

Eurobodalla Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2012



Eurobodalla Shire Council

Special Schedules

for the financial year ended 30 June 2012

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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.

Eurobodalla Shire Council

Special Schedule No. 1 - Net Cost of Services

for the financial year ended 30 June 2012

\$'000

| Function or Activity | Expenses from Continuing Operations | Income from continuing operations | | Net Cost of Services |
|--|-------------------------------------|-----------------------------------|--------------|----------------------|
| | | Non Capital | Capital | |
| Administration & Governance | 1,135 | 1,117 | - | (18) |
| Public Order and Safety | | | | |
| Fire Service Levy, Fire Protection, Emergency Services | 1,807 | 655 | 461 | (691) |
| Beach Control | 402 | 1 | - | (401) |
| Enforcement of Local Govt. Regulations | 530 | 210 | - | (320) |
| Animal Control | 180 | 36 | - | (144) |
| Total Public Order & Safety | 2,919 | 902 | 461 | (1,556) |
| Health | 337 | 114 | - | (223) |
| Environment | | | | |
| Noxious Plants and Insect/Vermin Control | 247 | 108 | - | (139) |
| Other Environmental Protection | 1,768 | 1,510 | - | (258) |
| Solid Waste Management | 8,035 | 9,541 | 46 | 1,552 |
| Street Cleaning | 312 | - | - | (312) |
| Stormwater Management | 1,566 | 529 | 121 | (916) |
| Total Environment | 11,928 | 11,688 | 166 | (74) |
| Community Services and Education | | | | |
| Administration & Education | 851 | 449 | - | (402) |
| Other Community Services | 861 | 575 | - | (286) |
| Aged Persons and Disabled | 3,210 | 3,056 | - | (154) |
| Children's Services | 1,446 | 1,406 | - | (40) |
| Total Community Services & Education | 6,368 | 5,486 | - | (882) |
| Housing and Community Amenities | | | | |
| Public Cemeteries | 167 | 175 | - | 8 |
| Public Conveniences | 759 | - | - | (759) |
| Street Lighting | 512 | 50 | - | (462) |
| Town Planning | 3,306 | 1,152 | - | (2,154) |
| Other Community Amenities | 476 | 8 | - | (468) |
| Total Housing and Community Amenities | 5,220 | 1,385 | - | (3,835) |
| Water Supplies | 12,364 | 10,957 | 1,096 | (311) |
| Sewerage Services | 15,897 | 15,780 | 1,920 | 1,803 |

Eurobodalla Shire Council

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

for the financial year ended 30 June 2012

\$'000

| Function or Activity | Expenses from Continuing Operations | Income from continuing operations | | Net Cost of Services |
|---|-------------------------------------|-----------------------------------|--------------|----------------------|
| | | Non Capital | Capital | |
| Recreation and Culture | | | | |
| Public Libraries | 1,516 | 206 | 979 | (331) |
| Community Centres and Halls | 481 | 120 | 26 | (335) |
| Other Cultural Services | 79 | 19 | - | (60) |
| Sporting Grounds and Venues | 2,311 | 341 | 30 | (1,940) |
| Swimming Pools | 931 | 2 | - | (929) |
| Parks & Gardens (Lakes) | 4,762 | 551 | 104 | (4,107) |
| Other Sport and Recreation | 1 | 2 | 179 | 180 |
| Total Recreation and Culture | 10,081 | 1,241 | 1,318 | (7,522) |
| Mining, Manufacturing and Construction | | | | |
| Building Control | 648 | 602 | - | (46) |
| Total Mining, Manufacturing and Const. | 648 | 602 | - | (46) |
| Transport and Communication | | | | |
| Urban Roads (UR) - Local | 5,977 | 889 | 728 | (4,360) |
| Urban Roads - Regional | 1,170 | 903 | 355 | 88 |
| Sealed Rural Roads (SRR) - Local | 3,866 | 1,916 | 476 | (1,474) |
| Sealed Rural Roads (SRR) - Regional | 4,752 | 5,013 | - | 261 |
| Unsealed Rural Roads (URR) - Local | 1,158 | 37 | - | (1,121) |
| Bridges on UR - Local | 86 | - | - | (86) |
| Bridges on SRR - Local | 830 | 113 | 65 | (652) |
| Bridges on URR - Local | 186 | - | - | (186) |
| Parking Areas | 539 | 156 | - | (383) |
| Footpaths | 752 | 142 | 343 | (267) |
| Aerodromes | 531 | 274 | - | (257) |
| Other Transport & Communication | 465 | 49 | 205 | (211) |
| Total Transport and Communication | 20,312 | 9,492 | 2,172 | (8,648) |
| Economic Affairs | | | | |
| Camping Areas & Caravan Parks | 2,950 | 3,447 | - | 497 |
| Other Economic Affairs | 2,365 | 566 | - | (1,799) |
| Total Economic Affairs | 5,315 | 4,013 | - | (1,302) |
| Totals – Functions | 92,524 | 62,777 | 7,133 | (22,614) |
| General Purpose Revenues⁽²⁾ | 348 | 28,682 | | 28,334 |
| NET OPERATING RESULT⁽¹⁾ | 92,872 | 91,459 | 7,133 | 5,720 |

(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)

Eurobodalla Shire Council

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

for the financial year ended 30 June 2012

\$'000

| Classification of Debt | Principal outstanding at beginning of the year | | | New Loans raised during the year | Debt redemption during the year | | Transfers to Sinking Funds | Interest applicable for Year | Principal outstanding at the end of the year | | |
|--------------------------|--|---------------|---------------|----------------------------------|---------------------------------|---------------|----------------------------|------------------------------|--|---------------|---------------|
| | Current | Non Current | Total | | From Revenue | Sinking Funds | | | Current | Non Current | Total |
| Loans (by Source) | | | | | | | | | | | |
| Commonwealth Government | 100 | - | 100 | - | - | 100 | - | 4 | - | - | - |
| Other State Government | 934 | 5,192 | 6,126 | - | 539 | - | - | 19 | 933 | 4,653 | 5,586 |
| Financial Institutions | 6,743 | 47,439 | 54,182 | 6,657 | 2,884 | - | - | 3,705 | 3,387 | 54,568 | 57,955 |
| Total Loans | 7,777 | 52,631 | 60,408 | 6,657 | 3,424 | 100 | - | 3,728 | 4,320 | 59,221 | 63,541 |
| Total Debt | 7,777 | 52,631 | 60,408 | 6,657 | 3,424 | 100 | - | 3,728 | 4,320 | 59,221 | 63,541 |

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).

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 2012

| \$'000 | Actuals 2012 | Actuals 2011 |
|--|-----------------|-----------------|
| A Expenses and Income Expenses | | |
| 1. Management expenses | | |
| a. Administration | 3,087 | 2,812 |
| 2. Operation and Maintenance expenses | | |
| - Dams & Weirs | | |
| a. Operation expenses | 57 | 52 |
| b. Maintenance expenses | 4 | 13 |
| - Mains | | |
| c. Operation expenses | 1,477 | 1,260 |
| d. Maintenance expenses | 825 | 693 |
| - Reservoirs | | |
| e. Operation expenses | 610 | 296 |
| f. Maintenance expenses | 69 | 127 |
| - Pumping Stations | | |
| g. Operation expenses (excluding energy costs) | 201 | 259 |
| h. Energy costs | 564 | 555 |
| i. Maintenance expenses | 105 | 213 |
| - Treatment | | |
| j. Operation expenses (excluding chemical costs) | 510 | 114 |
| k. Chemical costs | 237 | 109 |
| l. Maintenance expenses | 21 | 6 |
| - Other | | |
| m. Operation expenses | 600 | 427 |
| n. Maintenance expenses | 3 | 1 |
| 3. Depreciation expenses | | |
| a. System assets | 3,318 | 3,153 |
| b. Plant and equipment | 41 | 74 |
| 4. Miscellaneous expenses | | |
| a. Interest expenses | 632 | 540 |
| b. Revaluation Decrements | - | - |
| c. Other expenses | - | - |
| d. Tax Equivalents Dividends (actually paid) | 16 | 23 |
| 5. Total expenses | 12,377 | 10,727 |

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 2012

| \$'000 | Actuals 2012 | Actuals 2011 |
|--|-----------------|-----------------|
| Income | | |
| 6. Residential charges | | |
| a. Access (including rates) | 2,983 | 4,292 |
| b. Usage charges | 5,661 | 4,770 |
| 7. Non-residential charges | | |
| a. Access (including rates) | 305 | 421 |
| b. Usage charges | 1,694 | 1,533 |
| 8. Extra charges | - | - |
| 9. Interest income | 74 | 201 |
| 10. Other income | 244 | 235 |
| 11. Grants | | |
| a. Grants for acquisition of assets | 100 | 3,006 |
| b. Grants for pensioner rebates | 200 | 193 |
| c. Other grants | 78 | 58 |
| 12. Contributions | | |
| a. Developer charges | 855 | 1,097 |
| b. Developer provided assets | 140 | 177 |
| c. Other contributions | 109 | 16 |
| 13. Total income | 12,443 | 15,999 |
| 14. Gain (or loss) on disposal of assets | (1) | (461) |
| 15. Operating Result | 65 | 4,811 |
| 15a. Operating Result (less grants for acquisition of assets) | (35) | 1,805 |

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 2012

| \$'000 | Actuals 2012 | Actuals 2011 |
|--|-----------------|-----------------|
| B Capital transactions | | |
| Non-operating expenditures | | |
| 16. Acquisition of Fixed Assets | | |
| a. New Assets for Improved Standards | 1,363 | 5,742 |
| b. New Assets for Growth | 908 | 1,776 |
| c. Renewals | 1,166 | 687 |
| d. Plant and equipment | 93 | 10 |
| 17. Repayment of debt | | |
| a. Loans | 530 | 585 |
| 18. Transfer to sinking fund | 1 | 2 |
| 19. Totals | <u>4,061</u> | <u>8,802</u> |
| Non-operating funds employed | | |
| 20. Proceeds from disposal of assets | 41 | 111 |
| 21. Borrowing utilised | | |
| a. Loans | 990 | 1,801 |
| 22. Transfer from sinking fund | - | - |
| 23. Totals | <u>1,031</u> | <u>1,912</u> |
| C Rates and charges | | |
| 24. Number of assessments | | |
| a. Residential (occupied) | 18,183 | 18,171 |
| b. Residential (unoccupied, ie. vacant lot) | 1,408 | 1,501 |
| c. Non-residential (occupied) | 967 | 943 |
| d. Non-residential (unoccupied, ie. vacant lot) | 80 | 81 |
| 25. Number of ETs for which developer charges were received | 80 ET | 106 ET |
| 26. Total amount of pensioner rebates (actual dollars) | \$ 359,000 | \$ 356,000 |

Eurobodalla Shire Council

Special Schedule No. 3 - Water Supply Cross Subsidies

for the financial year ended 30 June 2012

| \$'000 | 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*? | <input type="checkbox"/> yes | <input type="checkbox"/> | |
| If Yes, go to 28a. | | | |
| If No, please report if council has removed land value from access charges (ie rates)? | <input type="checkbox"/> | <input type="checkbox"/> | |
| 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) | | | <input type="text"/> |
| c. Cross-subsidy to non-residential customers (page 24 of Guidelines) | | | <input type="text"/> |
| d. Cross-subsidy to large connections in unmetered supplies (page 26 of Guidelines) | | | <input type="text"/> |
| 28. Developer charges | | | |
| 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 2011/12 (page 47 of Guidelines) | | | <input type="text" value="-"/> |
| ** 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) | | | <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 Balance Sheet

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

| \$'000 | Actuals Current | Actuals Non Current | Actuals Total |
|---|--------------------|------------------------|------------------|
| ASSETS | | | |
| 30. Cash and investments | | | |
| a. Developer charges | 1,349 | - | 1,349 |
| b. Special purpose grants | - | - | - |
| c. Accrued leave | - | - | - |
| d. Unexpended loans | - | - | - |
| e. Sinking fund | 90 | - | 90 |
| f. Other | 3,461 | - | 3,461 |
| 31. Receivables | | | |
| a. Specific purpose grants | - | - | - |
| b. Rates and Availability Charges | - | - | - |
| c. Other (including User Charges) | 2,701 | - | 2,701 |
| 32. Inventories | 59 | - | 59 |
| 33. Property, plant and equipment | | | |
| a. System assets | - | 273,940 | 273,940 |
| b. Plant and equipment | - | 6,493 | 6,493 |
| 34. Other assets | - | - | - |
| 35. Total assets | <u>7,660</u> | <u>280,433</u> | <u>288,093</u> |
| LIABILITIES | | | |
| 36. Bank overdraft | - | - | - |
| 37. Creditors | 9 | - | 9 |
| 38. Borrowings | | | |
| a. Loans | 531 | 8,849 | 9,380 |
| b. Advances | - | - | - |
| c. Finance leases | - | - | - |
| 39. Provisions | | | |
| a. Tax equivalents | - | - | - |
| b. Dividend | - | - | - |
| c. Other | - | - | - |
| 40. Total liabilities | <u>540</u> | <u>8,849</u> | <u>9,389</u> |
| 41. NET ASSETS COMMITTED | <u>7,120</u> | <u>271,584</u> | <u>278,704</u> |
| EQUITY | | | |
| 42. Accumulated surplus | | | 147,249 |
| 43. Asset revaluation reserve | | | 131,455 |
| 44. TOTAL EQUITY | | | <u>278,704</u> |
| Note to system assets: | | | |
| 45. Current replacement cost of system assets | | | 390,162 |
| 46. Accumulated current cost depreciation of system assets | | | (116,222) |
| 47. Written down current cost of system assets | | | <u>273,940</u> |

Eurobodalla Shire Council

Special Schedule No. 5 - Sewerage Income Statement

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2012

| \$'000 | Actuals 2012 | Actuals 2011 |
|---|-----------------|-----------------|
| A Expenses and Income Expenses | | |
| 1. Management expenses | | |
| a. Administration | 2,955 | 2,878 |
| 2. Operation and Maintenance expenses | | |
| - Mains | | |
| a. Operation expenses | 1,245 | 868 |
| b. Maintenance expenses | 337 | 240 |
| - Pumping Stations | | |
| c. Operation expenses (excluding energy costs) | 1,265 | 1,039 |
| d. Energy costs | 407 | 361 |
| e. Maintenance expenses | 715 | 577 |
| - Treatment | | |
| f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs) | 1,458 | 1,838 |
| g. Chemical costs | 335 | 299 |
| h. Energy costs | 401 | 332 |
| i. Effluent Management | - | - |
| j. Biosolids Management | - | - |
| k. Maintenance expenses | 288 | 255 |
| - Other | | |
| l. Operation expenses | 167 | 152 |
| 3. Depreciation expenses | | |
| a. System assets | 4,223 | 4,191 |
| b. Plant and equipment | 37 | 51 |
| 4. Miscellaneous expenses | | |
| a. Interest expenses | 1,340 | 1,203 |
| b. Revaluation Decrements | - | - |
| c. Other expenses | - | - |
| d. Tax Equivalent Dividends (actually paid) | 41 | 42 |
| 5. Total expenses | 15,214 | 14,326 |

Eurobodalla Shire Council

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

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2012

| \$'000 | Actuals 2012 | Actuals 2011 |
|--|-----------------|-----------------|
| Income | | |
| 6. Residential charges (including rates) | 13,913 | 12,774 |
| 7. Non-residential charges | | |
| a. Access (including rates) | 1,341 | 1,037 |
| b. Usage charges | 400 | 276 |
| 8. Trade Waste Charges | | |
| a. Annual Fees | 37 | 33 |
| b. Usage charges | 103 | 103 |
| 9. Extra charges | - | - |
| 10. Interest income | 75 | 866 |
| 11. Other income | 79 | 77 |
| 12. Grants | | |
| a. Grants for acquisition of assets | 555 | - |
| b. Grants for pensioner rebates | 189 | 183 |
| 13. Contributions | | |
| a. Developer charges | 664 | 753 |
| b. Developer provided assets | 686 | 626 |
| c. Other contributions | 72 | 11 |
| 14. Total income | <u>18,114</u> | <u>16,739</u> |
| 15. Gain (or loss) on disposal of assets | (723) | (133) |
| 16. Operating Result | <u>2,177</u> | <u>2,280</u> |
| 16a. Operating Result (less grants for acquisition of assets) | 1,622 | 2,280 |

Eurobodalla Shire Council

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

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2012

| \$'000 | Actuals 2012 | Actuals 2011 |
|--|-----------------|-----------------|
| B Capital transactions | | |
| Non-operating expenditures | | |
| 17. Acquisition of Fixed Assets | | |
| a. New Assets for Improved Standards | 1,492 | 3,879 |
| b. New Assets for Growth | 3,811 | 4,190 |
| c. Renewals | 7,747 | 2,180 |
| d. Plant and equipment | - | 31 |
| 18. Repayment of debt | | |
| a. Loans | 1,614 | 1,765 |
| b. Advances | - | - |
| c. Finance leases | - | - |
| 19. Transfer to sinking fund | - | - |
| 20. Totals | 14,664 | 12,045 |
| Non-operating funds employed | | |
| 21. Proceeds from disposal of assets | - | - |
| 22. Borrowing utilised | | |
| a. Loans | 8,031 | 7,276 |
| b. Advances | - | - |
| c. Finance leases | - | - |
| 23. Transfer from sinking fund | - | - |
| 24. Totals | 8,031 | 7,276 |
| C Rates and charges | | |
| 25. Number of assessments | | |
| a. Residential (occupied) | 16,775 | 16,652 |
| b. Residential (unoccupied, ie. vacant lot) | 1,233 | 1,305 |
| c. Non-residential (occupied) | 911 | 904 |
| d. Non-residential (unoccupied, ie. vacant lot) | 75 | 79 |
| 26. Number of ETs for which developer charges were received | 71 ET | 105 ET |
| 27. Total amount of pensioner rebates (actual dollars) | \$ 338,000 | \$ 336,000 |

Eurobodalla Shire Council

Special Schedule No. 5 - Sewerage Cross Subsidies
for the financial year ended 30 June 2012

| \$'000 | 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*? | <input type="checkbox"/> | <input type="checkbox"/> | |
| If Yes, go to 29a. | | | |
| If No, please report if council has removed land value from access charges (ie rates)? | <input type="checkbox"/> | <input type="checkbox"/> | |
| 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) | | | <input type="text"/> |
| c. Cross-subsidy to trade waste discharges (page 46 of Guidelines) | | | <input type="text"/> |
| 29. Developer charges | | | |
| a. Has council completed a sewerage Development Servicing** Plan? | <input type="checkbox"/> | <input type="checkbox"/> | |
| b. Total cross-subsidy in sewerage developer charges for 2011/12 (page 47 of Guidelines) | | | <input type="text" value="-"/> |
| ** 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) | | | <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 Balance Sheet

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

| \$'000 | Actuals Current | Actuals Non Current | Actuals Total |
|---|--------------------|------------------------|------------------|
| ASSETS | | | |
| 31. Cash and investments | | | |
| a. Developer charges | 1,715 | - | 1,715 |
| b. Special purpose grants | 2,909 | - | 2,909 |
| c. Accrued leave | - | - | - |
| d. Unexpended loans | 1,799 | - | 1,799 |
| e. Sinking fund | - | - | - |
| f. Other | 6,119 | - | 6,119 |
| 32. Receivables | | | |
| a. Specific purpose grants | - | - | - |
| b. Rates and Availability Charges | - | - | - |
| c. Other (including User Charges) | 106 | - | 106 |
| 33. Inventories | - | - | - |
| 34. Property, plant and equipment | | | |
| a. System assets | - | 232,857 | 232,857 |
| b. Plant and equipment | - | 2,156 | 2,156 |
| 35. Other assets | - | - | - |
| 36. Total Assets | 12,648 | 235,013 | 247,661 |
| LIABILITIES | | | |
| 37. Bank overdraft | - | - | - |
| 38. Creditors | 41 | - | 41 |
| 39. Borrowings | | | |
| a. Loans | 2,009 | 21,429 | 23,438 |
| b. Advances | - | - | - |
| c. Finance leases | - | - | - |
| 40. Provisions | | | |
| a. Tax equivalents | - | - | - |
| b. Dividend | - | - | - |
| c. Other | - | - | - |
| 41. Total Liabilities | 2,050 | 21,429 | 23,479 |
| 42. NET ASSETS COMMITTED | 10,598 | 213,584 | 224,182 |
| EQUITY | | | |
| 42. Accumulated surplus | | | 108,381 |
| 44. Asset revaluation reserve | | | 115,800 |
| 45. TOTAL EQUITY | | | 224,181 |
| Note to system assets: | | | |
| 46. Current replacement cost of system assets | | | 375,786 |
| 47. Accumulated current cost depreciation of system assets | | | (142,930) |
| 48. Written down current cost of system assets | | | 232,856 |

Eurobodalla Shire Council

Notes to Special Schedule No.'s 3 & 5

for the financial year ended 30 June 2012

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.
- Other administrative/corporate support services.

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.

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.

Eurobodalla Shire Council

Special Schedule No. 8 - Financial Projections
as at 30 June 2012

| \$'000 | Actual ⁽¹⁾ 11/12 | Forecast 12/13 | Forecast 13/14 | Forecast ⁽³⁾ 14/15 | Forecast ⁽³⁾ 15/16 |
|--|--------------------------------|-----------------------|-----------------------|----------------------------------|----------------------------------|
| (i) OPERATING BUDGET | | | | | |
| Income from continuing operations | 98,592 | 89,185 | 88,528 | 90,636 | 89,303 |
| Expenses from continuing operations | 92,872 | 92,819 | 92,031 | 92,420 | 92,882 |
| Operating Result from Continuing Operations | <u>5,720</u> | <u>(3,634)</u> | <u>(3,503)</u> | <u>(1,784)</u> | <u>(3,579)</u> |
| (ii) CAPITAL BUDGET | | | | | |
| New Capital Works ⁽²⁾ | 17,482 | 23,967 | 9,137 | 13,371 | 7,413 |
| Replacement/Refurbishment of Existing Assets | 16,161 | 16,190 | 12,346 | 11,040 | 15,119 |
| Total Capital Budget | <u>33,643</u> | <u>40,157</u> | <u>21,483</u> | <u>24,411</u> | <u>22,532</u> |
| Funded by: | | | | | |
| – Loans | 9,027 | 8,788 | 13,158 | 12,053 | 10,867 |
| – Asset sales | 2,431 | 1,005 | 537 | 537 | 537 |
| – Grants/Contributions | 7,133 | 3,590 | 2,972 | 4,729 | 3,239 |
| – Recurrent revenue | 15,052 | 26,774 | 4,816 | 7,092 | 7,889 |
| | <u>33,643</u> | <u>40,157</u> | <u>21,483</u> | <u>24,411</u> | <u>22,532</u> |

Notes:

(1) From 11/12 Income Statement.

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

(3) If Council has only adopted 3 years of projections then only show 3 years.

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