

BERRIGAN SHIRE COUNCIL

Special Schedules

for the year ended 30 June 2007

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BERRIGAN SHIRE COUNCIL

SPECIAL SCHEDULE NO 1 NET COST OF SERVICES for the year ended 30 June 2007

\$'000

Function or Activity	Expenses from continuing operations		Revenues from continuing operations			NET COST OF SERVICES	
	Expenses	Group Totals	Non-capital revenues	Capital revenues	Group Totals	Net Cost	Group Totals
GOVERNANCE	1,687		1	-		1,686	
		1,687			1		1,686
ADMINISTRATION							
Corporate Support	(49)		1,014	-		(1,063)	
Engineering & Works	325		168	-		157	
Other Support Services	(210)		-	-		(210)	
		66			1,182		(1,116)
PUBLIC ORDER & SAFETY							
Statutory Contribution - Fire Service Levy	107		-	-		107	
Fire Protection - Other	123		113	7		3	
Animal Control	101		18	-		83	
Beach Control	-		-	-		-	
Enforcement of Local Govt Regulations	-		-	-		-	
Emergency Services	44		-	-		44	
Other	-		-	-		-	
		375			138		237
HEALTH							
Administration & Inspection	89		1	-		88	
Immunisations	-		-	-		-	
Food Control	8		7	-		1	
Insect/Vermin Control	2		-	-		2	
Noxious Plants	82		-	-		82	
Health Centres	6		-	-		6	
Other	-		-	-		-	
		187			8		179
COMMUNITY SERVICES & EDUCATION							
Administration	-		-	-		-	
Family Day Care	-		-	-		-	
Child Care	-		-	-		-	
Youth Services	6		2	-		4	
Other Families & Children	86		74	-		12	
Aged & Disabled	252		302	-		(50)	
Migrant Services	-		-	-		-	
Aboriginal Services	-		-	-		-	
Other Community Services	-		-	-		-	
Education	-		-	-		-	
		344			378		(34)
HOUSING & COMMUNITY AMENITIES							
Housing	30		13	-		17	
Town Planning	47		235	-		(188)	
Domestic Waste Management	304		591	-		(287)	
Other Waste Management	364		59	-		305	
Street Cleaning	20		-	-		20	
Other Sanitation & Garbage	-		-	-		-	
Urban Stormwater Drainage	224		69	27		128	
Environmental Protection	115		7	-		108	
Public Cemeteries	104		68	-		36	
Public Conveniences	139		-	-		139	
Other Community Amenities	6		-	-		6	
		1,353			1,069		284

BERRIGAN SHIRE COUNCIL
SPECIAL SCHEDULE NO 1 - NET COST OF SERVICES (cont)

Function or Activity	Expenses from continuing operations		Revenues from continuing operations			NET COST OF SERVICES	
	Expenses	Group Totals	Non-capital revenues	Capital revenues	Group Totals	Net Cost	Group Totals
WATER SUPPLIES	1,926		2,343	134		(551)	
		1,926			2,477		(551)
SEWERAGE SERVICES	1,173		1,316	-		(143)	
		1,173			1,316		(143)
RECREATION & CULTURE							
Public Libraries	400		48	-		352	
Museums	-		-	-		-	
Art Galleries	-		-	-		-	
Community Centres	-		-	-		-	
Public Halls	105		-	-		105	
Other Cultural Services	45		15	-		30	
Swimming Pools	310		83	-		227	
Sporting Grounds	219		-	26		193	
Parks & Gardens, Lakes	211		-	-		211	
Other Sport & Recreation	14		-	-		14	
		1,304			172		1,132
FUEL & ENERGY							
Gas Supplies	-		-	-		-	
		-			-		-
MINING, MANUFACTURING & CONSTRUCTION							
Building Control	189		5	-		184	
Abattoirs	-		-	-		-	
Quarries & Pits	53		34	-		19	
Other	-		-	-		-	
		242			39		203
TRANSPORT & COMMUNICATION							
Urban Roads: Local	1,533		-	-		1,533	
Urban Roads: Regional	-		-	-		-	
Sealed Rural Roads: Local	797		1,448	-		(651)	
Sealed Rural Roads: Regional	339		-	-		339	
Unsealed Rural Roads: Local	799		-	-		799	
Unsealed Rural Roads: Regional	-		-	-		-	
Bridges - Urban Roads: Local	-		-	-		-	
Bridges - Urban Roads: Regional	-		-	-		-	
Bridges - Sealed Rural Roads: Local	-		-	-		-	
Bridges - Sealed Rural Roads: Regional	-		-	-		-	
Bridges - Unsealed Rural Roads: Local	-		-	-		-	
Bridges - Unsealed Rural Roads: Regional	-		-	-		-	
Footpaths	122		-	21		101	
Aerodromes	107		18	-		89	
Parking Areas	7		-	-		7	
Bus Shelters & Services	-		-	-		-	
Water Transport	-		-	-		-	
RTA Works - State Roads	278		10	860		(592)	
Street Lighting	141		32	-		109	
Other	135		-	63		72	
		4,258			2,452		1,806

BERRIGAN SHIRE COUNCIL

SPECIAL SCHEDULE NO 1 - NET COST OF SERVICES (cont)

Function or Activity	Expenses from continuing operations		Revenues from continuing operations			NET COST OF SERVICES	
	Expenses	Group Totals	Non-capital revenues	Capital revenues	Group Totals	Net Cost	Group Totals
ECONOMIC AFFAIRS							
Camping Areas	-		-	-		-	
Caravan Parks	25		12	-		13	
Tourism & Area Promotion	147		-	-		147	
Industrial Development Promotion	303		24	-		279	
Saleyards & Markets	381		162	-		219	
Real Estate Development	21		44	-		(23)	
Commercial Nurseries	-		-	-		-	
Other Business Undertakings	139		210	-		(71)	
		1,016			452		564
TOTALS - FUNCTIONS		13,931			9,684		4,247
General Purpose Revenues			5,969	-		5,969	
Joint Ventures/Associated Entities			-	-		-	
Discontinued Operations			-	-		-	
					5,969		5,969
NET OPERATING RESULT FOR YEAR							1,722

BERRIGAN SHIRE COUNCIL

SPECIAL SCHEDULE NO 2 (1) STATEMENT OF LONG TERM DEBT (ALL PURPOSE) for the year ended 30 June 2007

\$'000

Classification of Debt	Principal Outstanding at beginning of year			New Loans Raised	Debt Redemption		Tfrs to Sinking Funds	Interest applicable for year	Principal outstanding at end of year		
	Current	Non-Current	Total		From Revenue	Sinking Funds			Current	Non-Current	Total
LOANS (by source)											
Commonwealth Government	-	-	-	-	-	-	-	-	-	-	-
Treasury Corporation	-	-	-	-	-	-	-	-	-	-	-
Other State Government	-	-	-	-	-	-	-	-	-	-	-
Public Subscription	-	-	-	-	-	-	-	-	-	-	-
Financial Institutions	436	552	988	1,000	447	-	-	75	539	1,002	1,541
Other	-	-	-	-	-	-	-	-	-	-	-
Total Loans	436	552	988	1,000	447	-	-	75	539	1,002	1,541
OTHER LONG TERM DEBT											
Ratepayers' Advances	-	-	-	-	-	-	-	-	-	-	-
Government Advances	5,205	-	5,205	750	-	-	-	364	5,955	-	5,955
Finance Leases	-	-	-	-	-	-	-	-	-	-	-
Deferred Payment	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total Other Long Term Debt	5,205	-	5,205	750	-	-	-	364	5,955	-	5,955
TOTAL LONG TERM DEBT	5,641	552	6,193	1,750	447	-	-	439	6,494	1,002	7,496

This Schedule excludes Internal Loans and refinancing of existing borrowings.

BERRIGAN SHIRE COUNCIL

SPECIAL SCHEDULE NO 2 (2) STATEMENT OF INTERNAL LOANS for the year ended 30 June 2007

\$'000

SUMMARY OF INTERNAL LOANS

Borrower (by purpose)	Amount Originally Raised	Total Repaid During Year Principal & Interest	Principal Outstanding at End of Year
General	1,197	66	1,110
Water	-	-	-
Sewerage	-	-	-
Domestic Waste Management	-	-	-
Gas	-	-	-
Other	-	-	-
Totals	1,197	66	1,110

The above summary of internal loans represents the total of Council's internal loans categorised according to the purpose of the borrower. Details of individual internal loans are set out below.

Borrower (by purpose)	Lender (by purpose)	Date of Minister's Approval	Date Raised	Term (years)	Maturity Date	Rate of Interest	Amount Originally Raised	Paid During Year - Princ and Interest	Principal Outstanding End of Year
General - Stormwater	Sewer	5/09/2005	30/06/2006	9	30/12/2015	6.94%	597	45	531
General - Stormwater	Sewer	6/07/2004	31/12/2006	9	1/07/2016	6.94%	600	21	579
Totals							1,197	66	1,110

BERRIGAN SHIRE COUNCIL

SPECIAL SCHEDULE NO 3 WATER SUPPLY OPERATIONS (Gross including Internal Transactions) for the year ended 30 June 2007

<u>A. OPERATING TRANSACTIONS</u>	2007	2006
<u>EXPENSES</u>	\$'000	\$'000
1.a. Management - Administration	136	129
b. - Engineering & Supervision	192	191
2 Operations		
a. - Dams & Weirs - Operation Expenses	-	-
b. - Maintenance Expenses	-	-
c. - Mains - Operation Expenses	321	218
d. -Maintenance Expenses	-	-
e. - Reservoirs - Operation Expenses	-	-
f. - Maintenance Expenses	-	-
g. - Pumping Stations - Operation Expenses	42	16
h. - Energy Costs	-	-
i. - Maintenance Expenses	-	-
j. - Treatment - Operation Expenses	489	536
k. - Chemical Costs	-	-
l. - Maintenance Expenses	-	-
m. - Other - Operation Expenses	-	-
n. - Maintenance Expenses	-	21
o. - Purchase of Water	107	75
3.a. Depreciation - System Assets	501	507
b. - Plant & Equipment	-	-
4.a. Miscellaneous - Interest	38	38
- Revaluation Decrements	-	-
b. - Other	95	73
- NCP Tax & Other Equivalents	5	6
5 Total Expenses	1,926	1,810
<u>REVENUE</u>		
6 Residential Charges		
a. - Access (including rates)	818	1,390
b. - User Charges	879	179
7 Non-Residential Charges		
a. - Access (including rates)	157	245
b. - User Charges	110	32
8 Extra Charges	-	-
9 Interest	131	100
10 Other Revenues	207	209
11.a. Grants - Acquisition of Assets	95	-
b. - Pensioner Rebates	41	40
c. - Other	-	-
12.a. Contributions - Developer Charges	39	11
b. - Developer Provided Assets	-	-
c. - Other Contributions	-	-
13 Total Revenues	2,477	2,206
14 Gain (Loss) on Disposal of Assets	-	-
15 OPERATING RESULT	551	396
15a. Operating Result before Grants for Acquisition of Assets	456	396

BERRIGAN SHIRE COUNCIL

SPECIAL SCHEDULE NO 3 - WATER SUPPLY OPERATIONS (cont)

	2007 \$'000	2006 \$'000
<u>B. CAPITAL TRANSACTIONS</u>		
<u>Non - Operating Expenditure</u>		
16 Acquisition of Fixed Assets		
a. - Subsidised Scheme	-	-
b. - Other New System Assets	1,513	865
c. - Renewals	-	-
d. - Plant & Equipment	-	-
17 Repayment of Debt		
a. - Loans	183	210
b. - Advances	-	-
c. - Finance Leases	-	-
18 Transfers to Sinking Funds	-	-
19 Total Non-Operating Expenditure	1,696	1,075
<u>Non-Operating Funds Employed</u>		
20 Proceeds from Disposal of Assets	-	-
21 Borrowings Utilised		
a. - Loans	1,000	-
b. - Advances	-	-
c. - Finance Leases	-	-
22 Transfers from Sinking Funds	-	-
23 Total Non-Operating Funds Employed	1,000	-
<u>C. RATES & CHARGES</u>		
24 Number of Assessments		
a. - Residential (occupied)	2,709	
b. - Residential (unoccupied)	335	
c. - Non-Residential (occupied)	350	
d. - Non-Residential (unoccupied)	68	
25 Number of ETs for which Developer Charges were		ET
26 Total Amount of Pensioner Rebates	73	\$'000
<u>D. BEST PRACTICE ANNUAL CHARGES & DEVELOPER CHARGES</u>		
27 Annual Charges		
a	Does Council have best-practice water supply annual charges and usage charges?	<input type="checkbox"/> YES
	If Yes, go to 28a.	
	If No, has Council removed land value from access charges (i.e. rates)	<input type="checkbox"/> N/A
b	Cross subsidy from residential customers using less than allowance	-
c	Cross subsidy to non-residential customers	-
d	Cross subsidy to large connections in unmetered supplies	-
28 Developer Charges		
a	Has Council completed a water supply Development Servicing Plan?	<input type="checkbox"/> YES
b	Total cross-subsidy in water supply developer charges	8
29 TOTAL OF CROSS SUBSIDIES		8

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 - NET ASSETS COMMITTED (Gross including Internal Transactions) for the year ended 30 June 2007

<u>ASSETS</u>	<u>Current</u> \$'000	<u>Non-Current</u> \$'000	<u>Total</u> \$'000
27 Cash and Investments			
a. - Developer Charges	-	-	-
b. - Specific Purpose Grants	-	-	-
c. - Accrued Leave	-	-	-
d. - Unexpended Loans	-	-	-
e. - Sinking Funds	-	-	-
f. - Other	2,900	-	2,900
28 Receivables			
a. - Specific Purpose Grants	-	-	-
b. - Rates & Availability Charges	224	-	224
c. - Other	99	-	99
29 Inventories	49	-	49
30 Property, Plant & Equipment			
a. - System Assets	-	26,498	26,498
b. - Plant & Equipment	-	-	-
31 Other	-	-	-
32 Total Assets	3,272	26,498	29,770
<u>LIABILITIES</u>			
33 Bank Overdraft	-	-	-
34 Creditors	-	-	-
35 Borrowings			
a. - Loans	258	915	1,173
b. - Advances	-	-	-
c. - Finance Leases	-	-	-
36 Provisions			
- Dividend	-	-	-
- Other	-	-	-
37 Total Liabilities	258	915	1,173
38 NET ASSETS COMMITTED	3,014	25,583	28,597
<u>EQUITY</u>			
39 Accumulated Surplus			17,301
40 Asset Revaluation Reserve			11,296
41 Total Equity			28,597
42 Current Replacement Cost of System Assets			38,042
43 Accumulated Current Cost Depreciation of System Assets			11,543
44 Written Down Current Cost of System Assets			26,499

BERRIGAN SHIRE COUNCIL

SPECIAL SCHEDULE NO 5 SEWERAGE SERVICE OPERATIONS (Gross including Internal Transactions) for the year ended 30 June 2007

<u>A. OPERATING TRANSACTIONS</u>	2007	2006
<u>EXPENSES</u>	\$'000	\$'000
1.a. Management - Administration	97	96
b. - Engineering & Supervision	181	175
2 Operations & Maintenance Expenses		
a. -Mains - Operation Expenses	98	213
b. -Maintenance Expenses	-	-
c. - Pumping Stations - Operation Expenses	101	-
d. - Energy Costs	-	-
e. - Maintenance Expenses	-	-
f. - Treatment - Operation Expenses	197	222
g. - Chemical Costs	-	-
h. - Energy Costs	-	-
i. - Effluent Management	-	-
j. - Biosolids Management	-	-
k. - Maintenance Expenses	-	-
l. - Other - Operation Expenses	14	79
m. - Maintenance Expenses	-	-
3.a. Depreciation - System Assets	400	403
b. - Plant & Equipment	-	-
4.a. Miscellaneous - Interest	-	7
- Revaluation Decrements	-	-
b. - Other	86	22
- NCP Tax & Other Equivalents	-	2
5 Total Expenses	<u>1,174</u>	<u>1,219</u>
<u>REVENUE</u>		
6 Residential Charges (including rates)	936	891
7 Non-Residential Charges		
a. Access (including rates)	112	157
b. User Charges	27	28
8 Trade Waste Charges		
a. Access (including rates)	1	-
b. User Charges	2	-
c. Excess Mass Charges & Re-inspection Fees	-	-
9 Extra Charges	-	-
10 Interest	199	135
11 Other Revenues	-	39
12.a. Grants - Acquisition of Assets	-	-
b. - Pensioner Rebates	40	39
c. - Other	-	-
13.a. Contributions - Developer Charges	-	-
b. - Developer Provided Assets	-	-
c. - Other Contributions	-	-
14 Total Revenues	<u>1,317</u>	<u>1,289</u>
15 Gain (Loss) on Disposal of Assets	-	304
16 OPERATING RESULT	<u>143</u>	<u>374</u>
16.a. Operating Result before Grants for Acquisition of Assets	<u>143</u>	<u>374</u>

BERRIGAN SHIRE COUNCIL

SPECIAL SCHEDULE NO 5 - SEWERAGE SERVICE OPERATIONS (cont)

	2007 \$'000	2006 \$'000
<u>B. CAPITAL TRANSACTIONS</u>		
<u>Non - Operating Expenditure</u>		
17 Acquisition of Fixed Assets		
a. - Subsidised Scheme	-	-
b. - Other New System Assets	117	48
c. - Renewals	-	-
d. - Plant & Equipment	-	-
18 Repayment of Debt		
a. - Loans	-	156
b. - Advances	-	-
c. - Finance Leases	-	-
19 Transfers to Sinking Funds	-	-
20 Total Non-Operating Expenditure	117	204
<u>Non-Operating Funds Employed</u>		
21 Proceeds of Disposal of Assets	-	516
22 Borrowings Utilised		
a. - Loans	-	-
b. - Advances	-	-
c. - Finance Leases	-	-
23 Transfers from Sinking Funds	-	-
24 Total Non-Operating Funds Employed	-	516
<u>C. RATES AND CHARGES</u>		
25 Number of Assessments		
a. - Residential (occupied)	2,520	
b. - Residential (unoccupied)	335	
c. - Non-Residential (occupied)	300	
d. - Non-Residential (unoccupied)	68	
26 Number of ETs for which Developer Charges were		ET
27 Total Amount of Pensioner Rebates	72	\$'000
<u>D. BEST PRACTICE ANNUAL CHARGES & DEVELOPER CHARGES</u>		
28 Annual Charges		
a Does Council have best-practice sewerage annual charges, usage charges and trade waste fees and charges?		NO
If Yes, go to 29a.		
If No, has Council removed land value from access charges (i.e. rates)		YES
b Cross subsidy to non-residential customers		-
c Cross subsidy to trade waste dischargers		-
29 Developer Charges		
a Has Council completed a sewerage Development Servicing Plan?		YES
b Total cross-subsidy in sewerage developer charges		-
30 TOTAL OF CROSS SUBSIDIES		-

Councils which have not yet implemented best practice sewerage pricing and trade 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 trade waste pricing and is phasing in such pricing over a period of 3 years.

BERRIGAN SHIRE COUNCIL

SPECIAL SCHEDULE NO 6 SEWERAGE SERVICES - NET ASSETS COMMITTED (Gross including Internal Transactions) for the year ended 30 June 2007

<u>ASSETS</u>	<u>Current</u> \$'000	<u>Non-Current</u> \$'000	<u>Total</u> \$'000
28 Cash and Investments			
a. - Developer Charges	-	-	-
b. - Specific Purpose Grants	-	-	-
c. - Accrued Leave	-	-	-
d. - Unexpended Loans	-	-	-
e. - Sinking Funds	-	-	-
f. - Other	2,437	-	2,437
29 Receivables			
a. - Specific Purpose Grants	-	-	-
b. - Rates & Availability Charges	49	-	49
c. - Other	89	1,018	1,107
30 Inventories	3	-	3
31 Property, Plant & Equipment			
a. - System Assets	-	15,389	15,389
b. - Plant & Equipment	-	-	-
32 Other	-	-	-
33 Total Assets	2,578	16,407	18,985
<u>LIABILITIES</u>			
34 Bank Overdraft	-	-	-
35 Creditors	-	-	-
36 Borrowings			
a. - Loans	-	-	-
b. - Advances	-	-	-
c. - Finance Leases	-	-	-
37 Provisions			
- Dividend	-	-	-
- Other	-	-	-
38 Total Liabilities	-	-	-
39 NET ASSETS COMMITTED	2,578	16,407	18,985
<u>EQUITY</u>			
40 Accumulated Surplus			11,441
41 Asset Revaluation Reserve			7,544
42 Total Equity			18,985
43 Current Replacement Cost of System Assets			37,052
44 Accumulated Current Cost Depreciation of System Assets			21,663
45 Written Down Current Cost of System Assets			15,389

BERRIGAN SHIRE COUNCIL

SPECIAL SCHEDULE NO 7 CONDITION OF PUBLIC WORKS as at 30 June 2007

Asset Class	Asset Category	Depreciation Rate (%)	Depreciation Expense	Cost	Valuation	Accumulated Depreciation	Carrying Value	Asset Condition (see Notes attached)	Estimated Cost to bring to a Satisfactory Standard	Estimated Annual Maintenance Expense	Program Maintenance Works for current year
			'000	'000	'000	'000	'000		'000	'000	'000
	<i>References</i>	<i>Note 9</i>	<i>Note 3</i>			<i>Note 9</i>			<i>Local Govt. Act 1993, Section 428 (2d)</i>		
Public Buildings	Council Offices	2%	28	1,378	-	(231)	1,147	2	2	11	11
	Works Depot	2%	11	712	-	(531)	181	4	40	3	3
	Halls	2%	61	6,050	-	(5,311)	739	5	250	11	11
	Houses	2%	5	345	-	(182)	163	4	50	8	8
	Library	2%	17	1,011	-	(288)	723	4	1,200	8	8
	Amenities/Toilets	2%	5	185	-	(119)	66	4	200	21	21
	Subtotal		127	9,681	-	(6,662)	3,019		1,742	62	62
Public Roads	Sealed Roads	5%	509	-	9,344	(4,244)	5,100	4	350	450	450
	Sealed Roads Structure	1%	491	-	50,999	(11,884)	39,115	4	35	237	237
	Unsealed Roads	1%	346	-	34,608	(5,661)	28,947	4	1,100	750	402
	Bridges	1.25%	80	6,433	-	(2,475)	3,958	3	20	10	10
	Footpaths	2%	48	2,923	-	(630)	2,293	4	60	10	10
	Kerb & Gutter	1.43%	109	7,426	-	(2,986)	4,440	4	90	20	20
	Road Furniture	10% - 20%	-	-	125	-	125	0	480	60	60
	Subtotal		1,583	16,782	95,076	(27,880)	83,978		2,135	1,537	1,189

This Schedule is to be read in conjunction with the explanatory notes following.

BERRIGAN SHIRE COUNCIL

SPECIAL SCHEDULE NO 7 - CONDITION OF PUBLIC WORKS (cont)
as at 30 June 2007

Asset Class	Asset Category	Depreciation Rate (%)	Depreciation Expense	Cost	Valuation	Accumulated Depreciation	Carrying Value	Asset Condition (see Notes attached)	Estimated Cost to bring to a Satisfactory Standard	Estimated Annual Maintenance Expense	Program Maintenance Works for current year
			'000	'000	'000	'000	'000		'000	'000	'000
	<i>References</i>	<i>Note 9</i>	<i>Note 3</i>		<i>Note 9</i>			<i>Local Govt. Act 1993, Section 428 (2d)</i>			
Water	Treatment Plants	1%-4%	258	0	19,367	(6,356)	13,011	3	195	50	50
	Pipelines	1%-4%	215	0	17,083	(5,166)	11,917	3	800	65	65
	Subtotal		473	0	36,450	(11,522)	24,928		995	115	115
	Pipelines	1%-4%	391	0	20,502	(12,283)	8,219	3	600	128	128
	Treatment Works	1%-2%	300	0	16,214	(9,380)	6,834	3	150	20	20
	Subtotal		691	0	36,716	(21,663)	15,053		750	148	148
Drainage	Retarding Basins	1%	95	6,346	0	(1,681)	4,665	3	0	0	0
	Conduits	2%	0	0	0	-	0	0	0	0	0
	Inlet & Junction Pits	2%-4%	0	0	0	-	0	0	280	92	92
	Subtotal		95	6,346	0	(1,681)	4,665		280	92	92
Total Classes - All Assets			2,969	32,809	168,242	(69,408)	131,643		5,902	1,954	1,606

This Schedule is to be read in conjunction with the explanatory notes following.

BERRIGAN SHIRE COUNCIL

SPECIAL SCHEDULE NO 7 - CONDITION OF PUBLIC WORKS (cont) as at 30 June 2007

"SATISFACTORY" CONDITION OF PUBLIC ASSETS

In assessing the condition of Public Assets Council has had regard to the condition, function and location of each asset, based on the original design standard. Changes in standards or proposed or potential enhancements to the existing asset have been ignored Code p A702). Assets within each Asset Category have been assessed on an overall basis, recognising that an average standard of "satisfactory" may be achieved even though certain assets may be above or below that standard on an individual basis.

Council recognises that the standard that it considers to be "satisfactory" may be different from that adopted by other Councils.

The information contained in this Schedule comprises accounting estimates formulated in accordance with the NSW Code of Accounting Practice and Financial Reporting. Nothing contained within this Schedule may be taken to be an admission of any liability to any person.

ASSET CONDITION

The following condition codes have been used in this Schedule.

- | | |
|----------|---|
| 1 | Newly constructed |
| 2 | Over 5 years old but fully maintained in "as new" condition |
| 3 | Good condition |
| 4 | Average condition |
| 5 | Partly worn - beyond 50% of economic life. |
| 6 | Worn but serviceable |
| 7 | Poor - replacement required |

BERRIGAN SHIRE COUNCIL

SPECIAL SCHEDULE NO 8 - FINANCIAL PROJECTIONS as at 30 June 2007

	2007 \$'m	2008 \$'m	2009 \$'m	2010 \$'m
Recurrent Budget				
Income from continuing operations	16	14	14	15
Expenses from continuing operations	14	12	12	12
Operating result from continuing operation	<u>2</u>	<u>2</u>	<u>3</u>	<u>3</u>
Capital Budget				
New Works	-	-	-	-
Replacement of existing assets	6,173	6,224	4,984	5,141
	<u>6,173</u>	<u>6,224</u>	<u>4,984</u>	<u>5,141</u>
<i>Funded by</i>				
- Loans	1,000	-	-	-
- Asset Sales	732	588	600	351
- Reserves	-	-	-	-
- Grants/Contributions	-	707	518	456
- Recurrent revenue	4,441	4,930	3,866	4,334
- Other	-	-	-	-
	<u>6,173</u>	<u>6,225</u>	<u>4,984</u>	<u>5,141</u>