

Warren Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2011

“Australia's Wool & Cotton Capital”



Warren Shire Council

Special Schedules

for the financial year ended 30 June 2011

Contents		Page
Special Schedules¹		
- Special Schedule No. 1	Net Cost of Services	2
- Special Schedule No. 2(a)	Statement of Long Term Debt (all purposes)	4
- Special Schedule No. 3	Water Supply - Income Statement	5
- Special Schedule No. 4	Water Supply - Balance Sheet	9
- Special Schedule No. 5	Sewerage Service - Income Statement	10
- Special Schedule No. 6	Sewerage Service - Balance Sheet	14
- Notes to Special Schedules No. 3 & 5		15
- Special Schedule No. 7	Condition of Public Works	16
- Special Schedule No. 8	Financial Projections	18

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 2011

\$'000

Function or Activity	Expenses from Continuing Operations	Income from continuing operations		Net Cost of Services
		Non Capital	Capital	
Governance	375	-	-	(375)
Administration	1,942	202	-	(1,740)
Public Order and Safety				
Fire Service Levy, Fire Protection, Emergency Services	187	73	-	(114)
Animal Control	66	5	-	(61)
Total Public Order & Safety	253	78	-	(175)
Health	209	-	-	(209)
Environment				
Noxious Plants and Insect/Vermin Control	83	-	-	(83)
Total Environment	83	-	-	(83)
Community Services and Education				
Youth Services	53	53	-	-
Other Community Services	1	1	-	-
Total Community Services & Education	54	54	-	-
Housing and Community Amenities				
Public Cemeteries	40	38	-	(2)
Housing	55	36	-	(19)
Domestic Waste Management	120	204	-	84
Other Waste Management	116	8	-	(108)
Street Cleaning	141	-	-	(141)
Town Planning	15	35	-	20
Drainage & Stormwater	497	333	-	(164)
Environmental Protection	147	-	-	(147)
Other Community Amenities	1	-	-	(1)
Total Housing and Community Amenities	1,132	654	-	(478)
Water Supplies	531	489	-	(42)
Sewerage Services	536	549	-	13

Warren Shire Council

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

for the financial year ended 30 June 2011

\$'000

Function or Activity	Expenses from Continuing Operations	Income from continuing operations		Net Cost of Services
		Non Capital	Capital	
Recreation and Culture				
Public Libraries	271	77	-	(194)
Other Cultural Services	8	-	-	(8)
Sporting Grounds and Venues	247	21	93	(133)
Swimming Pools	200	48	-	(152)
Parks & Gardens (Lakes)	244	-	-	(244)
Other Sport and Recreation	375	86	-	(289)
Total Recreation and Culture	1,345	232	93	(1,020)
Mining, Manufacturing and Construction				
Building Control	12	4	-	(8)
Other Mining, Manufacturing & Construction	22	87	-	65
Total Mining, Manufacturing and Const.	34	91	-	57
Transport and Communication				
Urban Roads (UR) - Local	268	-	-	(268)
Sealed Rural Roads (SRR) - Local	1,133	63	-	(1,070)
Sealed Rural Roads - Regional	1,723	1,960	-	237
Unsealed Rural Roads (URR) - Local	1,631	746	-	(885)
Bridges on SRR - Local	113	70	-	(43)
Bridges on Regional Roads	63	-	-	(63)
Parking Areas	1	-	-	(1)
Footpaths	23	-	-	(23)
RTA Works State Roads	653	639	-	(14)
Aerodromes	60	7	-	(53)
Street Lighting	69	25	-	(44)
Other Transport & Communication	52	-	-	(52)
Total Transport and Communication	5,789	3,510	-	(2,279)
Economic Affairs				
Camping Areas & Caravan Parks	9	10	-	1
Other Economic Affairs	149	177	509	537
Total Economic Affairs	158	187	509	538
Totals – Functions	12,441	6,046	602	(5,793)
General Purpose Revenues⁽²⁾		6,325		6,325
Share of interests - joint ventures & associates using the equity method	11	-		(11)
NET OPERATING RESULT⁽¹⁾	12,452	12,371	602	521

(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 2011

\$'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	280	308	-	28	-	-	-	28	252	280
Financial Institutions	26	12	38	500	25	-	-	2	38	475	513
Total Loans	54	292	346	500	53	-	-	2	66	727	793
Other Long Term Debt											
Ratepayers Advances	-	-	-	-	-	-	-	-	-	-	-
Government Advances	-	-	-	-	-	-	-	-	-	-	-
Finance Leases	-	-	-	-	-	-	-	-	-	-	-
Deferred Payments	-	-	-	-	-	-	-	-	-	-	-
Total Long Term Debt	-	-	-	-	-	-	-	-	-	-	-
Total Debt	54	292	346	500	53	-	-	2	66	727	793

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 2011

\$'000	Actuals 2011	Actuals 2010
A Expenses and Income Expenses		
1. Management expenses		
a. Administration	66	61
b. Engineering and Supervision	69	46
2. Operation and Maintenance expenses		
- Dams & Weirs		
a. Operation expenses	-	-
b. Maintenance expenses	-	-
- Mains		
c. Operation expenses	22	15
d. Maintenance expenses	75	61
- Reservoirs		
e. Operation expenses	6	5
f. Maintenance expenses	3	10
- Pumping Stations		
g. Operation expenses (excluding energy costs)	12	15
h. Energy costs	35	35
i. Maintenance expenses	12	56
- Treatment		
j. Operation expenses (excluding chemical costs)	5	6
k. Chemical costs	15	10
l. Maintenance expenses	-	4
- Other		
m. Operation expenses	3	30
n. Maintenance expenses	7	7
o. Purchase of water	15	15
3. Depreciation expenses		
a. System assets	152	157
b. Plant and equipment	5	5
4. Miscellaneous expenses		
a. Interest expenses	1	1
b. Revaluation Decrements	-	-
c. Other expenses	55	50
d. Tax Equivalents Dividends (actually paid)	-	-
5. Total expenses	558	589

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 2011

\$'000	Actuals 2011	Actuals 2010
Income		
6. Residential charges		
a. Access (including rates)	238	216
b. Usage charges	186	198
7. Non-residential charges		
a. Access (including rates)	25	23
b. Usage charges	34	32
8. Extra charges	1	1
9. Interest income	27	15
10. Other income	18	28
11. Grants		
a. Grants for acquisition of assets	-	-
b. Grants for pensioner rebates	10	9
c. Other grants	-	3
12. Contributions		
a. Developer charges	-	-
b. Developer provided assets	-	-
c. Other contributions	-	-
13. Total income	<u>539</u>	<u>525</u>
14. Gain or loss on disposal of assets	-	-
15. Operating Result	<u>(19)</u>	<u>(64)</u>
15a. Operating Result (less grants for acquisition of assets)	(19)	(64)

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 2011

\$'000	Actuals 2011	Actuals 2010
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	8	-
17. Repayment of debt		
a. Loans	3	2
b. Advances	-	-
c. Finance leases	-	-
18. Transfer to sinking fund	-	-
19. Totals	11	2
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	879
b. Residential (unoccupied, ie. vacant lot)	65	62
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)	\$ 17,587	\$ 17,106

Warren Shire Council

Special Schedule No. 3 - Water Supply Cross Subsidies

for the financial year ended 30 June 2011

\$'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"/>	<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"/>	<input type="checkbox"/> No	
b. Total cross-subsidy in water supply developer charges for 2010/11 (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.			
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.

Special Schedule No. 4 - Water Supply Balance Sheet

Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.

as at 30 June 2011

\$'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	551	-	551
31. Receivables			
a. Specific purpose grants	-	-	-
b. Rates and charges	13	-	13
c. Other	53	-	53
32. Inventories	-	-	-
33. Property, plant and equipment			
a. System assets	5,801	-	5,801
b. Plant and equipment	45	-	45
34. Other assets	-	-	-
35. Total assets	6,463	-	6,463
LIABILITIES			
36. Bank overdraft	-	-	-
37. Creditors	9	-	9
38. Borrowings			
a. Loans	3	9	12
b. Advances	-	-	-
c. Finance leases	-	-	-
39. Provisions			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	11	32	43
40. Total liabilities	23	41	64
41. NET ASSETS COMMITTED	6,440	(41)	6,399
EQUITY			
42. Accumulated surplus			4,586
43. Asset revaluation reserve			1,813
44. TOTAL EQUITY			6,399
Note to system assets:			
45. Current replacement cost of system assets			12,439
46. Accumulated current cost depreciation of system assets			(6,638)
47. Written down current cost of system assets			5,801

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 2011

\$'000	Actuals 2011	Actuals 2010
A Expenses and Income		
Expenses		
1. Management expenses		
a. Administration	70	57
b. Engineering and Supervision	77	52
2. Operation and Maintenance expenses		
- Mains		
a. Operation expenses	11	19
b. Maintenance expenses	34	38
- Pumping Stations		
c. Operation expenses (excluding energy costs)	1	5
d. Energy costs	21	14
e. Maintenance expenses	44	67
- Treatment		
f. Operation expenses (excl. chemical, energy, effluent & biosolids management cost)	50	53
g. Chemical costs	-	-
h. Energy costs	1	1
i. Effluent Management	-	-
j. Biosolids Management	-	-
k. Maintenance expenses	28	29
- Other		
l. Operation expenses	-	-
m. Maintenance expenses	-	-
3. Depreciation expenses		
a. System assets	201	194
b. Plant and equipment	3	2
4. Miscellaneous expenses		
a. Interest expenses	-	-
b. Revaluation Decrements	-	-
c. Other expenses	22	32
d. Tax Equivalent Dividends (actually paid)	-	-
5. Total expenses	563	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 2011

\$'000	Actuals 2011	Actuals 2010
Income		
6. Residential charges (including rates)	349	351
7. Non-residential charges		
a. Access (including rates)	42	42
b. Usage charges	56	57
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	123	97
11. Other income	1	1
12. Grants		
a. Grants for acquisition of assets	-	-
b. Grants for pensioner rebates	9	9
c. Other grants	-	-
13. Contributions		
a. Developer charges	-	-
b. Developer provided assets	-	-
c. Other contributions	-	-
14. Total income	<u>582</u>	<u>559</u>
15. Gain or loss on disposal of assets	-	-
16. Operating Result	<u>19</u>	<u>(4)</u>
16a. Operating Result (less grants for acquisition of assets)	19	(4)

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 2011

\$'000	Actuals 2011	Actuals 2010
B Capital transactions		
Non-operating expenditures		
17. Acquisition of Fixed Assets		
a. New Assets for Improved Standards	-	-
b. New Assets for Growth	-	-
c. Renewals	-	111
d. Plant and equipment	14	-
18. Repayment of debt		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
19. Transfer to sinking fund	-	-
20. Totals	<u>14</u>	<u>111</u>
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	<u>-</u>	<u>-</u>
C Rates and charges		
25. Number of assessments		
a. Residential (occupied)	768	771
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)	\$ 15,925	\$ 15,400

Warren Shire Council

Special Schedule No. 5 - Sewerage Cross Subsidies

for the financial year ended 30 June 2011

\$'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"/>	No <input type="checkbox"/>	
If Yes, go to 29a. If No, please report if council has removed land value from access charges (ie rates)?	Yes <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"/>	No <input type="checkbox"/>	
b. Total cross-subsidy in sewerage developer charges for 2010/11 (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" 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.			

Warren Shire Council

Special Schedule No. 6 - Sewerage Balance Sheet

Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
as at 30 June 2011

\$'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	2,280	-	2,280
32. Receivables			
a. Specific purpose grants	-	-	-
b. Rates and charges	20	-	20
c. Other	-	-	-
33. Inventories	-	-	-
34. Property, plant and equipment			
a. System assets	3,389	-	3,389
b. Plant and equipment	61	-	61
35. Other assets	-	-	-
36. Total Assets	<u>5,750</u>	<u>-</u>	<u>5,750</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	8	5	13
41. Total Liabilities	<u>8</u>	<u>5</u>	<u>13</u>
42. NET ASSETS COMMITTED	<u>5,742</u>	<u>(5)</u>	<u>5,737</u>
EQUITY			
42. Accumulated surplus			4,615
44. Asset revaluation reserve			1,122
45. TOTAL EQUITY			<u>5,737</u>
Note to system assets:			
46. Current replacement cost of system assets			11,942
47. Accumulated current cost depreciation of system assets			(8,553)
48. Written down current cost of system assets			<u>3,389</u>

Warren Shire Council

Notes to Special Schedule No.'s 3 & 5

for the financial year ended 30 June 2011

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 2011

\$'000	Actual ⁽¹⁾ 10/11	Forecast 11/12	Forecast 12/13	Forecast ⁽³⁾ 13/14
(i) RECURRENT BUDGET				
Income from continuing operations	12,973	13,215	12,451	12,439
Expenses from continuing operations	12,452	12,721	12,301	12,855
Operating Result from Continuing Operations	521	494	150	(416)
(ii) CAPITAL BUDGET				
New Capital Works ⁽²⁾	1,000	-	-	
Replacement/Refurbishment of Existing Assets	3,277	3,332	2,877	2,535
Total Capital Budget	4,277	3,332	2,877	2,535
Funded by:				
- Loans	500	-	-	-
- Asset sales	475	300	350	400
- Reserves	105	565	130	140
- Grants/Contributions	529	1,192	1,095	1,129
- Recurrent revenue	2,668	1,275	1,302	866
- Other	-	-	-	-
	4,277	3,332	2,877	2,535

Notes:

(1) From 10/11 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.