

Warren Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2012

“Australia's Wool & Cotton Capital”



Warren 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.

Warren 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	
Governance	202	-	-	(202)
Administration	2,463	224	-	(2,239)
Public Order and Safety				
Fire Service Levy, Fire Protection, Emergency Services	174	42	-	(132)
Enforcement of Local Govt. Regulations	-	1	-	1
Animal Control	79	3	-	(76)
Total Public Order & Safety	253	46	-	(207)
Health	226	1	-	(225)
Environment				
Noxious Plants and Insect/Vermin Control	88	-	-	(88)
Total Environment	88	-	-	(88)
Community Services and Education				
Youth Services	49	28	-	(21)
Other Community Services	1	1	-	-
Total Community Services & Education	50	29	-	(21)
Housing and Community Amenities				
Housing	47	33	-	(14)
Town Planning	8	24	-	16
Solid Waste Management	293	229	-	(64)
Street Cleaning	116	-	-	(116)
Drainage	65	-	-	(65)
Other Environmental Protection	345	213	-	(132)
Public Cemeteries	52	17	-	(35)
Other Community Amenities	3	-	-	(3)
Total Housing and Community Amenities	929	516	-	(413)
Water Supplies	631	521	-	(110)
Sewerage Services	614	564	-	(50)

Warren 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	297	90	-	(207)
Other Cultural Services	8	-	-	(8)
Swimming Pools	187	44	-	(143)
Sporting Grounds and Venues	443	32	-	(411)
Parks & Gardens	269	-	-	(269)
Other Sport and Recreation	302	8	-	(294)
Total Recreation and Culture	1,506	174	-	(1,332)
Mining, Manufacturing and Construction				
Building Control	-	2	-	2
Other Mining, Manufacturing & Construction	51	135	-	84
Total Mining, Manufacturing and Const.	51	137	-	86
Transport and Communication				
Urban Roads (UR) - Local	229	-	-	(229)
Urban Roads - Regional	-	-	-	-
Sealed Rural Roads (SRR) - Local	863	915	-	52
Sealed Rural Roads (SRR) - Regional	1,207	1,672	-	465
Unsealed Rural Roads (URR) - Local	1,921	195	-	(1,726)
Unsealed Rural Roads (URR) - Regional	199	1,076	-	877
Bridges on SRR - Local	109	-	-	(109)
Bridges on URR - Local	52	-	-	(52)
Bridges on Regional Roads	57	-	-	(57)
Footpaths	45	-	-	(45)
Aerodromes	55	7	-	(48)
Parking Areas	1	-	-	(1)
RMS Works - State Roads	575	717	-	142
Street Lighting	77	25	-	(52)
Other Transport & Communication	75	9	-	(66)
Total Transport and Communication	5,465	4,616	-	(849)
Economic Affairs				
Camping Areas & Caravan Parks	6	5	-	(1)
Tourism & Economic Development	81	34	-	(47)
Other Economic Affairs	116	239	-	123
Total Economic Affairs	203	278	-	75
Totals – Functions	12,681	7,106	-	(5,575)
General Purpose Revenues⁽²⁾		7,191		7,191
Share of interests - joint ventures & associates using the equity method	-	6		6
NET OPERATING RESULT⁽¹⁾	12,681	14,303	-	1,622

(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 - 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)											
Treasury Corporation	28	252	280	-	28	-	-	-	28	224	252
Financial Institutions	38	475	513	-	38	-	-	39	41	434	475
Total Loans	66	727	793	-	66	-	-	39	69	658	727
Total Debt	66	727	793	-	66	-	-	39	69	658	727

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).

Warren 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	90	66
b. Engineering and Supervision	49	69
2. Operation and Maintenance expenses		
- Dams & Weirs		
a. Operation expenses	-	-
b. Maintenance expenses	-	-
- Mains		
c. Operation expenses	23	22
d. Maintenance expenses	89	75
- Reservoirs		
e. Operation expenses	2	6
f. Maintenance expenses	2	3
- Pumping Stations		
g. Operation expenses (excluding energy costs)	16	12
h. Energy costs	52	35
i. Maintenance expenses	46	12
- Treatment		
j. Operation expenses (excluding chemical costs)	14	5
k. Chemical costs	20	15
l. Maintenance expenses	-	-
- Other		
m. Operation expenses	5	3
n. Maintenance expenses	3	7
o. Purchase of water	16	15
3. Depreciation expenses		
a. System assets	153	152
b. Plant and equipment	9	5
4. Miscellaneous expenses		
a. Interest expenses	1	1
b. Revaluation Decrements	-	-
c. Other expenses	68	55
d. Tax Equivalent Dividends (actually paid)	-	-
5. Total expenses	658	558

Warren 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)	262	238
b. Usage charges	185	186
7. Non-residential charges		
a. Access (including rates)	28	25
b. Usage charges	36	34
8. Extra charges	1	1
9. Interest income	31	27
10. Other income	13	18
11. Grants		
a. Grants for acquisition of assets	-	-
b. Grants for pensioner rebates	9	10
c. Other grants	-	-
12. Contributions		
a. Developer charges	-	-
b. Developer provided assets	-	-
c. Other contributions	-	-
13. Total income	<u>565</u>	<u>539</u>
14. Gain (or loss) on disposal of assets	-	-
15. Operating Result	<u>(93)</u>	<u>(19)</u>
15a. Operating Result (less grants for acquisition of assets)	(93)	(19)

Warren 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	-	-
b. New Assets for Growth	-	-
c. Renewals	-	-
d. Plant and equipment	118	8
17. Repayment of debt		
a. Loans	3	3
b. Advances	-	-
c. Finance leases	-	-
18. Transfer to sinking fund	-	-
19. Totals	121	11
Non-operating funds employed		
20. Proceeds from disposal of assets	-	-
21. Borrowing utilised		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
22. Transfer from sinking fund	-	-
23. Totals	-	-
C Rates and charges		
24. Number of assessments		
a. Residential (occupied)	878	878
b. Residential (unoccupied, ie. vacant lot)	65	65
c. Non-residential (occupied)	92	92
d. Non-residential (unoccupied, ie. vacant lot)	-	-
25. Number of ETs for which developer charges were received	- ET	- ET
26. Total amount of pensioner rebates (actual dollars)	\$ 17,150	\$ 17,587

Warren 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)?			
<p>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.</p>			
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?	<input type="checkbox"/>	<input type="checkbox"/> No	
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)			-

* 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.

Warren 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	-	-	-
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	502	-	502
31. Receivables			
a. Specific purpose grants	-	-	-
b. Rates and Availability Charges	9	-	9
c. Other (including User Charges)	54	-	54
32. Inventories	-	-	-
33. Property, plant and equipment			
a. System assets	-	6,291	6,291
b. Plant and equipment	-	272	272
34. Other assets	-	-	-
35. Total assets	<u>565</u>	<u>6,563</u>	<u>7,128</u>
LIABILITIES			
36. Bank overdraft	-	-	-
37. Creditors	11	-	11
38. Borrowings			
a. Loans	3	6	9
b. Advances	-	-	-
c. Finance leases	-	-	-
39. Provisions			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	41	-	41
40. Total liabilities	<u>55</u>	<u>6</u>	<u>61</u>
41. NET ASSETS COMMITTED	<u>510</u>	<u>6,557</u>	<u>7,067</u>
EQUITY			
42. Accumulated surplus			4,493
43. Asset revaluation reserve			2,574
44. TOTAL EQUITY			<u>7,067</u>
Note to system assets:			
45. Current replacement cost of system assets			12,740
46. Accumulated current cost depreciation of system assets			(6,449)
47. Written down current cost of system assets			<u>6,291</u>

Warren 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	94	70
b. Engineering and Supervision	61	77
2. Operation and Maintenance expenses		
- Mains		
a. Operation expenses	6	11
b. Maintenance expenses	46	34
- Pumping Stations		
c. Operation expenses (excluding energy costs)	2	1
d. Energy costs	27	21
e. Maintenance expenses	42	44
- Treatment		
f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs)	76	50
g. Chemical costs	-	-
h. Energy costs	4	1
i. Effluent Management	-	-
j. Biosolids Management	-	-
k. Maintenance expenses	88	28
- Other		
l. Operation expenses	-	-
m. Maintenance expenses	-	-
3. Depreciation expenses		
a. System assets	128	201
b. Plant and equipment	11	3
4. Miscellaneous expenses		
a. Interest expenses	-	-
b. Revaluation Decrements	-	-
c. Other expenses	56	22
d. Tax Equivalents Dividends (actually paid)	-	-
5. Total expenses	641	563

Warren 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)	351	349
7. Non-residential charges		
a. Access (including rates)	42	42
b. Usage charges	62	56
8. Trade Waste Charges		
a. Annual Fees	-	-
b. Usage charges	-	-
c. Excess mass charges	-	-
d. Re-inspection fees	-	-
9. Extra charges	2	2
10. Interest income	132	123
11. Other income	1	1
12. Grants		
a. Grants for acquisition of assets	-	-
b. Grants for pensioner rebates	8	9
c. Other grants	-	-
13. Contributions		
a. Developer charges	-	-
b. Developer provided assets	-	-
c. Other contributions	-	-
14. Total income	<u>598</u>	<u>582</u>
15. Gain (or loss) on disposal of assets	-	-
16. Operating Result	<u>(43)</u>	<u>19</u>
16a. Operating Result (less grants for acquisition of assets)	(43)	19

Warren 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	-	-
b. New Assets for Growth	-	-
c. Renewals	-	-
d. Plant and equipment	20	14
18. Repayment of debt		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
19. Transfer to sinking fund	-	-
20. Totals	20	14
Non-operating funds employed		
21. Proceeds from disposal of assets	-	-
22. Borrowing utilised		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
23. Transfer from sinking fund	-	-
24. Totals	-	-
C Rates and charges		
25. Number of assessments		
a. Residential (occupied)	770	768
b. Residential (unoccupied, ie. vacant lot)	19	19
c. Non-residential (occupied)	89	89
d. Non-residential (unoccupied, ie. vacant lot)		-
26. Number of ETs for which developer charges were received	- ET	- ET
27. Total amount of pensioner rebates (actual dollars)	\$ 15,575	\$ 15,925

Warren 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"/> No	
If Yes, go to 29a. If No, please report if council has removed land value from access charges (ie rates)?	<input type="checkbox"/> Yes	<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"/> No	
b. Total cross-subsidy in sewerage developer charges for 2011/12 (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.			
30. Disclosure of cross-subsidies			
Total of cross-subsidies (28b + 28c + 29b)			<input type="text"/> -
* 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.			

Warren 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	-	-	-
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	2,365	-	2,365
32. Receivables			
a. Specific purpose grants	-	-	-
b. Rates and Availability Charges	12	-	12
c. Other (including User Charges)	2	-	2
33. Inventories	-	-	-
34. Property, plant and equipment			
a. System assets	-	4,368	4,368
b. Plant and equipment	-	174	174
35. Other assets	-	-	-
36. Total Assets	<u>2,379</u>	<u>4,542</u>	<u>6,921</u>
LIABILITIES			
37. Bank overdraft	-	-	-
38. Creditors	-	-	-
39. Borrowings			
a. Loans	-	-	-
b. Advances	-	-	-
c. Finance leases	-	-	-
40. Provisions			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	15	-	15
41. Total Liabilities	<u>15</u>	<u>-</u>	<u>15</u>
42. NET ASSETS COMMITTED	<u>2,364</u>	<u>4,542</u>	<u>6,906</u>
EQUITY			
42. Accumulated surplus			4,572
44. Asset revaluation reserve			2,334
45. TOTAL EQUITY			<u>6,906</u>
Note to system assets:			
46. Current replacement cost of system assets			12,478
47. Accumulated current cost depreciation of system assets			(8,110)
48. Written down current cost of system assets			<u>4,368</u>

Warren 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 supervisor ⁽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.

Warren 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	14,303	11,549	11,873	12,164	12,464
Expenses from continuing operations	12,681	12,122	12,700	12,970	13,248
Operating Result from Continuing Operations	<u>1,622</u>	<u>(573)</u>	<u>(827)</u>	<u>(806)</u>	<u>(784)</u>
(ii) CAPITAL BUDGET					
New Capital Works ⁽²⁾	1,077	-	-	-	-
Replacement/Refurbishment of Existing Assets	2,380	4,523	4,228	4,272	3,381
Total Capital Budget	<u>3,457</u>	<u>4,523</u>	<u>4,228</u>	<u>4,272</u>	<u>3,381</u>
Funded by:					
- Loans	-	-	-	-	-
- Asset sales	223	72	17	17	17
- Reserves	571	1,207	1,000	1,170	400
- Grants/Contributions	1,550	1,417	1,443	1,477	1,477
- Recurrent revenue	1,113	1,827	1,768	1,608	1,487
- Other	-	-	-	-	-
	<u>3,457</u>	<u>4,523</u>	<u>4,228</u>	<u>4,272</u>	<u>3,381</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.