

# Berrigan Shire Council

SPECIAL SCHEDULES  
for the year ended 30 June 2015

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“Heart of the Southern Riverina”



# Berrigan Shire Council

## Special Schedules

for the financial year ended 30 June 2015

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<sup>1</sup> Special Schedules are not audited (with the exception of Special Schedule 9).

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#### Background

- (i) These Special Schedules have been designed to meet the requirements of special purpose users such as;
- the NSW Grants Commission
  - the Australian Bureau of Statistics (ABS),
  - the NSW Office of Water (NOW), and
  - the Office of Local Government (OLG).
- (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.

# Berrigan Shire Council

## Special Schedule No. 1 - Net Cost of Services

for the financial year ended 30 June 2015

\$'000

Function or Activity	Expenses from Continuing Operations	Income from continuing operations		Net Cost of Services
		Non Capital	Capital	
<b>Governance</b>	<b>585</b>	-	-	<b>(585)</b>
<b>Administration</b>	<b>9</b>	<b>334</b>	<b>36</b>	<b>361</b>
<b>Public Order and Safety</b>				
Fire Service Levy, Fire Protection, Emergency Services	343	111	-	<b>(232)</b>
Beach Control	-	-	-	-
Enforcement of Local Govt. Regulations	-	-	-	-
Animal Control	108	26	-	<b>(82)</b>
Other	-	-	-	-
<b>Total Public Order &amp; Safety</b>	<b>451</b>	<b>137</b>	-	<b>(314)</b>
<b>Health</b>	<b>119</b>	<b>4</b>	-	<b>(115)</b>
<b>Environment</b>				
Noxious Plants and Insect/Vermin Control	123	2	-	<b>(121)</b>
Other Environmental Protection	69	151	-	<b>82</b>
Solid Waste Management	1,003	1,203	-	<b>200</b>
Street Cleaning	239	-	-	<b>(239)</b>
Drainage	-	-	-	-
Stormwater Management	417	84	-	<b>(333)</b>
<b>Total Environment</b>	<b>1,851</b>	<b>1,440</b>	-	<b>(411)</b>
<b>Community Services and Education</b>				
Administration & Education	11	5	-	<b>(6)</b>
Social Protection (Welfare)	-	-	-	-
Aged Persons and Disabled	627	314	-	<b>(313)</b>
Children's Services	115	175	-	<b>60</b>
<b>Total Community Services &amp; Education</b>	<b>753</b>	<b>494</b>	-	<b>(259)</b>
<b>Housing and Community Amenities</b>				
Public Cemeteries	130	117	-	<b>(13)</b>
Public Conveniences	205	-	-	<b>(205)</b>
Street Lighting	186	38	-	<b>(148)</b>
Town Planning	152	169	-	<b>17</b>
Other Community Amenities	41	17	-	<b>(24)</b>
<b>Total Housing and Community Amenities</b>	<b>714</b>	<b>341</b>	-	<b>(373)</b>
<b>Water Supplies</b>	<b>2,423</b>	<b>3,228</b>	<b>7</b>	<b>812</b>
<b>Sewerage Services</b>	<b>1,884</b>	<b>1,906</b>	-	<b>22</b>

# Berrigan Shire Council

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

for the financial year ended 30 June 2015

\$'000

Function or Activity	Expenses from Continuing Operations	Income from continuing operations		Net Cost of Services
		Non Capital	Capital	
<b>Recreation and Culture</b>				
Public Libraries	537	37	13	(487)
Museums	-	-	-	-
Art Galleries	-	-	-	-
Community Centres and Halls	241	-	13	(228)
Performing Arts Venues	-	-	-	-
Other Performing Arts	-	-	-	-
Other Cultural Services	14	4	-	(10)
Sporting Grounds and Venues	502	-	503	1
Swimming Pools	431	99	-	(332)
Parks & Gardens (Lakes)	370	-	14	(356)
Other Sport and Recreation	-	-	32	32
<b>Total Recreation and Culture</b>	<b>2,095</b>	<b>140</b>	<b>575</b>	<b>(1,380)</b>
<b>Fuel &amp; Energy</b>	-	-	-	-
<b>Agriculture</b>	-	-	-	-
<b>Mining, Manufacturing and Construction</b>				
Building Control	239	7	-	(232)
Other Mining, Manufacturing & Construction	7	6	-	(1)
<b>Total Mining, Manufacturing and Const.</b>	<b>246</b>	<b>13</b>	-	<b>(233)</b>
<b>Transport and Communication</b>				
Urban Roads (UR) - Local	2,104	-	12	(2,092)
Urban Roads - Regional	-	-	-	-
Sealed Rural Roads (SRR) - Local	1,764	1	-	(1,763)
Sealed Rural Roads (SRR) - Regional	491	-	-	(491)
Unsealed Rural Roads (URR) - Local	1,013	-	-	(1,013)
Unsealed Rural Roads (URR) - Regional	-	-	-	-
Bridges on UR - Local	-	-	-	-
Bridges on SRR - Local	-	-	-	-
Bridges on URR - Local	-	-	-	-
Bridges on Regional Roads	19	-	-	(19)
Parking Areas	7	-	-	(7)
Footpaths	82	24	-	(58)
Aerodromes	360	21	-	(339)
Other Transport & Communication	161	1,760	324	1,923
<b>Total Transport and Communication</b>	<b>6,001</b>	<b>1,806</b>	<b>336</b>	<b>(3,859)</b>
<b>Economic Affairs</b>				
Camping Areas & Caravan Parks	40	32	-	(8)
Other Economic Affairs	785	229	34	(522)
<b>Total Economic Affairs</b>	<b>825</b>	<b>261</b>	<b>34</b>	<b>(530)</b>
<b>Totals – Functions</b>	<b>17,956</b>	<b>10,104</b>	<b>988</b>	<b>(6,864)</b>
<b>General Purpose Revenues</b> <sup>(2)</sup>		<b>9,354</b>		<b>9,354</b>
<b>Share of interests - joint ventures &amp; associates using the equity method</b>	-	-		-
<b>NET OPERATING RESULT</b> <sup>(1)</sup>	<b>17,956</b>	<b>19,458</b>	<b>988</b>	<b>2,490</b>

(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) & Interest on overdue Rates & Annual Charges

# Berrigan Shire Council

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

for the financial year ended 30 June 2015

\$'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
<b>Loans (by Source)</b>											
Commonwealth Government	-	-	-	-	-	-	-	-	-	-	-
Treasury Corporation	-	-	-	-	-	-	-	-	-	-	-
Other State Government	-	-	-	-	-	-	-	-	-	-	-
Public Subscription	-	-	-	-	-	-	-	-	-	-	-
Financial Institutions	117	237	354	1,630	172	-	-	49	261	1,551	1,812
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Total Loans</b>	<b>117</b>	<b>237</b>	<b>354</b>	<b>1,630</b>	<b>172</b>	<b>-</b>	<b>-</b>	<b>49</b>	<b>261</b>	<b>1,551</b>	<b>1,812</b>
<b>Other Long Term Debt</b>											
Ratepayers Advances	-	-	-	-	-	-	-	-	-	-	-
Government Advances	-	-	-	-	-	-	-	-	-	-	-
Finance Leases	-	-	-	-	-	-	-	-	-	-	-
Deferred Payments	-	-	-	-	-	-	-	-	-	-	-
<b>Total Long Term Debt</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Debt</b>	<b>117</b>	<b>237</b>	<b>354</b>	<b>1,630</b>	<b>172</b>	<b>-</b>	<b>-</b>	<b>49</b>	<b>261</b>	<b>1,551</b>	<b>1,812</b>

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).

## Berrigan Shire Council

### Special Schedule No. 2(b) - Statement of Internal Loans [Section 410(3) LGA 1993]

for the financial year ended 30 June 2015

\$'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	1,197	168	158
Water			
Sewer			
Domestic Waste Management			
Gas			
Other			
<b>Totals</b>	<b>1,197</b>	<b>168</b>	<b>158</b>

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
General (Stormwater)	Sewer	05/09/05	30/06/06	9	30/12/15	6.94%	597	84	40
General (Stormwater)	Sewer	06/07/04	31/12/06	9	30/12/16	6.94%	600	84	118
<b>Totals</b>							<b>1,197</b>	<b>168</b>	<b>158</b>

## Berrigan 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 2015

\$'000	Actuals 2015	Actuals 2014
<b>A Expenses and Income</b>		
<b>Expenses</b>		
<b>1. Management expenses</b>		
a. Administration	166	166
b. Engineering and Supervision	249	249
<b>2. Operation and Maintenance expenses</b>		
<b>- Dams &amp; Weirs</b>		
a. Operation expenses	-	-
b. Maintenance expenses	-	-
<b>- Mains</b>		
c. Operation expenses	304	279
d. Maintenance expenses	-	-
<b>- Reservoirs</b>		
e. Operation expenses	-	-
f. Maintenance expenses	-	6
<b>- Pumping Stations</b>		
g. Operation expenses (excluding energy costs)	86	43
h. Energy costs	-	-
i. Maintenance expenses	-	-
<b>- Treatment</b>		
j. Operation expenses (excluding chemical costs)	834	846
k. Chemical costs	-	-
l. Maintenance expenses	-	-
<b>- Other</b>		
m. Operation expenses	15	12
n. Maintenance expenses	-	-
o. Purchase of water	-	-
<b>3. Depreciation expenses</b>		
a. System assets	602	590
b. Plant and equipment	-	-
<b>4. Miscellaneous expenses</b>		
a. Interest expenses	20	26
b. Revaluation Decrements	-	-
c. Other expenses	147	153
d. Impairment - System assets	-	-
e. Impairment - Plant and equipment	-	-
f. Aboriginal Communities Water & Sewerage Program	-	-
g. Tax Equivalent Dividends (actually paid)	-	-
<b>5. Total expenses</b>	<b>2,423</b>	<b>2,370</b>

## Berrigan 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 2015

\$'000	Actuals 2015	Actuals 2014
<b>Income</b>		
<b>6. Residential charges</b>		
a. Access (including rates)	1,508	1,427
b. Usage charges	1,005	943
<b>7. Non-residential charges</b>		
a. Access (including rates)	199	221
b. Usage charges	12	10
<b>8. Extra charges</b>	-	-
<b>9. Interest income</b>	117	125
<b>10. Other income</b>	343	205
<b>10a. Aboriginal Communities Water and Sewerage Program</b>	-	-
<b>11. Grants</b>		
a. Grants for acquisition of assets	-	-
b. Grants for pensioner rebates	47	45
c. Other grants	-	-
<b>12. Contributions</b>		
a. Developer charges	8	8
b. Developer provided assets	-	21
c. Other contributions	-	-
<b>13. Total income</b>	<b>3,239</b>	<b>3,005</b>
<b>14. Gain (or loss) on disposal of assets</b>	-	-
<b>15. Operating Result</b>	<b>816</b>	<b>635</b>
<b>15a. Operating Result (less grants for acquisition of assets)</b>	816	635



## Berrigan 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 2015

\$'000	Actuals 2015	Actuals 2014
<b>B Capital transactions</b>		
<b>Non-operating expenditures</b>		
<b>16. Acquisition of Fixed Assets</b>		
a. New Assets for Improved Standards	-	-
b. New Assets for Growth	-	-
c. Renewals	146	235
d. Plant and equipment	-	-
<b>17. Repayment of debt</b>		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
<b>18. Transfer to sinking fund</b>	-	-
<b>19. Totals</b>	<b>146</b>	<b>235</b>
<b>Non-operating funds employed</b>		
<b>20. Proceeds from disposal of assets</b>	-	-
<b>21. Borrowing utilised</b>		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
<b>22. Transfer from sinking fund</b>	-	-
<b>23. Totals</b>	-	-
<b>C Rates and charges</b>		
<b>24. Number of assessments</b>		
a. Residential (occupied)	2,704	2,709
b. Residential (unoccupied, ie. vacant lot)	332	335
c. Non-residential (occupied)	521	350
d. Non-residential (unoccupied, ie. vacant lot)	54	68
<b>25. Number of ETs for which developer charges were received</b>	- ET	- ET
<b>26. Total amount of pensioner rebates (actual dollars)</b>	\$ 85,165	\$ 73,436

Special Schedule No. 3 - Water Supply Cross Subsidies  
for the financial year ended 30 June 2015

\$'000	Yes	No	Amount
<b>D Best practice annual charges and developer charges*</b>			
<b>27. Annual charges</b>			
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 <b>land value</b> from access charges (ie rates)?	<input type="checkbox"/>	<input type="checkbox"/>	
<b>NB.</b> 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 <b>from</b> residential customers using less than allowance (page 25 of Guidelines)			<input type="text"/>
c. Cross-subsidy <b>to</b> non-residential customers (page 24 of Guidelines)			<input type="text"/>
d. Cross-subsidy <b>to</b> large connections in unmetered supplies (page 26 of Guidelines)			<input type="text"/>
<b>28. Developer charges</b>			
a. Has council completed a water supply Development Servicing** Plan?	<input type="checkbox"/> YES	<input type="checkbox"/>	
b. Total cross-subsidy in water supply developer charges for 2012/13 (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.			
<b>29. Disclosure of cross-subsidies</b>			
<b>Total of cross-subsidies (27b +27c + 27d + 28b)</b>			<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.

## Berrigan Shire Council

### Special Schedule No. 4 - Water Supply Statement of Financial Position

Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
as at 30 June 2015

\$'000	Actuals Current	Actuals Non Current	Actuals Total
<b>ASSETS</b>			
<b>30. Cash and investments</b>			
a. Developer charges	-	-	-
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	5,471	-	5,471
<b>31. Receivables</b>			
a. Specific purpose grants	-	-	-
b. Rates and Availability Charges	104	-	104
c. User Charges	212	-	212
d. Other	-	-	-
<b>32. Inventories</b>	37	-	37
<b>33. Property, plant and equipment</b>			
a. System assets	-	26,747	26,747
b. Plant and equipment	-	-	-
<b>34. Other assets</b>	-	-	-
<b>35. Total assets</b>	<u>5,824</u>	<u>26,747</u>	<u>32,571</u>
<b>LIABILITIES</b>			
<b>36. Bank overdraft</b>	-	-	-
<b>37. Creditors</b>	-	-	-
<b>38. Borrowings</b>			
a. Loans	126	111	237
b. Advances	-	-	-
c. Finance leases	-	-	-
<b>39. Provisions</b>			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	-	-	-
<b>40. Total liabilities</b>	<u>126</u>	<u>111</u>	<u>237</u>
<b>41. NET ASSETS COMMITTED</b>	<u>5,698</u>	<u>26,636</u>	<u>32,334</u>
<b>EQUITY</b>			
<b>42. Accumulated surplus</b>			21,129
<b>43. Asset revaluation reserve</b>			11,204
<b>44. TOTAL EQUITY</b>			<u>32,334</u>
<b>Note to system assets:</b>			
<b>45. Current replacement cost</b> of system assets			43,398
<b>46. Accumulated current cost</b> depreciation of system assets			(16,651)
<b>47. Written down current cost</b> of system assets			<u>26,747</u>

## Berrigan Shire Council

### Special Schedule No. 5 - Sewerage Service Income Statement

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
for the financial year ended 30 June 2015

\$'000	Actuals 2015	Actuals 2014
<b>A Expenses and Income</b>		
<b>Expenses</b>		
<b>1. Management expenses</b>		
a. Administration	140	140
b. Engineering and Supervision	211	211
<b>2. Operation and Maintenance expenses</b>		
<b>- Mains</b>		
a. Operation expenses	123	114
b. Maintenance expenses	-	-
<b>- Pumping Stations</b>		
c. Operation expenses (excluding energy costs)	251	239
d. Energy costs	-	-
e. Maintenance expenses	-	-
<b>- Treatment</b>		
f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs)	365	360
g. Chemical costs	-	-
h. Energy costs	-	-
i. Effluent Management	-	-
j. Biosolids Management	-	-
k. Maintenance expenses	-	-
<b>- Other</b>		
l. Operation expenses	28	24
m. Maintenance expenses	-	-
<b>3. Depreciation expenses</b>		
a. System assets	594	585
b. Plant and equipment	-	8
<b>4. Miscellaneous expenses</b>		
a. Interest expenses	-	-
b. Revaluation Decrements	-	-
c. Other expenses	170	165
d. Impairment - System assets	-	-
e. Impairment - Plant and equipment	-	-
f. Aboriginal Communities Water & Sewerage Program	-	-
g. Tax Equivalent Dividends (actually paid)	-	-
<b>5. Total expenses</b>	<b>1,882</b>	<b>1,846</b>

## Berrigan Shire Council

### Special Schedule No. 5 - Sewerage Service Income Statement (continued)

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
for the financial year ended 30 June 2015

\$'000	Actuals 2015	Actuals 2014
<b>Income</b>		
<b>6. Residential charges</b> (including rates)	1,576	1,352
<b>7. Non-residential charges</b>		
a. Access (including rates)	116	274
b. Usage charges	24	13
<b>8. Trade Waste Charges</b>		
a. Annual Fees	-	-
b. Usage charges	9	12
c. Excess mass charges	-	-
d. Re-inspection fees	-	-
<b>9. Extra charges</b>	-	-
<b>10. Interest income</b>	146	192
<b>11. Other income</b>	-	-
<b>11a. Aboriginal Communities Water &amp; Sewerage Program</b>	-	-
<b>12. Grants</b>		
a. Grants for acquisition of assets	-	18
b. Grants for pensioner rebates	45	44
c. Other grants	-	-
<b>13. Contributions</b>		
a. Developer charges	-	-
b. Developer provided assets	-	112
c. Other contributions	-	-
<b>14. Total income</b>	<u>1,916</u>	<u>2,017</u>
<b>15. Gain (or loss) on disposal of assets</b>	-	-
<b>16. Operating Result</b>	<u>34</u>	<u>171</u>
<b>16a. Operating Result (less grants for acquisition of assets)</b>	34	153

## Berrigan Shire Council

### Special Schedule No. 5 - Sewerage Service Income Statement (continued)

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
for the financial year ended 30 June 2015

\$'000	Actuals 2015	Actuals 2014
<b>B Capital transactions</b>		
<b>Non-operating expenditures</b>		
<b>17. Acquisition of Fixed Assets</b>		
a. New Assets for Improved Standards	-	-
b. New Assets for Growth	-	-
c. Renewals	45	287
d. Plant and equipment	-	-
<b>18. Repayment of debt</b>		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
<b>19. Transfer to sinking fund</b>	-	-
<b>20. Totals</b>	<b>45</b>	<b>287</b>
<b>Non-operating funds employed</b>		
<b>21. Proceeds from disposal of assets</b>	-	-
<b>22. Borrowing utilised</b>		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
<b>23. Transfer from sinking fund</b>	-	-
<b>24. Totals</b>	-	-
<b>C Rates and charges</b>		
<b>25. Number of assessments</b>		
a. Residential (occupied)	2,735	2,520
b. Residential (unoccupied, ie. vacant lot)	274	335
c. Non-residential (occupied)	320	300
d. Non-residential (unoccupied, ie. vacant lot)	42	68
<b>26. Number of ETs for which developer charges were received</b>	- ET	- ET
<b>27. Total amount of pensioner rebates (actual dollars)</b>	\$ 82,649	\$ 71,786

# Berrigan Shire Council

## Special Schedule No. 5 - Sewerage Service Cross Subsidies for the financial year ended 30 June 2015

\$'000	Yes	No	Amount
<b>D Best practice annual charges and developer charges*</b>			
<b>28. Annual charges</b>			
<p><b>a.</b> Does Council have best-practice sewerage annual charges, usage charges and trade waste fees &amp; charges*?</p> <p>If Yes, go to 29a. If No, please report if council has removed <b>land value</b> from access charges (ie rates)?</p> <p><b>NB.</b> Such charges for both residential customers and non-residential customers comply with section 4.2 &amp; 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.</p>	<input type="checkbox"/>	<input type="checkbox" value="NO"/>	
	<input type="checkbox" value="YES"/>	<input type="checkbox"/>	
<b>b.</b> Cross-subsidy <b>to</b> non-residential customers (page 45 of Guidelines)			<input type="text"/>
<b>c.</b> Cross-subsidy <b>to</b> trade waste discharges (page 46 of Guidelines)			<input type="text"/>
<b>29. Developer charges</b>			
<b>a.</b> Has council completed a sewerage Development Servicing** Plan?	<input type="checkbox" value="YES"/>	<input type="checkbox"/>	
<b>b.</b> Total cross-subsidy in sewerage developer charges for 2012/13 (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.			
<b>30. Disclosure of cross-subsidies</b>			
<b>Total of cross-subsidies (28b + 28c + 29b)</b>			<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.

## Berrigan Shire Council

### Special Schedule No. 6 - Sewerage Service Statement of Financial Position

Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
as at 30 June 2015

\$'000	Actuals Current	Actuals Non Current	Actuals Total
<b>ASSETS</b>			
<b>31. Cash and investments</b>			
a. Developer charges	-	-	-
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	5,022	-	5,022
<b>32. Receivables</b>			
a. Specific purpose grants	-	-	-
b. Rates and Availability Charges	-	-	-
c. User Charges	87	-	87
d. Other	118	41	159
<b>33. Inventories</b>	5	-	5
<b>34. Property, plant and equipment</b>			
a. System assets	-	16,279	16,279
b. Plant and equipment	-	-	-
<b>35. Other assets</b>	-	-	-
<b>36. Total Assets</b>	<u>5,232</u>	<u>16,320</u>	<u>21,552</u>
<b>LIABILITIES</b>			
<b>37. Bank overdraft</b>	-	-	-
<b>38. Creditors</b>	-	-	-
<b>39. Borrowings</b>			
a. Loans	-	-	-
b. Advances	-	-	-
c. Finance leases	-	-	-
<b>40. Provisions</b>			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	-	-	-
<b>41. Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>42. NET ASSETS COMMITTED</b>	<u>5,232</u>	<u>16,320</u>	<u>21,552</u>
<b>EQUITY</b>			
<b>42. Accumulated surplus</b>			10,165
<b>44. Asset revaluation reserve</b>			11,387
<b>45. TOTAL EQUITY</b>			<u>21,552</u>
<b>Note to system assets:</b>			
<b>46. Current replacement cost</b> of system assets			38,680
<b>47. Accumulated current cost</b> depreciation of system assets			(22,401)
<b>48. Written down current cost</b> of system assets			<u>16,279</u>



## Notes to Special Schedule No.'s 3 & 5 for the financial year ended 30 June 2015

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### Administration <sup>(1)</sup>

(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 <sup>(1)</sup>

(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.

**Impairment Losses** (item 4d & 4e of Special Schedules 3 and 5) are to be used when the carrying amount of an asset exceeds its recoverable amount (refer to page D-31).

**Aboriginal Communities Water and Sewerage Program** (item 4f of Special Schedules 3 and 5) is to be used when operation and maintenance work has been undertaken on behalf of the Aboriginal Communities Water and Sewerage Program. Similarly, income for item 11a of Special Schedule 3 and item 12a of Special Schedule 5 are for services provided to the Aboriginal Communities Water and Sewerage Program and is not part of Council's water supply and sewerage revenue.

**Residential charges** <sup>(2)</sup> (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** <sup>(2)</sup> (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:

<sup>(1)</sup> 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).

<sup>(2)</sup> 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.

# Berrigan Shire Council

## Special Schedule No. 7 - Report on Infrastructure Assets

as at 30 June 2015

\$'000

Asset Class	Asset Category	Estimated cost to bring up to a satisfactory standard refer (1)	Required Annual Maintenance refer (2)	Actual Maintenance 2014/15 refer (3)	Written Down Value (WDV) refer (4)	Assets in Condition as a % of WDV				
						1	2	3	4	5
						refer (4) & (5)				
<b>Buildings</b>										
	Council Offices / Administration Centres	-	12	8	1,404	64%	30%	0%	0%	6%
	Council Works Depot	-	5	11	147	16%	49%	35%	0%	0%
	Council Public Halls	-	24	21	4,277	67%	19%	14%	0%	0%
	Libraries	-	7	5	2,906	100%	0%	0%	0%	0%
	Cultural Facilities	-	12	6	4,192	64%	30%	6%	0%	0%
	Other Buildings	-	2	-	507	0%	100%	0%	0%	0%
	Specialised Buildings	-	43	59	5,136	4%	70%	26%	0%	0%
	Other - Pools	-	15	3	154	0%	100%	0%	0%	0%
	<b>sub total</b>	<b>-</b>	<b>120</b>	<b>113</b>	<b>18,723</b>	<b>51.2%</b>	<b>36.4%</b>	<b>11.9%</b>	<b>0.0%</b>	<b>0.4%</b>
<b>Roads</b>										
	Sealed Roads Surface	-	295	402	8,554	0%	98%	2%	0%	0%
	Sealed Roads Structure	-	20	50	79,608	0%	96%	4%	0%	0%
	Unsealed Roads	-	656	554	11,322	0%	4%	96%	0%	0%
	Bridges	-	5	5	3,901	0%	100%	0%	0%	0%
	Footpaths	-	15	11	3,172	0%	18%	82%	0%	0%
	Kerb and Gutter	-	27	2	8,534	0%	25%	75%	0%	0%
	Other Road Assets	-	-	-	596	0%	75%	25%	0%	0%
	<b>sub total</b>	<b>-</b>	<b>1,018</b>	<b>1,024</b>	<b>115,687</b>	<b>0.0%</b>	<b>79.8%</b>	<b>20.2%</b>	<b>0.0%</b>	<b>0.0%</b>

# Berrigan Shire Council

## Special Schedule No. 7 - Report on Infrastructure Assets (continued) as at 30 June 2015

\$'000

Asset Class	Asset Category	Estimated cost to bring up to a satisfactory standard refer (1)	Required Annual Maintenance refer (2)	Actual Maintenance 2014/15 refer (3)	Written Down Value (WDV) refer (4)	Assets in Condition as a % of WDV				
						1	2	3	4	5
						refer (4) & (5)				
Water Supply Network	Mains	-	203	211	12,242	25%	75%	0%	0%	0%
	Reservoirs	-	6	7	5,843	80%	20%	0%	0%	0%
	Pumping Station/s	-	76	79	720	80%	20%	0%	0%	0%
	Treatment	-	430	372	6,804	85%	15%	0%	0%	0%
	Buildings	-	2	-	1	0%	100%	0%	0%	0%
	Water Meters	-	204	221	529	10%	80%	10%	0%	0%
	<b>sub total</b>	<b>-</b>	<b>921</b>	<b>890</b>	<b>26,139</b>	<b>54.1%</b>	<b>45.7%</b>	<b>0.2%</b>	<b>0.0%</b>	<b>0.0%</b>
Sewerage Network	Mains	-	158	139	9,337	0%	80%	20%	0%	0%
	Pumping Station/s	-	230	251	1,354	0%	75%	25%	0%	0%
	Treatment	-	305	310	4,182	0%	80%	20%	0%	0%
	Buildings	-	5	5	1	0%	0%	100%	0%	0%
	Other	-	-	-	545	0%	100%	0%	0%	0%
	<b>sub total</b>	<b>-</b>	<b>698</b>	<b>705</b>	<b>15,419</b>	<b>0.0%</b>	<b>80.3%</b>	<b>19.7%</b>	<b>0.0%</b>	<b>0.0%</b>
Stormwater Drainage	Retarding Basins	-	4	7	834	0%	100%	0%	0%	0%
	Outfalls	-	2	4	109	0%	100%	0%	0%	0%
	Stormwater Conduits	-	15	16	1,421	0%	100%	0%	0%	0%
	Inlet and Junction Pits	-	1	4	455	0%	100%	0%	0%	0%
	Head Walls	-	3	4	75	0%	100%	0%	0%	0%
	Outfall Structures	-	3	4	144	0%	100%	0%	0%	0%
	Stormwater Converters	-	2	2	1,584	0%	100%	0%	0%	0%
	Gravity Mains	-	64	90	10,805	0%	100%	0%	0%	0%
<b>sub total</b>	<b>-</b>	<b>94</b>	<b>131</b>	<b>15,427</b>	<b>0.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	

# Berrigan Shire Council

## Special Schedule No. 7 - Report on Infrastructure Assets (continued) as at 30 June 2015

\$'000

Asset Class	Asset Category	Estimated cost to bring up to a satisfactory standard refer (1)	Required Annual Maintenance refer (2)	Actual Maintenance 2014/15 refer (3)	Written Down Value (WDV) refer (4)	Assets in Condition as a % of WDV				
						1	2	3	4	5
						refer (4) & (5)				
Open Space/ Recreational Assets	Swimming Pools	-	25	25	5,645	10%	80%	10%	0%	0%
	<b>sub total</b>	<b>-</b>	<b>25</b>	<b>25</b>	<b>5,645</b>	<b>10.0%</b>	<b>80.0%</b>	<b>10.0%</b>	<b>0.0%</b>	<b>0.0%</b>
	<b>TOTAL - ALL ASSETS</b>	<b>-</b>	<b>2,876</b>	<b>2,888</b>	<b>197,040</b>	<b>12.3%</b>	<b>72.8%</b>	<b>14.9%</b>	<b>0.0%</b>	<b>0.0%</b>

### Notes:

- (1). Satisfactory is defined as "satisfying expectations or needs, leaving no room for complaint, causing satisfaction, adequate".  
The estimated cost to bring assets to a satisfactory standard is the amount of money that is required to be spent on an asset to ensure that it is in a satisfactory standard.  
This estimated cost should not include any planned enhancements (ie.to heighten, intensify or improve the facilities).
- (2). Required Annual Maintenance is "what should be spent to maintain assets in a satisfactory standard.
- (3). Actual Maintenance is what has been spent in the current year to maintain the assets.  
Actual Maintenance may be higher or lower than the required annual maintenance due to the timing of when the maintenance actually occurs.
- (4). Written Down Value is in accordance with Note 9 of Council's General Purpose Financial Statements
- (5). **Infrastructure Asset Condition Assessment "Key"**

1	<b>Excellent</b>	No work required (normal maintenance)
2	<b>Good</b>	Only minor maintenance work required
3	<b>Average</b>	Maintenance work required
4	<b>Poor</b>	Renewal required
5	<b>Very Poor</b>	Urgent renewal/upgrading required

## Berrigan Shire Council

### Special Schedule No. 7 - Report on Infrastructure Assets (continued) for the financial year ended 30 June 2015

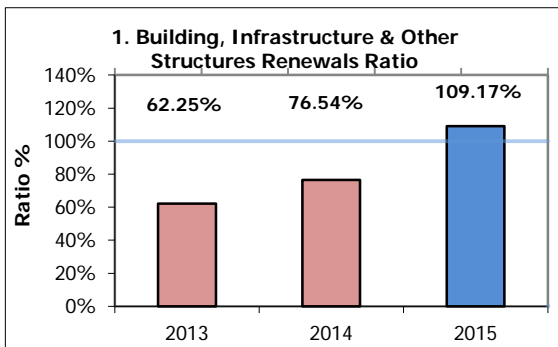
\$ '000	Amounts 2015	Indicator 2015	Prior Periods	
			2014	2013
<b>Infrastructure Asset Performance Indicators Consolidated</b>				
<b>1. Building, Infrastructure &amp; Other Structures Renewals Ratio</b>				
Asset Renewals				
<u>(Building, Infrastructure &amp; Other Structures) <sup>(1)</sup></u>	<u>5,655</u>	<b>109.17%</b>	76.54%	62.25%
Depreciation, Amortisation & Impairment	5,180			
<b>2. Infrastructure Backlog Ratio</b>				
Estimated Cost to bring Assets to a Satisfactory Condition	-			
<u>Total value <sup>(2)</sup> of Infrastructure, Building, Other Structures &amp; depreciable Land Improvement Assets</u>	<u>197,531</u>	<b>0.00%</b>	2.17%	5.00%
<b>3. Asset Maintenance Ratio</b>				
Actual Asset Maintenance	2,888			
<u>Required Asset Maintenance</u>	<u>2,876</u>	<b>1.00</b>	1.00	1.00
<b>4. Capital Expenditure Ratio</b>				
Annual Capital Expenditure	5,304			
<u>Annual Depreciation</u>	<u>5,741</u>	<b>0.92</b>	1.24	1.03

#### Notes

<sup>(1)</sup> Asset Renewals represent the replacement &/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance. Asset Renewals include building, infrastructure & Other Structure assets only.

<sup>(2)</sup> Written Down Value

Special Schedule No. 7 - Report on Infrastructure Assets (continued)  
for the financial year ended 30 June 2015



**Purpose of Asset Renewals Ratio**

To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.

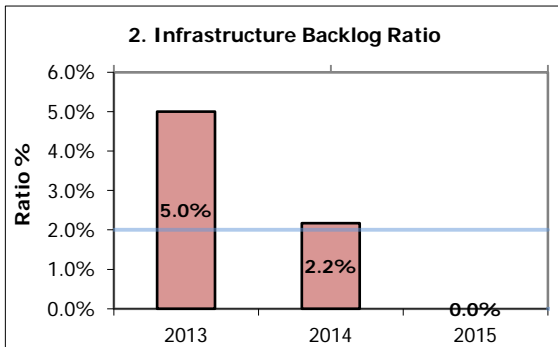
**Commentary on 2014/15 Result**

**2014/15 Ratio 109.17%**

Council continues to invest in maintaining and renewing assets.

Benchmark: Minimum  $\geq 100.00\%$   
Source for Benchmark: Code of Accounting Practice and Financial Reporting #23

Ratio is within Benchmark (Blue)  
Ratio is outside Benchmark (Red)



**Purpose of Infrastructure Backlog Ratio**

This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.

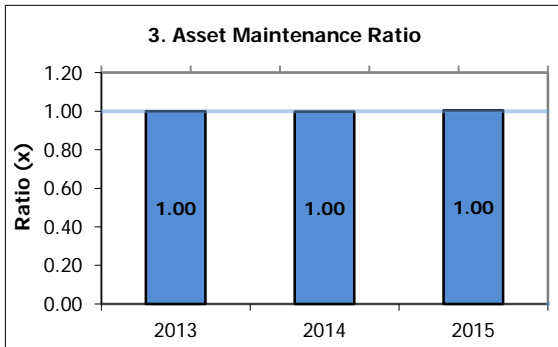
**Commentary on 2014/15 Result**

**2014/15 Ratio 0.00%**

Council has no unfunded infrastructure backlog.

Benchmark: Maximum  $< 0.02$   
Source for Benchmark: Code of Accounting Practice and Financial Reporting #23

Ratio is within Benchmark (Blue)  
Ratio is outside Benchmark (Red)



**Purpose of Asset Maintenance Ratio**

Compares actual vs. required annual asset maintenance. A ratio above 1.0 indicates Council is investing enough funds to stop the Infrastructure Backlog growing.

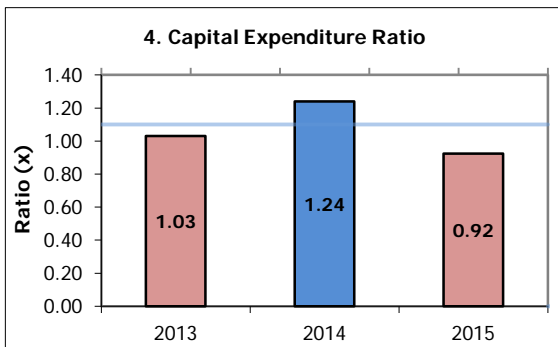
**Commentary on 2014/15 Result**

**2014/15 Ratio 1.00 x**

Council continues to maintain its assets.

Benchmark: Minimum  $> 1.00$   
Source for Benchmark: Code of Accounting Practice and Financial Reporting #23

Ratio is within Benchmark (Blue)  
Ratio is outside Benchmark (Red)



**Purpose of Capital Expenditure Ratio**

To assess the extent to which a Council is expanding its asset base thru capital expenditure on both new assets and the replacement and renewal of existing assets.

**Commentary on 2014/15 Result**

**2014/15 Ratio 0.92 x**

Due to the revaluation of assets depreciation has been higher than anticipated.

Benchmark: Minimum  $> 1.10$   
Source for Benchmark: Code of Accounting Practice and Financial Reporting #23

Ratio is within Benchmark (Blue)  
Ratio is outside Benchmark (Red)

# Berrigan Shire Council

## Special Schedule No. 7 - Report on Infrastructure Assets (continued) for the financial year ended 30 June 2015

\$ '000	Water 2015	Sewer 2015	General <sup>(1)</sup> 2015
<b>Infrastructure Asset Performance Indicators By Fund</b>			
<b>1. Building, Infrastructure &amp; Other Structures Renewals Ratio</b>			
Asset Renewals (Building, Infrastructure & Other Structures) <sup>(2)</sup>	<b>51.17%</b>	<b>39.37%</b>	<b>127.82%</b>
Depreciation, Amortisation & Impairment	prior period: 22.18%	1.64%	98.55%
<b>2. Infrastructure Backlog Ratio</b>			
Estimated Cost to bring Assets to a Satisfactory Condition	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Total value <sup>(3)</sup> of Infrastructure, Building, Other Structures & Depreciable Land Improvement Assets	prior period: 3.83%	10.50%	0.81%
<b>3. Asset Maintenance Ratio</b>			
Actual Asset Maintenance	<b>0.97</b>	<b>1.01</b>	<b>1.03</b>
Required Asset Maintenance	prior period: 0.97	0.94	1.02
<b>4. Capital Expenditure Ratio</b>			
Annual Capital Expenditure	<b>0.24</b>	<b>0.08</b>	<b>1.12</b>
Annual Depreciation	prior period: 0.40	0.48	1.46

### Notes

(1) General Fund refers to all of Council's activities except for its Water & Sewer activities which are listed separately.

(2) Asset Renewals represent the replacement &/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance. Asset Renewals include building, infrastructure & Other Structure assets only.

(3) Written Down Value

## Berrigan Shire Council

### Special Schedule No. 9 - Permissible Income Calculation

for the financial year ended 30 June 2016

\$'000		Calculation 2014/15	Calculation 2015/16
<b>Notional General Income Calculation <sup>(1)</sup></b>			
Last Year Notional General Income Yield	a	4,561	4,709
Plus or minus Adjustments <sup>(2)</sup>	b	42	17
<b>Notional General Income</b>	c = (a + b)	<u>4,603</u>	<u>4,726</u>
<b>Permissible Income Calculation</b>			
Special variation percentage <sup>(3)</sup>	d	0.00%	0.00%
or Rate peg percentage	e	2.30%	2.40%
or Crown land adjustment (incl. rate peg percentage)	f	0.00%	0.00%
less expiring Special variation amount	g	-	-
plus Special variation amount	h = d x (c-g)	-	-
or plus Rate peg amount	i = c x e	105.8782	113
or plus Crown land adjustment and rate peg amount	j = c x f	-	-
<b>sub-total</b>	k = (c+g+h+i+j)	<u>4,709</u>	<u>4,839</u>
plus (or minus) last year's Carry Forward Total	l	1	1
less Valuation Objections claimed in the previous year	m	(1)	(1)
<b>sub-total</b>	n = (l + m)	<u>-</u>	<u>0</u>
<b>Total Permissible income</b>	o = k + n	<u>4,709</u>	<u>4,840</u>
less Notional General Income Yield	p	4,709	4,840
<b>Catch-up or (excess) result</b>	q = o - p	<u>0</u>	<u>(0)</u>
plus Income lost due to valuation objections claimed <sup>(4)</sup>	r	1	-
less Unused catch-up <sup>(5)</sup>	s	-	-
<b>Carry forward to next year</b>	t = q + r - s	<u>1</u>	<u>(0)</u>

#### Notes

- The Notional General Income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called "supplementary valuations" as defined in the Valuation of Land Act 1916.
- The Special Variation Percentage is inclusive of the Rate Peg percentage and where applicable crown land adjustment.
- Valuation objections are unexpected changes in land values as a result of land owners successfully objecting to the land value issued by the Valuer-General. Councils can claim the value of the income lost due to valuation objections in any single year.
- Unused catch-up amounts will be deducted if they are not caught up within 2 years. Usually councils will have a nominal carry forward figure. These amounts can be adjusted for in setting the rates in a future year.
- Carry forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the NSW Government Gazette in accordance with section 512 of the Local Government Act 1993. The OLG will extract these amounts from councils' Special Schedule 9 in the Financial Data Return (FDR) to administer this process.