

Mid-Western Regional Council

SPECIAL SCHEDULES
for the year ended 30 June 2008

*"a prosperous and progressive community that
we proudly call home"*



Mid-Western Regional Council

Special Schedules

for the financial year ended 30 June 2008

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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 Department of Energy, Utilities & Sustainability (DEUS), and
 - the Department 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 specific service financial activities.
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Mid-Western Regional Council

Special Schedule No. 1 - Net Cost of Services
for the financial year ended 30 June 2008

\$'000

Function or Activity	Expenses from continuing operations		Income from continuing operations			Net Cost of Services	
	Expenses	Group Totals	Non Capital Revenues	Capital Revenues	Group Totals	Net Cost	Group Totals
Governance	396	396	3	-	3	(393)	(393)
Administration							
Corporate Support	4,571		754	604		(3,213)	
Engineering and Works	1,611		215	-		(1,396)	
Other Support Services	-	6,182	-	-	1,573	-	(4,609)
Public Order and Safety							
Contributions to Fire Service Levy	43		-	-		(43)	
Fire Protection – Other	1,083		433	65		(585)	
Animal Control	121		12	-		(109)	
Beach Control	-		-	-		-	
Enforcement of Local Govt Regs	73		79	-		6	
Emergency Services	47		28	73		54	
Other	-	1,367	-	-	690	-	(677)
Health							
Administration and Inspection	-		-	-		-	
Immunisations	-		-	-		-	
Food Control	6		-	-		(6)	
Insect/Vermin Control	-		-	-		-	
Noxious Plants	341		104	-		(237)	
Health Centres	7		-	-		(7)	
Other	-	354	-	-	104	-	(250)
Community Services and Education							
Administration	213		69	-		(144)	
Family Day Care	750		689	-		(61)	
Child Care	698		634	-		(64)	
Youth Services	6		6	-		-	
Other Families and Children	-		-	-		-	
Aged and Disabled	807		758	-		(49)	
Migrant Services	-		-	-		-	
Aboriginal Services	-		-	-		-	
Other Community Services	48		-	-		(48)	
Education	-	2,522	-	-	2,156	-	(366)

Mid-Western Regional Council

Special Schedule No. 1 - Net Cost of Services (continued)
for the financial year ended 30 June 2008

\$'000

Function or Activity	Expenses from continuing operations		Income from continuing operations			Net Cost of Services	
	Expenses	Group Totals	Non Capital Revenues	Capital Revenues	Group Totals	Net Cost	Group Totals
Housing and Community Amenities							
Housing	6		23	-		17	
Town Planning	1,209		351	-		(858)	
Domestic Waste Management	299		657	-		358	
Other Waste Management	2,971		3,057	152		238	
Street Cleaning	175		-	-		(175)	
Other Sanitation and Garbage	-		-	-		-	
Drainage	341		-	-		(341)	
Stormwater Management	-		1	-		1	
Environmental Protection	225		48	-		(177)	
Public Cemeteries	230		189	-		(41)	
Public Conveniences	27		65	-		38	
Other Community Amenities	-	5,483	-	-	4,543	-	(940)
Water Supplies	4,188	4,188	4,413	316	4,729	541	541
Sewerage Services	2,942	2,942	3,531	211	3,742	800	800
Recreation and Culture							
Public Libraries	819		115	-		(704)	
Museums	7		3	-		(4)	
Art Galleries	-		-	-		-	
Community Centres	126		1	-		(125)	
Public Halls	145		13	-		(132)	
Other Cultural Services	-		-	-		-	
Swimming Pools	666		136	-		(530)	
Sporting Grounds	664		84	10		(570)	
Parks and Gardens (Lakes)	711		3	-		(708)	
Other Sport and Recreation	-	3,138	-	-	365	-	(2,773)
Fuel and Energy							
Gas Supplies	-	-	-	-	-	-	-
Mining, Manufacturing and Construction							
Building Control	182		264	-		82	
Abattoirs	-		-	-		-	
Quarries and Pits	-		-	-		-	
Other	-	182	-	-	264	-	82

Mid-Western Regional Council

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

for the financial year ended 30 June 2008

\$'000

Function or Activity	Expenses from continuing operations		Income from continuing operations			Net Cost of Services	
	Expenses	Group Totals	Non Capital Revenues	Capital Revenues	Group Totals	Net Cost	Group Totals
Transport and Communication							
Urban Roads (UR) - Local	1,550		-	18		(1,532)	
Urban Roads - Regional	-		-	-		-	
Sealed Rural Roads (SRR) - Local	2,781		14	82		(2,685)	
Sealed Rural Roads - Regional	1,948		2,079	1,500		1,631	
Unsealed Rural Roads (URR) - Local	1,423		-	776		(647)	
Unsealed Rural Roads - Regional	116		-	50		(66)	
Bridges on UR - Local	-		-	-		-	
Bridges on UR - Regional	-		-	-		-	
Bridges on SRR - Local	292		100	100		(92)	
Bridges on SRR - Regional	235		-	-		(235)	
Bridges on URR - Local	-		-	-		-	
Bridges on URR - Regional	-		-	-		-	
Footpaths	146		20	-		(126)	
Aerodromes	168		122	4		(42)	
Parking Areas	64		-	-		(64)	
Bus Shelters and Services	-		-	-		-	
Water Transport	-		-	-		-	
RTA Works (State)	6,285		7,091	-		806	
Street Lighting	248		-	-		(248)	
Other	-	15,256	-	-	11,956	-	(3,300)
Economic Affairs							
Camping Areas			-	-		-	
Caravan Parks	20		97	-		77	
Tourism and Area Promotion	346		1	-		(345)	
Industrial Development Promotion	161		88	-		(73)	
Saleyards and Markets	214		290	-		76	
Real Estate Development	(114)		110	-		224	
Commercial Nurseries	-		-	-		-	
Other Business Undertakings	201	828	229	-	815	28	(13)
Totals – Functions		42,838	26,979	3,961	30,940		(11,898)
General Purpose Revenues⁽¹⁾			17,548		17,548	17,548	17,548
Share of interests - joint ventures & associates using the equity method	-	-	-	-	-	-	-
NET OPERATING RESULT FOR YEAR		42,838	44,527	3,961	48,488	5,650	5,650

Notes:

(1) Includes: Rates & Annual Charges (incl. Ex Gratia), Non Capital General Purpose Grants & Interest on Investments (excl. Restricted Assets)

Mid-Western Regional Council

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

for the financial year ended 30 June 2008

\$'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	-	-	-	-	-	-	-	-	-	-	-
Treasury Corporation	-	-	-	-	-	-	-	-	-	-	-
Other State Government	2	18	20	-	20	-	-	3	-	-	-
Public Subscription	-	-	-	-	-	-	-	-	-	-	-
Financial Institutions	345	7,436	7,781	-	345	-	-	494	368	7,068	7,436
Other	-	-	-	-	-	-	-	-	-	-	-
Total Loans	347	7,454	7,801	-	365	-	-	497	368	7,068	7,436
Other Long Term Debt											
Ratepayers Advances	-	-	-	-	-	-	-	-	-	-	-
Government Advances	-	-	-	-	-	-	-	-	-	-	-
Finance Leases	129	290	419	73	104	-	-	33	313	75	388
Deferred Payments	-	-	-	-	-	-	-	-	-	-	-
Total Long Term Debt	129	290	419	73	104	-	-	33	313	75	388
Total Debt	476	7,744	8,220	73	469	-	-	530	681	7,143	7,824

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 (as per the GPFR's).

Mid-Western Regional Council

Special Schedule No. 2(b) - Statement of Internal Loans [Section 410(3) LGA 1993] for the financial year ended 30 June 2008

\$'000

Summary of Internal Loans

Borrower (by purpose)	Amount originally raised	Total repaid during the year (Principal & Interest)	Principal Outstanding at end of year
General			
Water			
Sewer			
Domestic Waste Management			
Gas			
Other			
Totals	-	-	-

Note: The summary of Internal Loans (above) represents the total of Council's Internal Loans categorised according to the borrower.

Details of Individual Internal Loans

Borrower (by purpose)	Lender (by purpose)	Date of Minister's Approval	Date Raised	Term (years)	Dates of Maturity	Rate of Interest	Amount Originally raised	Total repaid during year (Princ. & Int.)	Principal Outstanding at end of year
Totals							-	-	-

Mid-Western Regional 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 2008

\$'000	Actuals 2008	Actuals 2007
A Expenses and Income		
Expenses		
1. Management expenses		
a. Administration	570	871
b. Engineering and Supervision	264	-
2. Operation and Maintenance		
- Dams & Weirs		
a. Operation expenses	-	-
b. Maintenance expenses	-	-
- Mains		
c. Operation expenses	-	105
d. Maintenance expenses	756	695
- Reservoirs		
e. Operation expenses	-	-
f. Maintenance expenses	116	38
- Pumping Stations		
g. Operation expenses (excluding energy costs)	-	-
h. Energy costs	124	121
i. Maintenance expenses	117	77
- Treatment		
j. Operation expenses (excluding chemical costs)	699	-
k. Chemical costs	147	-
l. Maintenance expenses	-	919
- Other		
m. Operation expenses	-	-
n. Maintenance expenses	-	-
o. Purchase of water	49	22
3. Depreciation		
a. System assets	1,207	1,273
b. Plant and equipment	-	-
4. Miscellaneous expenses		
a. Interest expenses	374	388
b. Revaluation Decrements	-	-
c. Other expenses	1	1
d. Tax Equivalents Dividends (actually paid)	-	-
5. Total expenses	4,424	4,510

Mid-Western Regional 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 2008

\$'000	Actuals 2008	Actuals 2007
Income		
6. Residential charges		
a. Access (including rates)	1,745	1,914
b. User charges	1,452	1,776
7. Non-residential charges		
a. Access (including rates)	281	-
b. User charges	593	462
8. Extra charges	-	-
9. Interest income	310	287
10. Other income	111	192
11. Grants		
a. Grants for acquisition of assets	-	299
b. Grants for pensioner rebates	66	66
c. Other grants	-	8
12. Contributions		
a. Developer charges	257	441
b. Developer provided assets	-	-
c. Other contributions	-	-
13. Total income	4,815	5,445
14. Gain or loss on disposal of assets	(360)	-
15. Operating Result	31	935
15a. Operating Result (less grants for acquisition of assets)	31	636

Mid-Western Regional 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 2008

\$'000	Actuals 2008	Actuals 2007
B Capital transactions		
Non-operating expenditures		
16. Acquisition of Fixed Assets		
a. Subsidised scheme	-	-
b. Other new system assets	1,598	477
c. Renewals	-	469
d. Plant and equipment	-	-
17. Repayment of debt		
a. Loans	236	231
b. Advances	-	-
c. Finance leases	-	-
18. Transfer to sinking fund	-	-
19. Totals	1,834	1,177
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)	6,016	5,909
b. Residential (unoccupied)	186	183
c. Non-residential (occupied)	580	529
d. Non-residential (unoccupied)	50	46
25. Number of ETs for which developer charges were received	114 ET	162 ET
26. Total amount (actual dollars) of pensioner rebates	\$ 119,226	\$ 119,127

Mid-Western Regional Council

Special Schedule No. 3 - Water Supply Cross Subsidies for the financial year ended 30 June 2008

\$'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" value="No"/>	
If Yes, go to 28a. If No, please report if council has removed land value from access charges (ie rates)?			
	<input type="checkbox" value="Yes"/>	<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, Department of Water & Energy, December, '2002. Such charges do not involved significant cross subsidies.			
b. Cross-subsidy from residential customers using less than allowance (page 25 of Guidelines)			<input type="text" value="Unknown"/>
c. Cross-subsidy to non-residential customers (page 24 of Guidelines)			<input type="text" value="Unknown"/>
d. Cross-subsidy to large connections in unmetered supplies (page 26 of Guidelines)			<input type="text" value="Unknown"/>
28. Developer charges			
a. Has council completed a water supply Development Servicing** Plan?	<input type="checkbox"/>	<input type="checkbox" value="No"/>	
b. Total cross-subsidy in water supply developer charges for 2007/08 (page 47 of Guidelines)			<input type="text" value="Unknown"/>
** In accordance with page 9 of Developer Charges Guidelines for Water Supply, Sewerage and Stormwater, Department of Water and Energy, Dec 2002.			
29. Disclosure of cross-subsidies			
Total of cross-subsidies (27b +27c + 27d + 28b)			<input type="text" value="Unknown"/>
* 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.			

Mid-Western Regional Council

Special Schedule No. 4 - Water Supply Balance Sheet

Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
as at 30 June 2008

\$'000	Actuals Current	Actuals Non Current	Actuals Total
ASSETS			
30. Cash and investments			
a. Developer charges	1,178	-	1,178
b. Special purpose grants	2	-	2
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	3,631	-	3,631
31. Receivables			
a. Specific purpose grants	45	-	45
b. Rates and charges	849	-	849
c. Other	-	-	-
32. Inventories	138	-	138
33. Property, plant and equipment			
a. System assets	-	58,018	58,018
b. Plant and equipment	-	3,041	3,041
34. Other assets	-	-	-
35. Total assets	<u>5,843</u>	<u>61,059</u>	<u>66,902</u>
LIABILITIES			
36. Bank overdraft	-	-	-
37. Creditors	231	-	231
38. Borrowings			
a. Loans	252	5,388	5,640
b. Advances	-	-	-
c. Finance leases	-	-	-
39. Provisions			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	-	-	-
40. Total liabilities	<u>483</u>	<u>5,388</u>	<u>5,871</u>
41. NET ASSETS COMMITTED	<u>5,360</u>	<u>55,671</u>	<u>61,031</u>
EQUITY			
42. Accumulated surplus			46,116
43. Asset revaluation reserve			14,915
44. TOTAL EQUITY			<u>61,031</u>
Note to system assets:			
45. Current replacement cost of system assets			92,979
46. Accumulated current cost depreciation of system assets			(34,961)
47. Written down current cost of system assets			<u>58,018</u>

Mid-Western Regional 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 2008

\$'000	Actuals 2008	Actuals 2007
A Expenses and Income		
Expenses		
1. Management expenses		
a. Administration	503	610
b. Engineering and Supervision	164	-
2. Operation and Maintenance		
- Mains		
a. Operation expenses	63	70
b. Maintenance expenses	418	381
- Pumping Stations		
c. Operation expenses (excluding energy costs)	-	-
d. Energy costs	17	18
e. Maintenance expenses	137	104
- Treatment		
f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs)	667	-
g. Chemical costs	2	-
h. Energy costs	28	16
i. Effluent Management	-	-
j. Biosolids Management	-	-
k. Maintenance expenses	-	651
- Other		
l. Operation expenses	-	-
m. Maintenance expenses	2	-
3. Depreciation		
a. System assets	1,144	739
b. Plant and equipment	-	-
4. Miscellaneous expenses		
a. Interest expenses	57	60
b. Revaluation Decrements	-	-
c. Other expenses	-	-
d. Tax Equivalent Dividends (actually paid)	-	-
5. Total expenses	3,202	2,649

Mid-Western Regional 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 2008

\$'000	Actuals 2008	Actuals 2007
Income		
6. Residential charges (including rates)	2,525	2,803
7. Non-residential charges		
a. Access (including rates)	444	-
b. User charges	-	-
8. Trade Waste Charges		
a. Annual Fees	-	-
b. User charges	-	-
c. Excess mass charges & re-inspection fees	-	-
9. Extra charges	-	-
10. Interest income	394	287
11. Other income	107	136
12. Grants		
a. Grants for acquisition of assets	-	2
b. Grants for pensioner rebates	62	62
c. Other grants	-	-
13. Contributions		
a. Developer charges	198	315
b. Developer provided assets	-	-
c. Other contributions	-	-
14. Total income	<u>3,730</u>	<u>3,605</u>
15. Gain or loss on disposal of assets	(268)	-
16. Operating Result	<u>260</u>	<u>956</u>
16a. Operating Result (less grants for acquisition of assets)	260	954

Mid-Western Regional 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 2008

\$'000	Actuals 2008	Actuals 2007
B Capital transactions		
Non-operating expenditures		
17. Acquisition of Fixed Assets		
a. Subsidised scheme	-	-
b. Other new system assets	803	318
c. Renewals	-	630
d. Plant and equipment	-	-
18. Repayment of debt		
a. Loans	52	53
b. Advances	-	-
c. Finance leases	-	-
19. Transfer to sinking fund	-	-
20. Totals	855	1,001
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)	5,567	5,475
b. Residential (unoccupied)	172	169
c. Non-residential (occupied)	562	512
d. Non-residential (unoccupied)	49	44
26. Number of ETs for which developer charges were received	104 ET	158 ET
27. Total amount (actual dollars) of pensioner rebates	\$ 112,160	\$ 112,663

Mid-Western Regional Council

Special Schedule No. 5 - Sewerage Cross Subsidies
for the financial year ended 30 June 2008

\$'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"/>	<input type="checkbox"/> No	
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, Department of Water and Energy, December, 2002. Such charges do not involve significant cross subsidies.			
b. Cross-subsidy to non-residential customers (page 45 of Guidelines)			<input type="text" value="Unknown"/>
c. Cross-subsidy to trade waste discharges (page 46 of Guidelines)			<input type="text" value="Unknown"/>
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 2007/08 (page 47 of Guidelines)			<input type="text" value="Unknown"/>
** In accordance with page 9 of Developer Charges Guidelines for Water Supply, Sewerage and Stormwater, Department of Water & Energy , Dec 2002.			
30. Disclosure of cross-subsidies			
Total of cross-subsidies (28b + 28c + 29b)			<input type="text" value="Unknown"/>
* 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.			

Mid-Western Regional Council

Special Schedule No. 6 - Sewerage Balance Sheet

Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
as at 30 June 2008

\$'000	Actuals Current	Actuals Non Current	Actuals Total
ASSETS			
31. Cash and investments			
a. Developer charges	2,431	-	2,431
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	5,074	-	5,074
32. Receivables			
a. Specific purpose grants	-	-	-
b. Rates and charges	84	-	84
c. Other	-	-	-
33. Inventories	26	-	26
34. Property, plant and equipment			
a. System assets	-	29,064	29,064
b. Plant and equipment	-	1,125	1,125
35. Other assets	-	-	-
36. Total Assets	<u>7,615</u>	<u>30,189</u>	<u>37,804</u>
LIABILITIES			
37. Bank overdraft	-	-	-
38. Creditors	171	-	171
39. Borrowings			
a. Loans	54	786	840
b. Advances	-	-	-
c. Finance leases	-	-	-
40. Provisions			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	-	-	-
41. Total Liabilities	<u>225</u>	<u>786</u>	<u>1,011</u>
42. NET ASSETS COMMITTED	<u>7,390</u>	<u>29,403</u>	<u>36,793</u>
EQUITY			
42. Accumulated surplus			24,517
44. Asset revaluation reserve			12,276
45. TOTAL EQUITY			<u>36,793</u>
Note to system assets:			
46. Current replacement cost of system assets			67,147
47. Accumulated current cost depreciation of system assets			(38,083)
48. Written down current cost of system assets			<u>29,064</u>

Mid-Western Regional Council

Notes to Special Schedule No.'s 3 & 5

for the financial year ended 30 June 2008

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 4b of Special Schedules 3 and 5) include all expenses not recorded elsewhere.

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 User 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 User 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 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) include 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.

Mid-Western Regional Council

Special Schedule No. 7 - Condition of Public Works (continued) as at 30 June 2008

\$'000

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.

Asset Condition "Key" - as per NSW Local Government Asset Accounting Manual:

- | | | | |
|---|---|---|--|
| 1 | Near Perfect - Ranges from New or Good | 5 | Asset Unserviceable - Critical, Beyond Repair |
| 2 | Superficial Deterioration - Ranges from Generally Good to Fair | | |
| 3 | Deterioration Evident - Ranges from Fair to Marginal | | |
| 4 | Requires Major Reconstruction - Ranges from Poor to Critical | | |

Mid-Western Regional Council

Special Schedule No. 8 - Financial Projections

as at 30 June 2008

\$ million	Actual ⁽¹⁾ 07/08	Forecast 08/09	Forecast 09/10	Forecast ⁽³⁾ 10/11	Forecast ⁽³⁾ 11/12
(i) RECURRENT BUDGET					
Income from continuing operations	48.5	52.3	52.7	51.9	49.0
Expenses from continuing operations	42.8	42.0	43.0	44.0	44.9
Operating Result from Continuing Operations	5.7	10.3	9.7	7.9	4.1
(ii) CAPITAL BUDGET					
New Capital Works ⁽²⁾	7.5	10.3	5.2	3.2	3.8
Replacement/Refurbishment of Existing Assets	7.9	19.6	21.8	15.0	6.2
Total Capital Budget	15.4	29.9	27.0	18.2	10.0
Funded by:					
– Loans	-	1.5	5.8	2.0	-
– Asset sales	1.1	3.0	2.3	0.8	0.7
– Reserves	6.9	17.9	11.4	6.9	5.3
– Grants/Contributions	4.1	7.5	7.0	6.4	2.4
– Recurrent revenue	3.3	-	0.5	2.1	1.6
– Other	-	-	-	-	-
	15.4	29.9	27.0	18.2	10.0

Notes:

(1) From 07/08 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.