SPECIAL SCHEDULES for the year ended 30 June 2007

a prosperous and progressive community that we proudly call home



Special Schedules for the financial year ended 30 June 2007

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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;
 - i the NSW Grants Commission
 - i the Australian Bureau of Statistics (ABS),
 - i the Department of Energy, Utilities & Sustainability (DEUS), and
 - i the Department of Local Government (DLG).
- (ii) The financial data is collected for various uses including;
 - i the allocation of Financial Assistance Grants,
 - i the incorporation of Local Government financial figures in national statistics,
 - i the monitoring of loan approvals,
 - i the allocation of borrowing rights, and
 - i the monitoring of specific service financial activities.

Special Schedule No. 1 - Net Cost of Services for the financial year ended 30 June 2007

	es from operations Group Totals 480	contin Non Capital Revenues -	ncome from uing opera Capital Revenues -			ost of rices Group Totals (480)
Expenses 480 6,299 1,903	Group Totals	Non Capital Revenues -	Capital	Group Totals	Net Cost	Group Totals
480 6,299 1,903		Revenues -		Totals		
6,299 1,903	480	-	-		(480)	(480)
1,903						
1,903						
1,903		1,049	1,194		(4,056)	
		161	-		(1,742)	
1	8,202	-	-	2,404	-	(5,798)
42		-	-		(42)	
1,383		969	33			
112		34	-			
-		-	-		-	
-		-	-		-	
38		-	25		(13)	
-	1,575	-	-	1,061	-	(514)
-		-	-		-	
-		-	-		-	
73		8	-		(65)	
4		-	-		(4)	
-		-	-		-	
5		-	-		(5)	
-	82	-	-	8	-	(74)
-		-	-		-	
			-		· · · · · ·	
			13			
133		55	-		(78)	
-		-	-		-	
521		569	60		108	
-		-	-		-	
-		-	-		-	
-		-	-		-	
5	1,926	-	-	1,923	(5)	(3)
	1,383 112 - - 38 - - 73 4 - - 736 531 133 - 521 - - 521 - - - - - - - - - - - - - - - - - - -	1,383 112 - - 38 - 1,575 - 73 4 - 73 4 - 5 - 82 - 736 531 133 - 521 - 521 - - - - - - - - - - - - -	1,383 969 112 34 - - 38 - 38 - - 1,575 - - 73 8 4 - - - 736 640 531 586 133 55 - - 521 569 - - - - - - 521 569 - - - - 521 569 - - - - - - - - - -	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$

Special Schedule No. 1 - Net Cost of Services (continued) for the financial year ended 30 June 2007

\$'000	Expons	ses from	lr.	ncome fron		Not C	ost of
		operations		uing opera			vices
Function or Activity	Continuing		Non Capital	• •	Group	Jer	VICES
	Expenses	Group Totals	Revenues	-	Totals	Net Cost	Group Totals
Housing and Community							
Amenities							
Housing	9		13	-		4	
Town Planning	777		481	-		(296)	
Domestic Waste Management	33		96	-		63	
Other Waste Management	1,793		2,733	-		940	
Street Cleaning	146			-		(146)	
Other Sanitation and Garbage	74			-		(74)	
Urban Stormwater Drainage	348		(1)	60		(289)	
Environmental Protection	373		107	-		(266)	
Public Cemeteries	143		160	-		17	
Public Conveniences	28		-	-		(28)	
Other Community Amenities		3,724	-	-	3,649	-	(75)
Water Supplies	4,510	4,510	4,672	740	5,412	902	902
Sewerage Services	2,649	2,649	3,142	317	3,459	810	810
Recreation and Culture							
Public Libraries	612		107	-		(505)	
Museums	5		4	-		(1)	
Art Galleries				-		-	
Community Centres	193			-		(193)	
Public Halls	112		5	-		(107)	
Other Cultural Services	-		-	-		-	
Swimming Pools	501		128	-		(373)	
Sporting Grounds	514		49	82		(383)	
Parks and Gardens (Lakes)	503		-	16		(487)	
Other Sport and Recreation		2,440	-	-	391	-	(2,049)
Fuel and Energy							
Gas Supplies	-	-	-	-	-	-	-
Mining, Manufacturing and							
Construction							
Building Control	345		278	-		(67)	
Abattoirs	-			-		-	
Quarries and Pits	3		-	-		(3)	
Other		348	-	-	278	-	(70)

Special Schedule No. 1 - Net Cost of Services (continued) for the financial year ended 30 June 2007

		ses from		ncome from			ost of
Function or Activity	continuing	operations		uing opera		Serv	/ices
	Expenses	Group Totals	Non Capital Revenues	Capital Revenues	Group Totals	Net Cost	Group Totals
Transport and Communication							
Urban Roads (UR) - Local	103		-	-		(103)	
Urban Roads - Regional	2,958		- 25	- 173		-	
Sealed Rural Roads (SRR) - Local	1,930		2,051	1,655		(2,760)	
Sealed Rural Roads - Regional	948		2,051	683		1,776 (265)	
Unsealed Rural Roads (URR) - Local Unsealed Rural Roads - Regional	940			005		(203)	
Bridges on UR - Local				-			
Bridges on UR - Regional	254					(254)	
Bridges on SRR - Local	252		157	-		(254)	
Bridges on SRR - Regional	202		107	_		(33)	
Bridges on URR - Local				-			
Bridges on URR - Regional			_	-		_	
Footpaths	121		_	104		(17)	
Aerodromes	160		115	92		47	
Parking Areas	56		57	-		1	
Bus Shelters and Services	(6)		_	-		6	
Water Transport	-		-	-		-	
RTA Works (State)	3,660		4,241	-		581	
Street Lighting	232		-	-		(232)	
Other	-	10,668	-	-	9,353	-	(1,315)
Economic Affairs							
Camping Areas	-		-	-		-	
Caravan Parks	41		93	-		52	
Tourism and Area Promotion	443		92	-		(351)	
Industrial Development Promotion	5		-	-		(5)	
Saleyards and Markets	208		306	-		98	
Real Estate Development	-		1,593	-		1,593	
Commercial Nurseries	-		-	-		-	
Other Business Undertakings	331	1,028	442	-	2,526	111	1,498
Totals – Functions		37,632	25,217	5,247	30,464		(7,168)
General Purpose Revenues ⁽¹⁾			17,134		17,134	17,134	17,134
Share of interests - joint ventures & associates using the equity method		-			-		-
NET OPERATING RESULT FOR YEAR	37,632		42,351	5,247	47,598	9,966	9,966

Notes:

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

Special Schedule No. 2(a) - Statement of Long Term Debt (all purpose) for the financial year ended 30 June 2007

		ncipal outstanding eginning of the year		New Loans raised Debt redemption during the year		Transfers Interest	Principal outstanding at the end of the year				
Classification of Debt	Current	Non Current	Total	during the	From Revenue	Sinking Funds	to Sinking	applicable for Year	Current	Non Current	Tota
Loans (by Source) Commonwealth Government Treasury Corporation			-							-	-
Other State Government Public Subscription Financial Institutions	344	7,781	- - 8,125	20	344			1 517	2 345	18 - 7,436	20 - 7,781
Other Total Loans	344	7,781	8,125	20	344	-	-	518	347	7,454	7,801
Other Long Term Debt Ratepayers Advances Government Advances			-							-	-
Finance Leases Deferred Payments	266	420	686 -		267			66	129	290	419 -
Total Long Term Debt	266	420	686	-	267	-	-	66	129	290	419
Total Debt	610	8,201	8,811	20	611	-	-	584	476	7,744	8,220

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).

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Special Schedule No. 2(b) - Statement of Internal Loans [Section 410(3) LGA 1993] for the financial year ended 30 June 2007

\$'000

Summary of Internal Loans

Borrower (by purpose)	Amount originally raised	Total repaid during the year (Principal & Interest)	
No internal loans			
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 Ministers approval	Date Raised	Term (years)	Dates of Maturity	 Amount originally raised	Total repaid during the year (Princ. & Int.)	Principal outstanding at end of year
No internal loans								
Totals						-	-	

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 2007

\$'0	00	Actuals 2007	Actuals 2006
A	Expenses and Income Expenses		
1.	Management expenses		
	a. Administration	871	854
	b. Engineering and Supervision	-	-
2.	Operation and Maintenance		
	- Dams & Weirs		
	a. Operation expenses b. Maintenance expenses	-	-
	- Mains		
	c. Operation expenses	105	106
	d. Maintenance expenses	695	543
	- Reservoirs		
	e. Operation expenses	-	-
	f. Maintenance expenses	38	56
	- Pumping Stations		
	g. Operation expenses (excluding energy costs)	-	-
	h. Energy costs	121	122
	i. Maintenance expenses	77	75
	- Treatment		
	j. Operation expenses (excluding energy costs)	-	-
	k. Chemical costs I. Maintenance expenses	- 919	- 830
		313	000
	- Other m. Operation expenses		
	n. Maintenance expenses		-
	o. Purchase of water	22	20
3.	Depreciation		
•	a. System assets	1,273	1,082
	b. Plant and equipment	-	-
4.	Miscellaneous expenses		
	a. Interest expenses	388	335
	b. Revaluation Decrements	-	-
	c. Other expenses	1	-
	d. Tax Equivalents Dividends (actually paid)	-	-
5.	Total expenses	4,510	4,023

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 2007

\$'000	Actuals 2007	Actuals 2006
Income		
6. Residential charges		
a. Access (including rates)	1,914	1,864
b. User charges	1,776	1,354
7. Non-residential charges		
a. Access (including rates)	-	-
b. User charges	462	420
8. Extra charges	-	-
9. Interest income	287	207
10. Other income	192	163
11. Grants		
a. Grants for acquisition of assets	299	223
b. Grants for pensioner rebates	66	66
c. Other grants	8	-
12. Contributions		
a. Developer charges	441	399
b. Developer provided assets	-	-
c. Other contributions	-	-
13. Total income	5,445	4,696
14. Gain or loss on disposal of assets	-	-
15. Operating Result	935	673
15a. Operating Result (less grants for acquisition of assets)	636	450

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 2007

\$'00	0			uals 2007		Actu 20	ials 006
В	Capital transactions Non-operating expenditures						
16.	Acquisition of Fixed Assets a. Subsidised scheme			-		6	637
	b. Other new system assetsc. Renewalsd. Plant and equipment			477 469		4	- 162 -
17.	Repayment of debt a. Loans			231		2,0)82
	b. Advances c. Finance leases			-			-
18.	Transfer to sinking fund			-			-
19.	Totals		1,	177	_	3,1	81
	Non-operating funds employed						
20.	Proceeds from disposal of assets			-			-
21.	Borrowing utilised a. Loans b. Advances c. Finance leases			- - -		1,8	330 - -
22.	Transfer from sinking fund			-			-
23.	Totals	_		-		1,8	30
С	Rates and charges						
24.	Number of assessments a. Residential (occupied) b. Residential (unoccupied) c. Non-residential (occupied) d. Non-residential (unoccupied)			909 183 529 46		5	842 80 527 46
25.	Number of ETs for which developer charges were received		162	ΕT		152	ΕT
26.	Total amount (actual dollars) of pensioner rebates	\$	119,	127	\$	120,0	000

Special Schedule No. 3 - Water Supply Cross Subsidies

for the financial year ended 30 June 2007

period of 3 years.

\$'00	0	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*? 		No	
	If Yes, go to 28a. If No, please report if council has removed land value from access charges (ie rates)?	Yes		
	* 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) 			Unknown
	c. Cross-subsidy to non-residential customers (page 24 of Guidelines)			Unknown
	 d. Cross-subsidy to large connections in unmetered supplies (page 26 of Guidelines) 			Unknown
28.	Developer charges a. Has council completed a water supply Development Servicing** Plan?		No	
	 b. Total cross-subsidy in water supply developer charges for 2006/07 (page 47 of Guidelines) 			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)			Unknown
	ouncils which have not yet implemented best practice water supply icing should disclose cross-subsidies in items 27b, 27c and 27d above.			
	vever, disclosure of cross-subsidies is <u>not</u> required where a Council has lemented best practice pricing and is phasing in such pricing over a			

Special Schedule No. 4 - Water Supply Balance Sheet Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.

as at 30 June 2007

\$'000	Actuals Current	Actuals Non Current	Actuals Total
ASSETS 30. Cash and investments			
a. Developer charges	813	-	813
b. Special purpose grants	7	-	7
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	4,163	-	4,163
31. Receivables			
a. Specific purpose grants	-	-	-
b. Rates and charges	763	-	763
c. Other	-	-	-
32. Inventories	184	-	184
33. Property, plant and equipment			
a. System assets	-	55,371	55,371
b. Plant and equipment	-	1,591	1,591
34. Other assets	-	-	-
35. Total assets	5,930	56,962	62,892
LIABILITIES			
36. Bank overdraft	-	-	-
37. Creditors	183	-	183
38. Borrowings			
a. Loans	236	5,640	5,876
b. Advances	-	-	-
c. Finance leases	-	-	-
39. Provisions			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	-	-	-
40. Total liabilities	419	5,640	6,059
41. NET ASSETS COMMITTED	5,511	51,322	56,833
EQUITY			
42. Accumulated surplus			46,085
43 Asset revaluation reserve			10,748
44. TOTAL EQUITY		_	56,833
Note to system assets:			
45. Current replacement cost of system assets			87,813
46. Accumulated current cost depreciation of system assets			(32,442)
47. Written down current cost of system assets			55,371
			Page 11

Special Schedule No. 5 - Sewerage Income Statement

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis. for the financial year ended 30 June 2007

\$'0	00	Actuals 2007	Actuals 2006
A	Expenses and Income		
~	Expenses		
1.	Management expenses		
	a. Administration	610	676
	b. Engineering and Supervision		-
2.	Operation and Maintenance		
	- Mains		
	a. Operation expenses	70	53
	b. Maintenance expenses	381	361
	- Pumping Stations		
	 c. Operation expenses (excluding energy costs) 	-	-
	d. Energy costs	18	20
	e. Maintenance expenses	104	77
	- Treatment		
	f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs)	-	-
	g. Chemical costs	-	-
	h. Energy costs	16	18
	i. Effluent Management	-	-
	j. Biosolids Management	-	-
	k. Maintenance expenses	651	685
	- Other		
	I. Operation expenses	-	-
	m. Maintenance expenses	-	-
3.	Depreciation		
	a. System assets	739	717
	b. Plant and equipment	-	-
4.	Miscellaneous expenses		
	a. Interest expenses	60	29
	b. Revaluation Decrements	-	-
	c. Other expenses	-	-
	d. Tax Equivalents Dividends (actually paid)	-	-
5.	Total expenses	2,649	2,636

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 2007

\$'00	0	Actuals 2007	Actuals 2006
	Income		
6.	Residential charges (including rates)	2,803	2,627
7.	Non-residential charges		
	a. Access (including rates)	-	-
	b. User charges	-	124
8.	Trade Waste Charges		
	a. Annual Fees	-	-
	b. User charges	-	-
	c. Excess mass charges & re-inspection fees	-	-
9.	Extra charges	-	-
10.	Interest income	287	273
11.	Other income	136	-
12.	Grants		
	a. Grants for acquisition of assets	2	8
	b. Grants for pensioner rebates	62	62
	c. Other grants	-	-
13.	Contributions		
	a. Developer charges	315	275
	b. Developer provided assets	-	-
	c. Other contributions	-	-
14.	Total income	3,605	3,369
15.	Gain or loss on disposal of assets	-	
16.	Operating Result	956	733
16a.	Operating Result (less grants for acquisition of assets)	954	725

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 2007

\$'00	00	Actuals 2007		Actuals 2006
В	Capital transactions Non-operating expenditures			
17.	Acquisition of Fixed Assets			
	a. Subsidised scheme	-		8
	b. Other new system assets	318		346
	c. Renewals	630		-
	d. Plant and equipment	-		-
18.	Repayment of debt			
	a. Loans	53		1,041
	b. Advances	-		-
	c. Finance leases	-		-
19.	Transfer to sinking fund	-		-
20.	Totals	1,001	_	1,395
	Non-operating funds employed			
21.	Proceeds from disposal of assets	-		-
22.	Borrowing utilised			
	a. Loans	-		944
	b. Advances	-		-
	c. Finance leases	-		-
23.	Transfer from sinking fund	-		-
24.	Totals	-		944
С	Rates and charges			
25.	Number of assessments			
20.	a. Residential (occupied)	5,475		5,406
	b. Residential (unoccupied)	169		167
	c. Non-residential (occupied)	512		510
	d. Non-residential (unoccupied)	44		44
26.	Number of ETs for which developer charges were received	158 ET		143 ET
27.	Total amount (actual dollars) of pensioner rebates	\$ 112,663	\$	114,000

Special Schedule No. 5 - Sewerage Cross Subsidies for the financial year ended 30 June 2007

implemented best practice sewerage and liquid waste pricing and is phasing

in such pricing over a period of 3 years.

\$'00	00	Yes	No	Amount
D	Best practice annual charges and developer charges [#]			
28.	Annual chargesa. Does Council have best-practice sewerage annual charges, usage charges and trade waste fees & charges*?		No	
	If Yes, go to 29a. If No, please report if council has removed land value from access charges (ie rates)?		No	
	* 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)			Unknown
	c. Cross-subsidy to trade waste discharges (page 46 of Guidelines)			Unknown
29.	Developer charges a. Has council completed a sewerage Development Servicing** Plan?		No	
	 b. Total cross-subsidy in sewerage developer charges for 2006/07 (page 47 of Guidelines) 			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)			Unknown
lic	ouncils which have not yet implemented best practice sewer pricing & juid waste prising should disclose cross-subsidies in items 28b and 28c pove.			
Hov	vever, disclosure of cross-subsidies is not required where a Council has			

Special Schedule No. 6 - Sewerage Service Balance Sheet Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.

as at 30 June 2007

34. Property, plant and equipment - 28,336 28,336 a. System assets - 2621 621 b. Plant and equipment - 621 621 35. Other assets - - - 36. Total Assets 6,705 28,957 35,662 LIABILITIES - - - 37. Bank overdraft - - - 38. Creditors 96 - 96 39. Borrowings - - - a. Loans 51 841 892 b. Advances - - - c. Finance leases - - - 40. Provisions - - - a. Tax equivalents - - - c. Other - - - - 41. Total Liabilities 147 841 988 42. NET ASSETS COMMITTED 6,558 28,116 34,674 EQUITY 4. Asset revaluation reserve 10,417 34,674 45. TOTAL EQUITY 34,674 46. Current r	\$'000	Actuals Current	Actuals Non Current	Actuals Total
a. Developer charges 2,262 - 2,262 b. Special purpose grants - - - c. Accrude leave - - - d. Unexpected loans - - - - d. Unexpected loans - - - - - d. Unexpected loans - <t< th=""><th></th><th></th><th></th><th></th></t<>				
b. Special purpose grants - - c. Accrued leave - - d. Unexpected loans - - e. Sinking fund - - f. Other 4,330 - a. Specific purpose grants - - a. Specific purpose grants - - a. Specific purpose grants - - b. Rates and charges 86 - c. Other - - a. Specific purpose grants - - g. Specific purpose grants - - a. Specific purpose grants - - a. Specific purpose grants - - a. System assets 27 - 27 33. Inventories 27 - 27 34. Property, plant and equipment - 621 621 a. System assets - - - 35. Other assets - - - 36. Total Assets 6,705 28,957 35,662 37. Bank overdraft - - - -		2,262	-	2,262
d. Unexpected loans - - - e. Sinking fund - - - f. Other 4,330 4,330 22. Receivables - - - a. Specific purpose grants - - - b. Rates and charges 86 - 866 c. Other - - - 33. Inventories 27 - 27 34. Property, plant and equipment - 621 621 a. System assets - - - a. System assets - 28,336 28,336 b. Plant and equipment - 621 621 a. System assets - - - 50. Other assets - - - 735. Creditors 96 - 96 - 93. Borrowings - - - - a. Loans 51 841 892 - - b. Dividend - - - - - c. Other - -	·	-	-	-
e. Sinking fund - - - f. Other 4,330 - 4,330 22. Receivables - - - a. Specific purpose grants - - - b. Rates and charges 86 - 86 c. Other - - - 33. Inventories 27 - 27 34. Property, plant and equipment - 28,336 28,336 b. Plant and equipment - 621 621 35. Other assets - - - 36. Total Assets 6,705 28,957 35,662 LIABILITIES - - - 37. Bank overdraft - - - 38. Creditors 96 96 96 39. Borrowings - - - a. Loans 51 841 882 b. Advances - - - c. Other - - - 41. Total Labilities 147 841 988 24. NET ASSETS COMMITTED		-	-	-
f. Other 4,330 - 4,330 32. Receivables - - - a. Specific purpose grants - - - b. Rates and charges 86 - 66 c. Other - - - 33. Inventories 27 - 27 34. Property, plant and equipment - 26,336 28,336 a. System assets - 26,136 28,336 b. Plant and equipment - 621 621 35. Other assets - - - 36. Total Assets 6,705 28,957 35,662 12. Bark overdraft - - - 38. Creditors 96 - 96 - 39. Borrowings - - - - - a. Loans 51 841 892 - - - b. Dividend - - - - - - - - - - - - - - - - - <td>•</td> <td>-</td> <td>-</td> <td>-</td>	•	-	-	-
32. Receivables -	-	-	-	-
a. Specific purpose grants - - - b. Rates and charges 86 - 86 c. Other - - - 33. Inventories 27 - 27 33. Inventories 27 - 27 34. Property, plant and equipment - 621 621 a. System assets - 28,336 28,336 b. Plant and equipment - 621 621 35. Other assets - - - 36. Total Assets 6,705 28,957 35,662 LIABILITIES - - - 37. Bank overdraft - - - 38. Creditors 96 - 96 9. Borrowings - - - a. Loans 51 841 892 b. Advances - - - a. Tax equivalents - - - b. Dividend - - - c. Other - - - 42. NET ASSETS COMMITTED <t< td=""><td>t. Other</td><td>4,330</td><td>-</td><td>4,330</td></t<>	t. Other	4,330	-	4,330
b. Rates and charges 86 - 86 c. Other - - - 33. Inventories 27 - 27 33. Inventories 27 - 27 34. Property, plant and equipment - 28,336 28,336 b. Plant and equipment - 621 621 35. Other assets - - - 36. Total Assets 6,705 28,957 35,662 1ABILITIES - - - 37. Bank overdraft - - - 38. Creditors 96 96 96 39. Borrowings - - - a. Loans 51 841 892 b. Advances - - - c. Finance leases - - - a. Tax equivalents - - - b. Dividend - - - c. Other - - - 41. Total Liabilities 147 841 988 42. NET ASSETS COMMITTED <td< td=""><td></td><td></td><td></td><td></td></td<>				
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34. Property, plant and equipment - 28,336 28,336 a. System assets - 621 621 b. Plant and equipment - 621 621 35. Other assets - - - 36. Total Assets 6,705 28,957 35,662 LIABILITIES - - - 37. Bank overdraft - - - 38. Creditors 96 - 96 39. Borrowings - - - a. Loans 51 841 892 b. Advances - - - c. Finance leases - - - a. Tax equivalents - - - a. Tax equivalents - - - a. Total Liabilities 147 841 988 42. NET ASSETS COMMITTED 6,558 28,116 34,674 EQUITY 44. Asset revaluation reserve 10,417 34,674 45. TOTAL EQUITY 34,674 46. Current replacement cost of system assets 63,943 46. Courduated surp	c. Other	-	-	-
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a. System assets - 28,336 28,336 b. Plant and equipment - 621 621 35. Other assets - - - 36. Total Assets 6,705 28,957 35,662 LIABILITIES - - - 37. Bank overdraft - - - 38. Creditors 96 - 96 9. Borrowings 96 - 96 a. Loans 51 841 892 b. Advances - - - c. Finance leases - - - 40. Provisions - - - a. Tax equivalents - - - b. Dividend - - - c. Other - - - 41. Total Liabilities 147 841 988 42. NET ASSETS COMMITTED 6,558 28,116 34,674 EQUITY 44. Asset revaluation reserve 10,417 45. TOTAL EQUITY 34,674 - - 7. Accumulated surplus </td <td>34. Property, plant and equipment</td> <td></td> <td></td> <td></td>	34. Property, plant and equipment			
35. Other assets -		-	28,336	28,336
36. Total Assets6,70528,95735,662LIABILITIES37. Bank overdraft38. Creditors96-9639. Borrowings96-96a. Loans51841892b. Advancesc. Finance leases40. Provisionsa. Tax equivalentsb. Dividendc. Other41. Total Liabilities14784198842. NET ASSETS COMMITTED6,55828,11634,674EQUITY42. Accumulated surplus24,25744. Asset revaluation reserve10,41734,674Note to system assets:46. Current replacement cost of system assets-63,9437. Accumulated current cost of system assets-63,9437. Accumulated current cost of system assets48. Written down current cost of system assets-28,336	b. Plant and equipment	-	621	621
LIABILITIES37. Bank overdraft38. Creditors96-39. Borrowings96-a. Loans51841a. Loans51841b. Advancesc. Finance leases40. Provisionsa. Tax equivalentsb. Dividendc. Other41. Total Liabilities14784198842. NET ASSETS COMMITTED6,55828,11634,674EQUITY42. Accumulated surplus44. Asset revaluation reserve10,41745. TOTAL EQUITY34,674Note to system assets:63,94346. Current replacement cost of system assets63,94347. Accumulated current cost of system assets63,94348. Written down current cost of system assets28,336	35. Other assets	-	-	-
37. Bank overdraft38. Creditors96-9639. Borrowingsa. Loans51841892b. Advancesc. Finance leases40. Provisionsa. Tax equivalentsb. Dividendc. Other41. Total Liabilities14784198842. NET ASSETS COMMITTED6,55828,11634,674EQUITY42. Accumulated surplus24,25744. Asset revaluation reserve10,41734,67445. TOTAL EQUITY34,67434,674Note to system assets:46. Current replacement cost of system assets-63,94347. Accumulated current cost of system assets48. Written down current cost of system assets-28,336	36. Total Assets	6,705	28,957	35,662
37. Bank overdraft38. Creditors96-9639. Borrowingsa. Loans51841892b. Advancesc. Finance leases40. Provisionsa. Tax equivalentsb. Dividendc. Other41. Total Liabilities14784198842. NET ASSETS COMMITTED6,55828,11634,674EQUITY42. Accumulated surplus24,25744. Asset revaluation reserve10,41734,67445. TOTAL EQUITY34,67434,67446. Current replacement cost of system assets63,94347. Accumulated current cost of system assets63,94348. Written down current cost of system assets28,336	LIABILITIES			
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a. Loans51841892b. Advancesc. Finance leases40. Provisionsa. Tax equivalentsb. Dividendc. Other41. Total Liabilities14784198842. NET ASSETS COMMITTED6,55828,11634,674EQUITY42. Accumulated surplus24,25744. Asset revaluation reserve10,41745. TOTAL EQUITY34,67446. Current replacement cost of system assets63,94347. Accumulated current cost depreciation of system assets63,94348. Written down current cost of system assets28,336	38. Creditors	96	-	96
b. Advancesc. Finance leases40. Provisionsa. Tax equivalentsb. Dividendc. Other41. Total Liabilities14784198842. NET ASSETS COMMITTED6,55828,11624.2 NET ASSETS COMMITTED6,55828,11634,674EQUITY42. Accumulated surplus24,25744. Asset revaluation reserve10,41734,67445. TOTAL EQUITY34,67434,67446. Current replacement cost of system assets63,94347. Accumulated current cost depreciation of system assets63,94348. Written down current cost of system assets28,336	39. Borrowings			
 c. Finance leases Provisions a. Tax equivalents a. Tax equivalents b. Dividend c. Other c. Other d. Total Liabilities 147 841 988 42. NET ASSETS COMMITTED 6,558 28,116 34,674 EQUITY 42. Accumulated surplus 24,257 44. Asset revaluation reserve 10,417 45. TOTAL EQUITY 34,674 Note to system assets: 6. Current replacement cost of system assets 6. Current cost depreciation of system assets 6. Current cost of system assets 2. Current cost of system assets 		51	841	892
40. Provisions a. Tax equivalents -		-	-	-
a. Tax equivalentsb. Dividendc. Other41. Total Liabilities14784198842. NET ASSETS COMMITTED6,55828,11634,674EQUITY6,55828,11634,67442. Accumulated surplus24,25710,41744. Asset revaluation reserve10,41734,67445. TOTAL EQUITY34,67434,67446. Current replacement cost of system assets63,94347. Accumulated current cost depreciation of system assets(35,60748. Written down current cost of system assets28,336	c. Finance leases	-	-	-
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42. Accumulated surplus 24,257 44. Asset revaluation reserve 10,417 45. TOTAL EQUITY 34,674 Note to system assets: 46. Current replacement cost of system assets 63,943 47. Accumulated current cost depreciation of system assets (35,607 48. Written down current cost of system assets 28,336	42. NET ASSETS COMMITTED	6,558	28,116	34,674
44. Asset revaluation reserve 10,417 45. TOTAL EQUITY 34,674 Note to system assets: 46. Current replacement cost of system assets 63,943 47. Accumulated current cost depreciation of system assets (35,607 48. Written down current cost of system assets 28,336	EQUITY			
45. TOTAL EQUITY 34,674 Note to system assets: 46. Current replacement cost of system assets 63,943 47. Accumulated current cost depreciation of system assets (35,607) 48. Written down current cost of system assets 28,336	42. Accumulated surplus			24,257
Note to system assets:46. Current replacement cost of system assets63,94347. Accumulated current cost depreciation of system assets(35,60748. Written down current cost of system assets28,336	44. Asset revaluation reserve			10,417
46. Current replacement cost of system assets63,94347. Accumulated current cost depreciation of system assets(35,60748. Written down current cost of system assets28,336	45. TOTAL EQUITY		_	34,674
46. Current replacement cost of system assets63,94347. Accumulated current cost depreciation of system assets(35,60748. Written down current cost of system assets28,336	Note to system assets:			
48. Written down current cost of system assets 28,336	46. Current replacement cost of system assets			63,943
				(35,607)
	40. written down current cost of system assets			28,336 Page 16

Notes to Special Schedule No.'s 3 & 5

for the financial year ended 30 June 2007

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 **average residential bills**, 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 2007

\$'000

\$'000											
									Estimated		
		Dep'n.	Dep'n.			Accumulated			cost to		
		Rate	Expense			Depreciation	Carrying		bring up to a	Required ⁽²⁾	Current ⁽³
		(%)	(\$)			&	Amount	Asset	satisfactory	Annual	Annua
				Cost	Valuation	Impairment	(WDV)	Condition [#]		Maintenance	Maintenance
ASSET CLASS	Asset Category								standard (1)		
		per Note 1	per Note 4		<<<<< per l	Note 9 >>>>>>>			<<< per Section	on 428(2d) >>>	
Buildings	Council Offices	1-2%	66	2,889		1,021	1,868	3	-	26	241
	Council Works Depot	1-2%	133	5,715		2,572	3,143	4	-	72	289
	Council Halls	1-2%	54	2,284		1,282	1,002	5	270	36	178
	Council Houses	1-2%	36	1,186		713	473	5	200	21	5
	Museum	1-2%	3	95		47	48	4	-	1	-
	Library	1-2%	67	3,326		1,630	1,696	4	-	46	35
	Childcare Centre(s)	1-2%	14	578		287	291	4	-	7	36
	Amenities/Toilets	2-5%	254	10,416		5,921	4,495	5	1,349	168	-
	sub total		627	26,489	-	13,473	13,016		1,819	378	784
Public Roads	Sealed Roads	1%	1,157	78,573		37,602	40,971	4	12,480	2,288	1,797
	Unsealed Roads	5%	400	44,799		25,751	19,048	4	8,320	1,664	1,213
	Bridges	1-2%	202	16,950		7,825	9,125	4	624	42	18
	Footpaths	2%	81	3,468		1,449	2,019	3	-	104	59
	Cycle ways	2%	15	624		104	520	2	-	-	1
	Kerb and Gutter	1-2%	147	8,565		4,945	3,620	5	1,560	83	-
	Road Furniture	2-5%	26	2,231		1,387	844	5	520	52	-
	Parking Areas	1-2%	4	817		131	686	4	312	21	-
	Culverts & Causeways	1-2%	61	5,067		1,978	3,089	4	1,040	312	43
	RTA Regional Roads	1-2%	1,221	57,275		26,900	30,375	5	10,400	1,560	1,338
	RTA Bridges	1-2%	169	14,161		5,788	8,373	4	2,080	42	157
	sub total		3,483	232,530	-	113,860	118,670		37,336	6,167	4,626

Special Schedule No. 7 - Condition of Public Works (continued) as at 30 June 2007

¢'000

\$1000											
		Denin	Denin			A			Estimated		
		Dep'n. Rate	Dep'n.			Accumulated	Corning		cost to		C
		(%)	Expense (\$)			Depreciation	Carrying Amount		bring up to a satisfactory		
		(70)	(φ)	Cost	Valuation	Mairment		Condition [#]	,		Maintenance
ASSET CLASS	Asset Category			COSI	valuation	impairment	(*****)	Condition	standard (1)		Maintenance
		per Note 1	per Note 4	~~~~~		lote 9 >>>>>>>	»>>>>	~~~~	<<< per Section	on 428(2d) >>:	>>>>>
Water	Treatment Plants	1-4%	432		28,344	4,602	23,742	3	5,200	260	918
	Reservoirs	1-2%	95		9,348	4,377	4,971	3	6,240	52	38
	Dams	1-2%	41		12,500	6,588	5,912	6	3,120	10	-
	Reticulation Mains	1-3%	215		25,439	10,578	14,861	4	10,400	208	750
	Mains Delivery	1-3%	62		8,687	5,212	3,475	3	4,160	52	50
	Pump Station	1-4%	394		3,495	1,085	2,410	3	2,080	104	193
	sub total		1,239	-	87,813	32,442	55,371		31,200	686	1,949
0		4 40/			0.044	4 000	4 0 0 5		4.040	404	
Sewerage	Pump Stations	1-4%	41		3,041	1,236	1,805	4	1,040	104	123
	Reticulation Mains	1-3%	449		39,355	25,130	14,225	5	20,800	208	445
	Rising Mains	1-3%	8		5,154	2,770	2,384	5	2,080	52	-
	Treatment Works	2-5%	237		16,393	6,471	9,922	5	20,800	208	668
	sub total		735	-	63,943	35,607	28,336		44,720	572	1,236

Special Schedule No. 7 - Condition of Public Works (continued)

as at 30 June 2007

\$'000

\$ 000											
									Estimated		
		Dep'n.	Dep'n.			Accumulated			cost to		
		Rate	Expense			Depreciation	Carrying		bring up to a	Required ⁽²⁾	Current ⁽³⁾
		(%)	(\$)			&	Amount	Asset	satisfactory	Annual	Annual
				Cost	Valuation	Impairment	(WDV)	Condition [#]	condition	Maintenance	Maintenance
ASSET CLASS	Asset Category								standard (1)		
		per Note 1	per Note 4	~~~~~	<<<<<< c>			~~~~~	<<< per Section	on 428(2d) >>>	>>>>>
Drainage Works	Drainage	1-2%	75	10,670		5,162	5,508		10,400	260	243
	TOTAL - ALL ASSETS		6,159	269,689	151,756	200,544	220,901		125,475	8,063	8,838

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Notes:

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- (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 Newly constructed
 - Over 5 years old but maintained in "as new" condition
 - 3 Good condition
 - 4 Average condition

Party worn - beyond 50% economic life Worn but serviceable Poor - replacement required

Special Schedule No. 8 - Financial Projections

as at 30 June 2007

	Actual ⁽¹⁾	Forecast	Forecast	Forecast ⁽³⁾	Forecast ⁽³⁾
\$ million	06/07	07/08	08/09	09/10	10/11
(i) RECURRENT BUDGET					
Income from continuing operations	47.6	47.0	50.0	48.0	57.0
Expenses from continuing operations	37.6	38.0	39.0	39.0	40.0
Operating Result from Continuing Operations	10.0	9.0	11.0	9.0	17.0
(ii) CAPITAL BUDGET					
New Capital Works ⁽²⁾	11.0	25.0	30.0	20.0	19.0
Replacement/Refurbishment of Existing Assets					
Total Capital Budget	11.0	25.0	30.0	20.0	19.0
Funded by:					
Funded by: – Loans			5.0	1.0	1.0
– Asset sales	1.0	2.0	3.0	2.0	9.0
– Reserves	4.0	14.0	12.0	12.0	6.0
– Grants/Contributions	2.0	3.0	2.0	1.0	2.0
– Recurrent revenue	4.0	6.0	8.0	4.0	1.0
– Other	1.0	0.0	0.0		1.0
	11.0	25.0	30.0	20.0	19.0

Notes:

(1) From 06/07 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.