**Other contributions** (items 12c and 13c of Special Schedules 3 and 5 respectively) incl. capital contributions for water supply or sewerage services received by Council under Section 565 of the Local Government Act.

#### Notes:

- <sup>(1)</sup> Administration and engineering costs for the development of capital works projects should be reported as part of the capital cost of the project and not as part of the recurrent expenditure (ie. in item 16 for water supply and item 17 for sewerage, and **not** in items 1a and 1b).
- <sup>(2)</sup> To enable accurate reporting of **residential revenue from usage charges**, it is essential for councils to accurately separate their residential (item 6) charges and non-residential (item 7) charges.

Special Schedule No. 7 - Condition of Public Works as at 30 June 2013

\$'000

Asset Category	Dep'n. Rate (%)	Dep'n Expense (\$)	Cost	Valuation	Accum. Depreciation Amortisation & Impairment	Carrying Amount (WDV)	Asset Condition <sup>#.</sup>	cost to bring up to a satisfactory condition /	Annual	Annual
	per Note 1	per Note 4	~~~~	<<<<< per l	Note 9 >>>>>>>	»>>>>				
Administration	1% to 20%	861		26,313	11,522	14,791	3	2,715	201	201
Operational	1% to 20%	1,030		34,119	11,641	22,478	3	200	372	372
Bush Fire Facilities	1% to 20%	158		4,315	1,711	2,604	3	275	55	55
	1% to 20%			6,894				680		15
Community Centres	1% to 20%	-		3,253	1,341	1,912		550		21
Sporting Facilities	1% to 20%									163
, ,	1% to 20%					,				76
	1% to 20%									126
Parks and Reserves	1% to 20%			14,548						395
Caravan Parks/Camp Grounds	1% to 20%			19,739						81
	1% to 20%	26						804		10
Other Structures	1% to 20%						3	-		3
sub total		5,188	-	155,825	60,395	95,430		12,298	1,518	1,518
Not incl in Buildings - Waste	1% to 70%	120		2,391	1,090	1,301	2	-	918	918
Other - Waterways	1% to 20%	261		14,594	5,655	8,939	3	2,000	61	61
sub total		381	-	16,985	6,745	10,240		2,000	979	979
Cooled Deede Otructure Linker		027		100 400	00.575	77 0 4 7	2	4 500	154	59
				,						46
										37
, in the second s									-	332
										262
										202
, i i i i i i i i i i i i i i i i i i i	5/01010/0			,		,	2			948
	Administration Operational Bush Fire Facilities Public Halls Community Centres Sporting Facilities Swimming Pool Centres Public Toilets Parks and Reserves Caravan Parks/Camp Grounds Bus Shelters Other Structures <b>sub total</b> Not incl in Buildings - Waste Other - Waterways	Rate (%)Asset Categoryper Note 1Administration1% to 20%Operational1% to 20%Bush Fire Facilities1% to 20%Public Halls1% to 20%Community Centres1% to 20%Sporting Facilities1% to 20%Swimming Pool Centres1% to 20%Public Toilets1% to 20%Public Toilets1% to 20%Parks and Reserves1% to 20%Caravan Parks/Camp Grounds1% to 20%Bus Shelters1% to 20%Other Structures1% to 20%Sub total	Rate (%)Expense (%)Asset Categoryper Note 1per Note 4Administration1% to 20%861Operational1% to 20%1,030Bush Fire Facilities1% to 20%158Public Halls1% to 20%287Community Centres1% to 20%107Sporting Facilities1% to 20%107Sporting Facilities1% to 20%61Public Toilets1% to 20%591Caravan Parks/Camp Grounds1% to 20%591Caravan Parks/Camp Grounds1% to 20%44sub total5,188Not incl in Buildings - Waste1% to 70%120Other - Waterways1% to 20%261sub total1.43% to 3.33%937Sealed Roads Structure Rural1.43% to 3.33%35Sealed Roads Surface Urban5% to 10%1,559Sealed Roads Surface Rural5% to 10%277	Rate (%)Expense (%)CostAsset Categoryper Note 1per Note 4<<<	Rate (%)         Expense (%)         Expense (\$)         Valuation           Asset Category         per Note 1         per Note 4         cccccccccccccccccccccccccccccccccccc	Dep n. Rate (%)         Dep n Expense (%)         Dep n Expense (%)         Dep reciation Amortisation 26,313         Depreciation Amortisation & Impairment           Asset Category         per Note 1         per Note 4 <ccccccccccccccccccccccccccccccccccc< td=""><td>Dep n. Rate (%)         Dep n. Expense (\$)         Dep rol (\$)         Depreciation (\$)         Carrying Montisation (WDV)           Asset Category         per Note 1         per Note 1         per Note 4         Cost         Valuation         Amount (WDV)           Administration         1% to 20%         861         26,313         11,522         14,791           Operational         1% to 20%         1,030         34,119         11,641         22,478           Bush Fire Facilities         1% to 20%         158         4,315         1,711         2,604           Public Halls         1% to 20%         287         6,894         2,953         3,941           Community Centres         1% to 20%         107         3,253         1,341         1,912           Sporting Facilities         1% to 20%         107         6,050         2,371         3,679           Parks and Reserves         1% to 20%         107         6,050         2,371         3,679           Parks and Reserves         1% to 20%         591         14,548         4,777         9,771           Caravan Parks/Camp Grounds         1% to 20%         26         387         139         248           Other Structures         1% to 20%         261</td><td>Dep n. Rate (%)         Dep n. Rate (%)         Dep n. Expense (%)         Dep note (%)         Dep note (%)         Depreciation (%)         Carrying Momonit (WDV)         Asset Condition<sup>#</sup>.           Asset Category         per Note 1         per Note 4         cccccccccccccccccccccccccccccccccccc</td><td>Dep n. (%)         Dep n. (%)         Dep n. (%)         Dep n. (%)         Dep n. (%)         Dep reciation Amortisation (WDV)         Carrying Amount (WDV)         Cost bring up to a satisfactory condition.<sup>4</sup>           Asset Category         Per Note 1         per Note 1         per Note 4         cost to bring up to a institution         cost to bring up to a satisfactory condition.<sup>4</sup>           Administration         1% to 20%         861         26,313         11,522         14,791         3         2,715           Operational         1% to 20%         158         4,315         1,711         2,604         3         2,715           Operational         1% to 20%         158         4,315         1,711         2,604         3         2,715           Operational         1% to 20%         178         6,894         2,953         3,941         3         680           Community Centres         1% to 20%         107         6,250         2,371         3,679         3         1,360           Sporting Facilities         1% to 20%         107         6,050         2,371         3,679         3         1,360           Caravan Parks/Camp Grounds         1% to 20%         44         96         65         31         3         -</td><td>Dep'n. Rate (%)         Dep'n. Rate (%)         Dep'n. Expense (%)         Dep'n. Expense (%)         Dep'n. Cost         Dep'n. Valuation         Carrying a mount bing up to a time for the particular time for time fo</td></ccccccccccccccccccccccccccccccccccc<>	Dep n. Rate (%)         Dep n. Expense (\$)         Dep rol (\$)         Depreciation (\$)         Carrying Montisation (WDV)           Asset Category         per Note 1         per Note 1         per Note 4         Cost         Valuation         Amount (WDV)           Administration         1% to 20%         861         26,313         11,522         14,791           Operational         1% to 20%         1,030         34,119         11,641         22,478           Bush Fire Facilities         1% to 20%         158         4,315         1,711         2,604           Public Halls         1% to 20%         287         6,894         2,953         3,941           Community Centres         1% to 20%         107         3,253         1,341         1,912           Sporting Facilities         1% to 20%         107         6,050         2,371         3,679           Parks and Reserves         1% to 20%         107         6,050         2,371         3,679           Parks and Reserves         1% to 20%         591         14,548         4,777         9,771           Caravan Parks/Camp Grounds         1% to 20%         26         387         139         248           Other Structures         1% to 20%         261	Dep n. Rate (%)         Dep n. Rate (%)         Dep n. Expense (%)         Dep note (%)         Dep note (%)         Depreciation (%)         Carrying Momonit (WDV)         Asset Condition <sup>#</sup> .           Asset Category         per Note 1         per Note 4         cccccccccccccccccccccccccccccccccccc	Dep n. (%)         Dep n. (%)         Dep n. (%)         Dep n. (%)         Dep n. (%)         Dep reciation Amortisation (WDV)         Carrying Amount (WDV)         Cost bring up to a satisfactory condition. <sup>4</sup> Asset Category         Per Note 1         per Note 1         per Note 4         cost to bring up to a institution         cost to bring up to a satisfactory condition. <sup>4</sup> Administration         1% to 20%         861         26,313         11,522         14,791         3         2,715           Operational         1% to 20%         158         4,315         1,711         2,604         3         2,715           Operational         1% to 20%         158         4,315         1,711         2,604         3         2,715           Operational         1% to 20%         178         6,894         2,953         3,941         3         680           Community Centres         1% to 20%         107         6,250         2,371         3,679         3         1,360           Sporting Facilities         1% to 20%         107         6,050         2,371         3,679         3         1,360           Caravan Parks/Camp Grounds         1% to 20%         44         96         65         31         3         -	Dep'n. Rate (%)         Dep'n. Rate (%)         Dep'n. Expense (%)         Dep'n. Expense (%)         Dep'n. Cost         Dep'n. Valuation         Carrying a mount bing up to a time for the particular time for time fo

# Special Schedule No. 7 - Condition of Public Works (continued) as at 30 June 2013

\$'000

\$ 000											
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>	Annual	Current <sup>(3)</sup> Annual Maintenance
		per Note 1	per Note 4	~~~~	<<<<< per l	Note 9 >>>>>>	>>>>>				
Public Roads	Unsealed Roads	1% to 10%	303		69,427	4,989	64,438	4	9,026	701	701
continued	Bridges	1% to 10%	618		36,041	12,412	23,629	2	3,387	192	192
	Footpaths	1.33%	303		18,364	4,172	14,192	2	90	59	59
	Cycle ways	1.33%	146		11,448	1,538	9,910	2	388	26	26
	Kerb and Gutter	1.33% to 3.33%	350		26,431	9,539	16,892	Note 4	20		
	Road Furniture	1% to 10%	510		17,267	11,804	5,463	3	1,180	232	232
	Carparks	1% to 10%	258		12,068	5,178	6,890	3	819	64	64
	sub total		6,244	-	424,210	98,409	325,801		25,741	2,534	2,222
		per Note 1	per Note 4	<<<<	<<<<< per l	Note 9 >>>>>>	>>>>>				
Water	Treatment Plants	1.43% - 20%	853		21,828	1,940	19,888	1	1,000	80	29
	Reservoirs	1% - 4%	555		47,096	16,478	30,618	3	7,700	100	74
	Dams	1%	228		24,486	6,839	17,647	2	148	10	3
	Pipeline	1.25% - 4%	3,811		297,824	94,849	202,975	3	5,800	900	833
	Pump Station	4% - 10%	148		5,010	2,767	2,243	2	5,000	150	125
	Telemetry	4% - 10%	3		16	9	7	2	160	130	-
	sub total		5,598	-	396,260	122,882	273,378		19,808	1,370	1,064
Sewerage	Pump Stations	4% - 10%	685		36,701	17,466	19,235	2	1,000	1,000	742
-	Pipeline	1,25% - 4%	2,567		198,490	61,554	136,936	2	8,164	550	479
	Treatment Works	2% - 10%	2,230		138,219	67,459	70,760	2	1,945	500	433
	Telemetry	4% - 10%	41		1,738	1,415	323	2	244	150	-
	sub total		5,523	-	375,148	147,894	227,254		11,353	2,200	1,654

### Special Schedule No. 7 - Condition of Public Works (continued) as at 30 June 2013

\$'000

ASSET CLASS	Asset Category	Dep'n. Rate (%)	Dep'n Expense (\$)	Cost	Valuation	Accum. Depreciation Amortisation & Impairment	Amount		Estimated cost to bring up to a satisfactory condition / standard <sup>(1)</sup>	Required <sup>(2)</sup> Annual Maintenance	Current <sup>(3)</sup> Annual Maintenance
		per Note 1	per Note 4	<<<<<< c>							
Drainage Works	Drainage Roads	1% to 5 %	162		12,937	4,554	8,383	3	683	123	123
_	Drainage Works	1% to 5 %	1,242		82,272	30,149	52,123	3	3,014	120	120
	sub total		1,404	-	95,209	34,703	60,506		3,697	243	243
	TOTAL - ALL ASSETS		24,338	-	1,463,637	471,028	992,609		74,897	8,844	7,680

#### Notes:

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(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.

(4). Maintenance costs are included with roads for kerb and gutter.

#### # Asset Condition "Key" - as per the DLG Integrated Planning & Reporting Manual

Excellent - No work required (normal maintenance)

2 Good - Only minor maintenance work required

3 Average - Maintenance work required

4 Poor - Renewal required

Very Poor - Urgent renewal/upgrading required

## Special Schedule No. 8 - Financial Projections as at 30 June 2013

	Actual <sup>[1</sup>	Actual <sup>[1]</sup> Forecast		Forecast	Forecast
\$'000	12/13	13/14	14/15	15/16	16/17
(i) OPERATING BUDGET					
Income from continuing operations	95,473	89,185	88,528	90,636	89,303
	93,473 94,691	92,819	92,031	90,030 92,420	92,882
Expenses from continuing operations	94,091	92,019	92,031	92,420	92,002
Operating Result from Continuing Operations	782	(3,634)	(3,503)	(1,784)	(3,579)
(ii) CAPITAL BUDGET New Capital Works <sup>(2)</sup>	13,194	17,874	15,501	10,784	6,999
•					
Replacement/Refurbishment of Existing Assets	13,365	21,867	11,306	17,298	13,275
Total Capital Budget	26,559	39,741	26,807	28,082	20,274
Funded by:					
– Loans	4,393	10,368	9,633	7,761	5,543
– Asset sales	893	535	535	535	535
- Grants/Contributions	5,139	3,072	4,730	5,291	2,841
– Recurrent revenue	16,134	25,766	11,909	14,495	11,355
	26,559	39,741	26,807	28,082	20,274

Notes:

(1) From 12/13 Income Statement.

(2) New Capital Works are major non-recurrent projects, eg new Leisure Centre, new Library, new Swimming pool etc.