

# Berrigan Shire Council

SPECIAL SCHEDULES  
for the year ended 30 June 2010

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*"Heart of the Southern Riverina"*



# Berrigan Shire Council

## Special Schedules

for the financial year ended 30 June 2010

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<sup>1</sup> Special Purpose Schedules are not audited.

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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,
  - the Department of Environment, Climate Change and Water, and
  - the Division of Local Government (DLG).
- (ii) The financial data is collected for various uses including;
- the allocation of Financial Assistance Grants,
  - the incorporation of Local Government financial figures in national statistics,
  - the monitoring of loan approvals,
  - the allocation of borrowing rights, and
  - the monitoring of the financial activities of specific services.

## Berrigan Shire Council

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

for the financial year ended 30 June 2010

\$'000

Function or Activity	Expenses from continuing operations	Income from continuing operations		Net Cost of Services
		Non Capital	Capital	
<b>Administration</b>	<b>808</b>	<b>233</b>	<b>-</b>	<b>(575)</b>
<b>Public Order and Safety</b>				
Fire Service Levy, Fire Protection, Emergency Services	328	120	-	(208)
Beach Control	-	-	-	-
Enforcement of Local Govt Regs	-	-	-	-
Animal Control	98	14	-	(84)
Other	-	-	-	-
<b>Total Public Order &amp; Safety</b>	<b>426</b>	<b>134</b>	<b>-</b>	<b>(292)</b>
<b>Health</b>	<b>105</b>	<b>11</b>	<b>-</b>	<b>(94)</b>
<b>Environment</b>				
Noxious Plants and Insect/Vermin Control	101	-	-	(101)
Other Environmental Protection	46	-	15	(31)
Solid Waste Management	803	932	-	129
Street Cleaning	147	-	-	(147)
Drainage	313	73	-	(240)
Stormwater Management	-	-	-	-
<b>Total Environment</b>	<b>1,410</b>	<b>1,005</b>	<b>15</b>	<b>(390)</b>
<b>Community Services and Education</b>				
Administration & Education	-	-	-	-
Youth Services	4	3	-	(1)
Aged Persons and Disabled	286	264	19	(3)
Other Families and Children	91	75	-	(16)
Other Community Services	58	10	-	(48)
<b>Total Community Services &amp; Education</b>	<b>439</b>	<b>352</b>	<b>19</b>	<b>(68)</b>
<b>Housing and Community Amenities</b>				
Housing	34	16	-	(18)
Public Cemeteries	79	69	-	(10)
Public Conveniences	143	-	-	(143)
Street Lighting	114	35	-	(79)
Town Planning	169	201	-	32
Other Community Amenities	4	-	-	(4)
<b>Total Housing and Community Amenities</b>	<b>543</b>	<b>321</b>	<b>-</b>	<b>(222)</b>
<b>Water Supplies</b>	<b>2,276</b>	<b>2,516</b>	<b>447</b>	<b>687</b>
<b>Sewerage Services</b>	<b>1,919</b>	<b>1,447</b>	<b>67</b>	<b>(405)</b>

## Berrigan Shire Council

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

for the financial year ended 30 June 2010

\$'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	522	47	278	(197)
Museums	-	-	-	-
Art Galleries	-	-	-	-
Community Centres and Halls	-	-	-	-
Performing Arts Venues	-	-	-	-
Public Halls	220	-	-	(220)
Other Cultural Services	24	6	-	(18)
Sporting Grounds and Venues	395	-	152	(243)
Swimming Pools	407	122	-	(285)
Parks & Gardens (Lakes)	273	5	-	(268)
Other Sport and Recreation	-	-	-	-
<b>Total Recreation and Culture</b>	<b>1,841</b>	<b>180</b>	<b>430</b>	<b>(1,231)</b>
<b>Fuel &amp; Energy</b>	-	-	-	-
<b>Agriculture</b>	-	-	-	-
<b>Mining, Manufacturing and Construction</b>				
Building Control	207	5	-	(202)
Other Mining, Manufacturing & Construction	4	-	-	(4)
<b>Total Mining, Manufacturing and Const.</b>	<b>211</b>	<b>5</b>	-	<b>(206)</b>
<b>Transport and Communication</b>				
Urban Roads (UR) - Local	1,839	-	73	(1,766)
Urban Roads - Regional	-	-	-	-
Sealed Rural Roads (SRR) - Local	1,090	-	-	(1,090)
Sealed Rural Roads - Regional	998	-	650	(348)
Unsealed Rural Roads (URR) - Local	1,065	-	-	(1,065)
Unsealed Rural Roads (URR) - Regional	-	-	-	-
Bridges on UR - Local	-	-	-	-
Bridges on SRR - Local	-	-	-	-
Bridges on URR - Local	-	-	-	-
Bridges on Regional Roads	-	-	-	-
Parking Areas	-	-	-	-
Footpaths	97	-	106	9
Aerodromes	105	20	-	(85)
Parking Areas	7	-	-	(7)
Bus Shelters & Services	-	-	7	7
RTA Works (State)	651	824	112	285
Other Transport & Communication	154	10	24	(120)
<b>Total Transport and Communication</b>	<b>6,006</b>	<b>854</b>	<b>972</b>	<b>(4,180)</b>
<b>Economic Affairs</b>				
Camping Areas & Caravan Parks	26	21	-	(5)
Tourism and Area Promotion	166	2	-	(164)
Industrial Development Promotion	125	5	-	(120)
Saleyards and Markets	98	-	-	(98)
Real Estate Development	-	11	-	11
Other Economic Affairs	111	109	-	(2)
<b>Total Economic Affairs</b>	<b>526</b>	<b>148</b>	-	<b>(378)</b>
<b>Totals – Functions</b>	<b>16,510</b>	<b>7,206</b>	<b>1,950</b>	<b>(7,354)</b>
<b>General Purpose Revenues<sup>(1)</sup></b>		<b>7,949</b>	-	<b>7,949</b>
<b>Associates &amp; JV's</b>	-	-	-	-
<b>OPERATING RESULT FOR YEAR</b>	<b>16,510</b>	<b>15,155</b>	<b>1,950</b>	<b>595</b>

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

# Berrigan Shire Council

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

for the financial year ended 30 June 2010

\$'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	84	753	837	-	84	-	-	54	90	663	753
Other	-	-	-							-	-
<b>Total Loans</b>	<b>84</b>	<b>753</b>	<b>837</b>	<b>-</b>	<b>84</b>	<b>-</b>	<b>-</b>	<b>54</b>	<b>90</b>	<b>663</b>	<b>753</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>84</b>	<b>753</b>	<b>837</b>	<b>-</b>	<b>84</b>	<b>-</b>	<b>-</b>	<b>54</b>	<b>90</b>	<b>663</b>	<b>753</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 (as per the GPFS's).

## Berrigan Shire Council

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

for the financial year ended 30 June 2010

\$'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	813
Water			
Sewer			
Domestic Waste Management			
Gas			
Other			
<b>Totals</b>	<b>1,197</b>	<b>168</b>	<b>813</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	378
General (Stormwater)	Sewer	06/07/04	31/12/06	9	01/07/06	6.94%	600	84	435
<b>Totals</b>							<b>1,197</b>	<b>168</b>	<b>813</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 2010

\$'000	Actuals 2010	Actuals 2009
<b>A Expenses and Income Expenses</b>		
<b>1. Management expenses</b>		
a. Administration	144	150
b. Engineering and Supervision	215	198
<b>2. Operation and Maintenance expenses</b>		
- <b>Dams &amp; Weirs</b>		
a. Operation expenses	-	-
b. Maintenance expenses	-	-
- <b>Mains</b>		
c. Operation expenses	250	294
d. Maintenance expenses	-	-
- <b>Reservoirs</b>		
e. Operation expenses	-	-
f. Maintenance expenses	-	-
- <b>Pumping Stations</b>		
g. Operation expenses (excluding energy costs)	44	27
h. Energy costs	-	-
i. Maintenance expenses	-	-
- <b>Treatment</b>		
j. Operation expenses (excluding chemical costs)	809	755
k. Chemical costs	-	-
l. Maintenance expenses	-	-
- <b>Other</b>		
m. Operation expenses	19	22
n. Maintenance expenses	-	-
o. Purchase of water	-	-
<b>3. Depreciation expenses</b>		
a. System assets	563	501
b. Plant and equipment	-	-
<b>4. Miscellaneous expenses</b>		
a. Interest expenses	54	59
b. Revaluation Decrements	-	-
c. Other expenses	179	195
d. Tax Equivalents Dividends (actually paid)	-	16
<b>5. Total expenses</b>	<b>2,277</b>	<b>2,217</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 2010

\$'000	Actuals 2010	Actuals 2009
<b>Income</b>		
<b>6. Residential charges</b>		
a. Access (including rates)	1,294	1,094
b. Usage charges	672	688
<b>7. Non-residential charges</b>		
a. Access (including rates)	201	210
b. Usage charges	193	170
<b>8. Extra charges</b>	-	-
<b>9. Interest income</b>	103	116
<b>10. Other income</b>	12	5
<b>11. Grants</b>		
a. Grants for acquisition of assets	305	-
b. Grants for pensioner rebates	42	41
c. Other grants	-	-
<b>12. Contributions</b>		
a. Developer charges	69	59
b. Developer provided assets	73	316
c. Other contributions	-	-
<b>13. Total income</b>	<u>2,964</u>	<u>2,699</u>
<b>14. Gain or loss on disposal of assets</b>	-	-
<b>15. Operating Result</b>	<u>687</u>	<u>482</u>
<b>15a. Operating Result (less grants for acquisition of assets)</b>	382	482



## 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 2010

\$'000	Actuals 2010	Actuals 2009
<b>B Capital transactions</b>		
<b>Non-operating expenditures</b>		
<b>16. Acquisition of Fixed Assets</b>		
a. Subsidised scheme	-	-
b. Other new system assets	799	1,104
c. Renewals	562	8
d. Plant and equipment	-	-
<b>17. Repayment of debt</b>		
a. Loans	138	138
b. Advances	-	-
c. Finance leases	-	-
<b>18. Transfer to sinking fund</b>	-	-
<b>19. Totals</b>	<b>1,499</b>	<b>1,250</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)	2,895	2,852
b. Residential (unoccupied, ie. vacant lot)	278	285
c. Non-residential (occupied)	380	379
d. Non-residential (unoccupied, ie. vacant lot)	40	40
<b>25. Number of ETs for which developer charges were received</b>	ET	- ET
<b>26. Total amount of pensioner rebates (actual dollars)</b>	\$ 76,249	\$ 75,712

## Berrigan Shire Council

Special Schedule No. 3 - Water Supply Cross Subsidies  
for the financial year ended 30 June 2010

\$'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"/> YES	<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 2009/10 (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 Balance Sheet

Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
as at 30 June 2010

\$'000	Actuals Current	Actuals Non Current	Actuals Total
<b>ASSETS</b>			
<b>30. Cash and investments</b>			
a. Developer charges	282	-	282
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	2,325	-	2,325
<b>31. Receivables</b>			
a. Specific purpose grants	-	-	-
b. Rates and charges	274	-	274
c. Other	-	-	-
<b>32. Inventories</b>	73	-	73
<b>33. Property, plant and equipment</b>			
a. System assets	-	28,228	28,228
b. Plant and equipment	-	-	-
<b>34. Other assets</b>	-	-	-
<b>35. Total assets</b>	<u>2,954</u>	<u>28,228</u>	<u>31,182</u>
<b>LIABILITIES</b>			
<b>36. Bank overdraft</b>	-	-	-
<b>37. Creditors</b>	1	-	1
<b>38. Borrowings</b>			
a. Loans	90	663	753
b. Advances	-	-	-
c. Finance leases	-	-	-
<b>39. Provisions</b>			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	19	-	19
<b>40. Total liabilities</b>	<u>110</u>	<u>663</u>	<u>773</u>
<b>41. NET ASSETS COMMITTED</b>	<u>2,844</u>	<u>27,565</u>	<u>30,409</u>
<b>EQUITY</b>			
<b>42. Accumulated surplus</b>			18,801
<b>43. Asset revaluation reserve</b>			11,608
<b>44. TOTAL EQUITY</b>			<u>30,409</u>
<b>Note to system assets:</b>			
<b>45. Current replacement cost</b> of system assets			41,523
<b>46. Accumulated current cost</b> depreciation of system assets			(13,294)
<b>47. Written down current cost</b> of system assets			<u>28,229</u>

## Berrigan Shire Council

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

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
for the financial year ended 30 June 2010

\$'000	Actuals 2010	Actuals 2009
<b>A Expenses and Income</b>		
<b>Expenses</b>		
<b>1. Management expenses</b>		
a. Administration	121	129
b. Engineering and Supervision	182	166
<b>2. Operation and Maintenance expenses</b>		
- Mains		
a. Operation expenses	111	67
b. Maintenance expenses	-	-
- Pumping Stations		
c. Operation expenses (excluding energy costs)	237	326
d. Energy costs	-	-
e. Maintenance expenses	-	-
- Treatment		
f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs)	350	492
g. Chemical costs	-	-
h. Energy costs	-	-
i. Effluent Management	-	-
j. Biosolids Management	-	-
k. Maintenance expenses	-	-
- Other		
l. Operation expenses	10	24
m. Maintenance expenses	-	-
<b>3. Depreciation expenses</b>		
a. System assets	783	720
b. Plant and equipment	-	-
<b>4. Miscellaneous expenses</b>		
a. Interest expenses	-	-
b. Revaluation Decrements	-	-
c. Other expenses	115	102
d. Tax Equivalent Dividends (actually paid)	10	10
<b>5. Total expenses</b>	<b>1,919</b>	<b>2,036</b>

## Berrigan Shire Council

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

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
for the financial year ended 30 June 2010

\$'000	Actuals 2010	Actuals 2009
<b>Income</b>		
<b>6. Residential charges</b> (including rates)	975	934
<b>7. Non-residential charges</b>		
a. Access (including rates)	199	194
b. Usage charges	30	21
<b>8. Trade Waste Charges</b>		
a. Annual Fees	-	-
b. Usage charges	1	2
c. Excess mass charges	-	-
d. Re-inspection fees	-	-
<b>9. Extra charges</b>	-	-
<b>10. Interest income</b>	199	202
<b>11. Other income</b>	-	-
<b>12. Grants</b>		
a. Grants for acquisition of assets	-	-
b. Grants for pensioner rebates	41	40
c. Other grants	-	-
<b>13. Contributions</b>		
a. Developer charges	-	5
b. Developer provided assets	67	214
c. Other contributions	3	9
<b>14. Total income</b>	<u>1,515</u>	<u>1,621</u>
<b>15. Gain or loss on disposal of assets</b>	-	-
<b>16. Operating Result</b>	<u>(404)</u>	<u>(415)</u>
<b>16a. Operating Result (less grants for acquisition of assets)</b>	(404)	(415)

## Berrigan Shire Council

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

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
for the financial year ended 30 June 2010

\$'000	Actuals 2010	Actuals 2009
<b>B Capital transactions</b>		
<b>Non-operating expenditures</b>		
<b>17. Acquisition of Fixed Assets</b>		
a. Subsidised scheme	-	-
b. Other new system assets	-	369
c. Renewals	67	2
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>67</b>	<b>371</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)	2,734	2,693
b. Residential (unoccupied, ie. vacant lot)	254	253
c. Non-residential (occupied)	345	340
d. Non-residential (unoccupied, ie. vacant lot)	31	19
<b>26. Number of ETs for which developer charges were received</b>	ET	- ET
<b>27. Total amount of pensioner rebates (actual dollars)</b>	\$ 74,192	\$ 73,853

## Berrigan Shire Council

Special Schedule No. 5 - Sewerage Cross Subsidies  
for the financial year ended 30 June 2010

\$'000	Yes	No	Amount
<b>D Best practice annual charges and developer charges*</b>			
<b>28. Annual charges</b>			
<b>a.</b> 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 <b>land value</b> from access charges (ie rates)?	<input type="checkbox"/> YES	<input type="checkbox"/>	
<b>NB.</b> Such charges for both residential customers and non-residential customers comply with section 4.2 & 4.3 of the Water Supply, Sewerage and Trade Waste Pricing Guidelines, NSW Office of Water, December, 2002. Such charges do not involve significant cross subsidies.			
<b>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"/> YES	<input type="checkbox"/>	
<b>b.</b> Total cross-subsidy in sewerage developer charges for 2009/10 (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"/> -

\* 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 Balance Sheet

Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
as at 30 June 2010

\$'000	Actuals Current	Actuals Non Current	Actuals Total
<b>ASSETS</b>			
<b>31. Cash and investments</b>			
a. Developer charges	10	-	10
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	2,908	-	2,908
<b>32. Receivables</b>			
a. Specific purpose grants	-	-	-
b. Rates and charges	74	-	74
c. Other	116	699	815
<b>33. Inventories</b>	3	-	3
<b>34. Property, plant and equipment</b>			
a. System assets	-	15,940	15,940
b. Plant and equipment	-	-	-
<b>35. Other assets</b>	-	-	-
<b>36. Total Assets</b>	<u>3,111</u>	<u>16,639</u>	<u>19,750</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>3,111</u>	<u>16,639</u>	<u>19,750</u>
<b>EQUITY</b>			
<b>42. Accumulated surplus</b>			10,933
<b>44. Asset revaluation reserve</b>			8,817
<b>45. TOTAL EQUITY</b>			<u>19,750</u>
<b>Note to system assets:</b>			
<b>46. Current replacement cost</b> of system assets			39,479
<b>47. Accumulated current cost</b> depreciation of system assets			(23,540)
<b>48. Written down current cost</b> of system assets			<u>15,939</u>



## Berrigan Shire Council

### Notes to Special Schedule No.'s 3 & 5

for the financial year ended 30 June 2010

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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.
- Impairment of 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.

**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) include 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. 8 - Financial Projections  
as at 30 June 2010

\$'000	Actual <sup>(1)</sup> 09/10	Forecast 10/11	Forecast 11/12	Forecast <sup>(3)</sup> 12/13	Forecast <sup>(3)</sup> 13/14
<b>(i) RECURRENT BUDGET</b>					
Income from continuing operations	17,105	20,682	19,750	21,525	
Expenses from continuing operations	16,509	20,834	19,729	21,564	
<b>Operating Result from Continuing Operations</b>	<b>596</b>	<b>(152)</b>	<b>21</b>	<b>(39)</b>	<b>-</b>
<b>(ii) CAPITAL BUDGET</b>					
New Capital Works <sup>(2)</sup>	1,588	-	-	-	
Replacement/Refurbishment of Existing Assets	1,157	5,700	4,897	6,083	
<b>Total Capital Budget</b>	<b>2,745</b>	<b>5,700</b>	<b>4,897</b>	<b>6,083</b>	<b>-</b>
<b>Funded by:</b>					
- Loans	-	-	-	-	
- Asset sales	300	338	259	406	
- Reserves	574	225	252	824	
- Grants/Contributions	1,742	981	919	890	
- Recurrent revenue	129	4,156	3,467	3,963	
- Other	-	-	-	-	
	<b>2,745</b>	<b>5,700</b>	<b>4,897</b>	<b>6,083</b>	<b>-</b>

**Notes:**

(1) From 09/10 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.