

# Eurobodalla Shire Council

SPECIAL SCHEDULES  
for the year ended 30 June 2015

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# Eurobodalla Shire Council

## Special Schedules

for the financial year ended 30 June 2015

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<sup>1</sup> Special Schedules are not audited (with the exception of Special Schedule 9).

#### Background

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

## Eurobodalla Shire Council

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

\$'000

Function or Activity	Expenses from Continuing Operations	Income from continuing operations		Net Cost of Services
		Non Capital	Capital	
<b>Governance</b>	1,560	29	-	(1,531)
<b>Administration</b>	(549)	903	77	1,529
<b>Public Order and Safety</b>				
Fire Service Levy, Fire Protection, Emergency Services	1,568	482	212	(874)
Beach Control	349	39	-	(310)
Enforcement of Local Govt. Regulations	583	-	-	(583)
Animal Control	248	356	-	108
Other	111	-	-	(111)
<b>Total Public Order &amp; Safety</b>	<b>2,859</b>	<b>877</b>	<b>212</b>	<b>(1,770)</b>
<b>Health</b>	<b>401</b>	<b>139</b>	<b>-</b>	<b>(262)</b>
<b>Environment</b>				
Noxious Plants and Insect/Vermin Control	406	382	-	(24)
Other Environmental Protection	1,353	1,628	-	275
Solid Waste Management	7,976	9,469	17	1,510
Street Cleaning	303	-	-	(303)
Drainage	-	-	-	-
Stormwater Management	1,880	446	-	(1,434)
<b>Total Environment</b>	<b>11,918</b>	<b>11,925</b>	<b>17</b>	<b>24</b>
<b>Community Services and Education</b>				
Administration & Education	534	57	-	(477)
Social Protection (Welfare)	909	617	-	(292)
Aged Persons and Disabled	3,598	4,122	-	524
Children's Services	1,693	1,284	-	(409)
<b>Total Community Services &amp; Education</b>	<b>6,734</b>	<b>6,080</b>	<b>-</b>	<b>(654)</b>
<b>Housing and Community Amenities</b>				
Public Cemeteries	122	170	-	48
Public Conveniences	720	-	-	(720)
Street Lighting	475	93	-	(382)
Town Planning	3,599	943	-	(2,656)
Other Community Amenities	878	42	108	(728)
<b>Total Housing and Community Amenities</b>	<b>5,794</b>	<b>1,248</b>	<b>108</b>	<b>(4,438)</b>
<b>Water Supplies</b>	<b>15,616</b>	<b>16,078</b>	<b>1,392</b>	<b>1,854</b>
<b>Sewerage Services</b>	<b>17,075</b>	<b>18,116</b>	<b>1,164</b>	<b>2,205</b>

## Eurobodalla Shire Council

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

for the financial year ended 30 June 2015

\$'000

Function or Activity	Expenses from Continuing Operations	Income from continuing operations		Net Cost of Services
		Non Capital	Capital	
<b>Recreation and Culture</b>				
Public Libraries	1,743	210	69	(1,464)
Community Centres and Halls	298	126	6	(166)
Other Cultural Services	148	21	200	73
Sporting Grounds and Venues	2,188	285	40	(1,863)
Swimming Pools	1,215	8	19	(1,188)
Parks & Gardens (Lakes)	4,224	924	113	(3,187)
Other Sport and Recreation	-	11	373	384
<b>Total Recreation and Culture</b>	<b>9,816</b>	<b>1,585</b>	<b>820</b>	<b>(7,411)</b>
<b>Mining, Manufacturing and Construction</b>				
Building Control	818	659	-	(159)
Other Mining, Manufacturing & Construction	(35)	-	-	35
<b>Total Mining, Manufacturing and Const.</b>	<b>783</b>	<b>659</b>	<b>-</b>	<b>(124)</b>
<b>Transport and Communication</b>				
Urban Roads (UR) - Local	6,755	1,865	1,221	(3,669)
Urban Roads - Regional	1,429	1,106	165	(158)
Sealed Rural Roads (SRR) - Local	4,174	269	469	(3,436)
Sealed Rural Roads (SRR) - Regional	1,472	1,705	-	233
Unsealed Rural Roads (URR) - Local	958	-	-	(958)
Bridges on UR - Local	16	-	-	(16)
Bridges on SRR - Local	1,226	262	37	(927)
Bridges on URR - Local	95	63	-	(32)
Parking Areas	758	138	44	(576)
Footpaths	975	274	397	(304)
Aerodromes	605	321	-	(284)
Other Transport & Communication	472	56	321	(95)
<b>Total Transport and Communication</b>	<b>18,935</b>	<b>6,059</b>	<b>2,654</b>	<b>(10,222)</b>
<b>Economic Affairs</b>				
Camping Areas & Caravan Parks	3,257	3,972	15	730
Other Economic Affairs	3,359	1,020	-	(2,339)
<b>Total Economic Affairs</b>	<b>6,616</b>	<b>4,992</b>	<b>15</b>	<b>(1,609)</b>
<b>Totals – Functions</b>	<b>97,558</b>	<b>68,690</b>	<b>6,459</b>	<b>(22,409)</b>
<b>General Purpose Revenues</b> <sup>(2)</sup>	(136)	<b>30,305</b>		<b>30,441</b>
<b>Share of interests - joint ventures &amp; associates using the equity method</b>	-	-		-
<b>NET OPERATING RESULT</b> <sup>(1)</sup>	<b>97,422</b>	<b>98,995</b>	<b>6,459</b>	<b>8,032</b>

(1) As reported in the Income Statement

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

## Eurobodalla Shire Council

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

for the financial year ended 30 June 2015

\$'000

Classification of Debt	Principal outstanding at beginning of the year			New Loans raised during the year	Debt redemption during the year		Transfers to Sinking Funds	Interest applicable for Year	Principal outstanding at the end of the year		
	Current	Non Current	Total		From Revenue	Sinking Funds			Current	Non Current	Total
<b>Loans (by Source)</b>											
Other State Government	884	4,397	5,281	-	884	-	-	4	883	3,514	4,397
Financial Institutions	12,307	47,191	59,498	5,739	12,307	-	-	3,556	10,431	42,500	52,930
<b>Total Loans</b>	<b>13,191</b>	<b>51,588</b>	<b>64,779</b>	<b>5,739</b>	<b>13,191</b>	<b>-</b>	<b>-</b>	<b>3,559</b>	<b>11,314</b>	<b>46,014</b>	<b>57,328</b>
<b>Total Debt</b>	<b>13,191</b>	<b>51,588</b>	<b>64,779</b>	<b>5,739</b>	<b>13,191</b>	<b>-</b>	<b>-</b>	<b>3,559</b>	<b>11,314</b>	<b>46,014</b>	<b>57,328</b>

Notes: Excludes (i) Internal Loans &amp; (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).

## Eurobodalla Shire Council

## Special Schedule No. 3 - Water Supply Income Statement

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

\$'000	Actuals 2015	Actuals 2014
<b>A Expenses and Income</b>		
<b>Expenses</b>		
<b>1. Management expenses</b>		
a. Administration	4,028	4,118
<b>2. Operation and Maintenance expenses</b>		
<b>- Dams &amp; Weirs</b>		
a. Operation expenses	49	62
b. Maintenance expenses	15	44
<b>- Mains</b>		
c. Operation expenses	1,154	1,083
d. Maintenance expenses	940	889
<b>- Reservoirs</b>		
e. Operation expenses	103	108
f. Maintenance expenses	87	140
<b>- Pumping Stations</b>		
g. Operation expenses (excluding energy costs)	49	78
h. Energy costs	410	526
i. Maintenance expenses	47	81
<b>- Treatment</b>		
j. Operation expenses (excluding chemical costs)	402	445
k. Chemical costs	227	227
l. Maintenance expenses	74	47
<b>- Other</b>		
m. Operation expenses	336	389
n. Maintenance expenses	2	33
<b>3. Depreciation expenses</b>		
a. System assets	6,066	6,055
b. Plant and equipment	11	15
<b>4. Miscellaneous expenses</b>		
a. Interest expenses	584	622
b. Revaluation Decrements	-	-
c. Other expenses	-	-
d. Impairment - System assets	-	-
e. Impairment - Plant and equipment	-	-
f. Aboriginal Communities Water & Sewerage Program	-	-
g. Tax Equivalent Dividends (actually paid)	31	31
<b>5. Total expenses</b>	<b>14,615</b>	<b>14,993</b>

## Eurobodalla Shire Council

## Special Schedule No. 3 - Water Supply Income Statement (continued)

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

\$'000	Actuals 2015	Actuals 2014
<b>Income</b>		
<b>6. Residential charges</b>		
a. Access (including rates)	5,335	4,223
b. Usage charges	7,332	7,439
<b>7. Non-residential charges</b>		
a. Access (including rates)	527	426
b. Usage charges	1,926	2,173
<b>8. Extra charges</b>	-	-
<b>9. Interest income</b>	455	333
<b>10. Other income</b>	334	360
<b>10a. Aboriginal Communities Water and Sewerage Program</b>	-	-
<b>11. Grants</b>		
a. Grants for acquisition of assets	49	-
b. Grants for pensioner rebates	201	201
c. Other grants	-	-
<b>12. Contributions</b>		
a. Developer charges	1,148	590
b. Developer provided assets	29	120
c. Other contributions	165	-
<b>13. Total income</b>	<b>17,501</b>	<b>15,865</b>
<b>14. Gain (or loss) on disposal of assets</b>	(1,032)	(310)
<b>15. Operating Result</b>	<b>1,854</b>	<b>562</b>
<b>15a. Operating Result (less grants for acquisition of assets)</b>	1,805	562

## Eurobodalla Shire Council

## Special Schedule No. 3 - Water Supply Income Statement (continued)

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

\$'000	Actuals 2015	Actuals 2014
<b>B Capital transactions</b>		
<b>Non-operating expenditures</b>		
<b>16. Acquisition of Fixed Assets</b>		
a. New Assets for Improved Standards	175	516
b. New Assets for Growth	233	276
c. Renewals	2,151	1,501
d. Plant and equipment	8	7
<b>17. Repayment of debt</b>		
a. Loans	6,383	630
b. Advances	-	-
c. Finance leases	-	-
<b>18. Transfer to sinking fund</b>	-	3
<b>19. Totals</b>	<b>8,950</b>	<b>2,934</b>
<b>Non-operating funds employed</b>		
<b>20. Proceeds from disposal of assets</b>	11	39
<b>21. Borrowing utilised</b>		
a. Loans	-	-
<b>22. Transfer from sinking fund</b>	-	-
<b>23. Totals</b>	<b>11</b>	<b>39</b>
<b>C Rates and charges</b>		
<b>24. Number of assessments</b>		
a. Residential (occupied)	18,611	18,479
b. Residential (unoccupied, ie. vacant lot)	1,170	1,281
c. Non-residential (occupied)	976	972
d. Non-residential (unoccupied, ie. vacant lot)	723	79
<b>25. Number of ETs for which developer charges were received</b>	99 ET	52 ET
<b>26. Total amount of pensioner rebates (actual dollars)</b>	\$ 365,728	\$ 363,296



## Eurobodalla Shire Council

Special Schedule No. 3 - Water Supply Cross Subsidies  
for the financial year ended 30 June 2015

\$'000	Yes	No	Amount
<b>D Best practice annual charges and developer charges*</b>			
<b>27. Annual charges</b>			
a. Does Council have best-practice water supply annual charges and usage charges*?	<input type="checkbox"/> Yes	<input type="checkbox"/>	
If Yes, go to 28a.			
If No, please report if council has removed <b>land value</b> from access charges (ie rates)?	<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"/> Yes	<input type="checkbox"/>	
b. Total cross-subsidy in water supply developer charges for 2012/13 (page 47 of Guidelines)			<input type="text"/>
** In accordance with page 9 of Developer Charges Guidelines for Water Supply, Sewerage and Stormwater, NSW Office of Water, December, 2002.			
<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.

## Eurobodalla Shire Council

## Special Schedule No. 4 - Water Supply Statement of Financial Position

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

\$'000	Actuals Current	Actuals Non Current	Actuals Total
<b>ASSETS</b>			
<b>30. Cash and investments</b>			
a. Developer charges	795	-	795
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	9,881	-	9,881
<b>31. Receivables</b>			
a. Specific purpose grants	-	-	-
b. Rates and Availability Charges	-	-	-
c. User Charges	-	-	-
d. Other	3,301	-	3,301
<b>32. Inventories</b>	59	-	59
<b>33. Property, plant and equipment</b>			
a. System assets	-	278,273	278,273
b. Plant and equipment	-	5,428	5,428
<b>34. Other assets</b>	122	-	122
<b>35. Total assets</b>	<b>14,158</b>	<b>283,701</b>	<b>297,859</b>
<b>LIABILITIES</b>			
<b>36. Bank overdraft</b>	-	-	-
<b>37. Creditors</b>	2	-	2
<b>38. Borrowings</b>			
a. Loans	1,510	1,139	2,649
b. Advances	-	-	-
c. Finance leases	-	-	-
<b>39. Provisions</b>			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	-	-	-
<b>40. Total liabilities</b>	<b>1,512</b>	<b>1,139</b>	<b>2,651</b>
<b>41. NET ASSETS COMMITTED</b>	<b>12,646</b>	<b>282,562</b>	<b>295,208</b>
<b>EQUITY</b>			
<b>42. Accumulated surplus</b>			149,289
<b>43. Asset revaluation reserve</b>			145,919
<b>44. TOTAL EQUITY</b>			<b>295,208</b>
<b>Note to system assets:</b>			
<b>45. Current replacement cost</b> of system assets			417,691
<b>46. Accumulated current cost</b> depreciation of system assets			(139,418)
<b>47. Written down current cost</b> of system assets			278,273

## Eurobodalla Shire Council

## Special Schedule No. 5 - Sewerage Service Income Statement

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

\$'000	Actuals 2015	Actuals 2014
<b>A Expenses and Income</b>		
<b>Expenses</b>		
<b>1. Management expenses</b>		
a. Administration	3,381	3,510
b. Engineering and Supervision	-	-
<b>2. Operation and Maintenance expenses</b>		
<b>- Mains</b>		
a. Operation expenses	834	865
b. Maintenance expenses	266	428
<b>- Pumping Stations</b>		
c. Operation expenses (excluding energy costs)	812	989
d. Energy costs	420	443
e. Maintenance expenses	502	683
<b>- Treatment</b>		
f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs)	1,583	1,839
g. Chemical costs	336	340
h. Energy costs	437	498
k. Maintenance expenses	342	412
<b>- Other</b>		
l. Operation expenses	137	164
m. Maintenance expenses	-	7
<b>3. Depreciation expenses</b>		
a. System assets	6,350	6,239
b. Plant and equipment	11	14
<b>4. Miscellaneous expenses</b>		
a. Interest expenses	1,227	1,383
b. Revaluation Decrements	-	-
c. Other expenses	-	-
d. Impairment - System assets	-	-
e. Impairment - Plant and equipment	-	-
f. Aboriginal Communities Water & Sewerage Program	-	-
g. Tax Equivalents Dividends (actually paid)	46	46
<b>5. Total expenses</b>	<b>16,684</b>	<b>17,860</b>

## Eurobodalla Shire Council

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

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

\$'000	Actuals 2015	Actuals 2014
<b>Income</b>		
<b>6. Residential charges</b> (including rates)	15,680	15,245
<b>7. Non-residential charges</b>		
a. Access (including rates)	1,530	1,476
b. Usage charges	591	608
<b>8. Trade Waste Charges</b>		
a. Annual Fees	40	40
b. Usage charges	99	104
<b>9. Extra charges</b>	-	-
<b>10. Interest income</b>	445	404
<b>11. Other income</b>	75	80
<b>12. Grants</b>		
a. Grants for acquisition of assets	110	-
b. Grants for pensioner rebates	189	190
<b>13. Contributions</b>		
a. Developer charges	910	481
b. Developer provided assets	67	571
c. Other contributions	119	2
<b>14. Total income</b>	<b>19,855</b>	<b>19,201</b>
<b>15. Gain (or loss) on disposal of assets</b>	(437)	(152)
<b>16. Operating Result</b>	<b>2,734</b>	<b>1,189</b>
<b>16a. Operating Result (less grants for acquisition of assets)</b>	2,624	1,189

## Eurobodalla Shire Council

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

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

\$'000	Actuals 2015	Actuals 2014
<b>B Capital transactions</b>		
<b>Non-operating expenditures</b>		
<b>17. Acquisition of Fixed Assets</b>		
a. New Assets for Improved Standards	616	1,222
b. New Assets for Growth	785	1,725
c. Renewals	2,531	1,452
d. Plant and equipment	9	42
<b>18. Repayment of debt</b>		
a. Loans	3,309	4,963
b. Advances	-	-
c. Finance leases	-	-
<b>19. Transfer to sinking fund</b>	-	-
<b>20. Totals</b>	<b>7,251</b>	<b>9,404</b>
<b>Non-operating funds employed</b>		
<b>21. Proceeds from disposal of assets</b>	-	-
<b>22. Borrowing utilised</b>		
a. Loans	546	1,041
b. Advances	-	-
c. Finance leases	-	-
<b>23. Transfer from sinking fund</b>	-	-
<b>24. Totals</b>	<b>546</b>	<b>1,041</b>
<b>C Rates and charges</b>		
<b>25. Number of assessments</b>		
a. Residential (occupied)	17,085	17,012
b. Residential (unoccupied, ie. vacant lot)	1,034	1,130
c. Non-residential (occupied)	1,061	1,012
d. Non-residential (unoccupied, ie. vacant lot)	67	73
<b>26. Number of ETs for which developer charges were received</b>	101 ET	50 ET
<b>27. Total amount of pensioner rebates (actual dollars)</b>	\$ 344,477	\$ 342,346

## Eurobodalla Shire Council

Special Schedule No. 5 - Sewerage Service Cross Subsidies  
for the financial year ended 30 June 2015

\$'000	Yes	No	Amount
<b>D Best practice annual charges and developer charges*</b>			
<b>28. Annual charges</b>			
<b>a.</b> Does Council have best-practice sewerage annual charges, usage charges and trade waste fees & charges*?	<input type="checkbox"/> Yes	<input type="checkbox"/>	
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"/>	<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>b.</b> Cross-subsidy <b>to</b> non-residential customers (page 45 of Guidelines)			<input type="text"/>
<b>c.</b> Cross-subsidy <b>to</b> trade waste discharges (page 46 of Guidelines)			<input type="text"/>
<b>29. Developer charges</b>			
<b>a.</b> Has council completed a sewerage Development Servicing** Plan?	<input type="checkbox"/> Yes	<input type="checkbox"/>	
<b>b.</b> Total cross-subsidy in sewerage developer charges for 2012/13 (page 47 of Guidelines)			<input type="text"/>
** In accordance with page 9 of Developer Charges Guidelines for Water Supply, Sewerage and Stormwater, NSW Office of Water, December, 2002.			
<b>30. Disclosure of cross-subsidies</b>			
<b>Total of cross-subsidies (28b + 28c + 29b)</b>			<input type="text" value="-"/>

\* Councils which have not yet implemented best practice sewer pricing & liquid waste pricing should disclose cross-subsidies in items 28b and 28c above.

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

## Eurobodalla Shire Council

## Special Schedule No. 6 - Sewerage Service Statement of Financial Position

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

\$'000	Actuals Current	Actuals Non Current	Actuals Total
<b>ASSETS</b>			
<b>31. Cash and investments</b>			
a. Developer charges	1,554	-	1,554
b. Special purpose grants	983	-	983
c. Accrued leave	122	-	122
d. Unexpended loans	212	-	212
e. Sinking fund	-	-	-
f. Other	12,793	-	12,793
<b>32. Receivables</b>			
a. Specific purpose grants	-	-	-
b. Rates and Availability Charges	-	-	-
c. User Charges	-	-	-
d. Other	176	-	176
<b>33. Inventories</b>	-	-	-
<b>34. Property, plant and equipment</b>			
a. System assets	-	239,292	239,292
b. Plant and equipment	-	2,144	2,144
<b>35. Other assets</b>	1,900	-	1,900
<b>36. Total Assets</b>	<b>17,740</b>	<b>241,436</b>	<b>259,176</b>
<b>LIABILITIES</b>			
<b>37. Bank overdraft</b>	-	-	-
<b>38. Creditors</b>	32	-	32
<b>39. Borrowings</b>			
a. Loans	6,862	12,112	18,974
b. Advances	-	-	-
c. Finance leases	-	-	-
<b>40. Provisions</b>			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	7	-	7
<b>41. Total Liabilities</b>	<b>6,901</b>	<b>12,112</b>	<b>19,013</b>
<b>42. NET ASSETS COMMITTED</b>	<b>10,839</b>	<b>229,324</b>	<b>240,163</b>
<b>EQUITY</b>			
<b>42. Accumulated surplus</b>			110,948
<b>44. Asset revaluation reserve</b>			129,215
<b>45. TOTAL EQUITY</b>			<b>240,163</b>
<b>Note to system assets:</b>			
<b>46. Current replacement cost</b> of system assets			398,770
<b>47. Accumulated current cost</b> depreciation of system assets			(167,198)
<b>48. Written down current cost</b> of system assets			231,572

## Eurobodalla Shire Council

### Notes to Special Schedule No.'s 3 & 5 for the financial year ended 30 June 2015

#### 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.

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

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

**Residential charges** <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.



## Eurobodalla Shire Council

## Special Schedule No. 7 - Report on Infrastructure Assets

as at 30 June 2015

\$'000

Asset Class	Asset Category	Estimated cost to bring up to a satisfactory standard refer (1)	Required Annual Maintenance refer (2)	Actual Maintenance 2014/15 refer (3)	Written Down Value (WDV) refer (4)	Assets in Condition as a % of WDV				
						1	2	3	4	5
						refer (4) & (5)				
<b>Buildings</b>										
	Council Offices / Administration Centres	-	108	108	7,982		50%	50%		0%
	Council Public Halls	-	63	63	3,444		60%	40%		0%
	Libraries	-	86	86	6,075		67%	33%		0%
	Operational	425	65	65	15,347		40%	40%	20%	0%
	Bush Fire Facilities	280	58	58	2,468		60%	34%	6%	0%
	Community Centres	140	23	23	2,253	20%	60%	16%	4%	0%
	Sporting Facilities	326	27	27	10,166	19%	50%	30%	1%	0%
	Swimming Pool Centres	23	26	26	68		60%	30%	10%	0%
	Public Toilets	1,090	9	9	3,631		73%	10%	17%	0%
	Parks and Reserves	-	118	118	1,254		60%	40%		0%
	Caravan Parks/Camp Grounds	515	141	141	8,104		96%		4%	0%
	Other Structures	-	-	-	-					
	<b>sub total</b>	<b>2,799</b>	<b>724</b>	<b>724</b>	<b>60,792</b>	<b>3.9%</b>	<b>58.2%</b>	<b>30.7%</b>	<b>7.2%</b>	<b>0.0%</b>
<b>Other Structures</b>										
	Other Structures	-	93	93	5,817		100%			0%
	Not incl. in Buildings - Waste	-	528	528	1,315		80%	20%		0%
	<b>sub total</b>	<b>-</b>	<b>621</b>	<b>621</b>	<b>7,132</b>	<b>0.0%</b>	<b>96.3%</b>	<b>3.7%</b>	<b>0.0%</b>	<b>0.0%</b>

## Eurobodalla Shire Council

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

as at 30 June 2015

\$'000

Asset Class	Asset Category	Estimated cost to bring up to a satisfactory standard refer (1)	Required Annual Maintenance refer (2)	Actual Maintenance 2014/15 refer (3)	Written Down Value (WDV) refer (4)	Assets in Condition as a % of WDV				
						1	2	3	4	5
						refer (4) & (5)				
<b>Roads</b>										
	Sealed Roads Surface Urban	1,856	367	367	11,453	52%	30%	4%	4%	10%
	Sealed Roads Surface Rural	459	325	325	5,157	57%	30%	7%	0%	6%
	Sealed Roads Surface Regional	658	172	172	2,368	48%	27%	2%	0%	23%
	Sealed Roads Structure Urban	11,789	65	65	137,868	48%	41%	4%	7%	0%
	Sealed Roads Structure Rural	3,967	58	58	73,386	60%	23%	5%	12%	0%
	Sealed Roads Structure Regional	-	30	30	27,689	50%	42%	7%	1%	0%
	Unsealed Roads	5,907	634	634	55,950		46%	45%	9%	0%
	Bridges	7,918	185	185	23,091	45%	30%	6%	13%	6%
	Footpaths	184	97	97	13,702	5%	35%	59%	1%	0%
	Cycle ways	188	63	63	8,793	5%	55%	38%	2%	0%
	Kerb and Gutter	-	-	-	40,147	5%	55%	40%		0%
	Road Furniture	-	214	214	4,303	5%	55%	40%		0%
	Carparks	1,107	83	83	13,755	2%	50%	43%	5%	0%
	Bus Shelters	-	10	10	955	60%		40%		0%
	Other	-	-	-	2					100%
	<b>sub total</b>	<b>34,033</b>	<b>2,303</b>	<b>2,303</b>	<b>418,619</b>	<b>35.5%</b>	<b>39.2%</b>	<b>17.7%</b>	<b>6.7%</b>	<b>0.8%</b>
<b>Water Supply Network</b>										
	Dams/Weirs	-	15	15	17,949		100%			0%
	Reservoirs	-	87	87	31,281		100%			0%
	Pumping Station/s	-	49	49	2,076		80%	20%		0%
	Treatment	650	74	74	18,891		97%		3%	0%
	Pipeline	1,500	940	940	205,422	10%	30%	55%	5%	0%
	Telemetry	40	34	34	95		50%	43%	7%	0%
	<b>sub total</b>	<b>2,190</b>	<b>1,199</b>	<b>1,199</b>	<b>275,715</b>	<b>7.5%</b>	<b>47.5%</b>	<b>41.1%</b>	<b>4.0%</b>	<b>0.0%</b>

## Eurobodalla Shire Council

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

as at 30 June 2015

\$'000

Asset Class	Asset Category	Estimated cost to bring up to a satisfactory standard refer (1)	Required Annual Maintenance refer (2)	Actual Maintenance 2014/15 refer (3)	Written Down Value (WDV) refer (4)	Assets in Condition as a % of WDV				
						1	2	3	4	5
						refer (4) & (5)				
Sewerage Network	Pumping Station/s	1,200	502	502	19,612	10%	40%	47%	3%	0%
	Treatment	-	342	342	69,502	20%	60%	20%		0%
	Pipeline	-	266	266	139,450	10%	30%	60%		0%
	Telemetry	40	74	74	466		49%	49%	2%	0%
	<b>sub total</b>	<b>1,240</b>	<b>1,184</b>	<b>1,184</b>	<b>229,030</b>	<b>13.0%</b>	<b>40.0%</b>	<b>46.7%</b>	<b>0.3%</b>	<b>0.0%</b>
Stormwater Drainage	Drainage Roads	807	142	142	11,933	5%	60%	30%	5%	0%
	Drainage Works	11,130	95	95	70,531	5%	60%	18%	12%	5%
	<b>sub total</b>	<b>11,937</b>	<b>237</b>	<b>237</b>	<b>82,464</b>	<b>5.0%</b>	<b>60.0%</b>	<b>19.7%</b>	<b>10.9%</b>	<b>4.4%</b>
Open Space/ Recreational Assets	Swimming Pools	909	211	211	1,099			72%	28%	0%
	Other Open Space Recreational	1,235	491	491	21,064	10%	10%	75%	5%	10%
	Other - Waterways	1,670	112	112	8,262		8%	80%	12%	0%
	<b>sub total</b>	<b>3,814</b>	<b>814</b>	<b>814</b>	<b>30,425</b>	<b>6.9%</b>	<b>9.1%</b>	<b>76.2%</b>	<b>7.6%</b>	<b>6.9%</b>

## Eurobodalla Shire Council

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

as at 30 June 2015

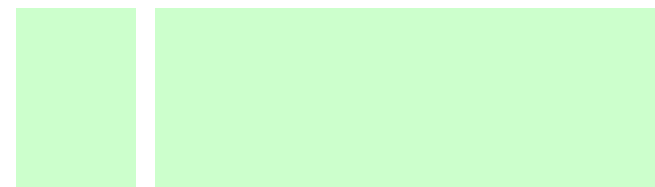
\$'000

Asset Class	Asset Category	Estimated cost to bring up to a satisfactory standard refer (1)	Required Annual Maintenance refer (2)	Actual Maintenance 2014/15 refer (3)	Written Down Value (WDV) refer (4)	Assets in Condition as a % of WDV				
						1	2	3	4	5
						refer (4) & (5)				
	<b>TOTAL - ALL ASSETS</b>	<b>56,013</b>	<b>7,082</b>	<b>7,082</b>	<b>1,104,176</b>	<b>18.8%</b>	<b>43.6%</b>	<b>32.0%</b>	<b>5.0%</b>	<b>0.8%</b>

**Notes:**

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

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



## Eurobodalla Shire Council

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

\$ '000	Amounts 2015	Indicator 2015	Prior Periods	
			2014	2013
<b>Infrastructure Asset Performance Indicators Consolidated</b>				
<b>1. Building, Infrastructure &amp; Other Structures</b>				
<b>Renewals Ratio</b>				
Asset Renewals	11,671	44.56%	47.83%	48.77%
<u>(Building, Infrastructure &amp; Other Structures) <sup>(1)</sup></u>	<u>26,193</u>			
Depreciation, Amortisation & Impairment				
<b>2. Infrastructure Backlog Ratio</b>				
Estimated Cost to bring Assets to a Satisfactory Condition	56,013	5.06%	7.86%	7.55%
<u>Total value <sup>(2)</sup> of Infrastructure, Building, Other Structures &amp; depreciable Land Improvement Assets</u>	<u>1,106,855</u>			
<b>3. Asset Maintenance Ratio</b>				
Actual Asset Maintenance	7,082	1.00	0.58	0.87
<u>Required Asset Maintenance</u>	<u>7,082</u>			
<b>4. Capital Expenditure Ratio</b>				
Annual Capital Expenditure	22,271	0.77	0.86	0.77
<u>Annual Depreciation</u>	<u>29,110</u>			

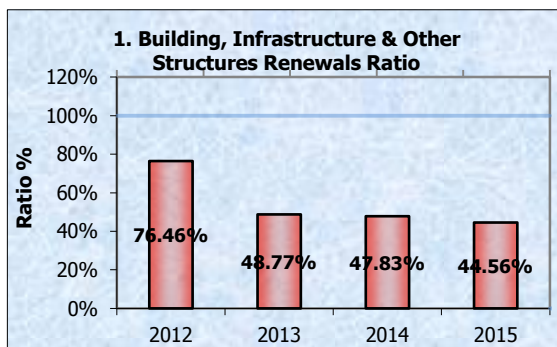
## Notes

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

<sup>(2)</sup> Written Down Value

# Eurobodalla Shire Council

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



### Purpose of Asset Renewals Ratio

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

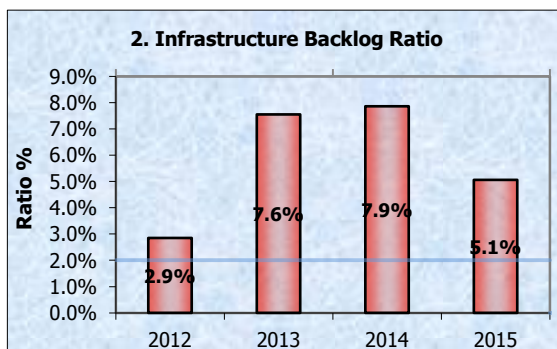
### Commentary on 2014/15 Result

**2014/15 Ratio 44.56%**

The indicator assesses Council's rate at which buildings and infrastructure assets are being renewed compared to the rate they are depreciating. A rate significantly below benchmark can indicate an infrastructure backlog, which is a reason for the SRV application in FY 14/15.

Benchmark: —— Minimum  $\geq 100.00\%$   
Source for Benchmark: Code of Accounting Practice and Financial Reporting #23

■ Ratio is within Benchmark  
■ Ratio is outside Benchmark



### Purpose of Infrastructure Backlog Ratio

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

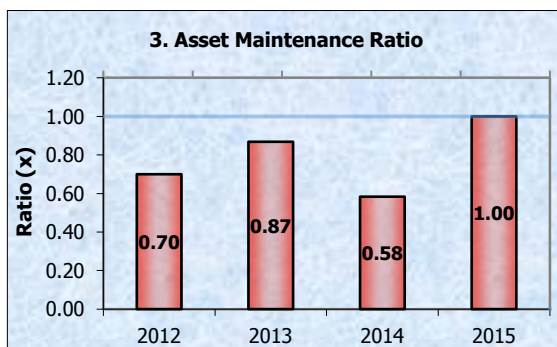
### Commentary on 2014/15 Result

**2014/15 Ratio 5.06%**

Addressing the infrastructure backlog has been a priority in FY 14/15 and has led to an improvement in this ratio.

Benchmark: —— Maximum  $< 0.02$   
Source for Benchmark: Code of Accounting Practice and Financial Reporting #23

■ Ratio is within Benchmark  
■ Ratio is outside Benchmark



### Purpose of Asset Maintenance Ratio

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

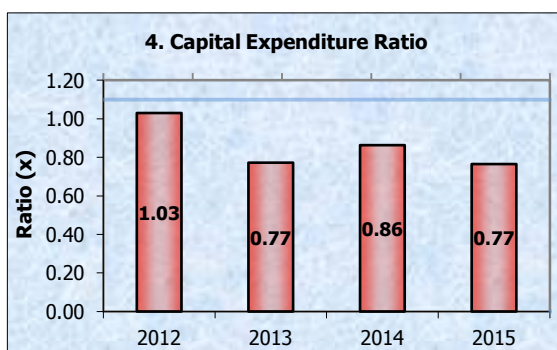
### Commentary on 2014/15 Result

**2014/15 Ratio 1.00 x**

Council is continually focusing on asset expenditure but similar to all other Council's in NSW faces a large financial impost associated with asset backlogs and maintenance. The successful SRV application will assist in addressing this backlog.

Benchmark: —— Minimum  $> 1.00$   
Source for Benchmark: Code of Accounting Practice and Financial Reporting #23

■ Ratio is within Benchmark  
■ Ratio is outside Benchmark



### Purpose of Capital Expenditure Ratio

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

### Commentary on 2014/15 Result

**2014/15 Ratio 0.77 x**

Ratio has been relatively consistent for past 3 years. Ratio indicates that depreciation is higher than capital expenditure on both new assets and the renewal of existing assets.

Benchmark: —— Minimum  $> 1.10$   
Source for Benchmark: Code of Accounting Practice and Financial Reporting #23

■ Ratio is within Benchmark  
■ Ratio is outside Benchmark

## Eurobodalla Shire Council

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

\$ '000	Water 2015	Sewer 2015	General <sup>(1)</sup> 2015
<b>Infrastructure Asset Performance Indicators By Fund</b>			
<b>1. Building, Infrastructure &amp; Other Structures Renewals Ratio</b>			
Asset Renewals (Building, Infrastructure & Other Structures) <sup>(2)</sup>	<b>28.94%</b>	<b>37.13%</b>	<b>54.14%</b>
Depreciation, Amortisation & Impairment			
prior period:	27.59%	32.07%	64.62%
<b>2. Infrastructure Backlog Ratio</b>			
Estimated Cost to bring Assets to a Satisfactory Condition			
Total value <sup>(3)</sup> of Infrastructure, Building, Other Structures & Depreciable Land Improvement Assets	<b>0.79%</b>	<b>0.54%</b>	<b>8.73%</b>
prior period:	0.79%	0.54%	14.62%
<b>3. Asset Maintenance Ratio</b>			
Actual Asset Maintenance			
Required Asset Maintenance	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
prior period:	0.57	0.64	0.58
<b>4. Capital Expenditure Ratio</b>			
Annual Capital Expenditure			
Annual Depreciation	<b>0.42</b>	<b>0.62</b>	<b>0.95</b>
prior period:	0.38	0.71	1.13

**Notes**

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

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

(3) Written Down Value

## Eurobodalla Shire Council

## Special Schedule No. 9 - Permissible Income Calculation

for the financial year ended 30 June 2016

\$'000		Calculation 2014/15	Calculation 2015/16
<b>Notional General Income Calculation <sup>(1)</sup></b>			
Last Year Notional General Income Yield	a	23,260	23,894
Plus or minus Adjustments <sup>(2)</sup>	b	98	14
<b>Notional General Income</b>	c = (a + b)	<b>23,358</b>	<b>23,908</b>
<b>Permissible Income Calculation</b>			
Special variation percentage <sup>(3)</sup>	d		6.37%
or Rate peg percentage	e	2.30%	2.40%
or Crown land adjustment (incl. rate peg percentage)	f		0.00%
less expiring Special variation amount	g	-	-
plus Special variation amount	h = d x (c-g)	-	1,523
or plus Rate peg amount	i = c x e	537	-
or plus Crown land adjustment and rate peg amount	j = c x f	-	-
<b>sub-total</b>	k = (c+g+h+i+j)	<b>23,895</b>	<b>25,431</b>
plus (or minus) last year's Carry Forward Total	l	4	2
less Valuation Objections claimed in the previous year	m	-	-
<b>sub-total</b>	n = (l + m)	<b>4</b>	<b>2</b>
<b>Total Permissible income</b>	o = k + n	<b>23,899</b>	<b>25,433</b>
less Notional General Income Yield	p	23,894	25,421
<b>Catch-up or (excess) result</b>	q = o - p	<b>5</b>	<b>12</b>
plus Income lost due to valuation objections claimed <sup>(4)</sup>	r	-	-
less Unused catch-up <sup>(5)</sup>	s	(3)	(1)
<b>Carry forward to next year</b>	t = q + r - s	<b>2</b>	<b>11</b>

**Notes**

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