SPECIAL SCHEDULES for the year ended 30 June 2012



Special Schedules

for the financial year ended 30 June 2012

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Background

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

¹ Special Purpose Schedules are not audited.

Special Schedule No. 1 - Net Cost of Services for the financial year ended 30 June 2012

Function or Activity	Expenses from Continuing	Incom continuing	Net Cost of Services	
	Operations	Non Capital	Capital	Of Services
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	0.47	400		(400)
Noxious Plants and Insect/Vermin Control Other Environmental Protection	247	108 1,510	-	(139) (258)
Solid Waste Management	1,768 8,035	9,541	46	1,552
Street Cleaning	312	9,541	40	(312)
Stormwater Management	1,566	529	121	(916)
Total Environment	11,928	11,688	166	(74)
Community Sorvings and Education				
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)
Harring and Community Amonities				
Housing and Community Amenities Public Cemeteries	167	175		8
Public Conveniences	759	175	_	(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

Special Schedule No. 1 - Net Cost of Services (continued) for the financial year ended 30 June 2012

Function or Activity	Expenses from Continuing	continuing	-	Net Cost of Services
	Operations	Non Capital	Capital	
Beautier and Culture				
Recreation and Culture Public Libraries	1,516	206	979	(331)
Community Centres and Halls	481	120	26	(335)
Other Cultural Services	79	19	20	(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)
	10,001	-,	.,0.0	(:,==)
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)

Special Schedule No. 2(a) - Statement of Long Term Debt (all purpose) for the financial year ended 30 June 2012

\$'000

		Principal outstandat beginning of the		New Loans	adining tho your		during the year		during the year		Transfers		at the	ipal outstare end of the	Ū
Classification of Debt	Current	Non Current	Total	raised during the year	From Sinking Revenue Funds	Funds	applicable for Year	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).

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

\$'0	00	Actuals 2012	Actuals 2011
۸	Evnences and Income		
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
	I. 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
			-,

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

\$'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

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

\$'00	0		uals 2012	Actı 2	uals 011
В	Capital transactions Non-operating expenditures				
16	Acquisition of Fixed Assets				
10.	a. New Assets for Improved Standards	1	363	5	742
	b. New Assets for Growth		908		776
	c. Renewals		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	4,	,061	8,	802
	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	1,	,031	1,	912
С	Rates and charges				
24.	Number of assessments				
	a. Residential (occupied)		183		171
	b. Residential (unoccupied, ie. vacant lot)		408		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

Special Schedule No. 3 - Water Supply Cross Subsidies for the financial year ended 30 June 2012

\$'00	00	Yes	No	Amount
D	Best practice annual charges and developer charges*			
27.	Annual charges a. Does Council have best-practice water supply annual charges and usage charges*?	yes		
	If Yes, go to 28a. If No, please report if council has removed land value from access charges (ie rates)?			
	NB. Such charges for both residential customers and non-residential customers comply with section 3.2 of Water Supply, Sewerage and Trade Waste Pricing Guidelines, NSW Office of Water, December, 2002. Such charges do not involve significant cross subsidies.			
	 b. Cross-subsidy from residential customers using less than allowance (page 25 of Guidelines) 			
	c. Cross-subsidy to non-residential customers (page 24 of Guidelines)			
	d. Cross-subsidy to large connections in unmetered supplies (page 26 of Guidelines)			
28.	Developer charges a. Has council completed a water supply Development Servicing** Plan?	Yes		
	 b. Total cross-subsidy in water supply developer charges for 2011/12 (page 47 of Guidelines) 			-
	** In accordance with page 9 of Developer Charges Guidelines for Water Supply, Sewerage and Stormwater, NSW Office of Water, December, 2002.			
29.	Disclosure of cross-subsidies Total of cross-subsidies (27b +27c + 27d + 28b)			_
* C	ouncils which have not yet implemented best practice water supply			
	icing should disclose cross-subsidies in items 27b, 27c and 27d above.			
ha	owever, disclosure of cross-subsidies is <u>not</u> required where a Council is implemented best practice pricing and is phasing in such pricing over 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 2012

\$'000		Actuals Current	Actuals Non Current	Actuals Total
	ASSETS			
	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
	Property, plant and equipment a. System assets		273,940	273,940
	b. Plant and equipment	-	6,493	6,493
		<u>-</u>	0,493	0,433
34.	Other assets	-	-	-
5.	Total assets	7,660	280,433	288,093
	LIABILITIES			
	Bank overdraft	_	_	-
37 .	Creditors	9	-	9
88.	Borrowings			
	a. Loans	531	8,849	9,380
	b. Advances	-	-	-
(c. Finance leases	-	-	-
39.	Provisions			
	a. Tax equivalents	-	-	-
	b. Dividend	-	-	-
	c. Other	-	-	-
10.	Total liabilities	540	8,849	9,389
и.	NET ASSETS COMMITTED	7,120	271,584	278,704
	EQUITY			
	Accumulated surplus			147,249
	Asset revaluation reserve		_	131,455
14.	TOTAL EQUITY		_	278,704
	Note to system assets:			
5.	Current replacement cost of system assets			390,162
	Accumulated current cost depreciation of system assets		_	(116,222)
17.	Written down current cost of system assets			273,940
				page 9

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

\$'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		
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 Equivalents Dividends (actually paid)	41	42
5. Total expenses	15,214	14,326

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

\$'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
3. 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	18,114	16,739
15. Gain (or loss) on disposal of assets	(723)	(133)
16. Operating Result	2,177	2,280
16a. Operating Result (less grants for acquisition of assets)	1,622	2,280

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

\$'00	00		uals 2012	Actu 20	ials 011
В	Capital transactions				
D	Non-operating expenditures				
17.	Acquisition of Fixed Assets				
	a. New Assets for Improved Standards	1	,492	3,8	379
	b. New Assets for Growth		,811		190
	c. Renewals		,747		180
	d. Plant and equipment		-		31
18.	Repayment of debt				
	a. Loans	1	,614	1,7	765
	b. Advances		-		-
	c. Finance leases		-		-
19.	Transfer to sinking fund		-		-
20.	Totals	14	,664	12,0	045
	Non-operating funds employed				
21.	Proceeds from disposal of assets		-		-
22.	Borrowing utilised				
	a. Loans	8	,031	7,2	276
	b. Advances		-		-
	c. Finance leases		-		-
23.	Transfer from sinking fund		-		-
24.	Totals	8	,031	7,2	276
С	Rates and charges				
25.	Number of assessments				
	a. Residential (occupied)	16	,775	16,6	352
	b. Residential (unoccupied, ie. vacant lot)	1	,233	1,3	305
	c. Non-residential (occupied)		911	ę	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	\$ 336,0	000

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

\$'00	00	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*?	Yes		
	If Yes, go to 29a. If No, please report if council has removed land value from access charges (ie rates)?			
	NB. Such charges for both residential customers and non-residential customers comply with section 4.2 & 4.3 of the Water Supply, Sewerage and Trade Waste Pricing Guidelines, NSW Office of Water, December, 2002. Such charges do not involve significant cross subsidies.			
	b. Cross-subsidy to non-residential customers (page 45 of Guidelines)			
	c. Cross-subsidy to trade waste discharges (page 46 of Guidelines)			
29.	Developer charges a. Has council completed a sewerage Development Servicing** Plan?	Yes		
	 b. Total cross-subsidy in sewerage developer charges for 2011/12 (page 47 of Guidelines) 			-
	** In accordance with page 9 of Developer Charges Guidelines for Water Supply, Sewerage and Stormwater, NSW Office of Water, December, 2002.			
30.	Disclosure of cross-subsidies Total of cross-subsidies (28b + 28c + 29b)			-
lic	ouncils which have not yet implemented best practice sewer pricing & uid waste prising should disclose cross-subsidies in items 28b and 28c pove.			
ha	owever, disclosure of cross-subsidies is <u>not</u> required where a Council is implemented best practice sewerage and liquid waste pricing and 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 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	2,909	_	2,909
d. Unexpended loans	1,799	_	1,799
e. Sinking fund	-	-	
f. Other	6,119	-	6,119
O Brookelle			,
32. Receivables			
a. Specific purpose grants	-	-	-
b. Rates and Availability Chargesc. Other (including User Charges)	106	-	106
c. Other (including Oser Charges)	100	-	100
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	-	-	-
	42.649	225.042	247 664
66. Total Assets	12,648	235,013	247,661
LIABILITIES			
37. Bank overdraft	_	-	_
8. Creditors	41	-	41
9. Borrowings			
a. Loans	2,009	21,429	23,438
b. Advances	-	-	-
c. Finance leases	-	-	-
10. Provisions			
a. Tax equivalents	_	_	_
b. Dividend	_	-	_
c. Other	-	_	_
I1. Total Liabilities	2,050	21,429	23,479
2. NET ASSETS COMMITTED	10,598	213,584	224,182
=	10,330	210,004	224,102
EQUITY			400 004
12. Accumulated surplus			108,381
4. Asset revaluation reserve		_	115,800
5. TOTAL EQUITY		=	224,181
Note to system assets:			075 700
6. Current replacement cost of system assets			375,786
17. Accumulated current cost depreciation of system assets18. Written down current cost of system assets		_	(142,930) 232,856
			page 14

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.

Special Schedule No. 7 - Condition of Public Works as at 30 June 2012

\$ 000											
ASSET CLASS	Asset Category	Dep'n. Rate (%)	Dep'n Expense (\$)	Cost	Valuation	Accum. Depreciation Amortisation & Impairment	Carrying Amount (WDV)	Asset Condition ^{#.}	Estimated cost to bring up to a satisfactory condition / standard (1)	Required ⁽²⁾ Annual Maintenance	Current ⁽³⁾ Annual Maintenance
		per Note 1	per Note 4	<<<<	<<<<< per l	Note 9 >>>>>	>>>>				
Buildings	Administration	1% to 20%	931		32,876	11,621	21,255	3	986	416	139
	Operational	1% to 20%	916		33,670	10,590	23,080	3	1,010	212	197
	Bush Fire Facilities	1% to 20%	169		6,526	2,686	3,840	3	196	98	57
	Public Halls	1% to 20%	279		9,739	3,866	5,873	3	292	158	41
	Community Centres	1% to 20%	93		3,162	1,067	2,095	2	95	164	20
	Sporting Facilities	1% to 20%	1,397		37,381	15,913	21,468	3	1,121	314	184
	Swimming Pool Centres	1% to 20%	60		3,555	2,083	1,472	4	160	67	96
	Public Toilets	1% to 20%	140		5,770	2,338	3,432	3	173	94	93
	Parks and Reserves	1% to 20%	592		13,818	4,020	9,798	3	415	70	401
	Caravan Parks/Camp Grounds	1% to 20%	490		15,356	2,892	12,464	3	461	213	65
	Bus Shelters	1% to 20%	25		542	173	369	3	140	8	19
	Other Structures	1% to 20%	4		96	60	36	2	3	1	3
	sub total		5,096	-	162,491	57,309	105,182		5,052	1,815	1,315
Other Structures	Not incl in Buildings - Waste	1% to 70%	120		2,391	970	1,421	2	130	1,293	897
	Other - Waterways	1% to 20%	261		14,072	5,496	8,576	3	20	116	85
	sub total		381	-	16,463	6,466	9,997		150	1,409	982
Public Roads	Sealed Roads Structure Urban	1.43% to 3.33%	861		98,898	21,727	77,171	2	2,193	585	169
	Sealed Roads Structure Rural	1.43% to 3.33%	246		69,022	4,486	64,536	2	167	406	72
		1.43% to 3.33%	130		22,151	2,851	19,300	2	558	136	58
	Sealed Roads Surface Urban	5% to 10%	1,553		24,912	11,325	13,587	2	44	1,469	956
	Sealed Roads Surface Rural	5% to 10%	657		10,451	4,406	6,045	2	17	381	411
	Sealed Roads Surface Regional	5% to 10%	300		4,465	2,055	2,410	2	15	586	330
	Sealed Roads Sub total		3,747		229,899	46,850	183,049		2,994	3,563	1,996

Special Schedule No. 7 - Condition of Public Works (continued) as at 30 June 2012

\$ 000											
ASSET CLASS	Asset Category	Dep'n. Rate (%)	Dep'n Expense (\$)	Cost	Valuation	Accum. Depreciation Amortisation & Impairment		Asset Condition [#]	Estimated cost to bring up to a satisfactory condition / standard ⁽¹⁾	Required ⁽²⁾ Annual Maintenance	Current ⁽³ Annual Maintenance
		per Note 1	per Note 4	<<<<	<<<<< per	Note 9 >>>>>	>>>>				
Public Roads	Unsealed Roads	1% to 10%	185		68,970	4,883	64,087	3	5,697	461	855
continued	Bridges	1% to 10%	613		34,327	12,191	22,136	2	-	238	141
	Footpaths	1.33%	282		17,904	3,859	14,045	2	84	99	85
	Cycle ways	1.33%	155		10,721	1,375	9,346	2	46	54	57
	Kerb and Gutter	1.33% to 3.33%	345		25,999	9,204	16,795	Note 4			
	Road Furniture	1% to 10%	609		17,389	11,808	5,581	3	188	35	276
	Carparks	1% to 10%	295		11,700	4,910	6,790	3	997	282	84
	sub total		6,231	-	416,909	95,080	321,829		10,006	4,732	3,494
		per Note 1	per Note 4	<<<<	<<<<< per	Note 9 >>>>>	>>>>				
Water	Treatment Plants	1.43% - 20%	-		20,014	1,060	18,954	1	-	107	21
	Reservoirs	1% - 4%	376		45,938	15,541	30,397	3	13	169	69
	Dams	1%	247		23,903	6,451	17,452	2	-	19	4
	Pipeline	1.25% - 4%	2,251		290,032	89,158	200,874	3	4,449	1,130	825
	Pump Station	4% - 10%	92		4,846	2,587	2,259	2	1,726	130	108
	Telemetry	4% - 10%	58		635	494	141	2	60	127	-
	sub total		3,024	-	385,368	115,291	270,077		6,248	1,682	1,027
Sewerage	Pump Stations	4% - 10%	625		35,136	16,908	18,228	2	4,099	500	715
	Pipeline	1,25% - 4%	1,490		192,582	57,726	134,856	2	270	570	337
	Treatment Works	2% - 10%	1,906		126,366	65,895	60,471	2	-	551	288
	Telemetry	4% - 10%	47		1,680	1,345	335	2	1,000	152	-
	sub total		4,068	-	355,764	141,874	213,890		5,369	1,773	1,340

Special Schedule No. 7 - Condition of Public Works (continued) as at 30 June 2012

\$'000

ASSET CLASS	Asset Category	Dep'n. Rate (%)	Dep'n Expense (\$)	Cost	Valuation	Accum. Depreciation Amortisation & Impairment	Carrying Amount (WDV)		Estimated cost to bring up to a satisfactory condition / standard (1)	Required ⁽²⁾ Annual Maintenance	Current ⁽³⁾ Annual Maintenance
		per Note 1	per Note 4	<<<<	<<<<< per l	Note 9 >>>>>	>>>>				
Drainage Works	Drainage Roads	1% to 5 %	156		12,827	4,404	8,423	3	800	60	118
	Drainage Works	1% to 5 %	1,234		81,685	28,916	52,769	3	400	537	75
	sub total		1,390	-	94,512	33,320	61,192		1,200	597	193
	TOTAL - ALL ASSETS		20,190	_	1,431,507	449,340	982,167		28,025	12,008	8,351

Notes:

- (1). Satisfactory refers to estimated cost to bring the asset to a satisfactory condition as deemed by Council. It does not include any planned enhancements to the existing asset.
- (2). Required Annual Maintenance is what should be spent to maintain assets in a satisfactory standard.
- (3). Current Annual Maintenance is what has been spent in the current year to maintain assets.
- (4). Maintenance costs are included with roads for kerb and gutter.
- # Asset Condition "Key" as per the DLG Integrated Planning & Reporting Manual
 - 1 Excellent No work required (normal maintenance)
 - Good Only minor maintenance work required
 - 3 Average Maintenance work required
 - 4 Poor Renewal required
 - 5 Very Poor Urgent renewal/upgrading required

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	5,720	(3,634)	(3,503)	(1,784)	(3,579)
(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	33,643	40,157	21,483	24,411	22,532
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
	33,643	40,157	21,483	24,411	22,532

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.