

# **Community Bank Agency Agreement (Agent Delivery System (ADS))**

**Bendigo and Adelaide Bank Limited**

**and**

**The Agent described in Item 2 of the Schedule**

**and**

**The Manager described in Item 3 of the Schedule**

## Community Bank Agency Agreement (ADS)

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**This Agreement** is dated on the date set out in item 1 of the Schedule and made

**Between**

**Bendigo and Adelaide Bank Limited ABN 11 068 049 178** of The Bendigo Centre, Bendigo, Victoria ("**Bendigo**")

**and**

**The Agent described in Item 2 of the Schedule ("Agent")**

**and**

**The Manager described in Item 3 of the Schedule ("Manager")**

**Recitals**

- A. Bendigo carries on a banking business.
- B. The Agent wishes to be appointed as an agent of Bendigo and to manage and control a Representative Office of Bendigo and the Manager from the Premises.
- C. The Manager is an authorised representative of Bendigo and a franchisee of Bendigo pursuant to the Franchise Agreement
- D. The Manager wishes Bendigo to appoint the Agent as an agent of Bendigo and the Manager will be responsible for the matters set out in this Agreement in respect of the Agent.
- E. Bendigo has agreed to appoint the Agent and the Agent has agreed to be appointed by Bendigo on the terms and conditions set out in this Agreement.
- F. This agreement replaces any previous agency or similar agreement between Bendigo and the Agent.

**Terms of this Agreement****1. Definitions and Interpretation****1.1 Definitions**

In this Agreement:

"**ADS**" means the Agents Delivery System primarily used to describe the computer system used by an Agent.

"**Act**" means the *Corporation Act 2001* as amended;

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"**AFSL**" means an Australian financial services licence issued by the Australian Securities and Investments Commission under section 913B of the Act;

"**Approved Products List**" means a list of financial products set out in the Procedures Manual and which is described as the "Approved Products List" (as amended from time to time) or any subsequent list described as the "Approved Products List" issued by Bendigo to the Agent from time to time

"**Authorised Services**" means the financial services specified in Item 8 of the Schedule;

"**Authorised Representative**" has the meaning given to that term in the Act;

"**Bendigo Appointed Authorised Representative**" means a person appointed by the Bendigo as an authorised representative of Bendigo under clause 6.8 and in accordance with the procedures as set down by Bendigo from time to time;

"**Business Day**" has the meaning given to that term in the Act;

"**Commencement Date**" means the date set out in item 4 of the Schedule;

"**Confidential Information**" means any information which relates to Bendigo, the Manager, or the Representative Office (including but not limited to the Procedures Manuals, the financial and other details of the customers of Bendigo and the Manager, the terms of this Agreement and the financial details of any past or present Representative Office) and which is disclosed to the Agent by or on behalf of Bendigo or the Manager or which is otherwise acquired by the Agent directly or indirectly from Bendigo or the Manager or which otherwise comes to the knowledge of the Agent;

"**deal**" in relation to a financial product has the meaning given to that term in the Act;

"**financial product**" has the meaning given to that term in the Act;

"**financial product advice**" has the meaning given to that term in the Act;

"**financial services**" has the meaning given to that term in the Act;

"**financial services law**" has the meaning given to that term in the Act;

"**Franchise Agreement**" means the franchise agreement specified in Item 3A of the schedule:

"**GST**" means GST within the meaning of the GST Act;

"**GST Act**" means *A New Tax System (Goods and Services Tax) Act 1999* as amended;

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**"Intellectual Property"** means any intellectual property owned, licensed or used by Bendigo from time to time or which Bendigo has been granted any rights in respect of from time to time, including, without limitation:

- (a) a patent, trademark or service mark, copyright, registered design, trade secret, moral right or confidential information; and
- (b) a licence or other right to use or to grant the use of, or to be the registered proprietor of user, of any of the rights set out in (a);

**"old Corporations Act"** has the meaning given to that term in Part 10.2 of the Act;

**"Opening Hours"** means the operating hours of the Representative Office set out in Item 7 of the Schedule;

**"Personal Information"** has the meaning given to that term in the *Privacy Act 1988*;

**"Premises"** means the premises described in item 5 of the Schedule;

**"Procedures Manuals"** means the ADS Agents Procedures Manual and any other manual setting out policies, procedures and product information including without limitation any manuals which set out the procedures for the management, operation and conduct of the Representative Office, and which have been or will be provided to the Agent by Bendigo as amended and updated or added to by Bendigo from time to time in accordance with clause 4.2 (including any new procedures manuals);

**"Products and Services"** means the products and services to be offered, provided and marketed to customers and potential customers by the Agent set out in the Procedures Manuals or otherwise agreed between the parties;

**"Recipient Created Tax Invoice"** has the meaning given to that term in the *GST Act*;

**"Remuneration"** means, subject to clause 4.1(b), the fees set out in Item 6 of the Schedule to be paid in the circumstances and in the manner set out in Item 6 of the Schedule;

**"Representative Office"** means the business of Bendigo that is conducted by the Agent as agent for Bendigo from the Premises in accordance with this Agreement;

**"Staff"** means all employees of the Agent and any other person who represents or acts on behalf of the Agent;

**"Sub-Authorised Representative"** means a person appointed by the Agent as an authorised representative of Bendigo under clauses 6.8 ;

**"Tax"** includes any tax, levy, impost, deduction, charge, rate, duty, compulsory loan or withholding that is levied or imposed by a government agency and any related interest, penalty, charge, fee or other amount including goods and services tax; and

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"Taxable Supply" has the meaning given to that term by the GST Act.

**1.2 Interpretation**

In this Agreement:

- (a) headings are inserted for convenience only and do not affect the interpretation of this Agreement; and

unless the context otherwise requires:

- (b) words importing the singular include the plural and vice versa;
- (c) a word importing a gender includes the other gender;
- (d) a reference to a person includes an individual, a partnership, a body corporate, a joint venture, an association (whether incorporated or not), a government and a government authority or agency;
- (e) a reference to a party or a person includes the party's or the person's executors, legal personal representatives, successors, transferees and assigns;
- (f) a reference to a part, clause or party is a reference to a part or clause of, or a party to, this Agreement;
- (g) a reference to this Agreement includes the recitals and any schedules, annexures, exhibits or attachments to this Agreement;
- (h) a reference to legislation includes any statutory modification or replacement and any subordinate or delegated legislation issued under such legislation;
- (i) if the day on which anything is to be done is not a Business Day it shall be done on the next Business Day; and
- (j) A reference to "\$" or "dollars" is a reference to Australian dollars.

**1.3 Consents or Approvals**

If the doing of any act, matter or thing under this Agreement is dependant on the consent or approval of a party or is within the discretion of a party or if under this Agreement an act, matter or thing may be done by a party, the consent or approval may be given or the discretion maybe exercised, or the act, matter or thing may be done conditionally or unconditionally or withheld by the party in its absolute discretion unless expressed provision to the contrary has been made.

**1.4 Staff of Agent**

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Despite anything else in the Agreement, where an obligation is imposed by or under this Agreement on the Agent to do, or not to do, any act or thing, the Agent must procure the Staff to comply with that obligation.

**1.5 Conflict between directions from Bendigo and the Manager**

Where both Bendigo and the Manager, under this Agreement, give the Agent any direction or request then to the extent of any inconsistency the Agent must comply only with the direction or request from Bendigo.

**1.6 Manager may request Bendigo to exercise rights**

Where Bendigo has any rights under this Agreement including the right to give directions to the Agent or terminate the Agreement, the Manager may give Bendigo a notice requesting that Bendigo exercise that right. Bendigo can, at its absolute discretion, decide not to exercise that right.

**2. Appointment of Agent**

- (a) Bendigo hereby appoints the Agent, and the Agent (in consideration of its appointment as an authorised representative of Bendigo under clause 6.1) hereby accepts its appointment to act, as a non-exclusive agent of Bendigo and to manage and operate the Representative Office and offer, market, provide and sell the Products and Services from the Commencement Date on the terms and conditions of this Agreement.
- (b) Unless otherwise expressed in the Schedule or the Franchise Agreement, the business of and generated by the agency will be regarded as and treated as business of the Manager for the purpose of calculating payments made by Bendigo to the Manager under the Franchise Agreement.

**3. Term**

This Agreement shall commence on the Commencement Date and continue until terminated in accordance with clause 9.

**4. Obligations of Bendigo****4.1 Remuneration**

- (a) In consideration of the Agent's appointment as an agent of Bendigo to manage and operate the Representative Office and offer, market, provide and sell the Products and Services in accordance with this Agreement, the Manager must pay the Agent the Remuneration.
- (b) Bendigo may from time to time change the Remuneration or the circumstances or manner in which the Remuneration is paid and in such

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circumstances shall as soon as practicable provide the Agent and the Manager with written notice of the changed Remuneration.

- (c) The Agent's entitlement to the Remuneration ceases on the termination of this Agreement.

### 4.2 Procedures Manuals

- (a) Subject to clause 4.2(b), Bendigo must provide the Agent with access to Bendigo's Procedures Manuals which detail procedures involved in operating the Representative Office which Bendigo regards as fundamental to the operation of the Representative Office.
- (b) Bendigo may, at any time, amend, update or add to the Procedures Manuals or provide new Procedures Manuals and all such amendments, updates, additions or new Procedures Manuals remain the property of Bendigo.
- (c) The Agent must return the Procedures Manuals and any other property of Bendigo held by the Agent to Bendigo immediately upon termination of this Agreement or earlier if requested by Bendigo.

### 4.3 Advertising and Promotion

- (a) Bendigo or the Manager may, at their sole and unfettered discretion:
  - (i) arrange for the conduct of advertising campaigns and other promotional activities for the Products and Services offered to the public by Bendigo; and
  - (ii) formulate promotions and special displays for the Agent from time to time.
- (b) The Agent consents to the use of its name and the address of the Premises by Bendigo or the Manager in respect of any advertising campaigns and promotions conducted by Bendigo or the Manager under this clause 4.3.

### 4.4 Stationery and Equipment

- (a) The Manager must provide the Agent with all stationery and equipment which the Manager, in its sole and unfettered discretion, considers is necessary to operate the Representative Office, provided that all such stationery and equipment remains the property of the Manager.
- (b) The Agent must immediately return any stationery and equipment provided to the Agent by the Manager under clause 4.4(a) or any other property of the Manager held by the Agent upon termination of this Agreement.

### 4.5 Insurance

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The Manager must at all times insure all cash lawfully held by the Agent on behalf of the Manager against loss, theft or destruction in accordance with the terms of the Manager's property and insurance policy from time to time.

**4.6 Ongoing Advice and Information**

The Manager must provide the Agent with such ongoing advice and information in connection with the conduct of the Representative Office as is, from time to time, reasonably required by the Agent.

**5. Obligations of Agent****5.1 Duties**

(a) The Agent must:

- (i) act efficiently, honestly and fairly at all times in performing its obligations under this Agreement;
- (ii) faithfully, diligently and lawfully perform its obligations under this Agreement;
- (iii) comply with all laws, legislation and regulations which are applicable to the conduct and operation of the Representative Office, including but not limited to applicable Occupational Health and Safety laws;
- (iv) do all things necessary to ensure that Bendigo and the Manager comply with all laws, legislation and regulations which are applicable to the conduct and operation of the Representative Office; and
- (v) not act in any manner which would bring the character or reputation of Bendigo, the Manager, their officers, employees or associated companies into disrepute.

(b) Without limiting any other obligations of the Agent under this Agreement, the Agent must not at any time:

- (i) pledge the credit of Bendigo or the Manager;
- (ii) accept or intimate that the Agent has authority to accept service of any process on behalf of Bendigo or the Manager;
- (iii) institute or defend or intimate that the Agent has authority to institute or defend any proceedings for or on behalf of Bendigo or the Manager;

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- (iv) approve any application to Bendigo or the Manager for any Products or Services otherwise than in strict accordance with the Procedures Manuals;
  - (v) make any public statement or publish any advertisement in relation to the business of Bendigo, the Manager or the Representative Office without obtaining the prior written consent of Bendigo or the Manager; or
  - (vi) receive or deduct any Remuneration for which the Agent is entitled under this Agreement from any money belonging to or received by the Agent on behalf of Bendigo or the Manager.
- (c) The Agent agrees to comply with any reasonable requirement or direction given to it by Bendigo or the Manager in relation to:
- (i) the Authorised Services;
  - (ii) the performance by the Agent of the activities that the Agent is able to perform under this Agreement;
  - (iii) the supervision of the Agent by Bendigo or the Manager;
  - (iv) making documents and information available to Bendigo or the Manager which relate to the provision of the Authorised Services by the Agent on behalf of Bendigo; and
  - (v) the appointment, activities, disciplining and revocation and variation of appointments of :
    - (A) where the Agent is a company its Sub-Authorised Representatives; and
    - (B) where the Agent is not a company (i.e. an individual) Bendigo Appointed Authorised Representative.

### 5.2 Products and Services

The Agent must market, sell and promote the Products and Services only in accordance with this Agreement, the Procedures Manuals and any reasonable directions issued to it by Bendigo or the Manager from time to time.

### 5.3 Premises

- (a) The Agent must operate the Representative Office only from the Premises or such other site or sites as approved by Bendigo in writing from time to time.
- (b) The Agent shall in respect of the Premises:

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- (i) comply with the directions and requirements specified by Bendigo or the Manager from time to time as to colour schemes, layout, installation, equipment, maintenance and modification of equipment and fittings for the Premises;
  - (ii) make available suitable places inside the Premises for the display of signs, advertisements and literature of Bendigo or the Manager as reasonably required by Bendigo or the Manager;
  - (iii) if required by Bendigo or the Manager (acting reasonably), install and erect internal signs (whether electrically illuminated or otherwise) on or at the Premises;
  - (iv) provide an appropriate area in the Premises from which to conduct the Representative Office including a counter with lockable drawers and appropriate furniture;
  - (v) maintain the internal displays, lighting and external signs provided by Bendigo or the Manager and the Premises in a clean and tidy condition at all times;
  - (vi) ensure that all utilities that are required at the Premises to conduct the Representative Office effectively are provided including, without limitation, heating, cleaning, power, water and telephone; and
  - (vii) ensure that the Premises are adequately secured and locked to prevent unauthorised access when the Representative Office is not open for business.
- (c) The Agent must procure any consents, approvals, authorisations or permits necessary to comply with its obligations under this clause 5.3.
- (d) The Agent must permit Bendigo or the Manager to inspect and observe the operation of the Representative Office at any time during normal business hours.
- (e) The Agent is solely responsible for, and must pay, any taxes, registration and licence fees, and insurance premiums levied or imposed upon or in respect of the Premises and shall pay all charges and outgoings in respect of the Premises (including, without limitation, electricity, telephone, gas and water supply charges and the costs of obtaining and maintaining such services).

**5.4 Procedures Manuals**

The Agent:

- (a) must comply and procure that each member of its Staff complies with all requirements and standards set out in the Procedures Manuals as if they were

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set out in full in this Agreement, provided that, to the extent of any inconsistency, this Agreement shall prevail;

- (b) acknowledges that the Procedures Manuals remain the property of Bendigo and are licensed to the Agent for the term of this Agreement for the Agent's use in conjunction with providing the Products and Services and the operation of the Representative Office;
- (c) acknowledges that Bendigo may, at any time, amend, update or add to the Procedures Manuals including by issuing to the Agent an update (referred to as a "Procedure Manuals Release") or revised Procedures Manuals (including but not limited to, in electronic form) which shall be deemed to be incorporated into the Procedures Manuals on receipt by the Agent of the Procedure Manuals Release;
- (d) acknowledges that, on Bendigo's reasonable request, all Procedures Manuals in the possession, custody or control of the Agent must be returned to Bendigo; and
- (e) must not, and must procure each member of Staff not to, copy the Procedures Manuals by any form of duplication, or adapt, modify or create derivative works of, the Procedures Manuals, without the prior written consent of Bendigo.

### 5.5 Staff and Training

- (a) The Agent must employ sufficient qualified Staff to effectively conduct the Representative Office and must adequately supervise its Staff.
- (b) The Agent must ensure that each member of Staff is of good fame and character (including, without limitation, each employee undergoing a police check (at the Agent's cost) before commencing employment with the Agent.
- (c) If Bendigo is of the opinion that any member of Staff is not of good character or is otherwise not of sufficient competency to be engaged by the Representative Office, Bendigo will so inform the Agent and the Manager and the Agent must use its best endeavours (within the law) to procure that within 60 days, that member of Staff is no longer engaged by the Agent in the conduct of the Representative Office, unless the Staff member has engaged in fraudulent or dishonest conduct in which case the Agent must ensure (within the law) that, as soon as reasonably practicable, the member of Staff is no longer engaged as an employee or representative of the Agent.
- (d) The Agent must, at the request of Bendigo or the Manager, provide Bendigo or the Manager with a list of all Staff, including all information about each member of Staff which Bendigo or the Manager may reasonably require. The Agent must ensure that as a condition of employment or engagement, each

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- Staff member consents to the provision to Bendigo or the Manager of Personal Information in respect of the Staff member (including but not limited to the police check required pursuant to clause 5.5(b)).
- (e) In relation to day-to-day operational matters and queries, each member of Staff must report to, and liaise with, the representative of the Manager nominated by Bendigo as being responsible for the Responsible Office's operations.
  - (f) The Agent shall pay all costs relating to its Staff including (but not limited to) salaries, wages, bonuses, allowances, premiums payable under the *Accident Compensation Act*, superannuation guarantee contributions, fringe benefits tax, payments in respect of annual leave, long service leave and sick leave and any Taxes in relation to the Staff (including but not limited to, PAYG, payroll tax and fringe benefits tax).
  - (g) Notwithstanding any other term of this Agreement (including any training obligation of Bendigo), the Agent is solely responsible for any Staff and such Staff shall not be employees of Bendigo or the Manager. The Agent acknowledges that Bendigo and the Manager make no representation or warranty that any training they provide is comprehensive and the Agent acknowledges it should not rely exclusively on that training.
  - (h) The Agent must procure that each member of Staff attends and undergoes the training set out in the Procedures Manual or as Bendigo or the Manager reasonably requires (including where relevant for the purposes of complying with the financial services law and ASIC's Policy Statement 146). For this purpose, Bendigo may conduct training courses at such times and at such locations as it thinks fit. Bendigo will provide such training at its own cost (limited to the cost of the training itself and not including any travel, accommodation or other costs associated with attendance at the training) for five members of the Staff of the Agent. Bendigo may provide such training for additional members of Staff at the Agent's request and at the Agent's cost.
  - (i) The Agent must (at its own cost) procure that all members of Staff receive such other training (for example, training in relation to occupational health and safety, discrimination laws, trade practices or any other laws) as reasonably required by Bendigo or the Manager to ensure that all members of Staff are able to fulfil their duties and comply with this Agreement and applicable laws.
  - (j) The Agent must, if required by Bendigo or the Manager and unless not reasonably practicable, ensure that the role of each member of Staff is rotated at least once every six months.
  - (k) The Agent must ensure that, during the Term no member of Staff is engaged, concerned or interested in (whether directly or indirectly) any business the same as or substantially similar to or in competition with Bendigo's business or

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any business concerning the retailing or supplying of products or services similar to the Products and Services other than in properly performing that Staff member's duties in accordance with this Agreement.

**5.6 Opening Hours**

The Agent must operate the Representative Office during the Opening Hours.

**5.7 Records**

(a) The Agent must:

- (i) keep at the Premises true, accurate and complete records of all particulars relating to the Representative Office;
- (ii) ensure that the records accurately record all particulars relating (directly or indirectly) to the Representative Office;
- (iii) ensure that the records conform to any requirements as to form and content and any other requirement of Bendigo or the Manager;
- (iv) upon request from Bendigo or the Manager, make available to Bendigo or the Manager the records (or any part of them), or any other reports, documents, sales slips, order forms, records, invoices, calculations and other documentation concerning the Representative Office (including copies of originals of any Tax returns) that Bendigo or the Manager may from time to time reasonably require;
- (v) preserve and keep available all the records for a period of not less than 7 years from the date of each record's creation or for the duration prescribed by the Deputy Commissioner for Taxation, whichever is the greater; and
- (vi) if required by Bendigo, provide Bendigo access to the records by providing Bendigo with direct computer access to such records.

(b) Bendigo may appoint an independent auditor to audit the records. The Agent must comply with any reasonable request of Bendigo or any auditor appointed under this clause in relation to such an audit.

**5.8 Advertising and Promotion**

(a) The Agent must:

- (i) actively and diligently promote Bendigo's and the Manager's business and the Representative Office;

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- (ii) efficiently and effectively offer, market and promote the Products and Services to the public only in the manner prescribed by Bendigo in the Procedures Manuals; and
  - (iii) use its best endeavours in the conduct of the Representative Office to promote the mutual interests of Bendigo, the Manager and the Agent.
- (b) The Agent authorises Bendigo to make reasonable enquiries of the Agent, customers, bank and trade creditors concerning the Agent and the Representative Office. The Agent hereby consents and directs such persons to provide Bendigo with any information and copies of any documents reasonably required by Bendigo. Bendigo agrees that if such information is confidential Bendigo must keep it confidential unless required to disclose it in order to comply with any applicable law, regulation or legally binding order of the court, government agency or administrative or judicial body.
- (c) The Agent must only offer, market, provide and sell Products and Services approved and promoted by Bendigo and such Products and Services must be only offered, marketed, provided and sold in the manner specified by Bendigo in the Procedures Manuals or elsewhere. The Agent must not, without the written approval of Bendigo, make any changes or alterations to the Products or Services.

**5.9 Cash and other Property**

The Agent acknowledges that the cash and any other property held by the Agent on behalf of the Manager remains the property of the Manager at all times.

**5.10 Communication**

The Agent must, if required by Bendigo or the Manager, at its own expense install and operate at the Premises at least one incoming line for each of a telephone, a facsimile machine and a computer modem.

**5.11 Computer System**

- (a) The Agent must, if required by Bendigo or the Manager, at the expense of the Agent:
- (i) to assist in the conduct of the Representative Office, install and operate a computer system appropriate for the conduct of the Representative Office and approved by Bendigo; and
  - (ii) ensure that there is an appropriate communication link (acceptable to Bendigo) between the Agency's computer system and Bendigo to enable the efficient operation of the Representative Office.

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- (b) Bendigo shall, subject to any conditions Bendigo may reasonably impose, grant to the Agent access to such of Bendigo's computer systems as may be necessary or desirable for the purpose of the performance by either Bendigo or the Agent of any their obligations under the Agreement.

### 5.12 Insurance

- (a) Subject to clause 4.5, the Agent must, at its own cost, take out and maintain insurance with respect to the Representative Office as required by Bendigo and on terms and conditions approved by Bendigo, including, public liability insurance of an amount not less than the amount set out in Item 12 of the Schedule.
- (b) If the Agent fails or refuses to maintain the insurance coverage required by Bendigo under this clause 5.12, or fails or refuses to furnish satisfactory evidence thereof, Bendigo, at its option, will be entitled to obtain such insurance coverage on behalf of the Agent. The Agent agrees to reimburse Bendigo on demand the premiums paid by Bendigo for such insurance.
- (c) The Agent must provide to Bendigo or the Manager certificates of currency in respect of all insurance taken out by it and any other details of the insurance which Bendigo requires.
- (d) Bendigo may, from time to time, increase the minimum insurance limits and require different or additional types of insurance (including professional indemnity and fidelity insurance) to reflect changes in insurance standards, normal business practices and other relevant circumstances.
- (e) The Agent must comply with the terms of all insurance taken out by it and by Bendigo under clause 4.5.
- (f) The Agent must ensure that Bendigo or the Manager is named as an additional named insured in respect of all insurances taken out by the Agent under this clause 5.12.

### 6. Financial Services

#### 6.1 Appointment as Authorised Representative

Bendigo will, to the extent permitted by law and in accordance with section 916A of the Corporations Act, give the Agent an authorisation to provide the Authorised Services.

#### 6.2 Authorised Acts

The Agent agrees that it will not provide any financial services on behalf of Bendigo other than the Authorised Services. In particular the Agent agrees that it will not on behalf of Bendigo provide any person with financial product advice. The Agent also

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agrees that it will not provide any financial services on behalf of Bendigo in relation to financial products which are not on the Approved Products List.

**6.3 Not Act as Principal**

The Agent agrees not to do any act which would cause the Agent to be required to hold an AFSL.

**6.4 Amendment of Authorisation**

- (a) Bendigo can vary or revoke the authorisation in clause 6.1 at any time by giving written notice to the Agent.
- (b) If the authorisation in clause 6.1 is revoked, the Agent must immediately cease providing any financial services on behalf of Bendigo.
- (c) If the authorisation in clause 6.1 is varied, the Agent must immediately cease providing any financial services on behalf of Bendigo which, as a result of the variation, are no longer covered by the authorisation.

**6.5 Holding Out**

The Agent must not represent to any person or do anything that may result in a person believing that the Agent:

- (a) is the holder of an AFSL;
- (b) is an employee of Bendigo or the Manager; or
- (c) is in a partnership or joint venture with Bendigo or the Manager.

**6.6 Provision of Authorisation**

The Representative must, upon request by any person, provide a copy of the authorisation referred to in clause 6.1 free of charge as soon as practicable and at the latest within 10 business days of receiving the request.

**6.7 Financial Services Law**

Despite anything else contained in this Agreement, the Agent must at all times comply with all of the provisions of the financial services law and the law generally where the Agent provides financial services to customers under this Agreement.

**6.8 Sub-Authorised Representatives**

- 6.8.1 Where the Agent is a company, Bendigo consents to the Agent in its capacity as an authorised representative of Bendigo, appointing Staff as authorised representatives of Bendigo in accordance with section 916B of the Corporations Act to provide all or any of the Authorised Services, subject to

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satisfying the following conditions in respect of each proposed Sub-Authorised Representative:

- (a) the appointment must not authorise the proposed Sub-Authorised Representative to provide financial services that are not included in the Authorised Services;
- (b) the Agent has, in accordance with the Procedures Manual, conducted a police check for that proposed Sub-Authorised Representative that shows that the proposed Sub-Authorised Representative has not been convicted of an offence and has provided a copy of that police check to Bendigo;
- (c) the Agent has obtained, in accordance with the Procedures Manual, character references for the proposed Sub-Authorised Representative and confirms in writing to Bendigo, that the character references are of a satisfactory standard;
- (d) the Agent has ensured that the proposed Sub-Authorised Representative has completed the training set out in the Procedures Manual (including any training required to comply with the financial services law or ASIC's Policy Statement 146);
- (e) the Agent has complied with any other requirements of the Procedures Manual in respect of the appointment of Sub-Authorised Representatives; and
- (f) the Agent will ensure that the proposed Sub-Authorised Representative has entered into a Sub-Authorised Representative Agreement in the form contained in Annexure A or as otherwise required by Bendigo;
- (g) the proposed Sub-Authorised Representative:
  - (i) is not the holder of an AFSL;
  - (ii) is not and has not been the subject of a banning or disqualification order under the Corporations Act;
  - (iii) has not had an AFSL, a dealers licence, or investment advisers licence or its equivalent revoked or varied at the instigation of ASIC;
  - (iv) is not insolvent, convicted of fraud or similar offences;
- (h) the proposed Sub-Authorised Representative is either:
  - (i) not the representative of any holder of an AFSL other than Bendigo or a related body corporate of Bendigo; or

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- (ii) the representative of one or more holders of an AFSL ("the other AFSL holders") other than Bendigo or a related body corporate of Bendigo and:
  - (A) Bendigo has consented in writing to the proposed Sub-Authorised Representative being the authorised representative of the other AFSL holders; and
  - (B) the other AFSL holders have consented (and, prior to the appointment of the proposed Sub-Authorised Representative, Bendigo has been provided with copies of such consents) to the proposed Sub-Authorised Representative being the authorised representative of Bendigo.

Any appointment purported to be given contrary to this clause 6.8 has no force or effect.

6.8.2 Where the Agent is not a company (i.e. an individual):

- (a) the Agent must not appoint a Sub-Authorised Representative unless express authority in writing is provided by Bendigo.
- (b) Where the Agent is not a company (i.e. an individual) the Agent may ask Bendigo to appoint Staff as Bendigo Appointed Authorised Representatives.
- (c) Prior to asking Bendigo to appoint a Bendigo Appointed Authorised Representative, the Agent must satisfy the following conditions:
  - (i) the Agent has, in accordance with the Procedures Manual, conducted a police check for that proposed Bendigo Appointed Authorised Representative that shows that the proposed Bendigo Appointed Authorised Representative has not been convicted of an offence and has provided a copy of that police check to Bendigo.
  - (ii) the Agent has obtained, in accordance with the Procedures Manual, character references for the proposed Bendigo Appointed Authorised Representative and confirms in writing to Bendigo, that the character references are of a satisfactory standard;
  - (iii) the Agent has ensured that the proposed Bendigo Appointed Authorised Representative has completed the training set out in the Procedures Manual (including any training required to comply with the financial services law or ASIC's Policy Statement 146);

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- (iv) the Agent has complied with any other requirements of the Procedures Manual or Bendigo in respect of the appointment of a Bendigo Appointed Authorised Representatives; and
- (v) that the proposed Bendigo Appointed Authorised Representative:
  - A. is not the holder of an AFSL;
  - B. is not and has not been the subject of a banning or disqualification order under the Corporations Act;
  - C. has not had an AFSL, a dealers licence, or investment advisers licence or its equivalent revoked or varied at the instigation of ASIC;
  - D. is not a bankrupt, convicted of fraud or similar offences;
- (vi) that the proposed Bendigo Appointed Authorised Representative is either:
  - A. not the representative of any holder of an AFSL other than Bendigo or a related body corporate of Bendigo; or
  - B. the representative of one or more holders of an AFSL ("the other AFSL holders") other than Bendigo or a related body corporate of Bendigo and:
  - C. Bendigo has consented in writing to the proposed Bendigo Appointed Authorised Representative being the authorised representative of the other AFSL holders; and
  - D. the other AFSL holders have consented (and, prior to the appointment of the proposed Bendigo Appointed Authorised Representative, Bendigo has been provided with copies of such consents) to the proposed Authorised Representative being the authorised representative of Bendigo.

6.8.3 The appointment of Staff as Bendigo Appointed Authorised Representatives is solely at the discretion of Bendigo and Bendigo may refuse to appoint staff as it reasonably sees fit and the Agent acknowledges that Bendigo is not required to give reasons for any such refusal.

**6.9 Appointment of Staff**

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The Agent must ensure that only Staff appointed as authorised representatives of Bendigo in accordance with clause 6.8 provide all or any of the Authorised Services.

**6.10 Withdrawal of consent**

Bendigo can withdraw its consent under clause 6.8 at any time by giving written notice to the Agent.

**6.11 Revocation or modification of appointment**

- (a) Each of Bendigo and the Agent can revoke or modify the appointment of a Sub-Authorised Representative by giving written notice to the Sub-Authorised Representative at any time and agree to advise each other as soon as practicable and in any event within 2 business days of such revocation or modification.
- (b) Where the Agent is not a company (i.e. an individual) and a Bendigo Appointed Authorised Representative has been appointed pursuant to clause 6.8 the Agent acknowledges that Bendigo may revoke or modify the appointment of the Bendigo Appointed Authorised Representative by giving written notice to the Bendigo Appointed Authorised Representative and the Agent at any time.

**6.12 Notification of Sub-Authorised Representatives**

- (a) The Agent must, within 10 business days of appointing a Sub-Authorised Representative or any period required by the Act (whichever is the lesser):
  - (i) Advise Bendigo as outlined in the Procedures Manual, written notice setting out:
    - (A) the name and business address of the Sub-Authorised Representative;
    - (B) details of the authorisation, including the date on which it was made and what the Sub-Authorised Representative is authorised to do on behalf of Bendigo;
- (b) The Agent must, in accordance with any requirements of the Act, notify Bendigo within 10 business days or any period required by the Act (whichever is the lesser) if there is a change in any of the details provided in the notice referred to in (a).
- (c) The Agent must, in accordance with any requirements of the Act, notify Bendigo within 10 business days or any period required by the Act (whichever is the lesser) if it revokes the authorisation of any Sub-Authorised Representative.

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- (d) Where the Agent is not a company (i.e. an individual) the Agent must, in accordance with any requirements of the Act, notify Bendigo within 10 business days or any period required by the Act (whichever is the lesser) if there is a change in any of the details, including but not limited to the termination of employment for whatever reason, of a Bendigo Appointed Authorised Representative.

**6.13 Compliance**

The Agent will ensure that all Sub-Authorised Representatives or Bendigo Appointed Authorised Representatives comply with:

- (a) this Agreement as if the Sub-Authorised Representative or the Bendigo Appointed Authorised Representatives was the Agent;
- (b) any direction of Bendigo given to or communicated to the Agent as if the Sub-Authorised Representative or the Bendigo Appointed Authorised Representative was the Agent; and
- (c) the Procedures Manuals.

**6.14 Intellectual Property**

- (a) The Agent acknowledges and agrees that Bendigo owns all the intellectual property rights in the Intellectual Property.
- (b) The Agent must use the Intellectual Property only in the manner prescribed by Bendigo from time to time (whether in the Procedures Manuals or by any other means).
- (c) The Agent must not alter the Intellectual Property without the prior written approval of Bendigo and the Agent must not interfere with, or attempt to prohibit the use or registration by Bendigo of, any of Bendigo's Intellectual Property.
- (d) The Agent's right to use any of the Intellectual Property under this Agreement shall cease immediately upon termination of this Agreement.

**7. Compliance with Other Legislative Requirements****7.1 National Consumer Credit Protection Act 2010**

- (a) The Agent acknowledges and agrees that the only credit activities it will engage in are referral activities which are exempt from the operation of section 29 of the National Consumer Credit Protection Act 2010 under regulation 25(5) of the National Consumer Credit Protection Regulations 2010; and in particular the Agent:
- (i) will only engage in credit activities on behalf of Bendigo;

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- (ii) will only inform customers that Bendigo is able to provide a particular credit activity or a class of credit activities;
  - (iii) will give Bendigo the customer's name and contact details within 5 business days after informing the customer that Bendigo is able to provide a particular credit activity or a class of credit activities;
  - (iv) will give Bendigo a short description of the purpose for which the customer may want a provision of credit or a consumer lease (if the Agent knows the purpose);
  - (v) at the time the Agent informs customers that Bendigo is able to provide a particular credit activity or a class of credit activities, will disclose to the customer:
    - any benefits, including commission, that the Agent, or an associate of the Agent, may receive in respect of the activity; and
    - any benefits, including commission, that the Agent, or an associate of the Agent, may receive that are attributable to the activity;
  - (vi) will not require the customer to pay any fee to any person in relation to the Agent giving to Bendigo the customer's name;
  - (vii) will obtain the customer's consent to the Agent giving Bendigo the customer's name and contact details;
  - (viii) will only engage in a business in the Premises that is not principally making contact with persons for the purpose of giving their names or other details to another person; and
  - (ix) will not conduct business other than from the Premises.
- (b) The Agent warrants that at the date of this Agreement it is not banned from engaging in credit activities under any law. If the Agent is banned from engaging in credit activities, the Agent will immediately:
- (i) cease engaging in credit activities; and
  - (ii) notify Bendigo of the ban.

### 7.2 Other laws

The Agent acknowledges that:

- (a) on behalf of Bendigo it will comply with the *Anti-Money Laundering and Counter Terrorism Financing Act 2006* and related rules;
- (b) it is bound by and must and will comply with various obligations and confidentiality requirements imposed on it in relation to tax file numbers and other obligations prescribed pursuant to the *Income Tax Assessment Act 1936*, the *Income Tax Assessment Act 1997*, the *Taxation Administration Act 1953* and taxation and similar legislation and regulations;

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- (c) it must and will comply with and is responsible for ensuring that its Staff comply with the *Sex Discrimination Act 1974*, the *Racial Discrimination Act 1985*, the *Disability Discrimination Act 1992* and the *Equal Opportunity Act 1995*; and
- (d) it must and will comply with all other laws, legislation and regulations applicable to the operation of the Representative Office pursuant to this Agreement.

**8. Non-Competition**

- (a) The Agent undertakes to Bendigo that, other than as permitted under this Agreement, it must not during the Term and for a period of:

- (i) one year after the Term;
- (ii) one year after the first anniversary of the Term; and
- (iii) one year after the second anniversary of the Term;

and within:

- (i) Australia;
- (ii) the State of Australia in which the Premises is situated;
- (iii) 100 kilometres of the Premises;
- (iv) 25 kilometres of the Premises; and
- (v) 15 kilometres of the Premises,

do any one or more the following, without Bendigo's prior written consent:

- (A) be directly or indirectly engaged, concerned or interested whether on its own account or as a member, shareholder, consultant, agent, employee, beneficiary, trustee or otherwise and any enterprise, corporation, firm, trust, joint venture or syndicate which is engaged, concerned or interested in or carrying on any business the same as or substantially similar to or in competition with the business of Bendigo or which is engaged, concerned or interested in or carrying on any retailing or supplying of products and services similar to the Products or Services;
- (B) on its own account for any person, enterprise, firm, trust, joint venture or syndicate entice away any customer from Bendigo;

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- (C) on its own account for any person, enterprise, firm, trust, joint venture or syndicate entice away any employee of Bendigo, without the prior written consent of Bendigo; or
  - (D) personally or by its employees or agents or by circulars, letters or advertisements whether on its own account or for any other person, enterprise, firm, trust, joint venture or syndicate interfere with the business of Bendigo or divulge or disclose any personal information concerning the business of Bendigo or Bendigo or any of their respective dealings, transactions or affairs.
- (b) The Agent acknowledges that each of the prohibitions and restrictions contained in the provisions of clause 8(a):
- (i) must be read and construed and will have effect as a separate, separable and independent prohibition or restriction and will be enforced accordingly;
  - (ii) is reasonable as to period, territorial limitation and subject matter; and
  - (iii) confers a benefit on Bendigo which is no more than that which is reasonably and necessarily required by Bendigo for the maintenance and protection of Bendigo.
- (c) It is the intention of the parties that all combinations of the prohibitions and restrictions will apply and be enforceable and that only those which a court, in an exercise of its discretion, may hold to be an unreasonable restraint of a trade will be severed.

**9. Termination****9.1 Material Breach**

Bendigo may terminate this Agreement immediately by giving written notice to the Agent upon the occurrence of the following:

- (a) fraudulent conduct by the Agent or any Staff member of the Agent in connection with the Representative Office including:
  - (i) a wilful and material falsification or error by the Agent of any report, statement or other written data furnished to Bendigo; or
  - (ii) a wilful deception of customers by the Agent in connection with the operation of the Representative Office;
- (b) the Agent becomes bankrupt, insolvent under administration or an externally administered body corporate including, without limitation:

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- (i) the Agent has an administrator or controller appointed over all or any of its assets or undertakings under the Act or any step preliminary to the appointment of an administrator or controller is taken; or
- (ii) the Agent has an application or order made, a proceeding commenced, a resolution passed or proposed in a notice of meeting, an application to a court made or other steps taken in respect of the winding up, deregistration or dissolution or for it to enter into an arrangement or compromise with its creditors;
- (c) the conviction of the Agent or any Staff member of the Agent of a serious offence;
- (d) the Agent operates the Representative Office in a way that endangers public health or safety;
- (e) the Agent voluntarily abandons the Representative Office;
- (f) the Agent materially breaches the Procedures Manuals;
- (g) there is a change in control of the underlying ownership of the Agent or the Agent's interest in this Agreement;
- (h) where the Agent is an individual, the agent dies or becomes unsound or in the reasonable opinion of Bendigo is unable to perform its obligations under this Agreement; or
- (i) the Agent unlawfully terminates this Agreement.

### 9.2 Breach

Without limiting the application of the other provisions of this clause 9, if the Agent commits a breach of this Agreement and such breach is not remedied within 7 days after Bendigo serves written notice on the Agent containing the following:

- (a) notice of such breach to the Agent;
- (b) advice of the action required to be taken by the Agent to remedy the breach (if the breach is capable of remedy) including, but not limited to, the Agent ensuring that a Staff member who engages in conduct described in clause 9.4 or otherwise breaches this Agreement ceases to be employed or involved in the operation of the Representative Office; and
- (c) notice of the Bendigo's intent to terminate the Agreement unless the breach is remedied within 7 days,

Bendigo may summarily terminate this Agreement by giving written notice of such termination to the Agent.

**Community Bank Agency Agreement (ADS)****9.3 Repeated Breach**

If in any 12 month period:

- (a) Bendigo serves on the Agent at least one notice under this clause 9 in relation to a breach of this Agreement; and
- (b) the Agent commits the same breach of this Agreement within the same 12 month period,

if such breach is not remedied within two Business Days after Bendigo serves a written notice on the Agency containing the following:

- (c) notice of such breach to the Agent;
- (d) advice of the action required to be taken by the Agent to remedy the breach (if the breach is capable of remedy); and
- (e) notice of Bendigo's intent to terminate the Agreement unless the default is remedied within two business days',

Bendigo may terminate this Agreement by giving written notice of such termination to the Agent notwithstanding that the breach has been remedied.

**9.4 Reputation and Goodwill**

Without limiting the application of the other provisions of this clause 9, Bendigo may immediately terminate this agreement if the Agent or a Staff member of the Agent carries on the Representative Office in a manner that harms or adversely effects, or may harm or adversely affect materially, the good name, good reputation or goodwill of the Representative Office, Bendigo, the Manager, or Bendigo's business (including the Manager's business), including;

- (a) the Agent (or a Staff member of the Agent) engages in misleading or deceptive conduct in relation to the operation of the Representative Office; or
- (b) the reputation or behaviour of the Agent or a Staff member of the Agent is such that if they remain in the Representative Office, it may harm or adversely effect the good name, good reputation or goodwill of the Representative Office, Bendigo, the Manager, or Bendigo's business (including the Manager's business).

**9.5 Performance**

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Without limiting the application of the other provisions of this clause 9, Bendigo may terminate this Agreement immediately if financial performance levels set and notified to the Manager by Bendigo or the Manager in relation to the performance of the Agent and notified to the Agent are not met by the Agent within a 12 month period of the Agent being notified.

### 9.6 Termination without Cause

- (a) Notwithstanding anything else contained in the Agreement but subject to clause 9.6(b), any party may terminate this Agreement by giving the other parties notice in writing with, termination to be effective on the last Business day of the calendar month following the month in which the notice was served.
- (b) The Manager may only give notice under 9.6(a), if it has provided notice of its intention to terminate this Agreement to Bendigo at least 5 business days prior to giving notice under clause 9.6(a).
- (c) Subject to clause 9.6(d), if Bendigo terminates this Agreement in accordance with clause 9.6(a) and Bendigo establishes a new branch within the area of the Premises set out in item 9 of the Schedule within a period of 12 months following the date of termination, Bendigo shall pay to the Agent, an amount equal to the Remuneration paid (or payable) to the Agent under clause 4.1 of this Agreement in relation to deposit products issued by Bendigo for the 12 month period prior to termination, such amount to be payable within a period of 12 months following the date of termination.
- (d) Bendigo and the Manager shall be under no obligation to pay any amount under clause 9.6(b) unless:
  - (i) the Agent is entitled to receive Remuneration under clause 4.1 in relation to deposit products issued by Bendigo in the 12 month period prior to termination; and
  - (ii) the daily retained balance of funds held by the Agent in relation to deposit products issued by Bendigo on the date of termination is in excess of \$500,000.
- (e) If Bendigo requests, the Manager must contribute towards payments made by Bendigo under clause 9.6(c) in the amount and manner requested by Bendigo.

### 9.7 Clauses Survive Termination

The obligations of the Agent and provision of this Agreement which are capable of being performed or taking effect after termination of this Agreement shall remain in full force and effect and be binding on the Agent despite termination.

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**10. Confidentiality**

- (a) The Agent must hold and procure that its Staff members hold the Confidential Information in strict confidence and must not and procure that its Staff members must not disclose any of the Confidential Information to any person except in accordance with this clause 10 or in any other case, on receiving the prior written consent of Bendigo.
- (b) The Agent must not and procure that its Staff members do not make any use of the Confidential Information or any part of it except for the operation of the Representative Office in accordance with the terms of this Agreement and, in any event, must not make any use of the Confidential Information or any part of it to the competitive disadvantage of Bendigo or the Manager.
- (c) Provisions of this clause do not apply to:
  - (i) information after it becomes generally available to the public other than because of a breach of this Agreement;
  - (ii) the disclosure of information in order to comply with any applicable law or legally binding order of any court, government agency, or administrative or judicial body; or
  - (iii) the use or disclosure of information after the Agent has received or receives it from a third person legally entitled to request the information and provide it to the Agent, if the use or disclosure accords with the rights or permission lawfully granted to the Agent by that third person.
- (d) The Agent may not disclose the Confidential Information to third parties (other than its Staff members) unless:
  - (i) the disclosure is necessary for the operation of the Representative Office in accordance with this Agreement; and
  - (ii) the Agent obtains the consent of Bendigo and the Agent discloses to the third party the Agent's confidentiality obligations of this Agreement and the third party agrees to keep, and the Agent procures that the third party keep the Confidential Information disclosed to them confidential.
- (e) The Agent must immediately on termination of this Agreement or on demand by Bendigo or the Manager:
  - (i) return to Bendigo or the Manager all documents, reports, notes, computer media and other material which record, contain or relate in any way to the Confidential Information or Intellectual Property and which were provided to or obtained by the Agent or prepared or made

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by or for or on behalf of the Agent as a result of or in connection with the operation of the Representative Office under this Agreement;

- (ii) delete entirely and permanently all of the Confidential Information from every computer disc or electronic facility of any type owned or used by the Agent or permitted third parties; and
- (iii) despite anything else in this Agreement, cease to make use of the Confidential Information or any part of it.

The obligations and restrictions imposed under this clause 10 continue after the termination of this Agreement.

**11. Warranties**

The Agent warrants to Bendigo and the Manager that:

- (a) the Agent has the power and capacity to enter into this Agreement and to perform fully its obligations under this Agreement;
- (b) all information provided by the Agent to Bendigo to enable Bendigo to assess the Agent's application to become an agent and authorised representative of Bendigo is true and correct and not misleading or deceptive in any particular;
- (c) this Agreement is a valid and binding obligation enforceable in accordance with its terms;
- (d) the Agent has read and considered this Agreement;
- (e) the Agent has made its own enquiries, and sought its own advice, regarding this Agreement;
- (f) the Agent has not relied on any representations or warranties made on behalf of Bendigo or the Manager other than those contained in this Agreement;
- (g) the Agent and no employee or agent of the Agent have ever been suspended or banned from acting as an Authorised Representative of the holder of an AFSL or from acting as a proper authority holder of the holder of a licence issued under the old Corporations Act and, if it has, such suspension or ban has been disclosed to Bendigo;
- (h) the Agent has never been guilty of fraud;
- (i) the Agent has never been guilty of an indictable offence;
- (j) the Agent has never been declared bankrupt or entered into a formal scheme of arrangement with creditors under bankruptcy law or, if the Agent is a body corporate, the Agent has never become insolvent under administration or an externally administered body corporate;

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- (k) it will not provide (or agree to provide) any financial services on its own behalf or on behalf of any other person except in accordance with this Agreement;
- (l) the Agent is only currently an Authorised Representative of the AFSL holders described in Item 10 of the Schedule who have all consented in writing to the provision of financial services by the Agent under this Agreement and the Agent has provided a copy of any such consents to Bendigo; and
- (m) the Agent will not become a representative or Authorised Representative of the holder of another AFSL or holder of a licence issued under the old Corporations Act without the prior written consent of Bendigo.

**12. Privacy Act****12.1 Privacy**

The Agent warrants to Bendigo and the Manager that in relation to any Personal Information the Agent discloses to Bendigo or the Manager in connection with this Agreement:

- (a) the individual to whom the information relates has been made aware of the identity of Bendigo and the Manager and of any other matter of which Bendigo, the Manager and the Agent are required to inform an individual about from whom it collects information; and
- (b) that the disclosure of the Personal Information and its use by Bendigo and the Manager is authorised by or under the *Privacy Act 1988*.

**12.2 Collection Disclosure, Storage, etc**

In relation to any Personal Information collected by the Agent in connection with this Agreement, the Agent must collect, store, transfer or handle the information in accordance with National Privacy Principles set out at Schedule 3 to the *Privacy Act 1988*.

**13. GST**

- (a) Bendigo and the Agent agree that consideration payable by Bendigo for supplies made by the Agent to Bendigo under this Agreement are expressed as a GST exclusive amount.
- (b) If any of the supplies made by the Agent to Bendigo under this Agreement are Taxable Supplies, Bendigo must, in addition, pay to the Agent the GST payable in respect of those Taxable Supplies.
- (c) Bendigo may issue a Recipient Created Tax Invoice for the Taxable Supply.

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- (d) The Agent warrants that it is registered or required to be registered under the GST Act.

**14. Indemnity**

- (a) The Agent indemnifies Bendigo and the Manager and keeps Bendigo and the Manager indemnified from and against all liabilities, claims, demands, causes of action, losses, damages, costs and expenses of whatever nature which any person may make against Bendigo or the Manager or which Bendigo or the Manager may incur or suffer as a result of or in connection with or incidental to:
- (i) the performance or non-performance by the Agent or by a member of Staff of its or their obligations under this Agreement or of a Staff member's duties or functions as a member of Staff;
  - (ii) a failure to by the Agent to comply with the Procedures Manual or any requirement or direction given to the Agent by Bendigo under clause 5.1(c);
  - (iii) the conduct of the Agent or the Representative Office;
  - (iv) the activities of the Agent and the Staff on or near the Premises; or
  - (v) any unauthorised act, default, dishonesty, negligent act or omission or fraudulent conduct of the Agent or of any agent, member of Staff or officer of the agent, including (without limitation) such conduct in relation to fraudulent transactions taking place in the course of the operations of the Representative Office.
- (b) Despite anything else contained in this Agreement, the Agent shall not be liable for any losses to Bendigo or the Manager resulting from an armed hold-up or burglary of the Representative Office provided that the Agent complies fully with the Procedures Manuals and the loss is not due to the fraudulent conduct or negligence of the Agent, a member of Staff or officer of the Agent.
- (c) The parties agree that the indemnities provided in this clause 14 survive or continue after termination.

**15. Exclusion of Implied Terms**

The Agent's attention is drawn to the provisions of the *Trade Practices Act 1974* and any and all corresponding legislation in any State or Territory which has the effect of implying conditions or warranties in certain contracts and which also give parties to those contracts certain other rights against suppliers. Where the effect of such laws in such conditions or warranties (or other rights are implied or given in respect of this Agreement and it is not lawful or possible to exclude them), then such conditions,

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warranties or other rights shall (but only to the extent required by law) apply to this Agreement but all other such implied conditions, warranties and rights are excluded.

**16. Relationship**

- (a) Nothing in this Agreement shall be construed as establishing a relationship of employer and employee between any of the parties nor as creating a partnership between any or all of the parties and the relationship between Bendigo and the Agent shall at all times be that of principal and agent and not otherwise should any provision of this Agreement be inconsistent with this clause, this clause shall prevail to the extent of any inconsistency.
- (b) No party may, without procuring another party's prior written consent:
  - (i) in any manner charge, or purport to charge, the assets of that other party; or
  - (ii) have the authority to complete a binding contract on behalf of that other party, or in any way bind or purport to bind that other party to contract with any person.

**17. Notices**

- (a) A notice required or permitted to be given by one party to another under this Agreement shall be in writing and shall be treated as being duly given and received if it is:
  - (i) delivered personally to that other party;
  - (ii) left at that other party's address;
  - (iii) sent by pre-paid mail to that other party's address; or
  - (iv) transmitted by facsimile to that other party.
- (b) A notice given to a party shall be duly given and received:
  - (i) when delivered (in the case of it being delivered personally or left at that party's address) provided that a notice delivered after 5.00 p.m on any day or on a day which is not a Business Day shall be treated as having been duly given and received at 9.00 am on the next Business Day;
  - (ii) on the third Business Day after posting (in the case of it being sent by pre-paid mail); and
  - (iii) on the day of transmission (if given by facsimile and no intimation having been received that the notice has not been received, whether that intimation comes from that party or from the operation of facsimile

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machinery or otherwise), provided that a notice transmitted after 5.00 p.m on any day or on a day which is not a Business Day shall be treated as having been duly given and received at 9.00 am on the next Business Day.

- (c) For the purposes of this clause, the address of a party is the address set out in Item 11 of the Schedule or another address of which that party may from time to time give notice to each other party.

**18. Entire Agreement**

- (a) Subject to clause 18(b) this Agreement and any other document contemplated by this Agreement constitutes the entire Agreement between the parties with respect to its subject matter and supersedes all previous communications, representations, inducements, undertakings, agreements or arrangements between the parties or their respective officers, employees or agents.
- (b) To the extent of any inconsistency between this Agreement and the Franchise Agreement regarding the rights and obligations between Bendigo and the Manager, the Franchise Agreement prevails and takes precedence.

**19. Variation**

This Agreement shall not be varied except by a document in writing signed by all of the parties.

**20. Waiver**

- (a) The failure, delay, relaxation or indulgence on the part of a party in exercising any power, right or remedy conferred upon that party by this Agreement shall not operate as a waiver of that power, right or remedy, nor shall the exercise or any single or partial exercise of any power, right or remedy preclude any other or further exercise of such power, right or remedy or the exercise of any other power, right or remedy under this Agreement.
- (b) Any waiver of a breach of this Agreement shall be in writing signed by the party granting the waiver and shall be effective only to the extent specifically set out in that waiver.

**21. Severability**

If any provision of this Agreement is invalid or not enforceable in accordance with its terms in any jurisdiction, it is to be read down for the purposes of that jurisdiction, if possible, so as to be valid and enforceable and shall otherwise be capable of being severed to the extent of the invalidity or unenforceability without affecting the remaining provisions of this Agreement or affecting the validity or enforceability of that provision in any other jurisdiction.

**22. Costs and Expenses**

- (a) The Agent must pay all stamp, transaction, registration and other duties and taxes including, but not limited to, any fines and penalties which may be payable or determined to be payable in relation to the execution, delivery or performance of this Agreement.
- (b) Subject to sub-clause 22(a), each party must pay that party's own costs and expenses in respect of the negotiation, preparation, execution, delivery and stamping of this Agreement and any documents entered into pursuant to or in respect of this Agreement.

**23. Mediation / Dispute Resolution****23.1 Dispute**

If any dispute arises between the parties to the Agreement as to the construction of this Agreement or as to any matter or thing of whatever nature arising from this Agreement, this dispute must, unless resolved within 21 days from the date on which a notice of dispute is given by a party be referred to a mediator who is agreed on by the parties, or if the parties are unable to agree on a mediator within seven days, a mediator appointed by the President of the Law Institute of Victoria from time to time provided that the mediation is commenced within seven days of the referral or such later time as agreed by the parties.

**23.2 Courts**

Nothing in this clause 23 shall prevent a party at any time from issuing court proceedings seeking urgent injunctive or declaratory relief.

**24. Assignment****24.1 Bendigo**

Bendigo may, at law or in equity, assign, transfer or otherwise deal with any of its rights or obligations under this Agreement without the prior consent of the Agent or the Manager.

**24.2 Agent**

The Agent must not, at law or in equity, assign, transfer or otherwise deal with any of its rights or obligations under this Agreement without the prior written consent of Bendigo.

**24.3 Manager**

## Community Bank Agency Agreement (ADS)

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The Manager must not, at law or in equity, assign, transfer or otherwise deal with any of its rights or obligations under this Agreement without the prior written consent of Bendigo.

### 25. **Prior Agreements**

This Agreement supersedes any prior agreement between the parties whether written or oral and any such prior agreements are cancelled from the Commencement Date but without prejudice to any rights which have accrued to any of the parties.

### 26. **Further Assurances**

Each party shall sign, execute, deliver and do and shall procure that each of its officers, employees and agents signs, executes, delivers and does, all deeds, documents, instruments and acts reasonably required of it or them by notice from another party to effectively carry out and give full effect to this Agreement and the rights and obligations of the parties under it.

### 27. **No Merger**

The rights and obligations of the parties in respect of agreements, indemnities, covenants and warranties contained in this Agreement shall remain in full force and effect, be continuing agreements, indemnities, covenants and warranties and not be merged or extinguished by or upon termination of, or completion of any obligations under, this Agreement.

### 28. **Counterparts**

This Agreement may be executed in any number of counterparts and all of those counterparts taken together shall constitute one and the same document.

### 29. **Time of the Essence**

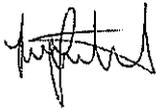
Time is of the essence of this Agreement in all respects.

### 30. **Governing Law**

This Agreement is governed by the laws of the State of Victoria. Each party submits to the non-exclusive jurisdiction of courts exercising jurisdiction there is connection to matters concerning the Agreement.

Community Bank Agency Agreement (ADS)

SIGNED for and on behalf of  
**Bendigo and Adelaide Bank Limited**  
By an officer duly authorised to enter into  
this agreement:



Signature of Authorised Officer

Tim Birthisel

Name in full (printed)

Senior Mange Group Agencies

Title

13 September 2017

Date

In the presence of:



Witness

Dale Cameron

Name in full (printed)

**EXECUTED** by **THE MANAGER** in accordance with the *Corporations Act 2001* by being  
signed by the following officer(s):



Director



Director/Company Secretary

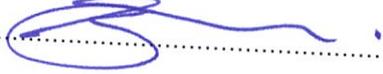
[If the Agent is a corporation]

Community Bank Agency Agreement (ADS)

EXECUTED by THE AGENT in accordance with the Corporations Act 2001 by being signed by the following officer(s):



..... Director ~~GENERAL MANAGER~~



..... Director/Company Secretary ~~FINANCE MANAGER RESPONSIBLE ACCOUNTING OFFICER~~

OR

..... Sole Director and Sole Company Secretary

[If the Agent is an individual]

SIGNED by THE AGENT in the presence of: )

).....



..... Witness

KATHERINE ANN JONES  
..... Print name of Witness

98 BLUEBONNET CRES COLEMANBALLY 2707  
..... Print address of Witness

**Community Bank Agency Agreement (ADS)**

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**Schedule**

- Item 1:** 13 September 2017
- Item 2:** **Agent – 4025**  
Berrigan Shire Council  
ABN 53 900 833 102  
56 Chanter Street  
Berrigan NSW 2712
- Item 3:** **Manager**  
Coleambally Finance Group Limited  
ABN 52 086 241 509  
1 Brolga Place  
Coleambally NSW 2707
- Item 3A:** **Franchise Agreement**  
The franchise agreement between Bendigo and the Manager dated  
18 February 2014
- Item 4:** **Commencement Date**  
TBA
- Item 5:** **Premises**  
56 Chanter Street  
Berrigan NSW 2712

## Community Bank Agency Agreement (ADS)

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### Item 6: Remuneration

#### i. Bendigo Deposit products

##### a. Commission:

1. Bendigo shall pay to the Agent a commission on the average monthly deposit balance, calculated on the average daily balance in savings accounts and demand deposit accounts, held by the Agent on behalf of Bendigo at the following rates:

\$0 to \$100,000	Nil
\$100,000 to \$500,000	0.25% per year
\$500,000 to \$1,000,000	0.38% per year
\$1,000,000 and over	0.50% per year

2. Bendigo will pay to the Agent a monthly commission on the average monthly amount of term deposits held by the Agent on behalf of Bendigo at the following rates:

\$0 to \$100,000	Nil
\$100,000 to \$500,000	0.25% per year
\$500,000 to \$1,000,000	0.25% per year
\$1,000,000 & over	0.25% per year

3. If the Agent holds savings accounts, demand deposit accounts and term deposits on behalf of Bendigo, then the following formula will apply:

Where:

- (A) the average monthly deposit balance, calculated on the average daily balance in savings accounts and demand deposit accounts, held by the Agent on behalf of the Agent is less than \$1,000,000 ("Monthly Average Deposit Accounts"); plus
- (B) the average monthly amount of term deposits held by the Agent on behalf of Bendigo ("Monthly Average Term Deposits");

exceeds \$1,000,000, then Bendigo will pay to the Agent a monthly commission as follows:

- (C) a commission of 0.50% per year multiplied by the Monthly Average Deposit Accounts; plus
  - (D) a commission of 0.25% per year multiplied by the Monthly Average Term Deposits.
4. If the Agent is paid a monthly commission under paragraph 3 above, Bendigo will not pay the Agent a monthly commission under either or both of paragraphs 1 and 2 above.
  5. Bendigo shall pay to the Agent a transaction fee at the rate of \$0.75 per financial transaction irrespective of the amount, as recorded by Bendigo's Retail Financial System (RFS).

## Community Bank Agency Agreement (ADS)

6. Bendigo shall pay to the Agent Ten Dollars (\$10.00), for all new Bendigo deposit accounts, excluding the Ethical Investment account.

7. Incentive:

Bendigo shall pay an "incentive" to the Agent on the following basis:

Average monthly deposit balance between:

\$500,000 to \$750,000	\$20.00 per week
\$750,000 to \$1,000,000	\$50.00 per week
\$1,000,000 to \$1,250,000	\$60.00 per week
\$1,250,000 to \$1,500,000	\$70.00 per week
\$1,500,000 to \$1,750,000	\$80.00 per week
\$1,750,000 to \$2,000,000	\$90.00 per week
\$2,000,000 and over	\$100.00 per week

8. Loan Remuneration:

Bendigo will pay to the Agent a commission for referring mortgage loans, home equity line of credit, personal loans, business/commercial loans, business overdrafts and credit cards, which are drawn down.

Commission will be calculated on the following basis:

Mortgage Loan	0.2% of the approved loan amount drawn down
Home Equity Line of Credit	0.2% of 50% of the approved credit limit
Personal Loan	0.2% of the approved loan amount drawn down
Business/Commercial Loan	0.2% of the approved loan amount drawn down
Business Overdrafts	0.2% of 50% of the approved credit limit
Credit Cards	\$10 per approved credit card application

9. Communication Allowance:

Bendigo shall pay to the Agent an annual telephone allowance according to the proximity of the parent branch at the following rates:

Local under 30kms	\$150.00 per year
STD over 30kms – under 100kms	\$300.00 per year
STD over 100kms	\$450.00 per year

### ii. Other Entities

Commission:

Bendigo shall pay the Agent, on behalf of the entities set out below, a commission on the average monthly deposit balance, calculated on the average daily balance, held by the Agent on behalf of such entities.



**Community Bank Agency Agreement (ADS)**

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**Item 11: Notices*****Bendigo***

Name: Bendigo and Adelaide Bank Limited

Position: Senior Manager - Group Agencies

Address: PO Box 480

Bendigo Vic 3552

Phone: 03) 5485 7853

Fax: 03) 5485 7654

***Agent***

Name: Berrigan Shire Council

Position: Agency Principal

Address: 56 Chanter Street

Berrigan NSW 2712

Phone: 03) 5888 5100

Fax: 03) 5885 2092

***Manager***

Name: Coleambally Finance Group Limited

Position: Manager

Address: Po Box 110

Coleambally NSW 2707

**Item 12: Public Liability Insurance**

\$10,000,000.00

**Item 13: Cash Float**

\$50,000.00

Fifty Thousand Dollars

Deed of Guarantee and Indemnity made at ..... BERRIGAN ..... on 26/9/17 .....

**Parties** Bendigo and Adelaide Bank Limited ABN 11 068 049 178 of The Bendigo Centre, Bendigo, Victoria ("the Bank")

ROWAN PERKINS  
CARLA VON BROCKHUSEN of 56 CHANTER ST BERRIGAN 2712  
[Insert **Name** of Guarantor] of [Insert **Address** of Guarantor] ("**Guarantor**")

## Background

The Guarantor has agreed on the following terms and conditions to guarantee to the Bank the Obligations and to indemnify the Bank against any loss arising from any failure by the Agent to perform the Obligations.

## Operative provisions

### 1. Definitions

In this deed

"**Agent**" means the Agent referred to in Item 2 of the Schedule to the Agency Agreement.

"**Agency Agreement**" refers to the Agency Agreement (Offline) to which this Deed of Guarantee and Indemnity is attached

"**Guaranteed Money**" means all money the payment or repayment of which from time to time forms part of the Obligations.

"**Obligations**" means the obligations of the Agent under the Agency Agreement, including the obligations to pay money.

### 2. Guarantee

#### 2.1 Guarantee

The Guarantor irrevocably and unconditionally guarantees to the Bank the punctual performance and observance by the Agent of the Obligations.

#### 2.2 Payment by Guarantor

If the Agent does not pay the Guaranteed Money on the due date, the Guarantor will immediately on demand pay to the Bank the Guaranteed Money which is then due and unpaid or which later becomes due, owing or payable.

### 3. Indemnity

The Guarantor, as a separate, additional and primary liability, irrevocably and unconditionally indemnifies the Bank and agrees to keep the Bank indemnified against any loss or damage suffered by the Bank arising out of:

- (a) a breach by the Agent of the Agency Agreement
- (b) any failure by the Agent to satisfy the Obligations; or
- (c) any obligation or liability that would otherwise form part of the Obligations being void, voidable or unenforceable against or irrecoverable from the Agent

**Community Bank Agency Agreement (ADS)**

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for any reason, whether or not the Bank knew or ought to have known of that reason.

It is not necessary for the Bank to incur expense or make payment before enforcing this indemnity.

**4. Rights****4.1 Claim on the Guarantor**

The Bank is not required to make any claim or demand on, or to commence proceedings or enforce any other right against, the Agent before making any demand or claim on the Guarantor under this deed.

**5. Continuing Obligation****5.1 Continuing obligation**

This deed is a continuing obligation despite any termination by the Guarantor, settlement of account, intervening payment, express or implied revocation or any other matter or thing, and the Bank will continue to be entitled to the benefit of this deed as regards the performance of all the Obligations until final discharge has been given to the Guarantor by the Bank.

**6. Guarantee Not Affected****6.1 Unconditional liability**

The liability of the Guarantor under this deed will not be affected by any act, omission, matter or thing but for this clause 6.1, might operate in law or in equity to release the Guarantor from that liability or to reduce the Guarantor's liability under this deed.

**7. Suspension of Guarantor's rights****7.1 No set-off or deduction**

All payments by the Guarantor to the Bank will be:

- (a) free of any set-off or counterclaim; and
- (b) without deduction or withholding for or on account of any present or future taxes, unless the Guarantor is compelled by law to make any deduction or withholding.

**8. Reinstatement of Guarantee****8.1 Void or voidable transactions**

- (a) If the Bank has at any time released or discharged the Guarantor from any of its Obligations in reliance on a payment, receipt or other transaction to or in favour of the Bank; and
- (b) that payment, receipt or other transaction is subsequently claimed by any person to be void, voidable or capable of being set aside for any reason; and
- (c) that claim is upheld or is conceded or compromised by the Bank,

Community Bank Agency Agreement (ADS)

then

- (d) the Bank will immediately become entitled against the Guarantor to all rights as it had immediately before that release or discharge;
- (e) the Guarantor must immediately do all things and execute all documents as the Bank may reasonably require to restore to the Bank all those rights; and
- (f) the Guarantor must indemnify the Bank against costs, losses and expenses suffered or incurred by it in or in connection with any negotiations or proceedings relating to the claim or as a result of the upholding, concession or compromise of the claim.

9. **Costs**

The Guarantor will reimburse the Bank on demand for, and indemnifies the Bank against all expenses, including legal fees, costs and disbursements (on a solicitor/own client basis) incurred by the Bank in connection with this deed including but not limited to exercising, enforcing or preserving, or attempting to exercise, enforce or preserve, rights under this deed.

10. **Assignment**

The Bank may assign, novate or otherwise transfer all or any part of its rights under this deed and may disclose to a proposed assignee or transferee any information in the possession of the Bank relating to the Guarantor.

11. **Governing Law**

This deed is governed by and must be construed according to the laws of Victoria.

Executed as a deed.

Signed sealed and delivered by

Kenneth Perkins

[insert name here] in the presence of:

Colin Brockman

[Signature]

Signature of Witness

KATHERINE ANN JONES

Name of Witness in full

[Signature]

Signature

[Signature]

## Community Bank Agency Agreement (ADS)

## Annexure A

Date

## Sub-Authorised Representative Agreement

[Name and address of employee of Agent]

Address

Town State P/Code

Dear ■

## Appointment as Authorised Representative of Bendigo Bank

This letter appoints you as an authorised representative of Bendigo and Adelaide Bank Limited ("**Bendigo**") so that in your capacity as an employee of *[insert name of agent]* you can provide financial services on behalf of Bendigo. Your appointment as an authorised representative of Bendigo is subject to you agreeing that you will comply with any direction given to you by Bendigo or by us in relation to the provision of financial services on behalf of Bendigo. In return for this agreement we will appoint you, and Bendigo consents to us appointing you, as Bendigo's authorised representative. Please indicate your agreement by signing and returning a copy of this letter to us.

## Your appointment as an authorised representative

In accordance with section 916B(3) of the Corporations Act, we authorise you, for the purposes of Chapter 7 of the Corporations Act, to provide the following financial services on behalf of Bendigo, as Bendigo's authorised representative (the "**Authorisation**"):

- (a) deal in a financial product by:
  - (i) issuing, applying for, acquiring, varying or disposing of a financial product in respect of the following classes of financial products:
    - (A) deposit and payment products including:
      - (1) basic deposit products;
      - (2) deposit products other than basic deposit products;
      - (3) non-cash payment products;
      - (4) interests in managed investment schemes excluding investor directed portfolios; and
      - (5) superannuation (the products),

to retail and wholesale clients.

We or Bendigo may revoke or modify this Authorisation by giving you notice in writing. If you would like to ask any questions about this letter, please contact Bendigo Bank Agencies Department on (03) 5485 7853.

Regards,

Agency Principal

Name:

Date:

Please return this letter signed and dated to Bendigo Bank Agencies Department to acknowledge receipt. We suggest you copy this letter for your own records.

# BERRIGAN SHIRE COUNCIL ANNUAL REPORT

2016  
2017



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Berrigan Shire Council  
 56 Chanter Street  
 Berrigan  
 Ph: 03 5888 5100  
 Fax: 03 5888 2092

[www.berriganshire.nsw.gov.au](http://www.berriganshire.nsw.gov.au)

[mail@berriganshire.nsw.gov.au](mailto:mail@berriganshire.nsw.gov.au)





ERECTED  
BY THE RESIDENTS OF  
FINLEY AND DISTRICT  
IN HONOUR OF THEIR MEN  
WHO SERVED IN THE GREAT WAR  
1914 - 1919  
UNVEILED BY  
COLONEL W. W. KERRIE M.C.  
CAPT 17 INFANTRY BRIGADE A.I.F.  
24<sup>th</sup> MAY 1923.



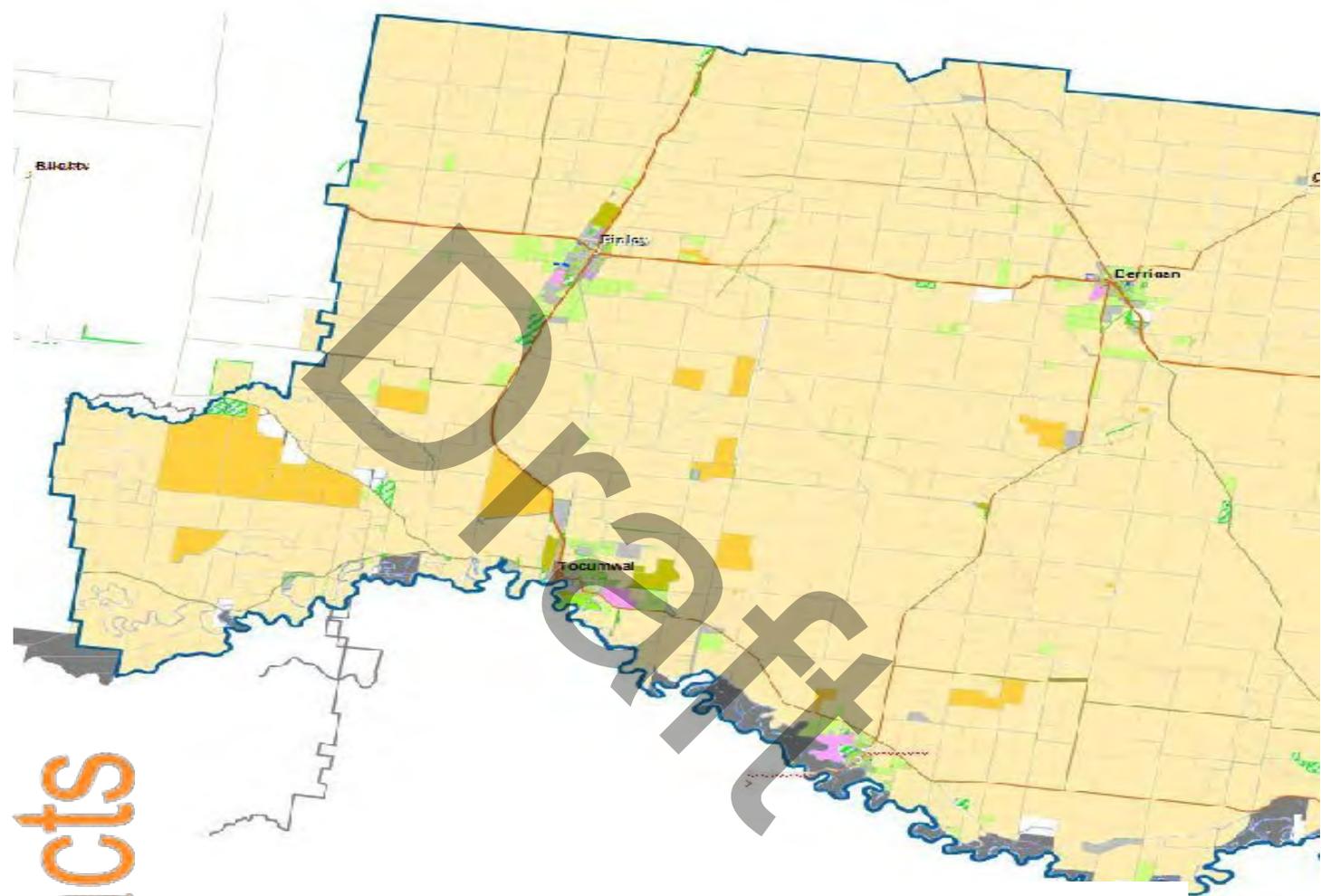
The Berrigan Shire on the New South Wales and Victorian border is three hours or 270 km north of Melbourne and approximately 7 hours south west of Sydney. It is a rural area with Murray River based tourism and excellent recreational facilities in its four towns:

- Barooga
- Berrigan
- Finley; and
- Tocumwal

The Shire was established in 1906 and during its early years as now, the population of the Shire fluctuated in response to economic conditions.

Visitors to our region and new residents comment on the lifestyle, our facilities and proximity to Melbourne as the reasons why they visit or have chosen to live in the shire.

Consequently we continue to experience growth in the border towns of Barooga and Tocumwal.



# Fast Facts

Gazetted as a Shire:	1906
Forecast Population 2017:	8,599
Number of Councillors:	8
Length of our roads:	1,316 km

# Our Vision

In 2027 we will be recognised as a Shire that builds on and promotes our natural assets and advantages to create employment and economic activity to attract residents, families and tourists.

Developed at the Shire's Futures Conference June 2011 and reviewed by the Council in 2013 our vision reflects the top 'preferred futures' of our communities that:

1. Families with young children will want to live in or come to the area
2. People will be more concerned about their health and wellbeing
3. Tourists will go out of their way to come to the area



# Mayor

It is with great pleasure that I present this the 2017 Annual Report.

This is my first report and firstly I'd like to observe that while local government presents many challenges along the way it also presents great opportunities for the communities we aim to serve. The first year in my term as your Mayor has been one of much learning which will obviously continue into the future as well.

Unfortunately, one of the most difficult issues to deal with has been when asbestos was found to be within our communities in the form of loose fill insulation. The NSW Dept of Fair Trading has conducted many information sessions within the shire to make our residents aware of testing and the processes homeowners need to go through to have their properties rehabilitated. This has been an difficult event for those affected property owners, however if one positive comes out of this process it is that there will soon to be some blocks available in our towns that can create new development.

The Council with the Moira Shire Council and the Cobram and District Fruit Growers Association have led the way in growing awareness and providing information through the program to help eliminate the Queensland fruit fly from our areas. The Council's staff has driven this process to commence the eradication this pest from our area to help protect our stone fruit industry.

The Council continues to lobby state government to prove that our council is Fit for the Future. Having been left as a stand-alone council we now need to have the slur of being "unfit" removed by the State.

Irrigation water continues to be a major discussion throughout our region. I note that back in 2011/2012 that the Council was hopeful the Murray Darling Basin Authority along with the Federal Government would come to some outcome that would allow our rural community to remain the powerhouse that it has historically been. This aim however, still needs to come to fruition and it is a constant battle for those that continue to be the voices for our region.

Let's hope that we aren't still talking about it in another 5 years without a suitable outcome.

The Council has delivered many exciting projects throughout the last year including the Tocumwal Aerodrome subdivision is something that has seen the activity in around the aerodrome continues to increase.

The Council, with funding assistance from the State's "Fixing Country roads" program, reconstructed Silo road in which was a great investment around our intermodal precinct. This project will reduce congestion at the grain facilities in the area and also reduce queueing and turn-around times for farmers.

Another important project was the revamp of the Tocumwal skate park which is now a hive of activity. The Tocumwal foreshore master plan along with the levee works is also an exciting outcome for our shire.

The Council was able to secure funding through the State's "Fixing Country Truck Washes" program to deliver the upgrading of the facilities at Finley. This upgrade will benefit not only our local operators but also those that use it off the Highways.

It's been great to see South West Arts and the Outback Theatre operating throughout our Shire over the last year in which will soon culminate in an end of year production highlighting our local area through the production of "Folk Song".

Our Town Entry Beautification program continues to grow throughout the Shire. This project has seen significant community engagement and buy in which is and will continue to ensure good program outcomes for the long term. With our four unique towns that take pride in their appearances and through this program we will be able to continue to showcase our towns in the best possible light.

Events throughout our Shire continue to drive our local economy; this is highlighted by the Tocumwal Pro Am golf event, the Berrigan Gold Cup, state cricket carnivals in Barooga and Finley rodeo. Interestingly Show 'n' shine events within our towns continue to attract many followers along with our other regular markets. There are many other events that happen on a regular basis and I've just named a small few.

It was disappointing to have to cancel this year's business and environment awards and is currently under review going into the future.

Finally I'd like to thank the General Manager for his guidance and support, all staff throughout the organisation for your commitment to our council and, of course my fellow councillors for your support along with the residents of the Berrigan Shire.

Cr. Matthew Hannan

Mayor



# General Manager

This report reflects the first year of the new Council's four year term. With a new Council team comes the challenge of ensuring all Councillors enjoy the same knowledge base and learn each other strengths. The Council engaged in a structured induction process as a first step towards developing its shared knowledge base. While this induction process is intense and requires active participation, it is the engagement in the Councillor role over the long term that truly develops the skills required to be a successful Councillor and a successful Council. The new Council has progressed well down this path and has seen a fruitful if not challenging first year.

Whilst the development of the new Council team is important, so too is the development of staff skills and capabilities. This year the Council committed to providing leadership training to fourteen of its staff to enhance and expand their individual skills so that they can work with the Council to ensure that it remain a highly achieving Council that is capable of delivering agreed targets into the future. The benefits of this training are already being seen.

As has been seen over the past several years, external influences, particularly other levels of government, can strongly influence the Council's position both negatively and positively. Over the past twelve months the Council has received significant funding from both the State and Commonwealth governments which has seen several significant projects completed that would otherwise would not have been achievable in the short term if

the Council had to rely on its own funding. These projects have required significant adjustments to the Council's own work plans to accommodate these new projects and has resulted in some delays in meeting the Council's own targets. The Council strongly believes that this is a good problem to have and looks forward to additional grant funding in the future.

The freeze on indexation of the Council's Financial Assistance Grant has now been removed and finally some growth in this grant has been seen. The fact remains though, that the freeze in indexation has still put the Council in the position where it is \$250,000 worse of in every future year had the freeze never been introduced.

A positive influence from the State level has been the \$2.5m of funding to upgrade Silo Road and its drainage. These works are now complete and the improved efficiency available to transport operator, grain handling facilities and logistics companies is already evident.

The Council has continued to develop the Tocumwal Aerodrome to attract new users to the facility. The Council's long term aim is to generate additional economic activity at the Aerodrome to help justify the cost of owning and operating it. This year saw the development of twelve new lots at the airpark area of the aerodrome. These lots are currently on the market. This project was partially funded by the Commonwealth government through its "Building Better Regions" fund and this has allowed the lots to be marketed at a competitive price.

One continuing project for the Council is

its enhancement of our key town entries. Finley and Tocumwal have well developed improvement plans that are being progressively implemented and now planning has commenced for Barooga and Berrigan. This planning involves significant community consultation and engagement and while this is time consuming and at times frustrating it does deliver good results that are supported by the community.

It is also positive to see the level of development activity return to levels prior to the global financial crisis. This development helps the community sustain its history of steady population growth. Interestingly this long term population growth defies the long term trend of population decline that has been forecast by the State over the last twenty years. Unfortunately, these State projections make the task of growing the local economy even more difficult.

The Council like all other consumers is challenged by increasing energy costs. While the Council continues to invest in renewable energy this is not always available to business operators and residents for a variety of reasons. Electricity costs are now extremely challenging for our business sector and the cost of upgrading availability of supply is a significant disincentive to commercial investment.

A significant issue for the Council and the community has been the "Mr Fluffy" asbestos insulation problem. With 20 properties identified as being affected this has created real disruption for the owners of those properties. The State has

responded to this issue strongly by both helping families to relocate from or remediate their properties and taking the positive step of eliminating the contamination in the first instance. This is a far better outcome than has been achieved in other, earlier incidents and whilst disruptive it is also effective in the first instance. The Council has ongoing concern that affected properties have been primarily isolated to Finley and it is hard to accept that this insulation would only have been used in one town.

In hindsight the first year of the new Council's four year term has been a relatively successful one with good outcomes and good progress with longer term strategic projects.

These outcomes have been greatly enhanced through the support of the State and Commonwealth governments and the Council is extremely grateful for this support.

These results would not have been achieved without the co-operation and commitment of the Council to whom I extend my thanks and appreciation.

I would also like to express my appreciation to the Council, all of the Council staff, especially the senior management team without whom, the Council's goals could not be delivered.

Rowan Perkins  
GENERAL MANAGER



## SHIRE PROFILE



Median Age	49 years
Number of Households	3,639
Households with Children	994
Occupied Private Dwellings	3,649
Average people per household	2.2
Median monthly mortgage repayments	\$ 857

Our Top Employing Industries	%
Sheep, Beef Cattle and Grain Farming	10.1
School & Education	5.7
Road Freight and Transport	3.7
Residential Care	3.5

Council meetings are open to the public and held on the third Wednesday of the month commencing at 9.15 am in the Council Chambers, 56 Chanter Street, Berrigan. Residents and ratepayers are encouraged by Council to attend Council meetings at 9.00 am for Public Question Time.

Eight Councillors, representing the whole Shire are elected to Council and ordinarily serve a four year term. Council's mayor and deputy mayor are elected on an annual basis by Councillors.

Committees of Council meet on the Wednesday two weeks prior to a Council meeting. Major working Committees of Council are:

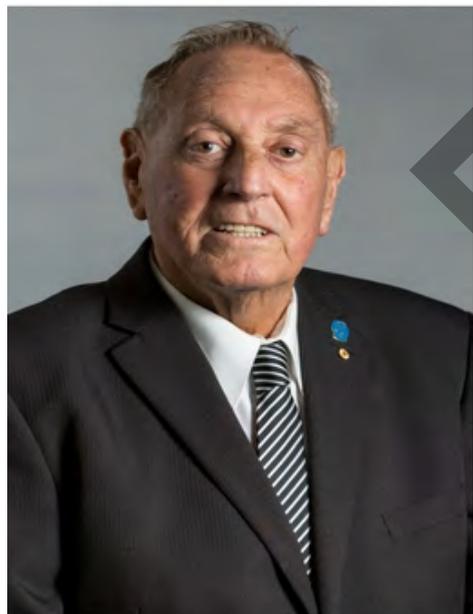
- Corporate Services
- Technical Services
- Business and Economic Development
- Risk Management

Council decision making is guided by Council's Strategic Planning framework and its plans:

- 10-year Community Strategic Plan: Berrigan Shire 2027;
- 10-year Resourcing Strategy;
- 4-year Delivery Program; and
- Annual Operational Plan

These plans describe the scope of Council services and the resources (human, physical and financial) needed to ensure the public safety and wellbeing of residents, local businesses and visitors to our Shire

# Councillors



**Top Left to Right:** Councillor Denis Glanville, Councillor Matthew Hannan (Mayor) and Councillor Colin Jones

**Middle Row:** Councillor Bernard Curtin and Councillor Ross Bodey

**Bottom Row Left to Right:** Councillor John Bruce, Councillor Daryl Morris (Deputy Mayor) and Councillor John Taylor

## Councillor Meeting Attendance

Councillor	Council Meetings Attended	Committees
Matthew Hannan	16 out of 16	Finley School of Arts & War Memorial Hall
Daryl Morris	16 out of 16	
John Bruce	13 out of 16	Barooga Advancement Group
John Taylor	12 out of 14	Berrigan Shire Youth Development
Denis Glanville	16 out of 16	Berrigan Shire Youth Development
Bernard Curtin	14 out of 16	Australia Day
Colin Jones	16 out of 16	
Ross Bodey	13 out of 14	Tocumwal Foreshore
Brian Hill	2 out of 2	Finley Showgrounds
Andrea O'Neill	1 out of 2	Australia Day

# Council's Management Team

**Rowan Perkins**  
**General Manager**  
Council Management / Operations  
Risk Management  
Strategic and Social Planning  
Economic Development  
Councillor Support

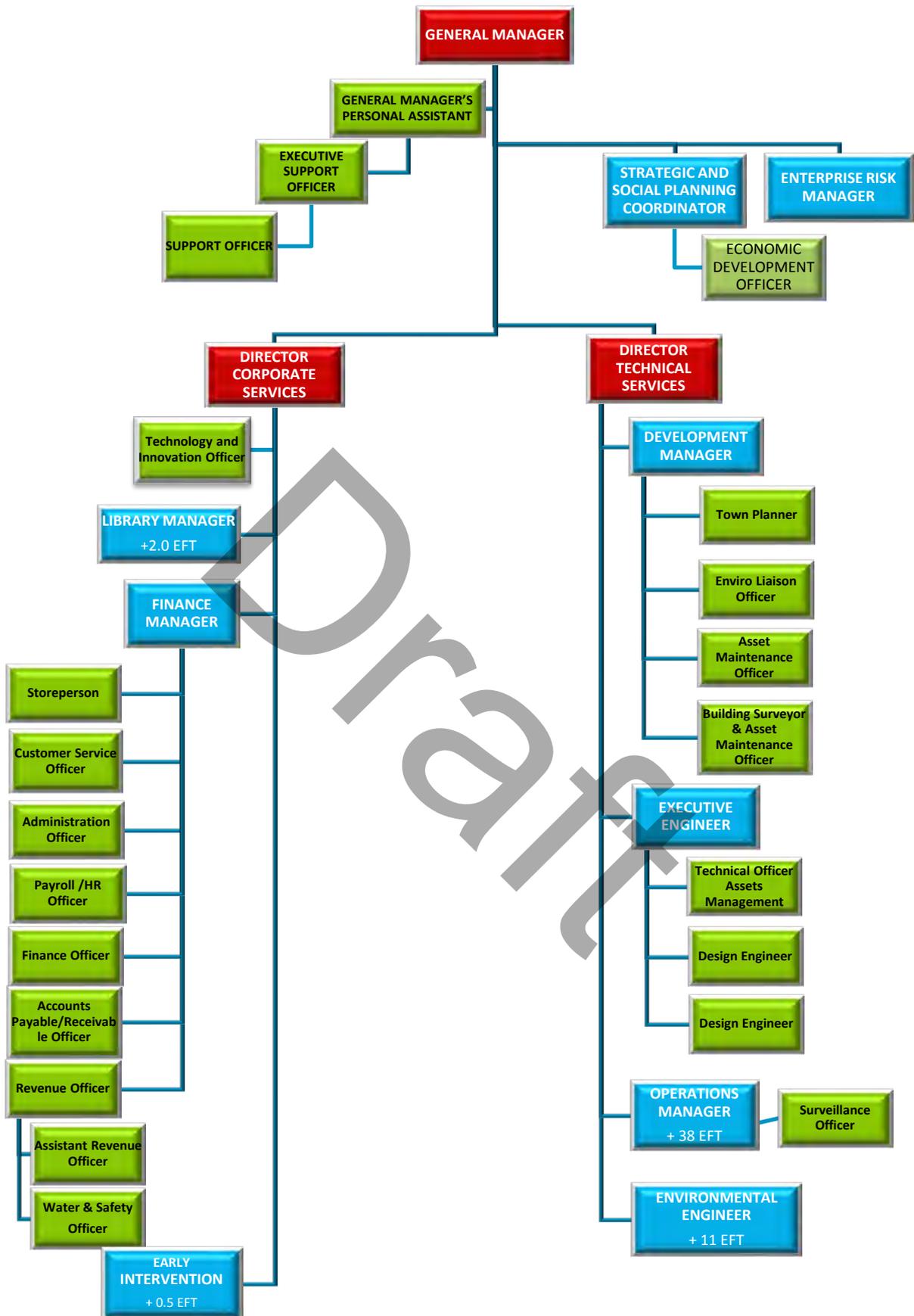


**Fred Exton**  
**Director of Technical Services**  
Roads, Bridges, Footpaths, Drainage  
Depot & Council Buildings  
Animal Control  
Parks & Gardens  
Water & Sewerage  
Health Services  
Town Planning, Development & Building Control  
Waste Control  
Aerodrome



**Matthew Hansen**  
**Director of Corporate Services**  
Finance, Administration & Human Resources  
Rates & Charges  
Land Sales  
Saleyards  
Early Intervention  
Public Interest Disclosures & Requests for Information  
Community Assistance  
Libraries  
Swimming Pools  
Bush Fire Control  
Tourism & Caravan Parks  
Cemeteries





Organisational Structure

Draft



# Page to Screen

All of these novels have been made into movies.  
Why not read one before you see one?

Life Zimmers  
KHALID HOSEINI

FRANKENSTEIN  
MARY SHELLEY

TOMORROW, WHEN THE WAR BEGAN  
JOHN MARSDEN

William Golding  
Lord of the Flies

SHOGAKUKAN

# Snapshot of our performance

In the past year, 62 Council actions have been fully completed with the remaining three actions being: one on target with a further two actions deferred. The deferred actions will not be carried forward. Namely, the planned review of the Council's 4-year Volunteer Strategy 2012 -2016 and the Early Years Transition to School Expo. Council's support of its volunteers continues through the Council's commitment to its Section 355 Committee Structure. While the transition of the Council's Early Years' Service, to a National Disability Insurance Agency, approved, service provider contributed to the deferral of an Early Years Expo scheduled for June 2017.

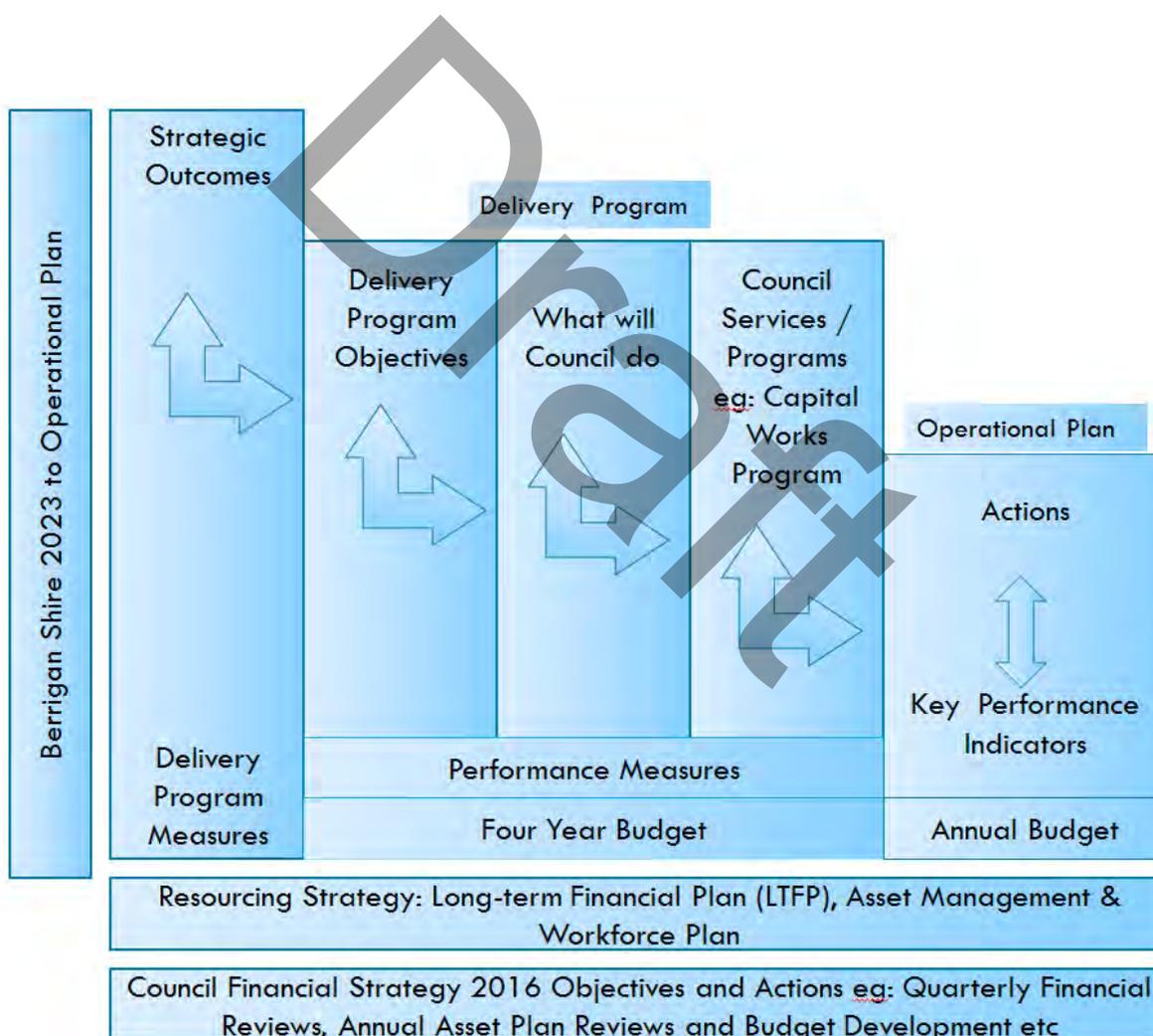
## Number and Status of Operational Plan 2016/17 Actions

	Completed	On target	Not on target	Past Due	Deferred / Not due to start	Total
<b>Sustainable natural and built landscapes</b>	14	1	0	0	0	15
<b>Good government</b>	14	0	0	0	0	14
<b>Supported and engaged communities</b>	16	0	0	0	2	18
<b>Diverse and resilient business</b>	18	0	0	0	0	18
<b>Total Actions</b>	<b>62</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>65</b>

The Shire council's annual operational plan and 4-year Delivery Program describe the full range of council services. It is themed according to Berrigan Shire 2023 strategic outcomes and is the Council's blue print about how Council services, programs and initiatives contribute toward our strategic outcomes:

- Sustainable natural and built landscapes
- Good government
- Supported and engaged communities
- Diverse and resilient business

# Our Planning Framework



The following describes our strategic outcomes and includes comments on significant or new projects undertaken and completed in the past year

The traffic light review provides a visual update on the status of the Council's Annual Operational Plan and the Council's progress toward full implementation of its 4-year Delivery Program. It should read using the following key:

#### KEY

				
Complete	On Target	Not on Target	Past Due	No Status / Deferred



Other oils



Fluoro globes and tubes



Household batteries



Smoke detectors



# Sustainable natural and built landscapes

Development decisions made today about how we move around and between our communities and use our natural resources – the River, wildlife, forests, agricultural and urban land, and water shape the future of our communities.

Council's Delivery Program and strategic objectives are:

- 1.1 Support sustainable use of our natural resources and built landscapes
- 1.2 Retain the diversity and preserve the health of our natural landscapes and wildlife
- 1.3 Connect and protect our communities

Our traffic light review of Sustainable natural and built landscapes Operational Plan 2016/17 actions describes whether Council in the past 12 months has *done what it said it would do and if not Officers comments provide guidance on why not?*

Additional comment is also provided by Council Officers on significant achievements or projects commenced and or completed in the past 12 months.

## Highlights

### Community Recycling Centre: Berrigan Landfill

Council has successfully completed the construction and equipping of a community recycling centre at the Berrigan Landfill. Community Recycling Centres are drop-off centres for common household wastes that can't be collected via council kerbside waste and recycling collection services. The Berrigan CRC is operated by council and was funded, as part of EPA's Waste Less, Recycle More Initiative. Household quantities (max 20 litres or kilograms) of the following items are accepted at the Berrigan Community Recycling Centre:



### Town Entry Master Plans

In the past 12 months the focus has been on completing the development of Town Concepts Plans for Berrigan and Barooga, the finalisation of Tocumwal's Foreshore Masterplan, and the implementation of the first stage of the Finley and Tocumwal Town Entry Plans.

Stage I projects have included:

- Tree Plantings in Murray Street, Finley
- Tree Plantings, new kerb and gutters in Dean Street, Tocumwal; and
- New Town Entry Signage, Tocumwal.

Each plan is based on what residents and the businesses who engaged in the process told us is important and valued by community.



## Fixing Country Roads and Truck Washes

The past 12-months has seen the Council's completion and opening of the upgrade of Silo Road: a Fixing Country Roads Initiative valued at \$ 3 million and a successful funding application (\$347,000) under the Fixing Country Truck Washes initiative. Silo Road improvements included:

- Strengthening the road;
- Widening of Silo and Tuppal roads to allow trucks to pass each other and park safely; and
- Drainage works to help improve heavy vehicle access to the Tocumwal Freight Precinct.

These are projects that support our communities investment in agriculture, while improving road safety for all users and the bio-security of our landscapes.



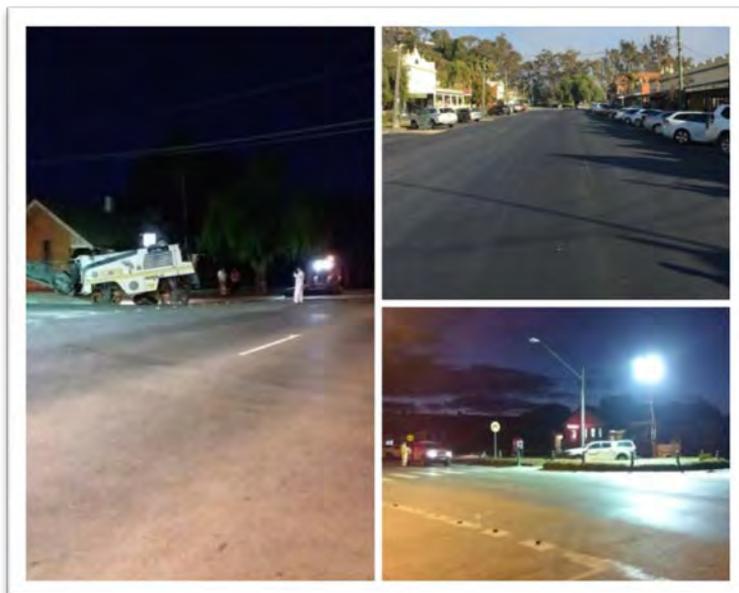
Opening Silo Road: 20 December 2016



## Resurfacing Deniliquin Street

In addition to the Council's planned program of road works – our works crews have been busy with additional works. The resurfacing of Deniliquin Street in Tocumwal undertaken at night to minimise disruption as a hot mix asphalt surface should have a useful life of around 30-years before any significant further maintenance is required.

The works required the complete closure of Deniliquin Street from Murray Street to Morris Street for two nights.



## Flood Recovery

During flood events, it is common for our rural roads sealed and unsealed roads, bridge approaches, causeways and culverts to be damaged. The cost to the Council of last year's floods was \$ 245, 000 Flood recovery works included: removal of trees growing in the Levee at Tocumwal in addition to significant repairs and upgrades to Lower River Road \$191,000.



## Sustainable natural and built landscapes

### 1.1 Support sustainable use of our natural resources and built landscapes

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Status	Comment
1.1.1	Coordinate strategic land-use planning and effective development assessment and control	1.1.1.1	Increase community awareness regarding development application process	Development Manager	Improved community satisfaction with Development Services		Liaising with NSW Department of Planning & Environment re: finalisation of Land Use Strategy
1.1.1	Coordinate strategic land-use planning and effective development assessment and control	1.1.1.2	Process and approve / refuse development applications in accordance with relevant legislation, codes and policies	Development Manager	Effective and timely assessment of development applications		
1.1.2	Enhance the visual amenity, heritage and liveability of our communities	1.1.2.1	Continue Annual Heritage Grants Program	Development Manager	Enhancement of the conservation value of heritage items		
1.1.2	Enhance the visual amenity, heritage and liveability of our communities	1.1.2.2	Continue rolling program of works – town entrances	Director Technical Services	Improved visual amenity and attractiveness of our towns and major town entrances		Tocumwal signage installed, Finley signage not yet delivered but should be installed in July, 2017. Dean street kerb and gutter, drainage and shoulder sealing in progress. Works for 16/17 financial year almost on schedule and will continue rolling program.

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Status	Comment
1.1.2	Enhance the visual amenity, heritage and liveability of our communities	1.1.2.3	Continue development of Tocumwal Foreshore Improvement Plan and its integration with Tocumwal Town Entrance Project	Director Technical Services	Optimise use and improve amenity, pedestrian mobility and connection between River, the town entry and Foreshore Reserve		Masterplan adopted, Levee strengthening complete. Grant application made for dry side projects. Design for river side projects underway

Draft

## 1.2 Retain the diversity and preserve the health of our natural landscapes and wildlife

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Status	Comment
1.2.1	Partner with community groups and agencies on projects that retain and preserve the health of our natural landscapes and wildlife	1.2.1.1	Contribute to Central Murray County Council	Development Manager	County Council delivery of the Shire's weed eradication and control program/s		
1.2.1	Partner with community groups and agencies on projects that retain and preserve the health of our natural landscapes and wildlife	1.2.1.2	Participation in roadside vegetation enhancement projects	Development Manager	Enhanced bio-diversity in linear reserves		

## 1.3 Connect and protect our communities

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Status	Comment
1.3.1	Coordinate flood levee, Council road network and stormwater asset management and planning	1.3.1.1	Develop and implement asset management plans which maintain a balance between improving and maintaining flood levees, stormwater, Council roads, paths and trails	Director Technical Services	Service levels met as set out in adopted Asset Management Plans		Asset Management Plans for Levees, Stormwater, Roads and Footpaths are up to date.
1.3.1	Coordinate flood levee, Council road network and stormwater asset management and planning	1.3.1.2	Design, construct and maintain stormwater systems that safely capture and remove water	Director Technical Services	Service levels met as set out in adopted Storm water Asset Management Plan		Major Stormwater projects are currently being completed and there are several smaller jobs to be completed this financial year.
1.3.1	Coordinate flood levee, Council road network and stormwater asset management and planning	1.3.1.3	Design, construct and maintain flood protection network	Director Technical Services	A flood levee protection network that prevents inundation of Tocumwal and Barooga from recognized flood levels		Levee tested by a moderate flood without incident. Tocumwal foreshore section of levee upgraded. Flood Levee Owners Manual completed to draft stage.
1.3.1	Coordinate flood levee, Council road network and stormwater asset management and planning	1.3.1.4	Continue remediation Tocumwal Foreshore Levee	Director Technical Services	Remediation works prevents inundation of Tocumwal from recognized flood levels		Tocumwal foreshore levee remediation completed.

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Status	Comment
1.3.1	Coordinate flood levee, Council road network and stormwater asset management and planning	1.3.1.5	Maintain the safety of Council roads and walkways	Director Technical Services	Asset Management Plan identified service levels and standards are met		Roads and walkways inspected and defects repaired as required
1.3.1	Coordinate flood levee, Council road network and stormwater asset management and planning	1.3.1.6	Exercise delegated functions Road Act 1993	Director Technical Services	Local roads are managed in accordance with the Act		Delegated functions carried out as required
1.3.2	Manage landfill, recycling and waste disposal	1.3.2.1	Reduce waste in landfill	Environmental Engineer	Develop a local waste management strategy that identifies waste diversion targets and realistic benchmarks		All landfills managed within budget
1.3.2	Manage landfill, recycling and waste disposal	1.3.2.2	Deliver township garbage collection and street cleaning services	Environmental Engineer	Instigate & manage a waste collection contract to ensure garbage collection		

## Sustainable natural and built landscapes

### Operational Plan 2016/17 Report

Completed	On target	Not on target	Past Due	Deferred / Not due to start	Total
					
14	1	0	0	0	15



# Good government

Good government is about making good decisions over time. These decisions involve managing our financial, economic, and environmental risks and the social implications of decisions made.

Council's Good government Delivery Program and strategic objectives are:

2.1 Berrigan Shire 2023 objectives and strategies inform Council planning and community led projects

2.2 Ensure effective governance by Council of Council operations and reporting

2.3 Strengthen strategic relationships and partnerships with community, business and government

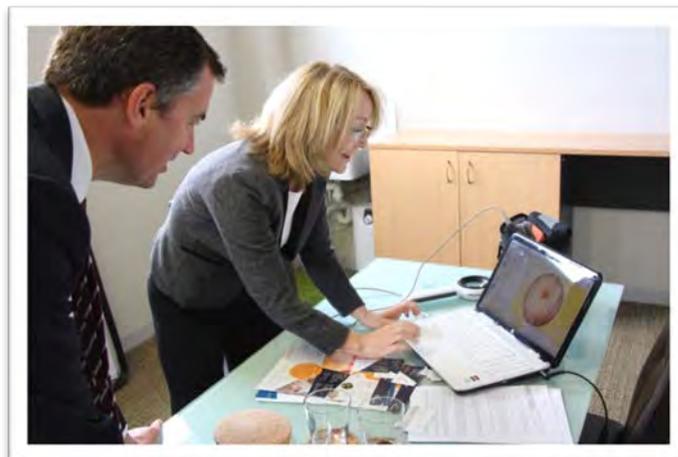
Our traffic light review of 2016/17 actions describes whether Council in the past 12 months has *done what it said it would do and if not Officers comments provide guidance on why not?*

Additional comment is also provided by Council Officers

# Highlights

## Skin Cancer Checks

The majority of Council staff are employed outdoors falling into the high-risk category for skin cancer. As part of the Council's and employees' commitment to Health and Wellbeing, and in response to a survey of staff, the Council offered Skin Cancer Checks for all employees. This initiative complements the Council's requirement that outdoor employees wear long clothing and implement heat stress control measures.



A total of 65 employees (14th – 16th, March 2017) participated in a comprehensive, state-of-the-art skin cancer assessment conducted by qualified screening practitioners. Also offered was sun safety education to maintain sun smart practices. Employees found with a suspicious lesion or mole were subsequently referred to their doctor for further review, monitoring or treatment.

## Impact Leadership Program

The Berrigan Shire Council's Leadership group has embarked on an intensive Leadership Program. The Impact Leadership Development Program has been designed and facilitated by Jane Harris of Leadiversity. The program involves in-depth workshops and individual coaching sessions. Designed to be flexible and work in with Council's work schedules Council's indoor and outdoor Leadership Group have participated in workshops that have included

- Communicating with impact;
- Linking strategic thinking with operations;
- Inspiring and influencing others;
- High Performance Team development;
- Accountability and managing performance;



- Effective feedback and difficult conversations; and

## Election of New Council

September 2016 saw the Council holding its election almost in regional isolation given the merger process being undertaken at neighbouring

Councils. The election saw six former Councillors and two new Councillors elected. From the previous Council, Councillors O'Neill and Hill did not seek re-election and Councillors Ross Bodey and John Taylor were elected in their place. Councillor Taylor had previously served on the Council.

Given the election result, the Council now enjoys some long term stability while also bringing some new views, skills and vitality to the Council. Following the election the Council committed itself to some refresher training for returning Councillors and a significant induction program for new Councillors. The broad aim of the induction process is to ensure that all Councillors understand their roles and responsibilities and also have a shared knowledge base.

The Council has quickly developed a strong team approach to the Council's affairs under the leadership of Cr Matthew Hannan who was elected as the Mayor for a two year period.

## Financial Fast Facts

### Overall performance

Operating surplus	\$7,430
Operating deficit before capital grants and contributions	\$5,465

### Revenue and expenses

Total revenue	\$25,931
Total expenses	\$18,501

### Cash and investments

Cash and cash equivalents	\$5,730
Investments	\$23,000

### Balance Sheet

Total assets	\$254,185
Total liabilities	\$5,030
Total equity	\$249,155
New assets 2016/17	\$2,222

## Citizenship Ceremonies

In Australia most citizenship ceremonies are organised and hosted by local councils. This year the Council conducted two citizenship ceremonies officially welcoming, in front of family and friends, our newest citizens: Mandy Huange and Estalita Cole and pictured with the Mayor Cr. Matthew Hannan Judith Urrurita; Ian and Ann Stronge.



## Alexander Garden Competition

At the November Council meeting the winners of the 2016 Alexander Garden award were announced.

The winners for each town are:

BAROOGA – Stan and Mary Nixon Barinya Street.

BERRIGAN – Mrs C von Brockhusen, Barooga Street.

FINLEY – Ron and Alison Luelf, Tocumwal Street.

TOCUMWAL – Jeff and Jo Davis, Calaway Street.



Pictured after the presentation of their award are the overall winners of the Alexander Garden Competition 2016: Jeff and Jo Davis of TOCUMWAL

## Good government

### 2.1 Berrigan Shire 2023 objectives and strategies inform Council planning and community led projects

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Status	Comment
2.1.1	Council operations, partnerships and coordination of resources contribute toward implementation of Berrigan Shire 2023	2.2.1.1	Promote and support the engagement of Shire residents, local business and agencies in the development, implementation and review of Berrigan Shire 2023	Strategic and Social Planning Coordinator	Increase in resident, local business and other agencies participation in opportunistic and targeted engagement		Community Engagement Strategy, Survey and street stalls feedback informed the Council's review of Berrigan Shire 2023 and the development of Berrigan Shire 2027
2.1.1	Council operations, partnerships and coordination of resources contribute toward implementation of Berrigan Shire 2023	2.2.1.2	Continue to evaluate Fit for the Future options to determine contribution toward implementation of Berrigan Shire 2023	General Manager	Sustainable Council contributing toward the implementation of Berrigan Shire 2023		Fit for the Future Plan included in new Delivery Program. State is being lobbied in relation to its proposal re: Joint Organisations.
2.1.1	Council operations, partnerships and coordination of resources contribute toward implementation of Berrigan Shire 2023	2.2.1.3	Implement Community Engagement Strategy and complete the development of Berrigan Shire 2027 - new CSP	Strategic and Social Planning Coordinator	Residents, local business and other agencies engaged in the development of Berrigan Shire 2027		Council adopted Berrigan Shire 2027 21 June 2017 and Office of Local Government advised of its adoption and publication

## 2.2 Ensure effective governance by Council of Council operations and reporting

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Status	Comment
2.2.1	Meet legislative requirements for Council elections, local government and integrated planning and reporting	2.2.2.01	Provide facilities and support including financial to elected Council	General Manager	The leadership skills, experience and knowledge of Councillors is used		Councillor inductions completed. All reporting requirements all being met. Integrated Plan updated
2.2.2	Council operations support ethical, transparent and accountable corporate governance	2.2.2.02	Implement and further develop the Berrigan Shire Integrated Management System	Enterprise Risk Manager	Standardised documentation and review of Council operations		The Mine Safety Management System has been developed and included under the IMS. The Purchasing Manual has been developed and is sitting in draft for the final review. Following distribution of the above documents, work will commence on the HR Manual to be included under the IMS.
2.2.2	Council operations support ethical, transparent and accountable corporate governance	2.2.2.03	Coordinate Council investments, financial management financial operations and processing	Finance Manager	Effective management of Council investments and finances		Council's investment continue in line with the Financial Strategy and investment Policy
2.2.2	Council operations support ethical, transparent and accountable corporate governance	2.2.2.04	Deliver responsive customer service	Director Corporate Services	Customers satisfied by Council response		Social media program now mature. Customer requests system operating. Development of Social Media strategy underway

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Status	Comment
2.2.2	Council operations support ethical, transparent and accountable corporate governance	2.2.2.05	Manage human resource and workforce development activities through the implementation of the Berrigan Shire's Workforce Development Plan 2013-2017	Director Corporate Services	A workforce with the competencies needed to implement the Shire's 4-year Delivery Program		Corporate training day in November successful. Workforce development plan reviewed and adopted.
2.2.2	Council operations support ethical, transparent and accountable corporate governance	2.2.2.5.1	Implement Equal Employment Opportunity Policy and Plan 2014 - 2018	Director Corporate Services	Workplace free from discrimination providing opportunities for all existing and future employees		Policy and plan in place and operating
2.2.2	Council operations support ethical, transparent and accountable corporate governance	2.2.2.06	Provide information technology and associated support for Council operations in line with Information Technology Action Plan	Finance Manager	Efficient operation of Information Technology Systems supporting other Council Services		New website development – nearly complete
2.2.2	Council operations support ethical, transparent and accountable corporate governance	2.2.2.07	Coordinate the delivery and management of Shire records and communications	Director Corporate Services	Effective records management system		While the framework for the new website is complete, the completion of the new website has been held up because the required content has not been provided. The Council has responded to five requests for information under the Government Information (Public Access) Act 2009.

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Status	Comment
2.2.2	Council operations support ethical, transparent and accountable corporate governance	2.2.2.08	Maintain and sustainably re-develop existing infrastructure and community assets	Director Corporate Services	Council owned community infrastructure and assets are sustainably maintained and developed		Finley School of Arts redevelopment underway with architect commissioned.
2.2.2	Council operations support ethical, transparent and accountable corporate governance	2.2.2.09	Coordinate and manage maintenance and renewal of Council plant and equipment	Director Technical Services	Ongoing maintenance and renewal of Council plant and equipment		Plant maintained in good order. Plant replaced in accordance with adopted plant replacement program
2.2.2	Council operations support ethical, transparent and accountable corporate governance	2.2.2.10	Coordinate the ongoing review and development of Council and Operational procedures	Director Corporate Services	Regular review and update of Council Policies and associated Operational Procedures		As part of 4-yearly program the management team reviewed 22 policies

## Good government

### Operational Plan 2016/17 report

Completed	On target	Not on target	Past Due	Deferred / Not due to start	Total
					
14	0	0	0	0	14

Draft

Draft

## Supported and engaged communities

Safe, healthy, accessible and inclusive communities are child and older person friendly.

Lifelong learning, cultural expression, services for older residents and recreational activities provide opportunities for people with a diverse range of interests to become involved and engaged in their local communities

Council's Supported and engaged communities Delivery Program and strategic objectives are:

3.1 Create safe, friendly and accessible communities

3.2 Support community engagement through life-long learning, culture and recreation

Our traffic light review of Operational Plan 2016/17 actions describes whether Council in the past 12 months has *done what it said it would do and if not Officers comments provide guidance on why not?*

Council Officers have also commented on significant achievements or projects commenced in the past 12 months.

# Highlights

## Volunteers Recognised

The Council has a range of volunteer committees of management established under s355 of the *Local Government Act 1993* responsible for things such as:

1. Taking and managing bookings
2. Banking receipts for venue hire and arranging payment of expenses.
3. Organising minor repairs and maintenance as required.
4. Working with the Council and other committee members to ensure that the facilities or activity they provide are sustainable and relevant to user groups.



This year the Council recognised the service and commitment of eligible Committee Volunteers. Pictured with their awards and Mayor Councillor Matthew Hannan are Len Koschel, Margaret Kable, Henry Matheson, Ivy Matheson, Barb Cullen, Barry Dawe and Jim Cullen. To be recognised volunteers must be eligible (20+ years of service) and be nominated by a fellow Committee member, Councillors and or Council staff.

## Memorial Park – Finley

Council partnered with the Finley (RSL) sub-branch to upgrade and improve Memorial Park in Finley. Funded by the Federal Government's Community War Memorial Fund works included:

- Repairing the existing monuments using a qualified stone mason.
- Updating the memorial plaque to recognise those who served in Timor, Iraq, Afghanistan and in peacekeeping efforts throughout the world
- Replacement of the boundary fencing and the repainting of the memorial gate.
- Repairs to the irrigation system for the memorial roses, and
- The installation a power outlet at the site of the monument to avoid the use of long extension cords t over wet grass at Dawn Services.



## Revitalisation of volunteer committees

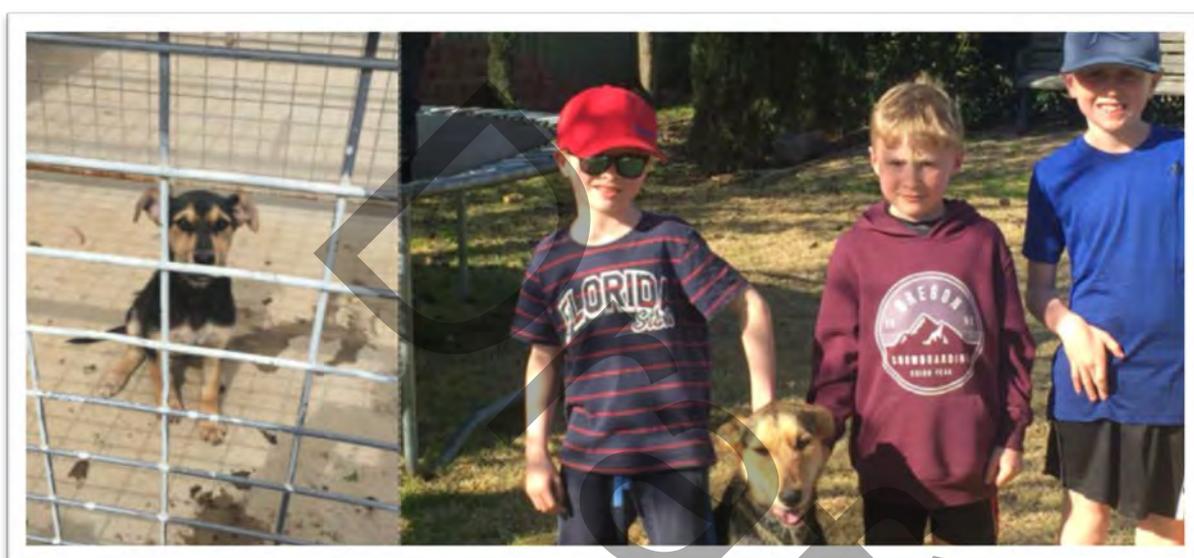
Berrigan Shire has thirty four volunteer committees of management, made up of residents from our community, who give their time and labour to maintain and operate community assets such as halls, recreation reserves and swimming pools. The Council supports these committees by providing the legal framework in which to operate as well as providing assistance with insurance, grants and other requirements. This year several of these volunteer committees including the Finley Showgrounds and Sporting Complex, the Tocumwal War Memorial Hall and the Finley War Memorial Hall and School of Arts Committees of Management have been revitalised. At the Finley Showgrounds and Sporting Complex the reintroduction of touch football and the continued growth of junior soccer drove the renewal of this Committee. Committee representatives from these sports have sought additional funding opportunities and worked hard at improving drainage and irrigation systems delivering benefitting all users. The reactivation of the Tocumwal War Memorial Hall was driven by

the tragic loss of a long-standing volunteer: Jim Ball. The Council worked during the year with the Committee on a successful recruitment and induction program. The new committee, led by president Sergio Redegalli, is now working on ambitious restoration plans for the historic venue. And while the debate over the future of the Finley War Memorial Hall was at times divisive. It has been a catalyst for the various groups with an interest in the two venues to come together and develop a framework for future operations. Convened and facilitated by the Council a special general meeting appointed a new committee made up of user groups and general community representatives. The Council's new Committee members have been formally inducted and assistance provided with procurement, meeting procedure, bookkeeping and work health and safety. The new Finley School of Arts and War Memorial Hall Committee is now up and running and ready for the major refurbishment works to be delivered in 2017/18.



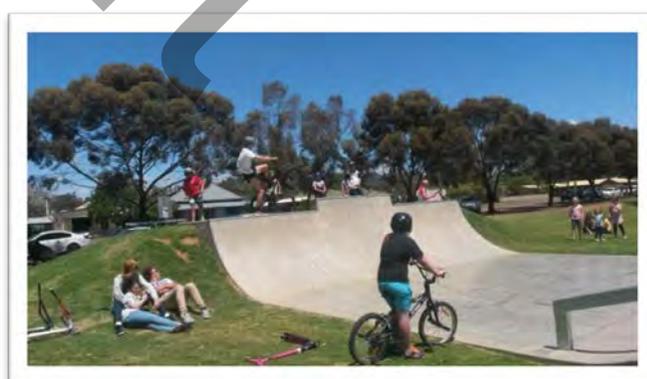
## Companion Animals

In the past 12 months the Council has used social media to provide a new home for companion animals that otherwise may not have been rehoused. So successful has this program been that the Council has rehoused working dogs through Herd2Homes Dog Rescue and through the generosity of would be dog owners. Finding new homes has meant vetting prospective owners and ensuring that the animals are de-sexed, micro-chipped and registered.



## Tocumwal Skate Park

The 5<sup>th</sup> October, 2016 saw the official opening of the Tocumwal Skatepark located at Apex Park in Deniliquin Street, Tocumwal. Consultation with users and the youth of Tocumwal, informed a great design. The Mayor, Matthew Hannan performed the official opening which was supported by a Skate Demo and Coaching Workshop by the YMCA. More than 50 local skating enthusiasts participated in the day which included a BBQ lunch provided by Tocumwal Lions. The park is now hosts a round of the Hume Lodden Skate Park League.



## Supported and engaged communities

### 3.1 Create safe, friendly and accessible communities

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Status	Comment
3.1.1	Build communities that are home to more families and young people	3.1.1.1	Support and promote the healthy development and wellbeing of children and young people	Director Corporate Services	Local projects and programs are established to support and promote the healthy development and wellbeing of children and young people		Working to find new ECIS service provider. Delivered careers expo at Finley High School. Library school holiday program deliverables.
3.1.1	Build communities that are home to more families and young people	3.1.1.2	Deliver on behalf of the funder Shire based Early Childhood Intervention Services	Director Corporate Services	Delivery of Early Childhood Intervention Services in Berrigan Shire and the ex Jerilderie and Urana LGAs		Expression of Interest in the future service delivery were sought
3.1.1	Build communities that are home to more families and young people	3.1.1.3	Coordinate in partnership with Early Childhood Service providers the development of an Annual School readiness Expo in each town	Strategic and Social Planning Coordinator	Increased awareness of community resources - early years transition to school		Deferred - may be rescheduled for late June 2017

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Status	Comment
3.1.2	Facilitate all age healthy lifestyles and ageing in place	3.1.2.1	Review the Liveability and Healthy Ageing Strategy	Strategic and Social Planning Coordinator	Council facilities and services support all residents including aging and disabled residents health, mobility and their economic / social participation in community life		Partnered with Intereach Ability Links in the marketing and conduct of focus groups held to update the Liveability and Ageing Strategy Healthy Ageing and Disability Inclusion Plan adopted by the Council 21 June 2017 An accessible version was also developed and is available on the Council's website.
3.1.2	Facilitate all age healthy lifestyles and ageing in place	3.1.2.3	Provide recreation facilities which support active lifestyle and ageing place	Director Corporate Services	Council recreation facilities support active lifestyle and ageing place		Council continuing to provide high quality recreation facilities in all communities.
3.1.2	Facilitate all age healthy lifestyles and ageing in place	3.1.2.4	Develop Disability Action Plan and Strategy	Strategic and Social Planning Coordinator	Disabled residents / visitors their carers and families experience improved access to a range of Council and community facilities, events and services		Disability Action Plan developed see Comments 3.1.2.1
3.1.3	Strengthen the inclusiveness and accessibility of our community	3.1.3.1	Promote the social and economic wellbeing of Shire residents through social planning and community development activities	Strategic and Social Planning Coordinator	Annual program of social planning and community development activities implemented		Street Art project at Finley Swim Centre completed as part of Youth Week. Mens Health Week health promotion campaign with local football clubs raised awareness about Prostate Health for Men - Blue Round held 24 June 2017 involving the Berrigan, Barooga and Finley Football Clubs

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Status	Comment
3.1.4	Coordinate and facilitate the delivery of potable water, public health and safety services	3.1.4.1	Ensure potable water and sewer network is safe and functional	Environmental Engineer	Safe potable water for human consumption and health Water and Sewer networks are managed to maximise operational functions		<p>Staffs have been diligent to ensure the provision of safe potable water by ensuring Critical Control Points (CCP's) set as part of the water treatment process steps are monitored in real time and exceedances acted upon in a timely manner.</p> <p>These actions ensure that water treated for human consumption meets the Australian Drinking Water Guidelines.</p>
3.1.4	Coordinate and facilitate the delivery of potable water, public health and safety services	3.1.4.2	Monitor, control and report upon environmental contaminants and public health hazards - water, fire, refuse, buildings and air	Development Manager	Safer and healthier communities		<p>Contractors have undertaken Closed Circuit Television (CCTV) inspections of existing sewer networks in Berrigan and Finley as part of the ongoing appraisal of asset conditions. The survey of 1,000m of sewer mains in each town has allowed staff to identify sewers that require additional maintenance or rehabilitation. The survey rated the serviceability and structural integrity of sewers according to asset management standards.</p>
3.1.4	Coordinate and facilitate the delivery of potable water, public health and safety services	3.1.4.3	Coordinate and facilitate local emergency management committee	Director Technical Services	Committee coordinated and facilitated		<p>Committee meetings facilitated and supported</p>
3.1.4	Coordinate and facilitate the delivery of potable water, public health and safety services	3.1.4.4	Develop and maintain local cemeteries and associated infrastructure	Director Corporate Services	Cemeteries progressively developed to meet demand. Routine maintenance conducted		<p>Operation of cemeteries ongoing. Review of Cemetery policy scheduled for 2017/18 Council committed to installing toilets at Finley and Barooga cemeteries in 2017/18 and Berrigan and Tocumwal in 2018/19</p>

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Status	Comment
3.1.4	Coordinate and facilitate the delivery of potable water, public health and safety services	3.1.4.5	Control and promote responsible ownership of companion animals	Development Manager	Negative impacts & disturbance caused by companion animals reduced		The past 12 months has seen, due to social media, a significant increase in the number of companion animals successfully rehoused.

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## 3.2 Support community engagement through life-long learning, culture and recreation

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Status	Comment
3.2.1	Provide opportunities for life-long learning, cultural expression and recreation	3.2.1.1	Coordinate and deliver local library services in accordance with Library Services Strategic Plan 2014 - 2018	Library Manager	A Library Service meeting the needs of its community		Additional floor space at Tocumwal has been investigated and a draft completed, including approximate costings. Jun 2017 Community Survey distributed to schools and groups requesting feedback of community support for Toc Library extension.
3.2.1	Provide opportunities for life-long learning, cultural expression and recreation	3.2.1.2	Strengthen community engagement and participation in Council activities	Strategic and Social Planning Coordinator	Increased resident engagement in Council activities		Engagement activities included working with the Landscape Consultants, Berrigan District Development Association and Barooga Advancement Group supported by Social media posts.
3.2.1	Provide opportunities for life-long learning, cultural expression and recreation	3.2.1.2.2	Implement Council Volunteer Strategy and Action Plan 2012 - 2016	Director Corporate Services	Volunteers engaged and retained		Reprioritised at the Corporate Workshop – work has continued with Finley Second-hand Shop re: Incorporation of this Council Committee
3.2.1	Provide opportunities for life-long learning, cultural expression and recreation	3.2.1.2.3	Lead strategic management of recreation and open space assets and facilities	Director Corporate Services	Strategic management of recreation and open space assets and facilities		Management Committees funded and supported to identify funding opportunities
3.2.1	Provide opportunities for life-long learning, cultural expression and recreation	3.2.1.3	Financially contribute to and support South West Arts programs and activities	Director Corporate Services	South West Arts delivery of Shire based Arts program/s and activities		SWA funded. Threads of our Communities major exhibition. OTYP projects also supported during the year

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Status	Comment
3.2.2	Facilitate and partner with local communities in the development of township plans	3.2.2.1	Coordinate and align community projects and activities with township plans	Strategic and Social Planning Coordinator	Increased resident engagement in town plan development and implementation		Liaison with Berrigan Tidy Towns re: the support it required led to the development of by the Council of a Community Garden Policy.

## Supported and engaged communities

### Operational Plan 2016/17 report

Completed	On target	Not on target	Past Due	Deferred / Not due to start	Total
					
16	0	0	0	2	18

Draft

## Diverse and resilient business

Our lifestyle, climate, existing facilities and proximity to Melbourne present a range of agricultural, tourism, retail and health industry opportunities.

Council's Delivery Program and diverse and resilient business strategic objectives include:

4.1 Invest in local job creation, retention and innovation

4.2 Strong and diverse economy

4.3 Diversify and promote local tourism

4.4 Connect local, regional and national road, rail and aviation infrastructure

Our traffic light review of Operational Plan 2016/17 actions describes whether Council in the past 12 months has *done what it said it would do*.

# Highlights

## Aerodrome Subdivision



The Council holds a significant investment in the Tocumwal aerodrome assets. Despite this investment, the aerodrome has, historically, been under used and has returned little economic activity to the wider community. The Council considered the future strategic direction for the aerodrome and concluded that either the aerodrome needed to be reduced in scale or the economic return needed to increase dramatically. The Council adopted the path of increasing economic activity and has pursued this by creating additional landholdings for purchase by new users. The Council previously freeholded 16-lots in two stages. Given the success of these

past sales the Council elected to provide a further 12 lots for sale. Initial project estimates indicated that the development costs may exceed the market price and the Council sought financial assistance from the Commonwealth government through its "Building Better Regions" grant program. The Council was successful in securing approximately \$375,000 towards the project costs and proceeded with the subdivision of the additional lots. The lots are now available for purchase and the Council hopes, that like previous stages, this stage can be quickly converted to new users and increased economic activity.

## Back to Business Week

The NSW State Government sponsored Back to Business Week in all LGA's at the end of February 2017. The initiative sought to bring local business communities together for networking and/or training events.

The Berrigan Shire Council held a business breakfast at the Tocumwal Football Club rooms with Guest speaker Marcus West. Marcus is a media trainer and communication skills coach who has worked with identities such as Jennifer Hawkins, Tony Abbott and John Aloes. Marcus spoke of the importance of being able to describe your business in an "elevator pitch", succinctly but with colour and interest – Tight, Right and Bright.

Attended by 45 local business operators from throughout the Shire, those who attended enjoyed some good networking over a delicious cooked breakfast prepared by local business: Prestige catering.



## Berrigan Shire Bush Bursary

### Student visit

The Bush Bursary program, funded by individual NSW rural Councils, including Berrigan Shire, and the County Women's Association (CWA)



Scholarships provide selected medical students in NSW/ACT with \$3,000 each to assist with study costs. Both programs are jointly administered by NSW Rural Doctors Network and are very competitive. Applicants must demonstrate:

- an interest in rural practice and lifestyle;
- an understanding of the realities of rural medical practice; and
- the motivation to undertake a placement in a rural area as part of the scheme.

Successful students must spend two weeks on a rural placement in country NSW during university holidays as part of their commitment. The placement combines the enjoyable aspects of country life and a career in rural medicine, with Berrigan Shire hosting both a Bush Bursary student and a student sponsored by the CWA last January.

Emily Murray was Berrigan Shire's Bush Bursary student for 2016, having completed first year of a post-graduate medical degree at the University of Notre Dame. Johnny Fang, first year post-graduate medical student at the Australian National University, was sponsored by the CWA. Emily and Johnny are photographed with Berrigan Pharmacist Kim Collins with whom they spent a morning. Other practitioners they visited included Finley Medical Centre, Berrigan Medical Centre, Finley and Berrigan Hospitals, Finley Regional Care, Amaroo Aged Care, Finley Veterinary Clinic, Ambulance NSW and a dinner hosted by the Berrigan CWA.

## Diverse and resilient business

### 4.1 Invest in local job creation, retention and innovation

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Status	Comment
4.1.1	Identify opportunities for strategic investment and job creation	4.1.1.1	Support the development of Agriculture Industry	Economic Development Officer	Diverse and sustainable Agriculture Industry		Funding application prepared and submitted in September 2016 under the Fixing Country Truck Washes program has been successful. Notification received on the 12th June 2017
4.1.1	Identify opportunities for strategic investment and job creation	4.1.1.2	Support collaborative planning, shared resourcing in local industry and promotion of business and development projects	Economic Development Officer	Council facilitation of industry networks / collaborative projects and shared resourcing		Collaborative planning with Edward River and Murrumbidgee Councils for a funding submission to the State program for Regional promotion
4.1.1	Identify opportunities for strategic investment and job creation	4.1.1.3	In conjunction with local business and employers develop an innovative industry and local skills retention and employment prospectus	Economic Development Officer	Industry groups, potential employers and local business have relevant information on industries and local skills		The 2017 Youth Futures Expo was held at the Finley Rec. Reserve on the 7th of June. 92 students attended - the largest number to do so in the past 4 years. Student feedback is yet to be analysed however initial feedback was of a well-received program with a focus on Tourism and Hospitality, Professional Sport and Agriculture. The new image library is complete with over 700 images that addressed the specific shot list

## 4.2 Strengthen and diversify the local economy

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Status	Comment
4.2.1	Partner with government and industry to renew and promote the development of the Shire's economic assets	4.2.1.1	Review and develop new Berrigan Shire Economic Development Plan	Economic Development Officer	Economic Development Plan actions included in Annual Operational Plan		The 2017 - 2021 Economic Development Strategy is close to being complete and will be presented to Council at the August meeting.
4.2.1	Partner with government and industry to renew and promote the development of the Shire's economic assets	4.2.1.2	Develop and implement action plan to promote business opportunities, location advantages and competitiveness of Tocumwal Aerodrome and its industrial precinct	Economic Development Officer	Action Plan completed and prospectus developed		Phase 3 of the Airpark was released in late April. The response that was anticipated has not yet materialised and new photography is being sourced to give a better impression of the new infrastructure. Social Media posts reach at least 800 people each post and has reached over 2000.
4.2.1	Partner with government and industry to renew and promote the development of the Shire's economic assets	4.2.1.3	Lobby NSW Parks for investment in the enhancement of facilities and signage in and around National and Regional Parks	Economic Development Officer	Upgraded signage and facilities National Parks		

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Status	Comment
4.2.3	Engage local business through regular meetings, electronic newsletter, and Council bulletin and media publications	4.2.3.2	Facilitate the effective operation of Chambers of Commerce, Tourism Associations and other business groups through the development and implementation of business plans	Economic Development Officer	Strategic approach to local jobs and business growth		Chamber President meeting held in April and Combined Chamber dinner planned for June cancelled due the hospitalisation of the guest speaker.
4.2.3	Engage local business through regular meetings, electronic newsletter, and Council bulletin and media publications	4.2.3.3	Host Business and Environment Awards during business week	Economic Development Officer	Local business is recognised by nominations and Award attendance		2017 Business Awards cancelled on the 27th of March due to lack of interest from businesses and the community. 45 nominations were made but only 12 completed submissions over 11 categories were received. Council to review the awards at the April Committee meeting

### 4.3 Diversify and promote local tourism

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Status	Comment
4.3.1	Implement the Berrigan Shire Visitor Events Plan	4.3.1.1	Develop and implement Council Event Funding Policy	Economic Development Officer	A strengthened plan for supporting events based on evidence from the review		No further funding applications have been approved in the 4th quarter however 2 sponsored events have been held
4.3.1	Implement the Berrigan Shire Visitor Events Plan	4.3.1.2	Provide support to event proponents and organisers.	Economic Development Officer	Increase in the number of successful events, proponents and organisers. Increased attendance local events		Marketing assistance given to the Mild to Wild Rod Run
4.3.1	Implement the Berrigan Shire Visitor Events Plan	4.3.1.3	Facilitate use of Tocumwal Aerodrome for aviation and other events	Director Technical Services	Maintain the Tocumwal Aerodrome Management Plan and approve events in compliance with same		Aerodrome available and used. All applications for events approved. The National and Victorian Aerobatic Championships were held at the aerodrome during the year.
4.3.2	Partner regional Tourism Boards	4.3.2.1	Maintain membership and benefit of regional tourism boards to increase local visitation and economic activity	Economic Development Officer	Regional and interstate marketing and promotion of Shire's tourism products and services		Support for the Murray Regional Tourism Board continues. Attended April Tourism Managers Forum
4.3.2	Partner regional Tourism Boards	4.3.2.2	Implement the Berrigan Shire Tourism Strategy and Action Plan 2014 - 2018	Economic Development Officer	Stronger local tourism industry		The new Berrigan Shire Visitor Guide was published just in time for Easter 2017. Council provided a good deal of in-kind support for the guide including photography and the text.

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Status	Comment
4.3.2	Partner regional Tourism Boards	4.3.2.3	Encourage and support local tourism body / operator activities which, foster and promote increased local tourism industry growth and development	Economic Development Officer	Stronger local tourism industry		The development of the new Visitor Guide was an effective collaboration between the towns of Berrigan Shire and the various businesses that identify as benefitting from tourism

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#### 4.4 Connect local, regional and national road, rail and aviation infrastructure

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Status	Comment
4.4.1	Develop and promote Berrigan Shire regional transport and freight infrastructure	4.4.1.1	Continue development of the Tocumwal Intermodal precinct	Economic Development Officer	Improved access to Port of Melbourne and national freight hubs		Continue to support businesses within the precinct. Silo Rd upgrade completed
4.4.1	Develop and promote Berrigan Shire regional transport and freight infrastructure	4.4.1.2	Lobby for upgrade of rail facilities, associated with Tocumwal rail line incl. line to Shepparton and Melbourne Ports	Economic Development Officer	Increased use of Tocumwal inter-modal facility		In discussion with Kellys Grain on this issue on a regular basis over the past 3 months
4.4.1	Develop and promote Berrigan Shire regional transport and freight infrastructure	4.4.1.3	Participate actively in efforts to upgrade Newell Highway and Midland Murray Valley highways particularly the Shepparton bypass	Economic Development Officer	Increased use of Tocumwal inter-modal facility		

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Status	Comment
4.4.1	Develop and promote Berrigan Shire regional transport and freight infrastructure	4.4.1.4	Operate the Tocumwal Aerodrome	Director Technical Services	Operated in accordance with CASA regulations and Tocumwal Aerodrome Management Plan. Maintained in accordance with Corporate and Community Facilities Asset Management Plan		Aerodrome maintained and operational Improvements carried out to runway lighting, pavements and 12 additional airside lots developed.

## Diverse and resilient business

### Operational Plan 2016/17 progress report

Completed	On target	Not on target	Past Due	Deferred / Not due to start	Total
					
18	0	0	0	0	18

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# STATUTORY REQUIREMENTS

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Council's Annual Report is one of the key points of its accountability between Council and its community.

It is not a report to Government but a report to the community.

And, while this Report focuses on the implementation by Council of its Delivery Program and Operational Plan 2016/17 the information in the following section includes information that is prescribed by the Local Government (General) Regulation 2005.

This information is included in the regulations that govern Local Government in New South Wales because the Government believes that it is important for communities to build their understanding of how Council is performing.

## Summary Annual Report 2016/17

Reviews carried out by Council	0
Information made publicly available	0
Total Number of applications received	7
Number of Applications Refused Wholly	0
Other Public Interest considerations against disclosure – Individual rights, judicial processes and natural justice	0
Number of Applications Refused Partly	0
Timeliness – Decided within the statutory timeframe (20 days plus extensions)	0
Invalid Applications	0

**Table A: Number of applications by type of applicant and outcome\***

	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm/deny whether information is held	Application withdrawn
Media	0	0	0	0	0	0	0	0
Members of Parliament	0	0	0	0	0	0	0	0
Private sector business	1	0	0	0	0	0	0	0
Not for profit organizations or community	0	0	0	0	0	0	0	0
Members of the public (application by legal representative)	2	0	0	0	0	0	0	0
Members of the public (other)	2	0	0	0	0	0	0	0

\*More than one decision can be made in respect of a particular access application. If so, a recording must be made in relation to each such decision. This also applies to Table B.

Table B: Number of applications by type of application and outcome								
	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm/deny whether information is held	Application withdrawn
Personal information applications*	0	0	0	0	0	0	0	0
Access applications (other than personal information applications)	0	0	0	0	0	0	0	0
Access applications that are partly personal information applications and partly other	0	0	0	0	0	0	0	0

\*A **personal information application** is an access application for personal information (as defined in clause 4 of Schedule 4 to the Act) about the applicant (the applicant being an individual).

Table C: Invalid Applications		
Reason for Invalidity	No. of Applications	% of Total
Application does not comply with formal requirements (Section 41 of the Act)	0	0
Application is for excluded information of the agency (Section 43 of the Act)	0	0
Applications contravenes restraint order (Section 110 of the Act)	0	0
Total number of invalid applications received	0	0
Invalid applications that subsequently became valid applications	0	0

Table I: Applications transferred to other agencies		
Reason for Invalidity	No. of Applications	% of Total
Agency initiated transfers	1	100
Applicant initiated transfers	0	0

**Reporting Requirement Reference:** *Government Information (Public Access) Act 2009 s 125 (1)*  
*Government Information (Public Access) Regulation 2009 cl 7 Schedule 2*

## Privacy and Personal Information Protection Act 1988

The collection, use, storage and disclosure of personal information is governed by the Privacy and Personal Information Protection Act 1998 (PPIPA). The collection of personal information from Councillors, employees, volunteers, contractors, ratepayers and member of the public is needed for the effective delivery or a range of Council services.

Further information regarding PPIPA can be found on the Information and Privacy Commission Website.

## Carers Recognition Act 2010

The Carers Recognition Act 2010 requires that Council as a funded Human Services Agency develop and implement a Carers Recognition Policy. In the past 12 months 24 staff have accessed carers leave: average period of leave taken 3.5 days.

**Reporting Requirement:** *Carers Recognition Act s8 (2)*

# Privacy and Personal Information Protection Act 1998

# Carers Recognition Act 2010

## July 2016 – June 2017

Number of public officials who made PIDs	1
Number of PIDs received	1
Of PIDs received, number primarily about:	
Corrupt conduct	1
Maladministration	0
Serious and substantial waste	0
Government information contravention	0
Local government pecuniary interest contravention	0
Number of PIDs finalised	0

Note: The number of PIDs finalised only refers to PIDs that have been received since 1 July 2016.

## Additional Information

Mayor and Councillor Fees			
Councillor	\$ Amount	Mayor	Car Hire (Deduction)
M. Hannan	\$11,243	\$20,525*	(\$12,151)*
D. Morris	\$11,243		
B. Curtin	\$11,243	\$4,005*	(\$1,774)*
J. Bruce	\$12,184		
C. Jones	\$11,243		
D. Glanville	\$11,243		
J. Taylor	\$9,408*		
R. Bodey	\$9,408*		
A. O'Neill	\$1,835*		
B. Hill	\$1,835*		
<b>Total</b>	<b>\$90,888</b>	<b>\$24,530</b>	<b>(\$13,925)</b>

\*Council elections September 2016 - Councillors O'Neil and Hill did not stand, and Councillors Bodey and Taylor were elected; Councillor Hannan replaced Councillor Curtin as Mayor.



<b>Councillor Facilities and Expenses</b>		<b>2016 – 2017</b>
<b>FACILITIES</b>		\$
Office Equipment *		5,899
Telephone**		3,299
Meals & Refreshments at meetings convened by Council		6,327
Council Vehicles		13,925
<b>FACILITIES TOTAL</b>		<b>29,450</b>
<b>EXPENSES</b>		
Telephone - Calls		-
Conferences & Seminars		4,957
Training		12,605
Interstate Travel ***		8,112
Overseas Travel ****		-
Spouse/partner/accompanying person expenses		-
Carer or other related expenses		-
Legal expenses		-
Subscriptions		1,312
Insurance		1,950
Local Travel		9,394
Travel outside the LGA		8,112
Miscellaneous		7,542
<b>EXPENSES TOTAL</b>		<b>53,984</b>
<b>TOTAL FACILITIES AND EXPENSES</b>		<b>83,434</b>

**Reporting Requirement** *Local Government (General) Regulation 2005 cl 217(1) (a) (a1)*

\* On the beginning of the new council term all councillors receive iPads

\*\* The contracts for Councillors mobile phones include a call allowance. No Councillor exceeds this allowance

\*\*\* Given the Council's location on the Victorian border, the Council's Policy on the provision of facilities and payment of expenses for Councillors excludes trips to Victoria and the ACT from the definition of interstate.

\*\*\*\* Cr. Glanville travelled overseas to Taipei, Taiwan (July 2016) the City Delegate as part of the Berrigan Shire International Childrens Games Team. A Council Youth Development Committee Activity the airfares and costs of accompanying adults (City Delegate and Coaches) were covered by community Fund Raising and monies paid by Athletes. Accommodation, transport and meals for the City Delegate in Taiwan were the responsibility of the City of Taipei.

## Senior Staff Remuneration

Senior Staff Remuneration	
Number of senior staff	1
Package Component	\$
Salary	195,782
Bonus or other payments (non-salary)	-
Superannuation (salary sacrifice and employer contribution)	25,000
Value non-cash benefits	4,218
Fringe benefits tax payable for no-cash benefits	\$5,753
<b>Total Value of Contract</b>	<b>\$230,753</b>

Reporting Requirement *Local Government (General) Regulation 2005* cl 217(1)(b) – (c)



# Equal Employment Opportunity

In April, 2014, Council reviewed its Equal Employment Opportunity requirements under the *Local Government Act 1993, Ch. 11, Part 4*, and implemented changes that included:

- Separation and development of the Discrimination, Workplace Bullying and Harassment Policy, and the Equal Employment Opportunity Policy;
- Development of the Equal Employment Opportunity Management Plan.

The Equal Employment Opportunity Policy outlines Council's commitment to EEO practices, and responsibilities for ensuring our workplace is fair and free from discrimination.

The Equal Employment Management Plan (EEO Plan) has been designed to work in with the Berrigan Shire Council Workforce Development Plan, incorporating the provisions as outlined in the *Local Government Act 1993*, and states Council's objectives for achieving compliance and eliminating discrimination in the workplace.

The EEO Plan is a dynamic document outlining actions for Council which include:

- Ongoing policy review
- Distribution of information and awareness sessions relating to equal employment opportunity
- Ongoing position description review
- Succession planning, training opportunities and career progression for EEO target groups
- Collection of relevant EEO information

**Reporting Requirement** *Local Government (General) Regulation 2005 cl 217 (1)*

## Committees of Management exercising functions delegated by Council

Australia Day Committee
Barooga Advancement Group
Barooga Community Botanical Gardens Committee
Barooga Recreation Reserve
Berrigan Conservation & Tidy Town
Berrigan Shire Heritage Committee
Berrigan Shire Youth Development Committee
Berrigan Sportsground Committee
Berrigan War Memorial Hall
Berrigan War Memorial Swimming Pool
Boomanoomana Landcare Committee
Finley Community Help Group
Finley Recreation Reserve Committee of Management
Finley Showground Sporting Complex Committee
Finley War Memorial Hall & School of Arts
Finley War Memorial Swimming Pool
Fullers Road Landcare
Mary Lawson Memorial Wayside Rest Committee
Native Dog Landcare Group
Retreat Public Hall
Tocumwal Foreshore
Tocumwal Friends of the Library Group
Tocumwal Historic Aerodrome Museum
Tocumwal Rail Preservation Committee
Tocumwal Recreation Reserve Committee
Tocumwal Swimming Pool Committee
Tocumwal War Memorial Hall

**Reporting Requirement** *Local Government (General) Regulation 2005 cl 217 (1) (a6)*

<b>Partnerships, Co-operatives or Other Joint Ventures</b>	<b>Role</b>	<b>Purpose</b>
StateCover Mutual	Member	General mutual-insurance pool
Statewide Mutual	Member	Workers compensation mutual-insurance pool
Riverina and Murray Regional Organisation of Councils (RAMROC)	Organisation Member	Local Government Service Coordination and regional advocacy
Local Government NSW	Organisation Member	Local Government Sector Peak Body: high level intergovernmental advocacy, procurement and strategic support
Central Murray County Council	Constituted Member	Control of noxious weeds Berrigan, Conargo, Deniliquin and Murray Shires
Murray Regional Tourism Board	Member	Regional tourism promotion and development
South West Arts	Member	Promotion and development of the Arts
Local Government Superannuation Scheme (LG Super)	Participating Employer	Complying superannuation scheme

**Reporting Requirement** *Local Government (General) Regulation 2005 cl 217 (1) (a8)*

Summary Resolutions Section 67 – Works carried out on Private Land	Nil
<b>Reporting Requirement</b> <i>Local Government (General) Regulation 2005 cl 217 (1) (a4)</i>	
Statement of all corporations, partnerships, trusts, joint ventures, syndicates or other bodies in which council held a controlling interest	Nil
<b>Reporting Requirement</b> <i>Local Government (General) Regulation 2005 cl 217 (1) (a7)</i>	

<b>Section 356 Grants / Contributions</b>		
<b>Organisation</b>	<b>Purpose</b>	<b>\$</b>
Junior Sport grants	Support for Local Athletes per Council Policy	300.00
Outstanding student awards	Annual Support for Local Schools	150.00
Berrigan Tennis Club	Donation - rates and charges	2,110.11
Barooga Sports Club	Donation - rates and charges - Fitness Centre	6,256.05
Cemetery honorariums	Maintenance and Operation of the cemeteries	13,469.00
Lions Club of Tocumwal	Skate Park Maintenance	1,000.00
Community Volunteers	Kids Fest Program	400.00
NSW Rural Doctors Network	Bush Bursary Program	3,000.00
Charles Sturt University	Accommodation Scholarship	5,000.00
Event funding program	As per Events Policy	33,984.85
Local Heritage Incentive Program	As per Council Policy	4,815.55

Reporting Requirement Local Government (General) Regulation 2005 cl 217(1) (a5)

This summary includes the amount, costs and expenses paid or received by way of out of Court settlements, other than those the terms of which are not to be disclosed in addition to a summary of the status of each legal proceeding and the result (if finalized) for the 12-monthly period 1 July 2016 to 30 June 2017. The Council was not party to any legal proceedings during 2016/17.

## Legal Proceedings

Details of Legal Proceedings	Amount Incurred	Amount Recovered	State of Progress	Result
NIL	-	-	-	NA

**Reporting Requirement** Local Government (General) Regulation 2005 cl 217 (1) (a3)

The follow table is a summary of routine legal action taken for the collections of outstanding debt.

## Debt Recovery (Outstanding Rates and Charges)

	Number	\$ Cost
Summons	26	\$8602.00
Other Legal Action	116	\$29,182.92
<b>Total</b>	<b>142</b>	<b>\$37,784.92</b>

**Reporting Requirement** Local Government (General) Regulation 2005 cl 217 (1) (a3)

Rates and Charges Written Off	\$
Ordinary/General Rates / Interest	\$268.54
Annual Water Charges / Interest	\$114.50
Water Consumption Charges / Interest	\$197.76
Annual Sewer / Pedestal Charges / Interest	\$107.41
Garbage / Domestic Waste Charges / Interest	\$139.27
Stormwater / Drainage Charges / Interest	\$287.55
Interest / Legal & Other Charges	\$0
<b>Total</b>	<b>\$1,115.03</b>

**Reporting Requirement** Local Government (General) Regulation 2005 cl 132

	NUMBER
Total Dogs Seized	86
Dogs returned to owner	22
Dogs impounded	86
Dogs released	34
Dogs Sold	8
Dogs Released to organisations to rehome	6
Dogs Euthanized – Unable to rehome	38
Cats impounded	26
Cats returned to owner	1
Cats sold	2
Cats euthanized – Unable to rehome	23
Penalty Infringement Notices Issued – COMP. ANIMALS	22
Penalty Infringement Notices Issued – LIVESTOCK	8
Reportable Dog Attacks	4
Dangerous Dog Declarations	0
Off-Leash Areas in the Shire:	2
<b>OTHER ANIMAL MANAGEMENT ACTIVITIES</b>	
Community Education Programs as required Council Bulletin	Info on Council Social Media & Web
De-sexed animals attract a reduced registration fee	Yes
<b>EXPENSES 2016/17</b>	
	\$
Companion Animal and Livestock Impounding – Staff Salaries	\$62,033
Companion Animal and Livestock Impounding – Vehicle operating costs	\$15,600
Companion Animal and Livestock Impounding – Telephone expenses	\$118
Dog Food Expenses	\$368
Government Registrations and levies	\$5,509
Other Operating Expenses	\$1,583
Capital Works Improvements to Pound Facility	-
<b>REVENUE 2016/17</b>	
Companion Animal Registration Fee Reimbursement	\$17,413
Penalty Notices – Fines Received	\$4,024

**Reporting Requirement** Clause 217(1) (f) of the NSW Local Government (General) Regulation 2005

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Council's *Asset Management Strategy 2017 – 2027* assists Council monitor the delivery of services from Council infrastructure including:

roads, bridges, footpaths, stormwater drainage, and flood protection levees; corporate and council community service facilities - parks , reserves, pools, libraries, halls and other council buildings; commercial facilities – caravan parks, sale yards, quarries and aerodrome; waste management, sewerage, water distribution and supply.

Council assets also include plant and Council business operations technology and systems.

As at 30 June 2017 Council's infrastructure assets have a replacement value \$328,908.

We use the *Asset Management Strategy* to show:

- How its asset portfolio will meet the service delivery needs of its community into the future,
- What Council's asset management policies are to be achieved, and to
- Ensure the integration of Council's asset management with Berrigan Shire 2027 our communities' and Council's long term strategic plan

Each year Council in its Annual Report provides a snapshot of its capital works program, the assessed value and condition of Council assets and contracts awarded by Council to build, maintain or plan new assets

# STATE OF OUR ASSETS



<b>Contracts – includes Contracts over \$150,000</b>		
<b>Name and address of Contractor</b>	<b>Contract description</b>	<b>Tendered amount (including GST)</b>
<b>Stabilco Pty Ltd</b> 26 Irwin Road, Benalla VIC 3672	<b>T03/14/15</b> Insitu Pavement Stabilisation for 3 years ending 30 <sup>th</sup> June 2017	Schedule of Rates
<b>Accurate Asphalt &amp; Road Repair</b> 66 Kalaroo Road, Redhead NSW 2290	<b>V01/16/17- 1</b> Annual Plant Hire Rates for 2016/2017 Year	Schedule of Rates
<b>Andrew Goldman Excavations</b> 1843 Murray Valley Highway, Burramine VIC 36730	<b>V01/16/17- 2</b> Annual Plant Hire Rates for 2016/2017 Year	Schedule of Rates
<b>Aqua Assets Pty Ltd</b> 27-31 Teralba Road, Broadmeadow NSW 2292	<b>V01/16/17- 3</b> Annual Plant Hire Rates for 2016/2017 Year	Schedule of Rates
<b>Berrigan Water Cartage</b> 66 Barooga Street, Berrigan NSW 2712	<b>V01/16/17- 4</b> Annual Plant Hire Rates for 2016/2017 Year	Schedule of Rates
<b>Coates Hire</b> PO Box 347, Mascott NSW 2020	<b>V01/16/17- 5</b> Annual Plant Hire Rates for 2016/2017 Year	Schedule of Rates
<b>Earth Plant Hire Pty Limited</b> 4090 Golden Highway, Elong Elong NSW 2831	<b>V01/16/17- 6</b> Annual Plant Hire Rates for 2016/2017 Year	Schedule of Rates
<b>Fenhill Pty Ltd</b> 36 Dean Street, Tocumwal NSW 2714	<b>V01/16/17- 7</b> Annual Plant Hire Rates for 2016/2017 Year	Schedule of Rates
<b>Foxy's Backhoe Service</b> 26-40 Bruncker Street, Berrigan NSW 2712	<b>V01/16/17- 8</b> Annual Plant Hire Rates for 2016/2017 Year	Schedule of Rates
<b>JB Nolen &amp; DM Moylan</b> 117 Jerilderie Street, Berrigan NSW 2712	<b>V01/16/17- 9</b> Annual Plant Hire Rates for 2016/2017 Year	Schedule of Rates
<b>Judd &amp; Sons Pty Ltd</b> 84 Benalla Road, Yarrowonga VIC 3730	<b>V01/16/17- 10</b> Annual Plant Hire Rates for 2016/2017 Year	Schedule of Rates
<b>Kennards Hire Pty Ltd</b> Building 1 Unit 1, 22 Powers Road Seven Hills NSW 2147	<b>V01/16/17- 11</b> Annual Plant Hire Rates for 2016/2017 Year	Schedule of Rates
<b>Luxton Plant Pty Ltd</b> 5 Advantage Drive Dandenong South VIC 3175	<b>V01/16/17- 12</b> Annual Plant Hire Rates for 2016/2017 Year	Schedule of Rates
<b>Miller Pipe &amp; Civil Pty Ltd</b> 4 Park Court, Cobram VIC 3644	<b>V01/16/17- 13</b> Annual Plant Hire Rates for 2016/2017 Year	Schedule of Rates
<b>Necam Pty Ltd</b> 199 Jerilderie Street, Berrigan NSW 2712	<b>V01/16/17- 14</b> Annual Plant Hire Rates for 2016/2017 Year	Schedule of Rates
<b>O'Loughlin Excavations</b> 774 Campbell Road Muckatah VIC 3644	<b>V01/16/17- 15</b> Annual Plant Hire Rates for 2016/2017 Year	Schedule of Rates
<b>Pascoe Grading &amp; Earthmoving Contractors Pty Ltd</b> 11 Harley Court,	<b>V01/16/17- 16</b> Annual Plant Hire Rates for 2016/2017 Year	Schedule of Rates

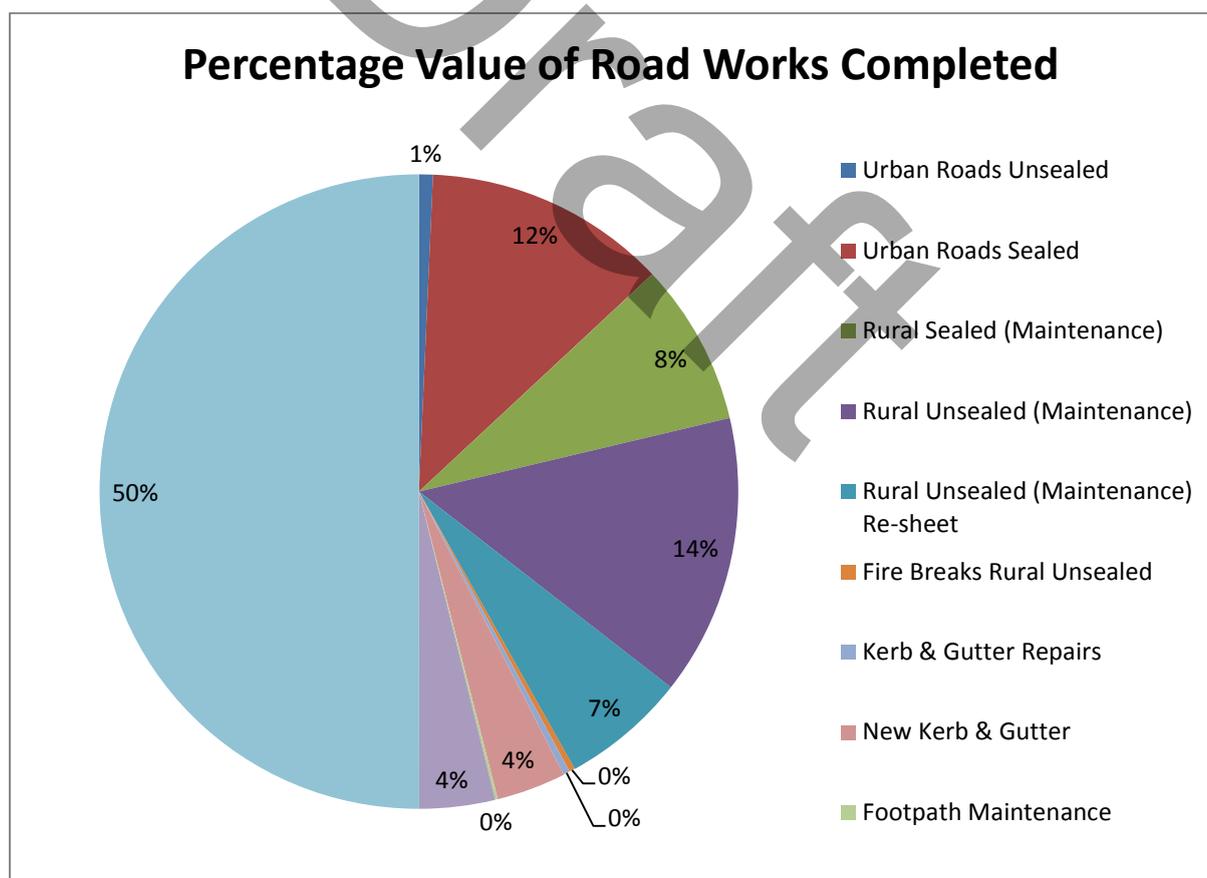
<b>Contracts – includes Contracts over \$150,000</b>		
<b>Name and address of Contractor</b>	<b>Contract description</b>	<b>Tendered amount (including GST)</b>
Finley NSW 2713		
<b>Pearse Earthmoving</b> 907 Goulburn Valley Highway, Congupna VIC 3633	<b>V01/16/17- 17</b> Annual Plant Hire Rates for 2016/2017 Year	Schedule of Rates
<b>Porter Excavation Pty Ltd</b> 5110 Colac Road, Cambrian Hill VIC 3352	<b>V01/16/17- 18</b> Annual Plant Hire Rates for 2016/2017 Year	Schedule of Rates
<b>Riverina Earthworks Pty Ltd</b> 7 Wakool Road, Deniliquin NSW 2710	<b>V01/16/17- 20</b> Annual Plant Hire Rates for 2016/2017 Year	Schedule of Rates
<b>RM Wood Contract Cartage</b> 40 William Street, Berrigan NSW 2712	<b>V01/16/17- 21</b> Annual Plant Hire Rates for 2016/2017 Year	Schedule of Rates
<b>RobEx Civil</b> 25 Sunrise Court, Cobram VIC 3644	<b>V01/16/17- 22</b> Annual Plant Hire Rates for 2016/2017 Year	Schedule of Rates
<b>Rollers Australia</b> PO Box 323 Double Bay NSW 1360	<b>V01/16/17- 23</b> Annual Plant Hire Rates for 2016/2017 Year	Schedule of Rates
<b>RSP Environmental Services</b> PO Box 5074 Sandhurst East VIC 3550	<b>V01/16/17- 24</b> Annual Plant Hire Rates for 2016/2017 Year	Schedule of Rates
<b>SE &amp; ST Little Pty Ltd</b> 29 Plane Street, Shepparton VIC 3630	<b>V01/16/17- 25</b> Annual Plant Hire Rates for 2016/2017 Year	Schedule of Rates
<b>Sharpe Bros</b> 7 Gibbens Road, West Gosford NSW 2550	<b>V01/16/17- 26</b> Annual Plant Hire Rates for 2016/2017 Year	Schedule of Rates
<b>Sherrin Rentals Pty Ltd</b> 3 Lace Street, Doveton VIC 3177	<b>V01/16/17- 27</b> Annual Plant Hire Rates for 2016/2017 Year	Schedule of Rates
<b>Stabilco Pty Ltd</b> 26 Irwin Road, Benalla VIC 3672	<b>V01/16/17- 28</b> Annual Plant Hire Rates for 2016/2017 Year	Schedule of Rates
<b>Stabilised Pavements of Australia Pty Ltd</b> 234 Wisemans Ferry Road, Somersby NSW 2250	<b>V01/16/17- 29</b> Annual Plant Hire Rates for 2016/2017 Year	Schedule of Rates
<b>Stephen Haynes Pty Ltd</b> 7 Finley Street Tocumwal NSW 2714	<b>V01/16/17- 30</b> Annual Plant Hire Rates for 2016/2017 Year	Schedule of Rates
<b>Toxfree</b> 50 Lemnos Road Shepparton VIC 3632	<b>V01/16/17- 31</b> Annual Plant Hire Rates for 2016/2017 Year	Schedule of Rates
<b>Tribuzi Transport and Plant Hire Pty Ltd</b> 26 Waverley Road Berrigan NSW 2712	<b>V01/16/17- 32</b> Annual Plant Hire Rates for 2016/2017 Year	Schedule of Rates
<b>Andrew Goldman Excavations</b> PO Box 428, Cobram Vic 3644	<b>V02/16/17 - 2</b> Supply of Quarry Products for 2016/2017 Year	Schedule of Rates

<b>Contracts – includes Contracts over \$150,000</b>		
<b>Name and address of Contractor</b>	<b>Contract description</b>	<b>Tendered amount (including GST)</b>
<b>Judd &amp; Sons Pty Ltd</b> 84 Benalla Road, Yarrawonga VIC 3730	<b>V02/16/17 - 3</b> Supply of Quarry Products for 2016/2017 Year	Schedule of Rates
<b>Lawrence Brothers</b> Lawrence Road, Tungamah VIC 3728	<b>V02/16/17 - 4</b> Supply of Quarry Products for 2016/2017 Year	Schedule of Rates
<b>E.B Mawson &amp; Sons Pty Ltd</b> 141 King George Street, Cohuna VIC 3568	<b>V02/16/17 - 5</b> Supply of Quarry Products for 2016/2017 Year	Schedule of Rates
<b>Stephen Haynes Pty Ltd</b> 7 Finley Street, Tocumwal NSW 2714	<b>V02/16/17 - 6</b> Supply of Quarry Products for 2016/2017 Year	Schedule of Rates
<b>Country Cleaning Company</b> Berrigan Caravan Park 104-120 Jerilderie Street, Berrigan NSW 2712	<b>V03/16/18</b> Office Cleaning Contract	\$3,994.50 per month
<b>Downer Infrastructure Services</b> Lot 1 Driscoll Road Narrandera NSW 2700	<b>V04/16/17</b> Supply, Delivery and Spraying of Bulk Cut-Back Bitumen	Schedule of Rates
<b>Fenhill Pty Ltd</b> 36 Dean Street, Tocumwal NSW 2714	<b>T01/16/17</b> Tocumwal Aerodrome Subdivision Construction	\$499,381.47
<b>Andrew Goldman Excavations</b> 1843 Murray Valley Highway, Burramine VIC 3644	<b>T02/16/17</b> Yarrawonga Road Realignment	\$240,411.80
<b>Fenhill Pty Ltd</b> 36 Dean Street, Tocumwal NSW 2714	<b>T03/16/17</b> Lewis Crescent Subdivision Extension	
<b>Andrew Goldman Excavations</b> 1843 Murray Valley Highway, Burramine VIC 3644	<b>T10/16/17</b> Lower River Road Causeway Construction	\$333,492.50

**Reporting Requirement** *Local Government (General) Regulation 2005 cl 217 (1) (a2)*

Council in the past year has continued its commitment to maintain our road and footpath network to a high standard

Value of Road Works Completed	\$
Urban Roads Unsealed	40,639
Urban Roads Sealed	708,100
Rural Sealed (Maintenance)	474,831
Rural Unsealed (Maintenance)	821,550
Rural Unsealed (Maintenance) Re-sheet	364,020
Fire Breaks Rural Unsealed	17,144
Kerb & Gutter Repairs	18,950
New Kerb & Gutter	202,095
Footpath Maintenance	7,826
New Footpath	220,364
<b>Total</b>	<b>\$2,875,519</b>



## Water and Sewer

There were no major capital items completed in the 16/17 financial year although there were a number of significant smaller asset renewal projects as follows:

<b>Water Services Asset Renewals</b>	<b>\$</b>
Tocumwal Mains	86,250
<b>Value of Water Asset Renewal Works</b>	<b>\$86,250</b>

<b>Sewer Services Asset Renewal Projects</b>	<b>\$</b>
Berrigan Sewer Treatment Plant	14,550
Tocumwal Pump Station Upgrade	288,000
Barooga Sewer Mains	19,000
Berrigan Sewer Mains	17,500
Tocumwal Sewer Mains	186,850
<b>Value of Sewer Asset Renewal Works</b>	<b>\$525,900</b>

Council operates two business units – its water supply service and its sewer service. Each service is required to raise sufficient funds from its own activities to fund its operations. The water supply service has increased its operating surplus with the \$646,000 2016/17 result due to continued increase in water consumption revenue and temporary transfer of high security water. Council's sewer service is returning an operating surplus of \$ 36,000 its fifth surplus after five years of operating at a deficit.

## Stormwater Management Plan – Statement of Works 2016 – 2017

Council took out a \$1.63 million (LIRS) *Local Infrastructure Scheme Loan in 2014/15 to accelerate its Storm Water Capital Works Program.*

Major Stormwater Works Completed	\$
Stormwaterworks - Finley	205,100
Stormwater Works - Tocumwal	515,400
Stormwater Works – Berrigan	644,000
<b>Value of Works undertaken</b>	<b>\$1,364,500</b>

**Reporting Requirement** *Local Government (General) Regulation 2005 cl 217 (1) (e)*

This acceleration of works is in response to the need for increased protection is needed post the 2012 Floods and that capital investment (using borrowings) in our storm water infrastructure is warranted.

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# FINANCIAL MANAGEMENT

After Capital Grants and Contributions the Berrigan Shire Council generated a small surplus for the 2016/17 financial year.

This report provides a brief overview of Council's revenue and expenditure. More detailed information is included in council's audited financial statements which are the final part of this report

Draft

# Financial Performance

	2012/13	2013/14	2014/15	2015/16	2016/2017
Revenue	\$19.0 m	\$18.9 m	\$20.5 m	\$23.9 m	\$25.9
Expenditure	\$18.8 m	\$18.7 m	\$18.0 m	\$18.0 m	\$18.5
<b>Surplus</b>	<b>\$0.2 m</b>	<b>0.2m</b>	<b>\$2.5 m</b>	<b>\$ 5.9 m</b>	<b>\$ 7.4 m</b>
Surplus before Capital grants & Contributions	\$(0.4)m	\$(1.5)m <sup>(1)</sup>	\$1.5 m	\$3.3 m	\$5.5 m <sup>(2)</sup>

Notes: Financial Assistance Grants (FAG) Timing of payments

Note 1: 2013/14 Payments in advance ceased

Note 2: 2016/17 Payments in advance recommenced (\$ 2.2m)

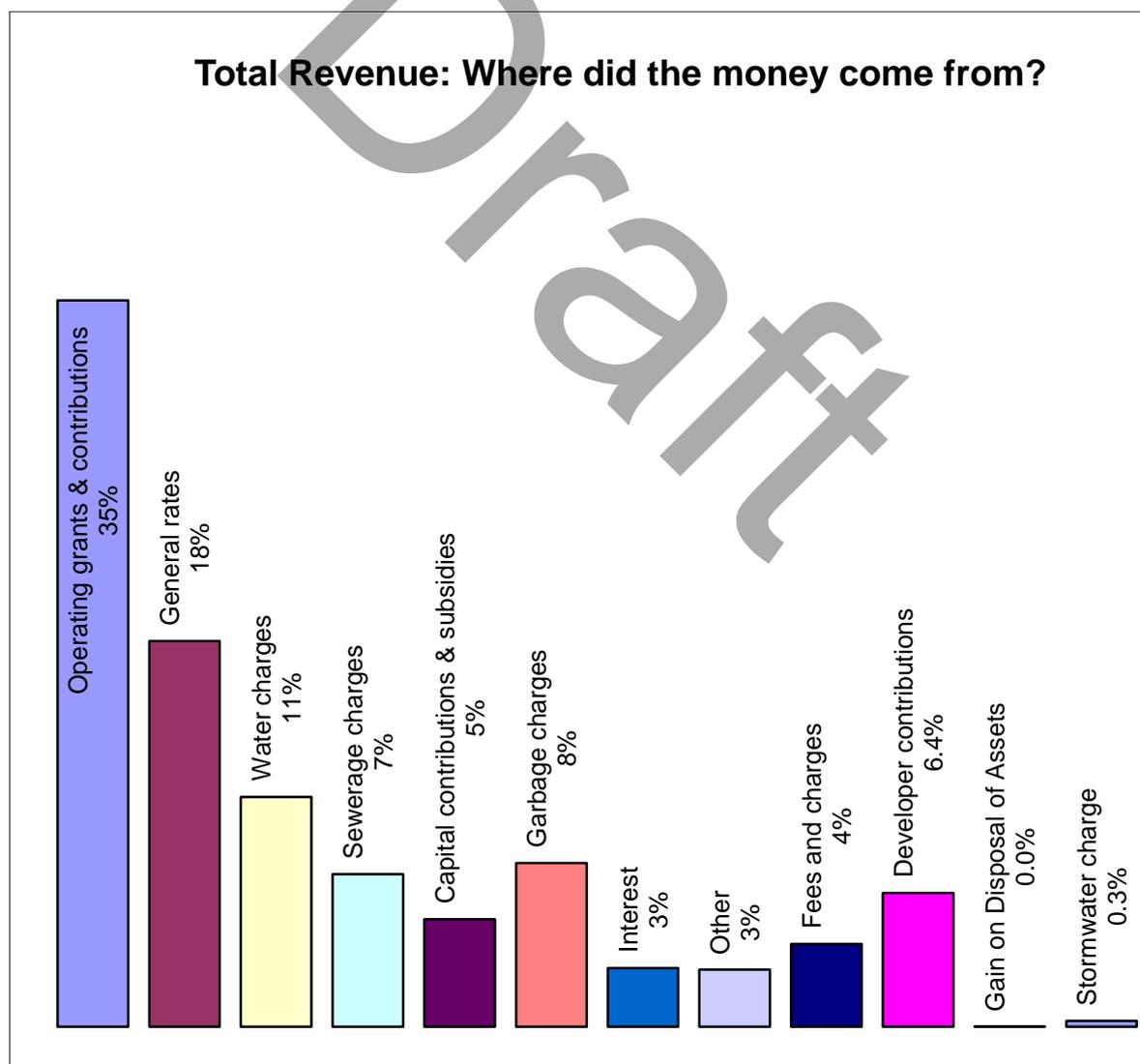


# Revenue

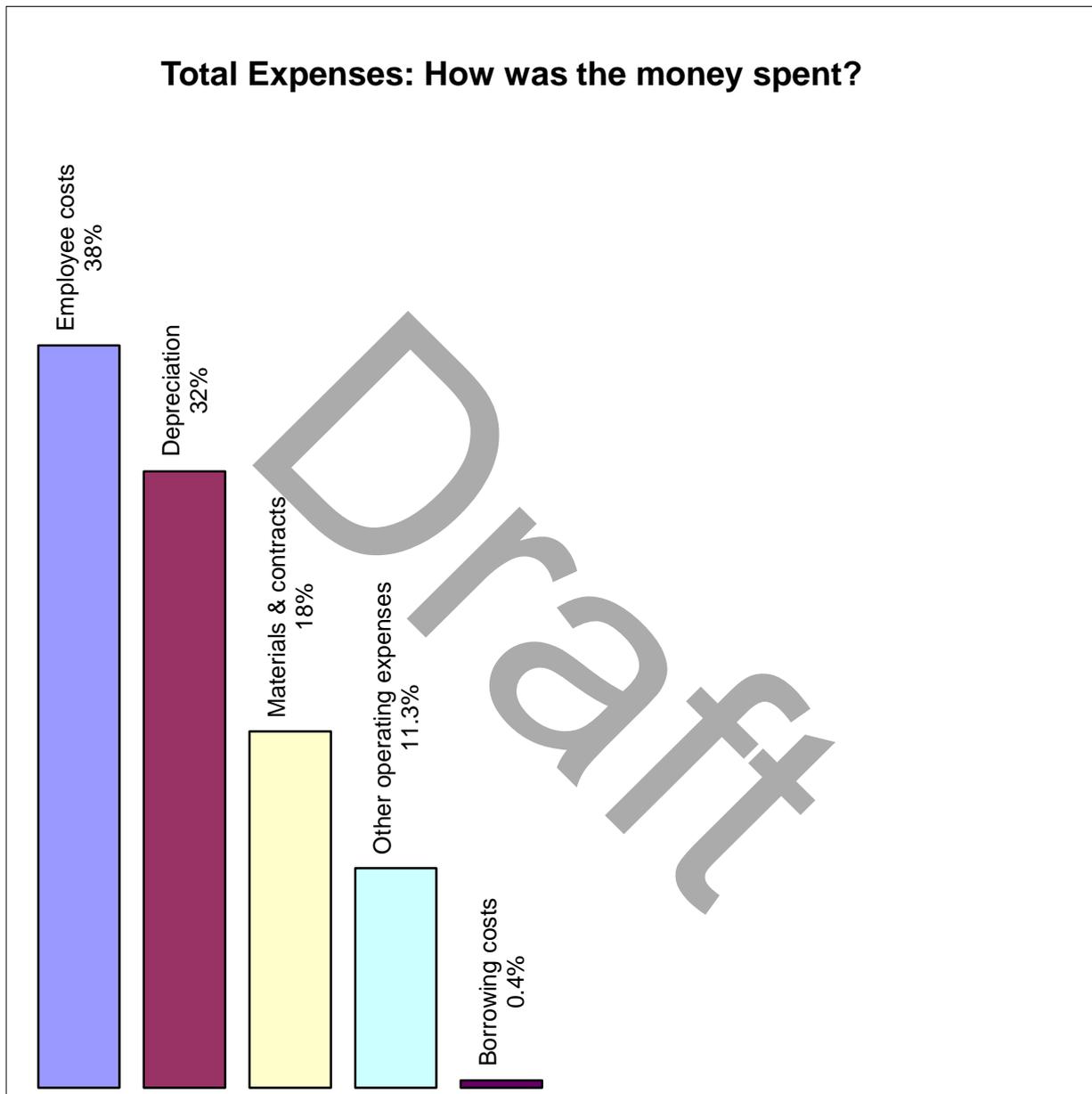
## Where did the money come from?

Ordinary rates provide 18% of the Council's revenue, with the total of all rates and charges contributing to 47% of total consolidated revenues.

The balance is made up of user charges, government grants, interest and developer contributions. After council rates, charges and interest (47%) operating grants (including an advance payment of the FAG) and contributions (35%) are the next most important source of revenue.



## Expenses – How was the money spent?



## Balance Sheet

Council's balance sheet describes what it owns and owes to relevant stakeholders which, when taken together determines the net wealth of the community.

The increase in the Council's net asset (equity) position is due to Council's operating surplus of \$7.4m plus the revaluation of pre-existing assets \$6.0m. Most of the Council's assets are roads and associated infrastructure.

	2011/13	2013/14	2014/15*	2015/16	2016/17
Assets	\$204.0 m	\$205.0m	\$237.2 m	\$241.2	\$254.2
Less Liability	\$4.1 m	\$4.1 m	\$6.1 m	\$5.5 m	\$5.1 m
Equity	\$199.9 m	\$200.9 m	\$231.1 m	\$235.7 m	\$249.1 m

\* To account for revaluation of assets 2014/15 restated from previous report

## Assets & Liabilities

ASSET	%
Infrastructure, Property, Plant and Equipment	88
Investments	9
Cash and Cash equivalents	2
Receivables	0.7
Inventories	.02
Other	0

Cash assets include the Council's bank deposits, term deposits, managed funds and other cash holdings held for future use.

**Receivables** are the funds owed to the Council by other parties, including ratepayers, government departments and other organisations.

**Inventories** include the goods held by the Council for use in its operations such as gravel, pipes and the like as well as developed land held for sale.

LIABILITIES	%
<b>Provisions</b>	60%
<b>Payables</b>	11%
<b>Borrowings</b>	26%
<b>Income in Advance</b>	3%

**Provisions** cover the amounts put aside by the Council for future commitments such as employee entitlements (annual leave, etc.) and remediation of the Council's tips and quarries. **Payables** are amounts that the Council owes other parties and including government departments and suppliers. It also accounts for rates and charges paid in advance. **Borrowings** include those amounts borrowed by the Council to fund investments in community assets. **Income in Advance** is prepayments on rates yet to be levied.

## Council's Liquidity, Cash and Investments

Liquidity ratios are used to assess the adequacy of working capital and the Council's ability to satisfy its obligations in the short term. The liquidity ratios indicate that the Council has the ability to pay its debts as and when they fall due. The stability of the ratios indicates the strength of Council's position and are consistent with the strong liquidity position of prior years. A 1-1 or better ratio tells us that Council has sufficient funds to meet its commitments and maintain cash flow.

	2013	2014	2015	2016	2017
<b>Liquidity Ratio</b>	3.45	4.04	4.19	7.05	8.08
<b>Cash &amp; Investment Balances</b>	\$17.8 m	\$16.3 m	\$21.3 m	\$23.7 m	\$28.7m <sup>(1)</sup>

Note 1: Includes \$2.2 m advance payment of Financial Assistance Grant

## Council's Debt Strategy

Council actively manages its level of debt and limits the use of loan funds. Council borrows funds when it sees a financial return on the asset e.g.: water supply, sewerage and property development. The following table describes Council's ongoing commitment to its debt strategy and the continuation of its capital works program and associated expenditure.

Council took out a loan in 2014/15 - \$1.63m to fund essential stormwater drainage works in Berrigan, Finley and Tocumwal. The interest on this loan is part subsidised by the NSW Government under the Local Infrastructure Renewal Scheme (LIRS).

	2013	2014	2015	2016	2017
<b>Debt (\$ mil)</b>	0.4	0.4	\$1.8	\$1.8	<b>\$1.3</b>
<b>Capital Expenditure (\$ mil)</b>	5.452	6.8	\$7.3	\$7.4	<b>\$7.6</b>
<b>Debt per Capita \$</b>	55.78	42.32	215.53	\$184.17	<b>\$151.31</b>
<b>% of Assets funded by Debt</b>	0.2%	0.2%	0.8%	0.7%	<b>0.6%</b>

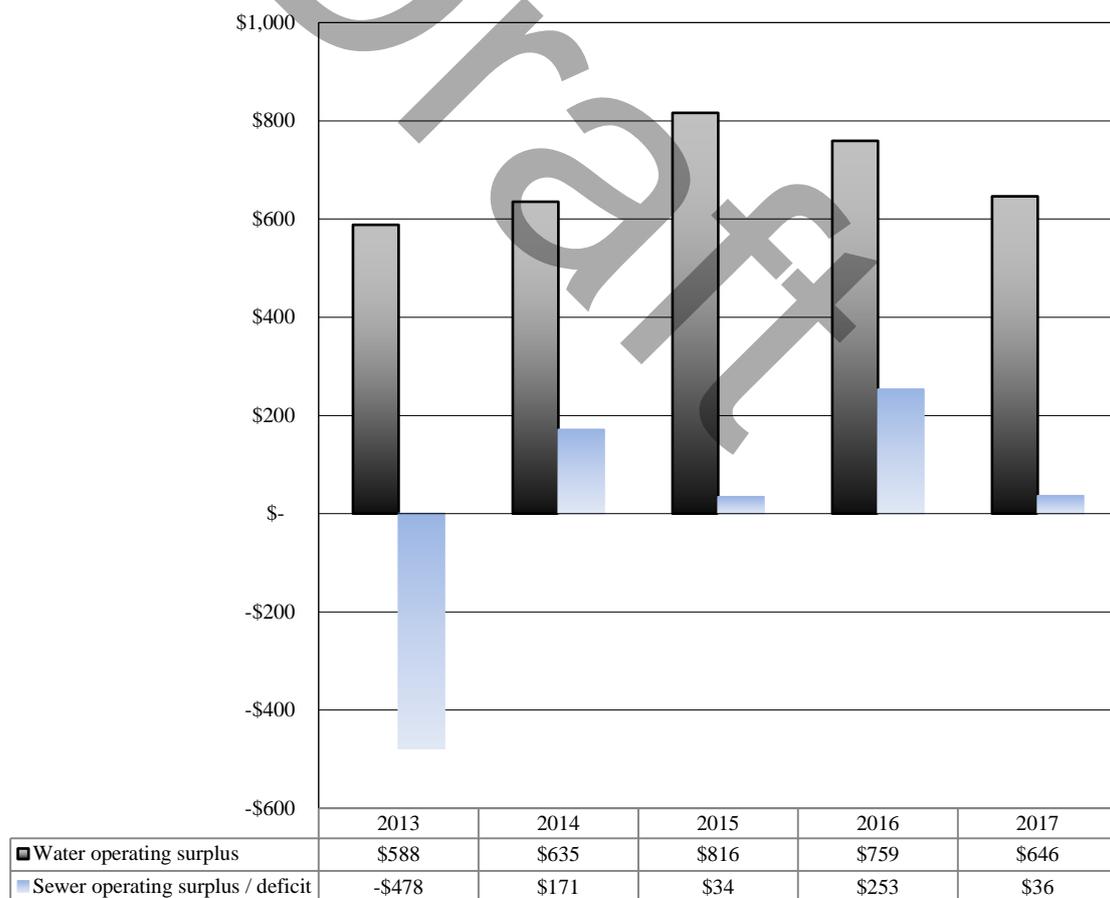
In 2016/17 the Council paid the outstanding balance of its \$1m loan for the construction of a reservoir at the Finley Water Treatment Plant.

## Water and Sewer Funds

Council operates two business units – its water supply service and its sewer service. Each service is required to raise sufficient funds from its own activities to fund its operations.

The water supply service has increased its operating surplus to \$646,000 with the 2016/17 result due to continued increase in water consumption revenue. While Council's sewer service returned an operating surplus of \$36,000.

Water and Sewer Services Operating Surplus / Deficit



# AUDITED FINANCIAL STATEMENTS

Draft

## Contents

General Purpose Statements 2016 - 2017

Special Purpose Statements 2016 - 2017

Special Schedules 2016 - 2017

Draft

# AUDITED FINANCIAL STATEMENTS

Draft

## Contents

General Purpose Statements 2016 - 2017

Special Purpose Statements 2016 - 2017

Special Schedules 2016 - 2017

Draft

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# Berrigan Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2017

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"Heart of the Southern Riverina"



## Berrigan Shire Council

### General Purpose Financial Statements

for the year ended 30 June 2017

Contents	Page
<b>1. Statement by Councillors and Management</b>	2
<b>2. Primary Financial Statements:</b>	
– Income Statement	3
– Statement of Comprehensive Income	4
– Statement of Financial Position	5
– Statement of Changes in Equity	6
– Statement of Cash Flows	7
<b>3. Notes to the Financial Statements</b>	8
<b>4. Independent Auditor's Reports:</b>	
– On the Financial Statements (Sect 417 [2])	80
– On the Conduct of the Audit (Sect 417 [3])	82

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#### Overview

- (i) These financial statements are General Purpose Financial Statements and cover the operations for Berrigan Shire Council.
- (ii) Berrigan Shire Council is a body politic of NSW, Australia – being constituted as a local government area by proclamation and is duly empowered by the *Local Government Act 1993* (LGA).

Council's Statutory Charter is detailed in Chapter 3 of the LGA and includes giving Council;

- the ability to provide goods, services and facilities, and to carry out activities appropriate to the current and future needs of the local community and of the wider public,
- the responsibility for administering regulatory requirements under the LGA and
- a role in the management, improvement and development of the resources in the area.

A description of the nature of Council's operations and its principal activities are provided in Note 2(b).

- (iii) All figures presented in these financial statements are presented in Australian currency.
- (iv) These financial statements were authorised for issue by the Council on 18 October 2017. Council has the power to amend and reissue these financial statements.
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## Berrigan Shire Council

### General Purpose Financial Statements

for the year ended 30 June 2017

### Statement by Councillors and Management

made pursuant to Section 413(2)(c) of the *Local Government Act 1993 (NSW)* (as amended)

**The attached General Purpose Financial Statements have been prepared in accordance with:**

- the *Local Government Act 1993 (NSW)* (as amended) and the regulations made thereunder,
- the Australian Accounting Standards and professional pronouncements, and
- the Local Government Code of Accounting Practice and Financial Reporting.

**To the best of our knowledge and belief, these financial statements:**

- present fairly the Council's operating result and financial position for the year, and
- accord with Council's accounting and other records.

**We are not aware of any matter that would render these statements false or misleading in any way.**

**Signed in accordance with a resolution of Council made on 18 October 2017.**

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Cr Matthew Hannan  
Mayor

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Cr Daryll Morris  
Councillor

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Rowan Perkins  
General Manager

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Carla von Brockhusen  
Responsible Accounting Officer

## Berrigan Shire Council

## Income Statement

for the year ended 30 June 2017

Budget <sup>1</sup>			Actual	Actual
2017	\$ '000	Notes	2017	2016
<b>Income from continuing operations</b>				
<b>Revenue:</b>				
9,367	Rates and annual charges	3a	9,462	9,201
1,645	User charges and fees	3b	3,127	2,367
617	Interest and investment revenue	3c	725	722
500	Other revenues	3d	627	820
7,919	Grants and contributions provided for operating purposes	3e,f	9,944	7,993
640	Grants and contributions provided for capital purposes	3e,f	1,965	2,586
<b>Other income:</b>				
–	Net gains from the disposal of assets	5	3	198
–	Net share of interests in joint ventures and associates using the equity method	19	–	–
<b>20,688</b>	<b>Total income from continuing operations</b>		<b>25,853</b>	<b>23,887</b>
<b>Expenses from continuing operations</b>				
7,549	Employee benefits and on-costs	4a	7,071	7,188
61	Borrowing costs	4b	72	87
2,177	Materials and contracts	4c	3,385	3,031
5,898	Depreciation and amortisation	4d	5,873	5,758
–	Impairment	4d	–	–
2,008	Other expenses	4e	2,091	1,941
<b>17,693</b>	<b>Total expenses from continuing operations</b>		<b>18,492</b>	<b>18,005</b>
<b>2,996</b>	<b>Operating result from continuing operations</b>		<b>7,361</b>	<b>5,882</b>
<b>Discontinued operations</b>				
–	Net profit/(loss) from discontinued operations	24	–	–
<b>2,996</b>	<b>Net operating result for the year</b>		<b>7,361</b>	<b>5,882</b>
2,996	Net operating result attributable to Council		7,361	5,882
–	Net operating result attributable to non-controlling interests		–	–
<b>2,356</b>	<b>Net operating result for the year before grants and contributions provided for capital purposes</b>		<b>5,396</b>	<b>3,296</b>

<sup>1</sup> Original budget as approved by Council – refer Note 16

## Berrigan Shire Council

Statement of Comprehensive Income  
for the year ended 30 June 2017

\$ '000	Notes	Actual 2017	Actual 2016
<b>Net operating result for the year</b> (as per Income Statement)		<b>7,361</b>	<b>5,882</b>
<b>Other comprehensive income:</b>			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of I,PP&E	20b (ii)	6,028	(1,625)
Impairment (loss) reversal relating to I,PP&E	20b (ii)	–	410
<b>Total items which will not be reclassified subsequently to the operating result</b>		<b>6,028</b>	<b>(1,215)</b>
Amounts which will be reclassified subsequently to the operating result when specific conditions are met			
Nil			
<b>Total other comprehensive income for the year</b>		<b>6,028</b>	<b>(1,215)</b>
<b>Total comprehensive income for the year</b>		<b>13,389</b>	<b>4,667</b>
<b>Total comprehensive income attributable to Council</b>		<b>13,389</b>	<b>4,667</b>
<b>Total comprehensive income attributable to non-controlling interests</b>		<b>–</b>	<b>–</b>

## Berrigan Shire Council

## Statement of Financial Position

as at 30 June 2017

\$ '000	Notes	Actual 2017	Actual 2016
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	6a	5,730	4,125
Investments	6b	23,000	19,630
Receivables	7	1,862	1,230
Inventories	8	218	223
Other	8	60	27
Non-current assets classified as 'held for sale'	22	–	–
<b>Total current assets</b>		<b>30,870</b>	<b>25,235</b>
<b>Non-current assets</b>			
Investments	6b	–	–
Receivables	7	–	–
Inventories	8	185	185
Infrastructure, property, plant and equipment	9	223,103	215,802
Investments accounted for using the equity method	19	–	–
Investment property	14	–	–
Intangible assets	25	–	–
<b>Total non-current assets</b>		<b>223,288</b>	<b>215,987</b>
<b>TOTAL ASSETS</b>		<b>254,158</b>	<b>241,222</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	10	533	771
Income received in advance	10	191	158
Borrowings	10	148	253
Provisions	10	2,595	2,641
<b>Total current liabilities</b>		<b>3,467</b>	<b>3,823</b>
<b>Non-current liabilities</b>			
Payables	10	–	–
Borrowings	10	1,149	1,297
Provisions	10	405	354
<b>Total non-current liabilities</b>		<b>1,554</b>	<b>1,651</b>
<b>TOTAL LIABILITIES</b>		<b>5,021</b>	<b>5,474</b>
<b>Net assets</b>		<b>249,137</b>	<b>235,748</b>
<b>EQUITY</b>			
Retained earnings	20	107,888	100,527
Revaluation reserves	20	141,249	135,221
Other reserves	20	–	–
<b>Council equity interest</b>		<b>249,137</b>	<b>235,748</b>
<b>Non-controlling equity interests</b>		<b>–</b>	<b>–</b>
<b>Total equity</b>		<b>249,137</b>	<b>235,748</b>

## Berrigan Shire Council

Statement of Changes in Equity  
for the year ended 30 June 2017

\$ '000	Notes	2017					2016						
		Retained earnings	Asset revaluation reserve (Refer 20b)	Other reserves (Refer 20b)	Council interest	Non-controlling interest	Total equity	Retained earnings	Asset revaluation reserve (Refer 20b)	Other reserves (Refer 20b)	Council interest	Non-controlling interest	Total equity
<b>Opening balance</b> (as per last year's audited accounts)		100,527	135,221	–	235,748	–	235,748	94,642	137,583	–	232,225	–	232,225
a. Correction of prior period errors	20 (c)	–	–	–	–	–	–	–	(1,144)	–	(1,144)	–	(1,144)
b. Changes in accounting policies (prior year effects)	20 (d)	–	–	–	–	–	–	–	–	–	–	–	–
<b>Revised opening balance</b>		<b>100,527</b>	<b>135,221</b>	<b>–</b>	<b>235,748</b>	<b>–</b>	<b>235,748</b>	<b>94,642</b>	<b>136,439</b>	<b>–</b>	<b>231,081</b>	<b>–</b>	<b>231,081</b>
<b>c. Net operating result for the year</b>		<b>7,361</b>	<b>–</b>	<b>–</b>	<b>7,361</b>	<b>–</b>	<b>7,361</b>	5,882	–	–	5,882	–	5,882
d. Other comprehensive income													
– Revaluations: IPP&E asset revaluation rsve	20b (ii)	–	6,028	–	6,028	–	6,028	–	(1,625)	–	(1,625)	–	(1,625)
– Revaluations: other reserves	20b (ii)	–	–	–	–	–	–	–	–	–	–	–	–
– Transfers to Income Statement	20b (ii)	–	–	–	–	–	–	–	–	–	–	–	–
– Impairment (loss) reversal relating to I,PP&E	20b (ii)	–	–	–	–	–	–	–	410	–	410	–	410
– Joint ventures and associates	19b	–	–	–	–	–	–	–	–	–	–	–	–
– Other reserves movements	20b (ii)	–	–	–	–	–	–	–	–	–	–	–	–
<b>Other comprehensive income</b>		<b>–</b>	<b>6,028</b>	<b>–</b>	<b>6,028</b>	<b>–</b>	<b>6,028</b>	<b>–</b>	<b>(1,215)</b>	<b>–</b>	<b>(1,215)</b>	<b>–</b>	<b>(1,215)</b>
<b>Total comprehensive income (c&amp;d)</b>		<b>7,361</b>	<b>6,028</b>	<b>–</b>	<b>13,389</b>	<b>–</b>	<b>13,389</b>	<b>5,882</b>	<b>(1,215)</b>	<b>–</b>	<b>4,667</b>	<b>–</b>	<b>4,667</b>
e. Distributions to/(contributions from) non-controlling interests		–	–	–	–	–	–	–	–	–	–	–	–
f. Transfers between equity		–	–	–	–	–	–	3	(3)	–	–	–	–
<b>Equity – balance at end of the reporting period</b>		<b>107,888</b>	<b>141,249</b>	<b>–</b>	<b>249,137</b>	<b>–</b>	<b>249,137</b>	<b>100,527</b>	<b>135,221</b>	<b>–</b>	<b>235,748</b>	<b>–</b>	<b>235,748</b>

## Berrigan Shire Council

## Statement of Cash Flows

for the year ended 30 June 2017

Budget 2017	\$ '000	Notes	Actual 2017	Actual 2016
<b>Cash flows from operating activities</b>				
<b>Receipts:</b>				
9,356	Rates and annual charges		9,437	9,275
1,655	User charges and fees		2,828	2,937
631	Investment and interest revenue received		685	743
8,568	Grants and contributions		11,909	10,579
–	Bonds, deposits and retention amounts received		–	10
510	Other		1,556	1,666
<b>Payments:</b>				
(3,811)	Employee benefits and on-costs		(7,842)	(7,279)
(5,951)	Materials and contracts		(4,003)	(4,705)
(61)	Borrowing costs		(62)	(29)
–	Bonds, deposits and retention amounts refunded		(6)	(53)
(2,012)	Other		(2,210)	(1,943)
<b>8,885</b>	<b>Net cash provided (or used in) operating activities</b>	11b	<b>12,292</b>	<b>11,201</b>
<b>Cash flows from investing activities</b>				
<b>Receipts:</b>				
–	Sale of real estate assets		48	330
459	Sale of infrastructure, property, plant and equipment		369	164
–	Deferred debtors receipts		79	148
<b>Payments:</b>				
(200)	Purchase of investment securities		(3,370)	(3,000)
(9,482)	Purchase of infrastructure, property, plant and equipment		(7,560)	(9,068)
–	Deferred debtors and advances made		–	(79)
<b>(9,223)</b>	<b>Net cash provided (or used in) investing activities</b>		<b>(10,434)</b>	<b>(11,505)</b>
<b>Cash flows from financing activities</b>				
<b>Receipts:</b>				
Nil				
<b>Payments:</b>				
(254)	Repayment of borrowings and advances		(253)	(262)
<b>(254)</b>	<b>Net cash flow provided (used in) financing activities</b>		<b>(253)</b>	<b>(262)</b>
<b>(592)</b>	<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>1,605</b>	<b>(566)</b>
2,841	Plus: cash and cash equivalents – beginning of year	11a	4,125	4,691
<b>2,249</b>	<b>Cash and cash equivalents – end of the year</b>	11a	<b>5,730</b>	<b>4,125</b>
Additional Information:				
plus:	Investments on hand – end of year	6b	23,000	19,630
<b>Total cash, cash equivalents and investments</b>			<b>28,730</b>	<b>23,755</b>

Please refer to Note 11 for additional cash flow information

## Berrigan Shire Council

### Notes to the Financial Statements

for the year ended 30 June 2017

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n/a – not applicable

The principal accounting policies adopted in the preparation of these consolidated financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

### (a) Basis of preparation

These general purpose financial statements have been prepared in accordance with

- Australian Accounting Standards and Australian Accounting Interpretations;
- the *Local Government Act 1993* (NSW) and Regulations, and
- the Local Government Code of Accounting Practice and Financial Reporting.

Council is a not for-profit entity for the purpose of preparing these financial statements.

#### (i) New and amended standards adopted by Council

AASB 124 Related Party Disclosures was adopted during the year, the impact of this standard had no impact on reporting financial position or performance; however note 28 has been added.

AASB 2014-3 Amendments to Australian Accounting Standards – Accounting for Acquisitions of Interests in Joint Operations [AASB 1 and AASB 11] the impact of this standard had no impact on reporting financial position or performance.

#### (ii) Early adoption of standards

Council has not elected to apply any pronouncements before their operative date in the annual reporting period beginning 1 July 2016.

#### (iii) Historical cost convention

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain financial assets and liabilities and certain classes of property, plant and equipment and investment property.

### (iv) Significant accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council's accounting policies.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Council and that are believed to be reasonable under the circumstances.

#### **Critical accounting estimates and assumptions**

Council makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- (i) Estimated fair values of investment properties
- (ii) Estimated fair values of infrastructure, property, plant and equipment,
- (iii) Estimated tip remediation provisions.

### (b) Revenue recognition

Council recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the Council and specific criteria have been met for each of the Council's activities as described below.

Council bases its estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement.

Revenue is measured at the fair value of the consideration received or receivable. Revenue is measured on major income categories as follows:

#### (i) Rates, annual charges, grants and contributions

Rates, annual charges, grants and contributions (including developer contributions) are recognised as

revenue when the Council obtains control over the assets comprising these receipts. Developer contributions may only be expended for the purposes for which the contributions were required, but the Council may apply contributions according to the priorities established in work schedules.

Control over assets acquired from rates and annual charges is obtained at the commencement of the rating year as it is an enforceable debt linked to the rateable property or, where earlier, upon receipt of the rates.

Control over granted assets/contributed assets is normally obtained upon their receipt (or acquittal) or upon earlier notification that a grant has been secured, and is valued at their fair value at the date of transfer.

Where grants or contributions recognised as revenues during the financial year were obtained on condition that they be expended in a particular manner or used over a particular period and those conditions were un-discharged at reporting date, the unused grant or contribution is disclosed in Note 3(g). The note also discloses the amount of unused grant or contribution from prior years that was expended on Council's operations during the current year.

A liability is recognised in respect of revenue that is reciprocal in nature to the extent that the requisite service has not been provided at reporting date.

#### **(ii) User charges and fees**

User charges and fees (including parking fees and fines) are recognised as revenue when the service has been provided or when the penalty has been applied, whichever first occurs.

#### **(iii) Sale of infrastructure, property, plant and equipment**

The profit or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer.

#### **(iv) Interest**

Interest income is recognised using the effective interest rate at the date that interest is earned.

#### **(v) Rent**

Rental income is accounted for on a straight-line basis over the lease term.

#### **(vi) Other income**

Other income is recorded when the payment is due, the value of the payment is notified, or the payment is received, whichever occurs first.

### **(c) Principles of consolidation**

#### **(i) The Consolidated Fund**

In accordance with the provisions of Section 409(1) of the *Local Government Act 1993* (NSW), all money and property received by Council is held in the Council's Consolidated Fund unless it is required to be held in the Council's Trust Fund.

Cash and other assets of the following entities have been included as part of the Consolidated Fund:

- General Purpose Operations
- Water Supply
- Sewerage Service

#### **(ii) The Trust Fund**

In accordance with the provisions of Section 411 of the *Local Government Act 1993* (NSW) (as amended), a separate and distinct Trust Fund is maintained to account for all money and property received by the Council in trust which must be applied only for the purposes of, or in accordance with the trusts relating to those monies. Trust monies and property subject to Council's control have been included in these reports.

Trust monies and property held by Council but not subject to the control of Council have been excluded from these reports. A separate statement of monies held in the Trust Fund is available for inspection at the Council office by any person free of charge.

#### **(iii) County Councils**

Council is a member of the following county council (which is a body incorporated under the *Local Government Act*):

- **Central Murray County Council**  
*Responsible for noxious weed management*

The governing body of the County Council is responsible for managing its own affairs.

Council is of the opinion that it neither controls nor significantly influences the above county council/s and accordingly these entities have not been consolidated or otherwise included within these financial statements.

#### **(iv) Interests in other entities**

##### **Subsidiaries**

Council has no interest in any subsidiaries.

##### **Joint arrangements**

Council has no interest in any joint arrangements.

#### **(d) Leases**

Leases of property, plant and equipment where Council, as lessee, has substantially all the risks and rewards of ownership are classified as finance leases.

Council did not have any finance leases in the years ending 30 June 2017 or 30 June 2017.

Leases in which a significant portion of the risks and rewards of ownership are not transferred to Council as lessee are classified as operating leases.

Payments made under operating leases (net of any incentives received from the lessor) are charged to the income statement on a straight-line basis over the period of the lease.

Lease income from operating leases where Council is a lessor is recognised as income on a straight-line basis over the lease term.

#### **(e) Impairment of assets**

Intangible assets that have an indefinite useful life or are not yet available for use are not subject to amortisation and are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired.

Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows that are largely independent of the cash inflows from other assets or groups of assets (cash-generating units). Non-financial assets that suffered impairment are reviewed for possible reversal of the impairment at each reporting date.

#### **(f) Cash and cash equivalents**

For Statement of Cash Flow presentation purposes, cash and cash equivalents include:

- cash on hand;
- deposits held at call with financial institutions; and
- other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value

Council holds no Bank overdrafts.

#### **(g) Inventories**

##### **(i) Raw materials and stores, work in progress and finished goods**

Raw materials and stores, work in progress and finished goods are stated at the lower of cost and net realisable value.

Cost comprises direct materials, direct labour, and an appropriate proportion of variable and fixed overhead expenditure, the latter being allocated on the basis of normal operating capacity. Costs are assigned to individual items of inventory on basis of weighted average costs. Costs of purchased inventory are determined after deducting rebates and discounts.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

### **(ii) Inventory held for distribution**

Inventory held for distribution is held at cost, adjusted where applicable for any loss of service potential.

### **(iii) Land held for resale/capitalisation of borrowing costs**

Land held for resale is stated at the lower of cost and net realisable value. Cost is assigned by specific identification and includes the cost of acquisition, and development and borrowing costs during development. When development is completed borrowing costs and other holding charges are expensed as incurred.

Borrowing costs included in the cost of land held for resale are those costs that would have been avoided if the expenditure on the acquisition and development of the land had not been made. Borrowing costs incurred while active development is interrupted for extended periods are recognised as expenses.

### **(h) Non-current assets (or disposal groups) held for sale and discontinued operations**

Non-current assets (or disposal groups) are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use.

They are measured at the lower of their carrying amount and fair value less costs to sell, except for assets such as deferred tax assets; assets arising from employee benefits; financial assets; and investment properties that are carried at fair value and contractual rights under insurance contracts, which are specifically exempt from this requirement.

An impairment loss is recognised for any initial or subsequent write-down of the asset (or disposal group) to fair value less costs to sell. A gain is recognised for any subsequent increases in fair value less costs to sell of an asset (or disposal

group), but not in excess of any cumulative impairment loss previously recognised. A gain or loss not previously recognised by the date of the sale of the non-current asset (or disposal group) is recognised at the date of de-recognition.

Non-current assets (including those that are part of a disposal group) are not depreciated or amortised while they are classified as held for sale. Interest and other expenses attributable to the liabilities of a disposal group classified as held for sale continue to be recognised.

## **(i) Investments and other financial assets**

### **Classification**

Council classifies its financial assets in the following categories:

- financial assets at fair value through profit or loss;
- loans and receivables;
- held-to-maturity investments; and
- available-for-sale financial assets.

The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and, in the case of assets classified as held-to-maturity, re-evaluates this designation at each reporting date.

### **(i) Financial assets at fair value through profit or loss**

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short-term. Assets in this category are classified as current assets.

### **(ii) Loans and receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for those with maturities greater than 12 months after the reporting date which that are classified as non-current assets.

Loans and receivables are included in other receivables (note 8) and receivables (note 7) in the Statement of Financial Position.

Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment. Receivables are generally due for settlement within 30 days.

Cash flows relating to short-term receivables are not discounted if the effect of discounting is immaterial.

### **(iii) Held-to-maturity investments**

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that Council's management has the positive intention and ability to hold to maturity. If Council were to sell other than an insignificant amount of held-to-maturity financial assets, the whole category would be tainted and reclassified as available-for-sale.

Held-to-maturity financial assets are included in non-current assets, except for those with maturities less than 12 months from the reporting date, that are classified as current assets.

### **(iv) Available-for-sale financial assets**

Available-for-sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless management intends to dispose of the investment within 12 months of the reporting date.

Investments are designated as available-for-sale if they do not have fixed maturities and fixed or determinable payments and management intends to hold them for the medium to long term.

#### ***Recognition and de-recognition***

Regular purchases and sales of financial assets are recognised on trade-date: the date on which Council commits to purchase or sell the asset.

Investments are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets carried at fair value through profit or loss are initially

recognised at fair value and transaction costs are expensed in the income statement.

Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and Council has transferred substantially all the risks and rewards of ownership.

When securities classified as available-for-sale are sold, the accumulated fair value adjustments recognised in equity are included in the income statement as gains and losses from investment securities.

### **Subsequent measurement**

Loans and receivables and held-to-maturity investments are carried at amortised cost using the effective interest method.

Changes in the fair value of other monetary and non-monetary securities classified as available-for-sale are recognised in equity.

### **Impairment**

Council assesses at the end of each reporting period whether there is objective evidence that a financial asset or group of financial assets is impaired.

A financial asset or a group of financial assets is impaired and impairment losses are incurred only if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a 'loss event') and that loss event (or events) has an impact on the estimated future cash flows of the financial asset or group of financial assets that can be reliably estimated.

In the case of equity investments classified as available-for-sale, a significant or prolonged decline in the fair value of the security below its cost is considered an indicator that the assets are impaired.

### **(i) Assets carried at amortised cost**

For loans and receivables the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate.

The carrying amount of the asset is reduced and the amount of the loss is recognised in profit or loss. If a loan or held-to-maturity investment has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract. As a practical expedient, the Council may measure impairment on the basis of an instrument's fair value using an observable market price.

Collectability of receivables is reviewed on an on-going basis. Debts that are known to be uncollectible are written off by reducing the carrying amount directly. An allowance account (provision for impairment of receivables) is used when there is objective evidence that Council will not be able to collect all amounts due according to the original terms of the receivables.

Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments (more than 30 days overdue) are considered indicators that the receivable is impaired. The amount of the impairment allowance is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate.

The amount of the impairment loss is recognised in the income statement within other expenses. When a receivable for which an impairment allowance had been recognised becomes uncollectible in a subsequent period it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against other expenses in the income statement.

### Investment Policy

Council has an approved investment policy complying with Section 625 of the Local Government Act 1993 (NSW) and Clause 212 of the Local Government (General) Regulation 2005 (NSW).

Investments are placed and managed in accordance with that policy and having particular regard to authorised investments prescribed under the Ministerial Local Government Investment Order.

Council maintains an investment policy that complies with the Act and ensures that it or its representatives exercise the care, diligence and skill that a prudent person would exercise in investing Council funds.

### (j) Fair value estimation – financial instruments

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The fair value of financial instruments traded in active markets is based on quoted market prices at the reporting date.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. Council uses a variety of methods and makes assumptions that are based on market conditions existing at each reporting date. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

The nominal value less estimated credit adjustments of trade receivables and payables are assumed to approximate their fair values.

The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Council for similar financial instruments.

### (k) Infrastructure, property, plant and equipment (IPPE)

Council's assets have been progressively revalued to fair value in accordance with a staged implementation advised by the Office of Local Government. At reporting date, the following classes of IPPE were stated at their fair value:

#### Externally valued:

- Operational land
- Community land
- Buildings – specialised/non-specialised
- Land under Roads (post 30/06/2008)

#### Internally valued:

- Roads assets including roads, bridges and footpaths
- Bulk earthworks
- Stormwater drainage

- Water and sewerage networks
- Tips & Quarries

#### As approximated by depreciated historical cost:

- Plant and equipment
- Land improvements
- Other structures
- Other open space/recreational assets
- Other infrastructure
- Other assets

Non-specialised assets with short useful lives are measured at depreciated historical cost as an approximation of fair value. Council has assessed that any difference between fair value and depreciated historical cost is unlikely to be material.

Water and sewerage network assets are indexed annually between full revaluations in accordance with the latest indices provided in the NSW Office of Water Rates Reference Manual.

For all other asset classes, Council assesses at each reporting date whether there is any indication that a revalued asset's carrying amount may differ materially from that which would be determined if the asset were revalued at the reporting date. If any such indication exists, Council determines the asset's fair value and revalue the asset to that amount. Full revaluations are undertaken for all assets on a five-year cycle.

Increases in the carrying amounts arising on revaluation are credited to the asset revaluation reserve. To the extent that the increase reverses a decrease previously recognising profit or loss relating to that asset class, the increase is first recognised as profit or loss.

Decreases that reverse previous increases of assets in the same class are first charged against revaluation reserves directly in equity to the extent of the remaining reserve attributable to the class; all other decreases are charged to the Income Statement.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to Council and the cost of the item can be measured reliably. All other repairs and maintenance are

charged to the income statement during the financial period in which they are incurred.

#### Depreciation

Land is not depreciated.

Depreciation on other assets is calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives as follows:

##### Plant and Equipment

- Office Equipment	5 to 10 years
- Office furniture	10 to 20 years
- Computer Equipment	3 years
- Vehicles	5 to 8 years
- Heavy Plant/Road Making equip.	5 to 8 years
- Other plant and equipment	5 to 15 years

##### Other Equipment

- Playground equipment	5 to 15 years
- Benches, seats etc.	10 to 20 years

##### Buildings

- Buildings: Masonry	50 to 100 years
- Buildings: Other	20 to 40 years

##### Stormwater Drainage

- Drains	80 to 100 years
- Culverts	50 to 80 years

##### Transportation Assets

- Sealed Roads: Surface	15 to 20 years
- Sealed Roads: Structure	50 years
- Unsealed roads	20 to 50 years
- Bridge: Concrete	80 to 100 years
- Bridge: Other	50 to 80 years
- Road Pavements	50 years
- Kerb, Gutter and Paths	40 years

##### Water and Sewer Assets

- Dams and reservoirs	80 to 100 years
- Bores	20 to 40 years
- Reticulation pipes: PVC	80 years
- Reticulation pipes: Other	25 to 75 years
- Pumps and telemetry	15 to 20 years

##### Other Infrastructure Assets

- Bulk earthworks	Infinite
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The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting date.

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the income statement.

### **(l) Investment property**

Investment property, principally comprising freehold office buildings, is held for long-term rental yields and is not occupied by the Council.

Council did not hold any investment property in the years ending 30 June 2016 and 30 June 2017.

### **(m) Payables**

These amounts represent liabilities for goods and services provided to the Council prior to the end of financial year that are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

### **(n) Borrowings**

Borrowings are initially recognised at fair value, net of transaction costs incurred. Borrowings are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the income statement over the period of the borrowings using the effective interest method.

Borrowings are removed from the Statement of Financial Position when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in other income or finance cost.

Borrowings are classified as current liabilities unless Council has an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

### **(o) Borrowing costs**

Borrowing costs are expensed.

### **(p) Provisions**

Provisions are recognised when Council has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, and the amount has been reliably estimated.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the reporting date. The discount rate used to determine the present value reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as interest expense.

### **(q) Employee benefits**

#### **(i) Short-term obligations**

Liabilities for wages and salaries, including non-monetary benefits, annual leave and accumulating sick leave expected to be wholly settled within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled.

The liability for annual leave and accumulating sick leave is recognised in the provision for employee benefits. All other short-term employee benefit obligations are presented as payables.

#### **(ii) Other long-term employee benefit obligations**

The liability for long service leave and annual leave that is not expected to be wholly settled within 12

months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method.

Consideration is given to expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

The obligations are presented as current liabilities in the Statement of Financial Position if the Council does not have an unconditional right to defer settlement for at least 12 months after the reporting date, regardless of when the actual settlement is expected to occur.

### **(iii) Retirement benefit obligations**

All employees of the Council are entitled to benefits on retirement, disability or death. Council contributes to various defined benefit plans and defined contribution plans on behalf of its employees.

#### **Defined Benefit Plans**

A liability or asset in respect of defined benefit superannuation plans would ordinarily be recognised in the Statement of Financial Position, and measured as the present value of the defined benefit obligation at the reporting date plus unrecognised actuarial gains (less unrecognised actuarial losses) less the fair value of the superannuation fund's assets at that date and any unrecognised past service cost.

The present value of the defined benefit obligation is based on expected future payments that arise from membership of the fund to the reporting date, calculated annually by independent actuaries using the projected unit credit method.

Consideration is given to expected future wage and salary levels, experience of employee departures, and periods of service. However, when this information is not reliably available, Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined

contribution plans, i.e. as an expense when it becomes payable.

#### **Defined Contribution Plans**

Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

#### **(r) Land under roads**

Land under roads acquired after 1 July 2008 is recognised in accordance with AASB 116 – Property, Plant and Equipment.

Land under roads is land under roadways and road reserves including land under footpaths, nature strips and median strips.

Council has elected not to recognise land under roads acquired before 1 July 2008 in accordance with AASB 1051 Land Under Roads.

Land under roads acquired after 1 July 2008 is recognised in accordance with AASB 116 Property, Plant and Equipment.

#### **(s) Self-insurance**

Council has decided to self-insure for various risks, including public liability and professional indemnity.

A provision for self-insurance has been made to recognise outstanding claims, the amount of which is detailed in Note 10. Council also maintains cash and investments to meet expected future claims; these are detailed in Note 6(c).

#### **(t) Intangible assets**

Council has not classified any assets as intangible.

#### **(u) Crown reserves**

Crown Reserves under Council's care and control are not recognised as assets of the Council. While Council has operational control of the reserves and is responsible for their maintenance and use in

accordance with the specific purposes to which the reserves are dedicated, ownership of the reserves remains with the Crown.

Improvements on Crown Reserves are recorded as assets, while maintenance costs incurred by Council and revenues relating to the reserves are recognised within Council's Income Statement.

#### **(v) Rural fire service assets**

Under section 119 of the *Rural Fires Act 1997* (NSW), "all fire fighting equipment purchased or constructed wholly or from money to the credit of the Fund is to be vested in the council of the area for or on behalf of which the fire fighting equipment has been purchased or constructed".

Council does not consider it has effective control of the purchase, disposal, disposition, maintenance, operation or other use of this fire fighting equipment. It also does not have sufficient information about this equipment to allow it to reliably measure its value.

Until such time as discussions on this matter have concluded and the legislation changed, Council will not recognise rural fire service assets including land, buildings, plant and vehicles.

#### **(w) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the taxation authority. In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to the taxation authority is included with other receivables or payables in the Statement of Financial Position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which that are recoverable from, or payable to the taxation authority are presented as operating cash flows.

#### **(x) New accounting standards and interpretations issued not yet effective**

Certain new accounting standards and interpretations have been published that are not mandatory for the current reporting period and which have not been applied.

Council does not consider that these standards are likely to have a material impact on the Council's future financial statements, financial position, financial performance or cash flows.

#### **(y) Rounding of amounts**

Unless otherwise indicated, amounts in the financial statements have been rounded off to the nearest thousand dollars.

#### **(z) Comparative figures**

To ensure comparability with the current reporting period's figures, some comparative period line items and amounts may have been reclassified or individually reported for the first time within these financial statements and/or the notes.

#### **(aa) Disclaimer**

Nothing contained within these statements may be taken to be an admission of any liability to any person under any circumstance.

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 2(a). Council functions/activities – financial information

Functions/activities	Income, expenses and assets have been directly attributed to the following functions/activities. Details of these functions/activities are provided in Note 2(b).												
	Income from continuing operations			Expenses from continuing operations			Operating result from continuing operations			Grants included in income from continuing operations		Total assets held (current and non-current)	
	Original budget	Actual	Actual	Original budget	Actual	Actual	Original budget	Actual	Actual	Actual	Actual	Actual	Actual
	2017	2017	2016	2017	2017	2016	2017	2017	2016	2017	2016	2017	2016
Governance	2	2	2	682	647	419	(680)	(645)	(417)	2	3	734	734
Administration	85	470	334	(350)	(331)	(359)	435	801	693	70	75	15,467	15,467
Public order and safety	98	115	116	426	450	372	(328)	(335)	(256)	85	94	425	425
Health	–	3	3	–	71	105	–	(68)	(102)	–	–	174	174
Environment	2,684	2,526	1,953	2,056	2,067	2,215	628	459	(262)	62	–	2,011	459
Community services and education	143	306	282	143	461	518	–	(155)	(236)	307	268	72	72
Housing and community amenities	16	412	450	57	731	1,027	(41)	(319)	(577)	40	624	21,773	22,895
Water supplies	3,288	3,382	3,586	3,288	2,735	2,790	–	647	796	46	46	36,379	33,067
Sewerage services	2,528	2,085	2,058	2,528	2,048	1,788	–	37	270	44	45	24,302	21,573
Recreation and culture	206	335	198	2,403	2,138	2,187	(2,197)	(1,803)	(1,989)	231	86	21,546	20,803
Mining, manufacturing and construction	90	138	160	90	310	302	–	(172)	(142)	–	–	380	364
Transport and communication	3,326	3,939	4,996	5,545	6,350	5,828	(2,219)	(2,411)	(832)	2,592	3,145	124,558	121,103
Economic affairs	138	424	326	825	815	813	(687)	(391)	(487)	251	–	6,337	4,086
<b>Total functions and activities</b>	<b>12,604</b>	<b>14,137</b>	<b>14,464</b>	<b>17,693</b>	<b>18,492</b>	<b>18,005</b>	<b>(5,089)</b>	<b>(4,355)</b>	<b>(3,541)</b>	<b>3,730</b>	<b>4,386</b>	<b>254,158</b>	<b>241,222</b>
Share of gains/(losses) in associates and joint ventures (using the equity method)	–	–	–	–	–	–	–	–	–	–	–	–	–
General purpose income <sup>1</sup>	8,084	11,716	9,423	–	–	–	8,084	11,716	9,423	6,556	4,399	–	–
<b>Operating result from continuing operations</b>	<b>20,688</b>	<b>25,853</b>	<b>23,887</b>	<b>17,693</b>	<b>18,492</b>	<b>18,005</b>	<b>2,996</b>	<b>7,361</b>	<b>5,882</b>	<b>10,286</b>	<b>8,785</b>	<b>254,158</b>	<b>241,222</b>

1. Includes: rates and annual charges (incl. ex-gratia), untied general purpose grants and unrestricted interest and investment income.

## Berrigan Shire Council

### Notes to the Financial Statements

for the year ended 30 June 2017

#### Note 2(b). Council functions/activities – component descriptions

Details relating to the Council's functions/activities as reported in Note 2(a) are as follows:

##### **GOVERNANCE**

Includes costs relating to Council's role as a component of democratic government, including elections, members' fees and expenses, subscriptions to local authority associations, meetings of Council and policy-making committees, public disclosure (e.g. GIPA), and legislative compliance.

##### **ADMINISTRATION**

Includes corporate support and other support services, engineering works, and any Council policy compliance.

##### **PUBLIC ORDER AND SAFETY**

Includes Council's fire and emergency services levy, fire protection, emergency services, beach control, enforcement of regulations and animal control.

##### **HEALTH**

Includes immunisation, food control, health centres etc.

##### **ENVIRONMENT**

Includes noxious plants and insect/vermin control; other environmental protection; solid waste management, including domestic waste; other waste management; other sanitation; and garbage, street cleaning, drainage and stormwater management.

##### **COMMUNITY SERVICES AND EDUCATION**

Includes administration and education; social protection (welfare); migrant, Aboriginal and other community services and administration (excluding accommodation – as it is covered under 'housing and community amenities'); youth services; aged and disabled persons services; children's' services, including family day care; child care; and other family and children services.

##### **HOUSING AND COMMUNITY AMENITIES**

Includes public cemeteries; public conveniences; street lighting; town planning; other community amenities, including housing development and accommodation for families and children, aged persons, disabled persons, migrants and Indigenous persons.

##### **WATER SUPPLIES**

##### **SEWERAGE SERVICES**

##### **RECREATION AND CULTURE**

Includes public libraries; museums; art galleries; community centres and halls, including public halls and performing arts venues; sporting grounds and venues; swimming pools; parks; gardens; lakes; and other sporting, recreational and cultural services.

##### **MINING, MANUFACTURING AND CONSTRUCTION**

Includes building control, quarries and pits, mineral resources, and abattoirs.

##### **TRANSPORT AND COMMUNICATION**

Urban local, urban regional, includes sealed and unsealed roads, bridges, footpaths, parking areas, and aerodromes.

##### **ECONOMIC AFFAIRS**

Includes camping areas and caravan parks; tourism and area promotion; industrial development promotion; sale yards and markets; real estate development; commercial nurseries; and other business undertakings.

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 3. Income from continuing operations

\$ '000	Notes	Actual 2017	Actual 2016
<b>(a) Rates and annual charges</b>			
<b>Ordinary rates</b>			
Residential		2,427	2,368
Farmland		1,807	1,782
Business		524	514
<b>Total ordinary rates</b>		<b>4,758</b>	<b>4,664</b>
<b>Special rates</b>			
Nil			
<b>Annual charges</b> (pursuant to s.496, s.496A, s.496B, s.501 & s.611)			
Domestic waste management services		824	791
Stormwater management services		73	72
Water supply services		1,880	1,813
Sewerage services		1,853	1,788
Waste management services (non-domestic)		74	73
<b>Total annual charges</b>		<b>4,704</b>	<b>4,537</b>
<b>TOTAL RATES AND ANNUAL CHARGES</b>		<b>9,462</b>	<b>9,201</b>

Council has used 2013 year valuations provided by the NSW Valuer General in calculating its rates.

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 3. Income from continuing operations (continued)

\$ '000	Notes	Actual 2017	Actual 2016
<b>(b) User charges and fees</b>			
<b>Specific user charges</b> (per s.502 – specific 'actual use' charges)			
Domestic waste management services		158	150
Water supply services		955	1,060
Sewerage services		30	34
Waste management services (non-domestic)		964	254
<b>Total user charges</b>		<b>2,107</b>	<b>1,498</b>
<b>Other user charges and fees</b>			
<b>(i) Fees and charges – statutory and regulatory functions (per s.608)</b>			
Building regulation		214	201
Private works – section 67		357	201
Section 149 certificates (EPA Act)		23	24
Section 603 certificates		25	25
<b>Total fees and charges – statutory/regulatory</b>		<b>619</b>	<b>451</b>
<b>(ii) Fees and charges – other (incl. general user charges (per s.608))</b>			
Aerodrome		25	22
Aged care		–	13
Cemeteries		109	103
Food control fees		3	3
Leaseback fees – Council vehicles		56	58
Library		4	7
Sewerage		23	25
Swimming centres		90	96
Water supply		56	58
Other		35	33
<b>Total fees and charges – other</b>		<b>401</b>	<b>418</b>
<b>TOTAL USER CHARGES AND FEES</b>		<b>3,127</b>	<b>2,367</b>

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 3. Income from continuing operations (continued)

\$ '000	Notes	Actual 2017	Actual 2016
<b>(c) Interest and investment revenue (including losses)</b>			
<b>Interest</b>			
– Interest on overdue rates and annual charges (incl. special purpose rates)		26	29
– Interest earned on investments (interest and coupon payment income)		698	690
– Interest on deferred debtors		1	3
<b><u>TOTAL INTEREST AND INVESTMENT REVENUE</u></b>		<b><u>725</u></b>	<b><u>722</u></b>
<b>Interest revenue is attributable to:</b>			
<b>Unrestricted investments/financial assets:</b>			
Overdue rates and annual charges (general fund)		26	29
General Council cash and investments		376	331
<b>Restricted investments/funds – external:</b>			
Water fund operations		174	179
Sewerage fund operations		149	183
<b><u>Total interest and investment revenue recognised</u></b>		<b><u>725</u></b>	<b><u>722</u></b>
<b>(d) Other revenues</b>			
Rental income – other council properties		80	55
Fines		2	2
Legal fees recovery – rates and charges (extra charges)		43	56
Diesel rebate		69	78
Insurance rebate		35	20
Recycling income (non-domestic)		5	–
Renewable energy certificates		–	40
Sale of high security water		175	378
Sales – general		2	10
Sale of gravel		132	118
Workers compensation recovery		48	30
Other		36	33
<b><u>TOTAL OTHER REVENUE</u></b>		<b><u>627</u></b>	<b><u>820</u></b>

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 3. Income from continuing operations (continued)

\$ '000	2017 Operating	2016 Operating	2017 Capital	2016 Capital
<b>(e) Grants</b>				
<b>General purpose (untied)</b>				
Financial assistance – general component	1 2,979	3,023	–	–
Financial assistance – local roads component	1 1,281	1,277	–	–
<b>FAG Grant amount received in advance:</b>				
Financial assistance – general component	1,542	–	–	–
Financial assistance – local roads component	656	–	–	–
Pensioners' rates subsidies – general component	98	99	–	–
<b>Total general purpose</b>	<b>6,556</b>	<b>4,399</b>	<b>–</b>	<b>–</b>
1. Council received 50% of its Financial Assistance Grant for YE 1617 in advance totalling \$2,197,554				
<b>Specific purpose</b>				
Pensioners' rates subsidies:				
– Water	46	46	–	–
– Sewerage	44	45	–	–
– Domestic waste management	40	40	–	–
Aged care	6	–	–	–
Bushfire and emergency services	85	94	–	–
Community care	298	268	–	–
Community centres	5	–	–	–
Economic development	–	–	251	–
Environmental protection	–	–	62	–
ESPL implementation funds	31	–	–	–
Heritage and cultural	1	1	–	–
Library	2	2	–	–
Library – per capita	32	31	–	–
Library – special projects	7	8	–	–
LIRS subsidy	42	46	–	–
Recreation and culture	–	–	186	15
Street lighting	48	55	–	–
Transport (roads to recovery)	1,217	1,918	–	–
Transport (other roads and bridges funding)	500	–	827	1,747
Other	–	70	–	–
<b>Total specific purpose</b>	<b>2,404</b>	<b>2,624</b>	<b>1,326</b>	<b>1,762</b>
<b>Total grants</b>	<b>8,960</b>	<b>7,023</b>	<b>1,326</b>	<b>1,762</b>
<b>Grant revenue is attributable to:</b>				
– Commonwealth funding	4,399	6,264	251	15
– State funding	4,561	759	1,075	1,747
	<b>8,960</b>	<b>7,023</b>	<b>1,326</b>	<b>1,762</b>

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 3. Income from continuing operations (continued)

\$ '000	2017 Operating	2016 Operating	2017 Capital	2016 Capital
<b>(f) Contributions</b>				
<b>Developer contributions:</b>				
<b>(s93 &amp; s94 – EP&amp;A Act, s64 of the LGA):</b>				
S 94 – contributions towards amenities/services	–	–	4	11
S 64 – water supply contributions	–	–	93	–
S 64 – sewerage service contributions	–	–	6	5
Other developer contributions (assets)	–	–	–	27
<b>Total developer contributions</b>	<b>–</b>	<b>–</b>	<b>103</b>	<b>43</b>
<b>Other contributions:</b>				
Drainage	–	–	284	–
Kerb and gutter	–	–	1	10
Paving	–	–	107	28
Recreation and culture	–	–	–	29
RMS contributions (regional roads, block grant)	980	967	127	714
Other	4	3	17	–
<b>Total other contributions</b>	<b>984</b>	<b>970</b>	<b>536</b>	<b>781</b>
<b>Total contributions</b>	<b>984</b>	<b>970</b>	<b>639</b>	<b>824</b>
<b>TOTAL GRANTS AND CONTRIBUTIONS</b>	<b>9,944</b>	<b>7,993</b>	<b>1,965</b>	<b>2,586</b>
<b>(g) Unspent grants and contributions</b>				
<b>Certain grants and contributions are obtained by Council on condition that they be spent in a specified manner:</b>				
Unexpended at the close of the previous reporting period			121	590
<b>Add:</b> grants and contributions recognised in the current period but not yet spent:			1,011	36
<b>Less:</b> grants and contributions recognised in a previous reporting period now spent:			(50)	(505)
<b>Net increase (decrease) in restricted assets during the period</b>			<b>961</b>	<b>(469)</b>
<b>Unexpended and held as restricted assets</b>			<b>1,082</b>	<b>121</b>
<b>Comprising:</b>				
– Specific purpose unexpended grants			909	36
– Developer contributions			173	85
			<b>1,082</b>	<b>121</b>

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 4. Expenses from continuing operations

\$ '000	Notes	Actual 2017	Actual 2016
<b>(a) Employee benefits and on-costs</b>			
Salaries and wages		6,177	6,321
Travel expenses		208	214
Employee leave entitlements (ELE)		649	1,010
ELE on-costs		159	173
Superannuation – defined contribution plans		459	447
Superannuation – defined benefit plans		178	191
Workers' compensation insurance		118	133
Fringe benefit tax (FBT)		37	37
Training costs (other than salaries and wages)		145	82
Protective clothing		29	25
Other		49	11
<b>Total employee costs</b>		<b>8,208</b>	<b>8,644</b>
Less: capitalised costs		(1,137)	(1,456)
<b>TOTAL EMPLOYEE COSTS EXPENSED</b>		<b>7,071</b>	<b>7,188</b>
Number of 'full-time equivalent' employees (FTE) at year end		88	85
<b>(b) Borrowing costs</b>			
<b>(i) Interest bearing liability costs</b>			
Interest on loans		62	77
<b>Total interest bearing liability costs expensed</b>		<b>62</b>	<b>77</b>
<b>(ii) Other borrowing costs</b>			
Discount adjustments relating to movements in provisions (other than ELE)			
– Remediation liabilities	26	10	10
<b>Total other borrowing costs</b>		<b>10</b>	<b>10</b>
<b>TOTAL BORROWING COSTS EXPENSED</b>		<b>72</b>	<b>87</b>

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 4. Expenses from continuing operations (continued)

\$ '000	Notes	Actual 2017	Actual 2016
<b>(c) Materials and contracts</b>			
Raw materials and consumables		2,941	2,506
Contractor and consultancy costs		2	24
– Domestic waste and recycling collection contract		372	400
Auditors remuneration <sup>(1)</sup>		31	21
Legal expenses:			
– Legal expenses: planning and development		1	7
– Legal expenses: debt recovery		38	73
<b><u>TOTAL MATERIALS AND CONTRACTS</u></b>		<b><u>3,385</u></b>	<b><u>3,031</u></b>
<b>1. Auditor remuneration</b>			
a. During the year, the following fees were incurred for services provided by the Auditor-General:			
<b>Nil</b>			
b. During the year, the following fees were incurred for services provided by the other Council's Auditors:			
<b>Audit and other assurance services</b>			
– Audit and review of financial statements: RSD Chartered Accountants		31	21
<b>Remuneration for audit and other assurance services</b>		<b>31</b>	<b>21</b>
<b>Total remuneration of other Council's Auditors</b>		<b>31</b>	<b>21</b>
<b>Total Auditor remuneration</b>		<b>31</b>	<b>21</b>

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 4. Expenses from continuing operations (continued)

\$ '000	Notes	Actual 2017	Actual 2016
<b>(d) Depreciation, amortisation and impairment</b>			
Plant and equipment		705	702
Office equipment		46	67
Land improvements (depreciable)		25	23
Infrastructure:			
– Buildings – non-specialised		15	15
– Buildings – specialised		667	677
– Roads		2,451	2,382
– Bridges		107	107
– Footpaths		67	64
– Stormwater drainage		232	215
– Water supply network		645	602
– Sewerage network		656	555
– Swimming pools		61	66
– Other open space/recreational assets		111	170
Other assets			
– Heritage collections		1	1
– Library books		20	17
– Other		55	88
Asset reinstatement costs	9 & 26	9	7
<b>Total depreciation and amortisation costs</b>		<b>5,873</b>	<b>5,758</b>
<b>Impairment</b>			
Infrastructure:			
– Buildings – specialised		–	(410)
<b>Total gross impairment costs</b>		<b>–</b>	<b>(410)</b>
Less: IPP&E impairments (to)/from equity	9a	–	410
<b>Total impairment costs</b>		<b>–</b>	<b>–</b>
<b>TOTAL DEPRECIATION AND IMPAIRMENT COSTS EXPENSED</b>		<b>5,873</b>	<b>5,758</b>

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 4. Expenses from continuing operations (continued)

\$ '000	Notes	Actual 2017	Actual 2016
<b>(e) Other expenses</b>			
Advertising		43	44
Bad and doubtful debts		1	–
Bank charges		40	21
Cleaning		4	4
Contributions/levies to other levels of government			
– Emergency services levy (includes FRNSW, SES, and RFS levies)		16	15
– NSW fire brigade levy		48	48
– NSW rural fire service levy		154	80
Councillor expenses – mayoral fee		25	24
Councillor expenses – councillors' fees		91	88
Councillors' expenses (incl. mayor) – other (excluding fees above)		63	65
Donations, contributions and assistance to other organisations (Section 356)			
– Central Murray County Council		122	120
– Heritage and cultural programs		21	25
– Public halls and community facilities		23	25
– RAMROC		14	14
– Sporting grounds		62	61
– Swimming pools		98	98
– Tourism and area promotion		64	20
– Other		–	5
Election expenses		58	–
Electricity and heating		304	361
Insurance		369	367
Street lighting		194	133
Subscriptions and publications		26	41
Telephone and communications		58	51
Valuation fees		40	39
Other		153	192
<b><u>TOTAL OTHER EXPENSES</u></b>		<b><u>2,091</u></b>	<b><u>1,941</u></b>

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 5. Gains or losses from the disposal of assets

\$ '000	Notes	Actual 2017	Actual 2016
<b>Property</b> (excl. investment property)			
Proceeds from disposal – property		–	52
Less: carrying amount of property assets sold/written off		–	(43)
<b>Net gain/(loss) on disposal</b>		<b>–</b>	<b>9</b>
<b>Plant and equipment</b>			
Proceeds from disposal – plant and equipment		369	49
Less: carrying amount of plant and equipment assets sold/written off		(226)	–
<b>Net gain/(loss) on disposal</b>		<b>143</b>	<b>49</b>
<b>Infrastructure</b>			
Proceeds from disposal – infrastructure		–	36
Less: carrying amount of infrastructure assets sold/written off		(188)	(36)
<b>Net gain/(loss) on disposal</b>		<b>(188)</b>	<b>–</b>
<b>Real estate assets held for sale</b>			
Proceeds from disposal – real estate assets		48	330
Less: carrying amount of real estate assets sold/written off		–	(190)
<b>Net gain/(loss) on disposal</b>		<b>48</b>	<b>140</b>
<b>NET GAIN/(LOSS) ON DISPOSAL OF ASSETS</b>		<b>3</b>	<b>198</b>

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 6a. – Cash assets and Note 6b. – investments

\$ '000	Notes	2017 Actual Current	2017 Actual Non-current	2016 Actual Current	2016 Actual Non-current
<b>Cash and cash equivalents (Note 6a)</b>					
Cash on hand and at bank		5,730	–	2,125	–
Cash-equivalent assets <sup>1</sup>					
– Deposits at call		–	–	2,000	–
<b>Total cash and cash equivalents</b>		<b>5,730</b>	<b>–</b>	<b>4,125</b>	<b>–</b>
<b>Investments (Note 6b)</b>					
– Long term deposits		23,000	–	19,630	–
<b>Total investments</b>		<b>23,000</b>	<b>–</b>	<b>19,630</b>	<b>–</b>
<b>TOTAL CASH ASSETS, CASH EQUIVALENTS AND INVESTMENTS</b>		<b>28,730</b>	<b>–</b>	<b>23,755</b>	<b>–</b>

<sup>1</sup> Those investments where time to maturity (from date of purchase) is < 3 mths.

**Cash, cash equivalents and investments were classified at year end in accordance with AASB 139 as follows:**

**Cash and cash equivalents**

a. 'At fair value through the profit and loss'

5,730	–	4,125	–
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**Investments**

a. 'Held to maturity'

23,000	–	19,630	–
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Investments

23,000	–	19,630	–
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Refer to Note 27. Fair value measurement for information regarding the fair value of investments held.

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 6c. Restricted cash, cash equivalents and investments – details

\$ '000	2017	2017	2016	2016
	Actual Current	Actual Non-current	Actual Current	Actual Non-current
Total cash, cash equivalents and investments	28,730	–	23,755	–
<b>attributable to:</b>				
External restrictions (refer below)	17,263	–	14,018	–
Internal restrictions (refer below)	4,367	–	4,526	–
Unrestricted	7,100	–	5,211	–
	<b>28,730</b>	<b>–</b>	<b>23,755</b>	<b>–</b>
<b>2017</b>	<b>Opening</b>	<b>Transfers to</b>	<b>Transfers from</b>	<b>Closing</b>
<b>\$ '000</b>	<b>balance</b>	<b>restrictions</b>	<b>restrictions</b>	<b>balance</b>
Details of restrictions				
<b>External restrictions – included in liabilities</b>				
Nil				
<b>External restrictions – other</b>				
Developer contributions – general (A)	85	103	(15)	173
Specific purpose unexpended grants (B)	36	873	–	909
Water supplies (C)	6,415	1,117	–	7,532
Sewerage services (C)	5,816	193	–	6,009
Domestic waste management (C)	1,543	958	–	2,501
Other	123	16	–	139
<b>External restrictions – other</b>	<b>14,018</b>	<b>3,260</b>	<b>(15)</b>	<b>17,263</b>
<b>Total external restrictions</b>	<b>14,018</b>	<b>3,260</b>	<b>(15)</b>	<b>17,263</b>
<b>Internal restrictions</b>				
Plant and vehicle replacement	1,267	292	–	1,559
Employees leave entitlement	389	–	–	389
Aerodrome	191	–	(26)	165
Capital works reserve	1,761	–	(531)	1,230
Finley saleyard	99	–	–	99
Information technology	300	50	–	350
Levee bank construction	272	26	–	298
Risk management	187	30	–	217
Tourism events	60	–	–	60
<b>Total internal restrictions</b>	<b>4,526</b>	<b>398</b>	<b>(557)</b>	<b>4,367</b>
<b>TOTAL RESTRICTIONS</b>	<b>18,544</b>	<b>3,658</b>	<b>(572)</b>	<b>21,630</b>

A Development contributions which are not yet expended for the provision of services and amenities in accordance with contributions plans (refer Note 17).

B Grants which are not yet expended for the purposes for which the grants were obtained. (refer Note 1 (b))

C Water, sewerage, domestic waste management (DWM) and other special rates/levies/charges are externally restricted assets and must be applied for the purposes for which they were raised.

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 7. Receivables

\$ '000	Notes	2017		2016	
		Current	Non-current	Current	Non-current
<b>Purpose</b>					
Rates and annual charges		367	–	342	–
User charges and fees		900	–	332	–
Accrued revenues					
– Interest on investments		193	–	153	–
– Other income accruals		340	–	315	–
Deferred debtors		–	–	79	–
Net GST receivable		62	–	27	–
<b>Total</b>		<b>1,862</b>	<b>–</b>	<b>1,248</b>	<b>–</b>
<b>Less: provision for impairment</b>					
User charges and fees		–	–	(18)	–
<b>Total provision for impairment – receivables</b>		<b>–</b>	<b>–</b>	<b>(18)</b>	<b>–</b>
<b>TOTAL NET RECEIVABLES</b>		<b>1,862</b>	<b>–</b>	<b>1,230</b>	<b>–</b>
<b>Externally restricted receivables</b>					
<b>Water supply</b>					
– Rates and availability charges		38	–	35	–
– Other		254	–	217	–
<b>Sewerage services</b>					
– Rates and availability charges		76	–	–	–
– Other		2	–	129	–
<b>Total external restrictions</b>		<b>370</b>	<b>–</b>	<b>381</b>	<b>–</b>
<b>Internally restricted receivables</b>					
Nil					
<b>Unrestricted receivables</b>		<b>1,492</b>	<b>–</b>	<b>849</b>	<b>–</b>
<b>TOTAL NET RECEIVABLES</b>		<b>1,862</b>	<b>–</b>	<b>1,230</b>	<b>–</b>

**Notes on debtors above:**

- (i) Rates and annual charges outstanding are secured against the property.
- (ii) Doubtful rates debtors are provided for where the value of the property is less than the debt outstanding.  
An allowance for other doubtful debts is made when there is objective evidence that a receivable is impaired.
- (iii) Interest was charged on overdue rates and charges at 8.50% (2016 8.50%).  
Generally all other receivables are non-interest bearing.
- (iv) Please refer to Note 15 for issues concerning credit risk and fair value disclosures.

## Berrigan Shire Council

Notes to the Financial Statements  
for the year ended 30 June 2017

## Note 8. Inventories and other assets

\$ '000	Notes	2017		2016	
		Current	Non-current	Current	Non-current
<b>(a) Inventories</b>					
<b>(i) Inventories at cost</b>					
Real estate for resale (refer below)		–	185	–	185
Stores and materials		218	–	223	–
<b>Total inventories at cost</b>		<b>218</b>	<b>185</b>	<b>223</b>	<b>185</b>
<b>(ii) Inventories at net realisable value (NRV)</b>					
Nil					
<b>TOTAL INVENTORIES</b>		<b>218</b>	<b>185</b>	<b>223</b>	<b>185</b>
<b>(b) Other assets</b>					
Prepayments		60	–	27	–
<b>TOTAL OTHER ASSETS</b>		<b>60</b>	<b>–</b>	<b>27</b>	<b>–</b>
<b>Externally restricted assets</b>					
<b>Water</b>					
Stores and materials		59	–	91	–
<b>Total water</b>		<b>59</b>	<b>–</b>	<b>91</b>	<b>–</b>
<b>Sewerage</b>					
Stores and materials		3	–	4	–
<b>Total sewerage</b>		<b>3</b>	<b>–</b>	<b>4</b>	<b>–</b>
<b>Domestic waste management</b>					
Nil					
<b>Other</b>					
Nil					
<b>Total externally restricted assets</b>		<b>62</b>	<b>–</b>	<b>95</b>	<b>–</b>
<b>Total internally restricted assets</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total unrestricted assets</b>		<b>216</b>	<b>185</b>	<b>155</b>	<b>185</b>
<b>TOTAL INVENTORIES AND OTHER ASSETS</b>		<b>278</b>	<b>185</b>	<b>250</b>	<b>185</b>

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 8. Inventories and other assets (continued)

\$ '000	2017		2016	
	Current	Non-current	Current	Non-current
<b>Other disclosures</b>				
<b>(a) Details for real estate development</b>				
Residential	–	185	–	185
<b>Total real estate for resale</b>	<b>–</b>	<b>185</b>	<b>–</b>	<b>185</b>
(Valued at the lower of cost and net realisable value)				
<b>Represented by:</b>				
Acquisition costs	–	185	–	185
<b>Total costs</b>	<b>–</b>	<b>185</b>	<b>–</b>	<b>185</b>
<b>Total real estate for resale</b>	<b>–</b>	<b>185</b>	<b>–</b>	<b>185</b>
<b>Movements:</b>				
Real estate assets at beginning of the year	–	185	145	257
– Purchases and other costs	–	–	45	(72)
– WDV of sales (expense)	5	–	(190)	–
<b>Total real estate for resale</b>	<b>–</b>	<b>185</b>	<b>–</b>	<b>185</b>

Refer to Note 27. Fair value measurement for information regarding the fair value of other assets held.

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 9a. Infrastructure, property, plant and equipment

Asset class	as at 30/6/2016				Asset movements during the reporting period							as at 30/6/2017			
	At cost	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	At cost	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
Capital work in progress	3,260	–	–	3,260	–	–	–	–	(943)	–	–	2,317	–	–	2,317
Plant and equipment	–	7,157	4,734	2,423	954	16	(225)	(705)	–	–	–	–	7,214	4,751	2,463
Office equipment	–	984	813	171	5	–	–	(46)	–	–	–	–	989	859	130
<b>Land:</b>															
– Operational land	–	6,869	–	6,869	–	–	–	–	–	–	–	–	6,869	–	6,869
– Community land	–	320	–	320	–	–	–	–	–	–	–	–	320	–	320
– Land under roads (post 30/6/08)	–	21	–	21	–	9	–	–	–	–	–	–	30	–	30
Land improvements – depreciable	–	635	137	498	271	–	–	(25)	(244)	–	–	–	663	163	500
<b>Infrastructure:</b>															
– Buildings – non-specialised	–	774	246	528	–	–	–	(15)	–	–	–	–	774	261	513
– Buildings – specialised	–	37,170	19,099	18,071	23	4	–	(667)	9	–	–	–	37,205	19,765	17,440
– Roads	–	149,769	40,992	108,777	3,273	–	(180)	(2,451)	1,954	(18)	–	–	153,426	42,071	111,355
– Bridges	–	7,975	4,247	3,728	–	–	–	(107)	–	–	–	–	7,975	4,354	3,621
– Footpaths	–	4,141	1,046	3,095	–	252	–	(67)	(66)	(2)	–	–	4,323	1,111	3,212
– Bulk earthworks (non-depreciable)	–	2,976	–	2,976	–	–	–	–	–	–	–	–	2,976	–	2,976
– Stormwater drainage	–	20,477	4,212	16,265	–	1,936	(7)	(232)	(571)	–	610	–	22,431	4,430	18,001
– Water supply network	–	43,324	17,722	25,602	86	–	–	(645)	–	–	2,734	–	46,750	18,973	27,777
– Sewerage network	–	37,737	22,908	14,829	630	–	(2)	(656)	(119)	–	2,653	–	42,522	25,187	17,335
– Swimming pools	–	2,901	1,226	1,675	–	–	–	(61)	–	–	–	–	2,901	1,287	1,614
– Other open space/recreational assets	–	7,629	4,003	3,626	15	5	–	(111)	(18)	–	–	–	7,625	4,108	3,517
<b>Other assets:</b>															
– Heritage collections	–	70	–	70	–	–	–	(1)	–	–	–	–	70	1	69
– Library books	–	871	675	196	34	–	–	(20)	–	–	–	–	905	695	210
– Other	–	8,387	5,727	2,660	47	–	–	(55)	(2)	–	–	–	8,437	5,787	2,650
<b>Reinstatement, rehabilitation and restoration assets (refer Note 26):</b>															
– Tip assets	–	176	56	120	–	–	–	(6)	–	–	44	–	220	62	158
– Quarry assets	–	42	20	22	–	–	–	(3)	–	–	7	–	49	23	26
<b>TOTAL INFRASTRUCTURE, PROPERTY, PLANT AND EQUIP.</b>	<b>3,260</b>	<b>340,405</b>	<b>127,863</b>	<b>215,802</b>	<b>5,338</b>	<b>2,222</b>	<b>(414)</b>	<b>(5,873)</b>	<b>–</b>	<b>(20)</b>	<b>6,048</b>	<b>2,317</b>	<b>354,674</b>	<b>133,888</b>	<b>223,103</b>

Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

Refer to Note 27. Fair value measurement for information regarding the fair value of other infrastructure, property, plant and equipment.

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 9b. Externally restricted infrastructure, property, plant and equipment

\$ '000	Actual 2017			Actual 2016		
	Gross carrying amount	Accumulated depn. and impairment	Net carrying amount	Gross carrying amount	Accumulated depn. and impairment	Net carrying amount
<b>Water supply</b>						
WIP	–	–	–	5	–	5
Plant and equipment	7	7	–	7	7	–
Land						
– Operational land	545	–	545	545	–	545
Buildings	180	162	18	180	159	21
Infrastructure	46,750	18,972	27,778	43,324	17,722	25,602
Other assets	173	18	155	169	6	163
<b>Total water supply</b>	<b>47,655</b>	<b>19,159</b>	<b>28,496</b>	<b>44,230</b>	<b>17,894</b>	<b>26,336</b>
<b>Sewerage services</b>						
WIP	119	–	119	–	–	–
Plant and equipment	207	165	42	207	155	52
Office equipment	57	51	6	57	45	12
Land						
– Operational land	1,174	–	1,174	1,174	–	1,174
Buildings	2	1	1	2	1	1
Infrastructure	41,928	25,122	16,806	37,192	22,827	14,365
Other assets	81	17	64	72	12	60
<b>Total sewerage services</b>	<b>43,568</b>	<b>25,356</b>	<b>18,212</b>	<b>38,704</b>	<b>23,040</b>	<b>15,664</b>
<b>Domestic waste management</b>						
Plant and equipment	17	17	–	17	17	–
Land						
– Operational land	24	–	24	24	–	24
– Improvements – depreciable	220	62	158	276	113	163
Buildings	142	98	44	143	94	49
Other assets	221	111	110	341	167	174
<b>Total DWM</b>	<b>624</b>	<b>288</b>	<b>336</b>	<b>801</b>	<b>391</b>	<b>410</b>
<b>TOTAL RESTRICTED I,PP&amp;E</b>	<b>91,847</b>	<b>44,803</b>	<b>47,044</b>	<b>83,735</b>	<b>41,325</b>	<b>42,410</b>

## Note 9c. Infrastructure, property, plant and equipment – current year impairments

\$ '000	Notes	Actual 2017	Actual 2016
Reversals of impairment losses previously recognised direct to equity (ARR):			
Finley War Memorial Hall re-instated		–	410
<b>Total impairment reversals</b>		<b>–</b>	<b>410</b>
<b>IMPAIRMENT OF ASSETS – DIRECT to EQUITY (ARR)</b>	20 (ii)	<b>–</b>	<b>410</b>

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 10a. Payables, borrowings and provisions

\$ '000	Notes	2017		2016	
		Current	Non-current	Current	Non-current
<b>Payables</b>					
Goods and services – operating expenditure		320	–	635	–
Accrued expenses:					
– Salaries and wages		154	–	99	–
– Other expenditure accruals		25	–	(3)	–
Security bonds, deposits and retentions		34	–	40	–
<b>Total payables</b>		<b>533</b>	<b>–</b>	<b>771</b>	<b>–</b>
<b>Income received in advance</b>					
Payments received in advance		191	–	158	–
<b>Total income received in advance</b>		<b>191</b>	<b>–</b>	<b>158</b>	<b>–</b>
<b>Borrowings</b>					
Loans – secured <sup>1</sup>		148	1,149	253	1,297
<b>Total borrowings</b>		<b>148</b>	<b>1,149</b>	<b>253</b>	<b>1,297</b>
<b>Provisions</b>					
<b>Employee benefits:</b>					
Annual leave		964	–	973	–
Long service leave		1,573	71	1,593	72
Other leave		24	–	75	–
Sub-total – aggregate employee benefits		2,561	71	2,641	72
Asset remediation/restoration (future works)	26	34	334	–	282
<b>Total provisions</b>		<b>2,595</b>	<b>405</b>	<b>2,641</b>	<b>354</b>
<b>TOTAL PAYABLES, BORROWINGS AND PROVISIONS</b>		<b>3,467</b>	<b>1,554</b>	<b>3,823</b>	<b>1,651</b>
<b>(i) Liabilities relating to restricted assets</b>					
		2017		2016	
		Current	Non-current	Current	Non-current
<b>Externally restricted assets</b>					
Water		–	–	116	–
Liabilities relating to externally restricted assets		–	–	116	–
<b>Internally restricted assets</b>					
Nil		–	–	–	–
<b>Total liabilities relating to restricted assets</b>		<b>–</b>	<b>–</b>	<b>116</b>	<b>–</b>
<b>Total liabilities relating to unrestricted assets</b>		<b>3,467</b>	<b>1,554</b>	<b>3,707</b>	<b>1,651</b>
<b>TOTAL PAYABLES, BORROWINGS AND PROVISIONS</b>		<b>3,467</b>	<b>1,554</b>	<b>3,823</b>	<b>1,651</b>

<sup>1</sup>. Loans are secured over the general rating income of Council

Disclosures on liability interest rate risk exposures, fair value disclosures and security can be found in Note 15.

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 10a. Payables, borrowings and provisions (continued)

\$ '000	Actual 2017	Actual 2016
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**(ii) Current liabilities not anticipated to be settled within the next twelve months**

The following liabilities, even though classified as current, are not expected to be settled in the next 12 months.

Provisions – employees benefits	1,845	2,183
	<u>1,845</u>	<u>2,183</u>

## Note 10b. Description of and movements in provisions

Class of provision	2016		2017			Closing balance as at 30/6/17
	Opening balance as at 1/7/16	Additional provisions	Decrease due to payments	Remeasurement effects due to discounting	Unused amounts reversed	
Annual leave	973	458	(467)	–	–	964
Long service leave	1,665	131	(152)	–	–	1,644
Other leave	75	(30)	(21)	–	–	24
Asset remediation	282	10	–	76	–	368
<b>TOTAL</b>	<b>2,995</b>	<b>569</b>	<b>(640)</b>	<b>76</b>	<b>–</b>	<b>3,000</b>

- a. Employees leave entitlements and on-costs represents those benefits accrued and payable and an estimate of those that will become payable in the future as a result of past service.
- b. Asset remediation, reinstatement and restoration provisions represent the present value estimate of future costs Council will incur in order to remove, restore and remediate assets and/or activities as a result of past operations.

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 11. Statement of cash flows – additional information

\$ '000	Notes	Actual 2017	Actual 2016
<b>(a) Reconciliation of cash assets</b>			
Total cash and cash equivalent assets	6a	5,730	4,125
Less bank overdraft	10	–	–
<b>Balance as per the Statement of Cash Flows</b>		<b>5,730</b>	<b>4,125</b>
<b>(b) Reconciliation of net operating result to cash provided from operating activities</b>			
<b>Net operating result from Income Statement</b>		<b>7,361</b>	<b>5,882</b>
Adjust for non-cash items:			
Depreciation and amortisation		5,873	5,758
Net losses/(gains) on disposal of assets		(3)	(198)
Losses/(gains) recognised on fair value re-measurements through the P&L:			
– Other		–	1
Unwinding of discount rates on reinstatement provisions		86	58
+/- Movement in operating assets and liabilities and other cash items:			
Decrease/(increase) in receivables		(693)	180
Increase/(decrease) in provision for doubtful debts		(18)	–
Decrease/(increase) in inventories		5	(37)
Decrease/(increase) in other assets		(33)	1
Increase/(decrease) in payables		(315)	(329)
Increase/(decrease) in other accrued expenses payable		83	(219)
Increase/(decrease) in other liabilities		27	(25)
Increase/(decrease) in employee leave entitlements		(81)	129
<b>Net cash provided from/(used in) operating activities from the Statement of Cash Flows</b>		<b>12,292</b>	<b>11,201</b>

**(c) Non-cash investing and financing activities**

Nil

**(d) Financing arrangements**

Nil

**(e) Bank guarantees**

Nil

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 12. Commitments for expenditure

\$ '000	Notes	Actual 2017	Actual 2016
<b>(a) Capital commitments (exclusive of GST)</b>			
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:			
<b>Property, plant and equipment</b>			
Plant and equipment		837	67
Water infrastructure		20	20
Roadworks		1,260	946
Sewer Infrastructure		67	9
Levee		–	11
Drainage		10	308
<b>Total commitments</b>		<b>2,194</b>	<b>1,361</b>
<b>These expenditures are payable as follows:</b>			
Within the next year		2,194	1,361
<b>Total payable</b>		<b>2,194</b>	<b>1,361</b>
<b>Sources for funding of capital commitments:</b>			
Unrestricted general funds		108	104
Future grants and contributions		1,452	863
Externally restricted reserves		584	28
Internally restricted reserves		50	78
Unexpended loans		–	288
<b>Total sources of funding</b>		<b>2,194</b>	<b>1,361</b>

**(b) Finance lease commitments**

Nil

**(c) Operating lease commitments (non-cancellable)**

Nil

**(d) Investment property commitments**

Nil

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 13a(i). Statement of performance measurement – indicators (consolidated)

\$ '000	Amounts	Indicator	Prior periods		Benchmark
	2017	2017	2016	2015	
<b>Local government industry indicators – consolidated</b>					
<b>1. Operating performance ratio</b>					
Total continuing operating revenue <sup>(1)</sup> excluding capital grants and contributions less operating expenses	<u>5,393</u>	<b>22.58%</b>	14.68%	7.10%	>0.00%
Total continuing operating revenue <sup>(1)</sup> excluding capital grants and contributions	<u>23,885</u>				
<b>2. Own source operating revenue ratio</b>					
Total continuing operating revenue <sup>(1)</sup> excluding all grants and contributions	<u>13,941</u>	<b>53.93%</b>	55.34%	61.23%	>60.00%
Total continuing operating revenue <sup>(1)</sup>	<u>25,850</u>				
<b>3. Unrestricted current ratio</b>					
Current assets less all external restrictions <sup>(2)</sup>	<u>13,175</u>	<b>8.12x</b>	7.05x	4.19x	>1.5x
Current liabilities less specific purpose liabilities <sup>(3, 4)</sup>	<u>1,622</u>				
<b>4. Debt service cover ratio</b>					
Operating result <sup>(1)</sup> before capital excluding interest and depreciation/impairment/amortisation	<u>11,338</u>	<b>34.89x</b>	25.63x	31.31x	>2x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	<u>325</u>				
<b>5. Rates, annual charges, interest and extra charges outstanding percentage</b>					
Rates, annual and extra charges outstanding	<u>367</u>	<b>3.72%</b>	3.53%	4.44%	< 5% Metro <10% Rural
Rates, annual and extra charges collectible	<u>9,873</u>				
<b>6. Cash expense cover ratio</b>					
Current year's cash and cash equivalents plus all term deposits	<u>28,730</u>	<b>23.98 mths</b>	20.0 mths	19.9 mths	> 3 mths
Payments from cash flow of operating and financing activities	<u>1,198</u>				

## Notes

- (1) Excludes fair value adjustments and reversal of revaluation decrements, net gain/(loss) on sale of assets and the net share of interests in joint ventures and associates.
- (2) Refer Notes 6-8 inclusive.  
Also excludes any real estate and land for resale not expected to be sold in the next 12 months.
- (3) Refer to Note 10(a).
- (4) Refer to Note 10(a)(ii) – excludes all payables and provisions not expected to be paid in the next 12 months (incl. ELE).

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 13a(ii). Local government industry indicators – graphs (consolidated)

<p><b>1. Operating performance ratio</b></p> <p>Benchmark: <span style="color: blue;">—</span> Minimum <math>\geq 0.00\%</math> Source for benchmark: Code of Accounting Practice and Financial Reporting #25</p>	<p><b>Purpose of operating performance ratio</b></p> <p>This ratio measures Council's achievement of containing operating expenditure within operating revenue.</p>	<p><b>Commentary on 2016/17 result</b></p> <p><b>2016/17 ratio 22.58%</b></p> <p>The 2017 and 2014 years are an anomaly - In 2017 although Council has met the benchmark it has been seriously skewed by the receipt of 50% the Federal Financial Assistance Grant in Advance. 2014 was similarly affected when the payments in advance were ceased.</p>
<p><b>2. Own source operating revenue ratio</b></p> <p>Benchmark: <span style="color: blue;">—</span> Minimum <math>\geq 60.00\%</math> Source for benchmark: Code of Accounting Practice and Financial Reporting #25</p>	<p><b>Purpose of own source operating revenue ratio</b></p> <p>This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants and contributions.</p>	<p><b>Commentary on 2016/17 result</b></p> <p><b>2016/17 ratio 53.93%</b></p> <p>Council has met this benchmark in previous years. In the last two years its success in attracting grant funding for the upgrade of infrastructure has seriously affected this benchmark result.</p>
<p><b>3. Unrestricted current ratio</b></p> <p>Benchmark: <span style="color: blue;">—</span> Minimum <math>\geq 1.50</math> Source for benchmark: Code of Accounting Practice and Financial Reporting #25</p>	<p><b>Purpose of unrestricted current ratio</b></p> <p>To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council.</p>	<p><b>Commentary on 2016/17 result</b></p> <p><b>2016/17 ratio 8.12x</b></p> <p>Council continues to meet benchmarks for this ratio indicating it has adequate liquidity and working capital.</p>

## Berrigan Shire Council

Notes to the Financial Statements  
for the year ended 30 June 2017

## Note 13a(ii). Local government industry indicators – graphs (consolidated)

<p><b>4. Debt service cover ratio</b></p> <p>Benchmark: <span style="color: blue;">—</span> Minimum <math>\geq 2.00</math></p> <p>Source for benchmark: Code of Accounting Practice and Financial Reporting #25</p>	<p><b>Purpose of debt service cover ratio</b></p> <p>This ratio measures the availability of operating cash to service debt including interest, principal and lease payments</p>	<p><b>Commentary on 2016/17 result</b></p> <p><b>2016/17 ratio 34.89x</b></p> <p>Council continues to comfortably meet this benchmark. The only current loan is held under the Local Infrastructure Renewal Scheme for stormwater drainage works.</p>
<p><b>5. Rates, annual charges, interest and extra charges outstanding percentage</b></p> <p>Benchmark: <span style="color: blue;">—</span> Maximum <math>&lt; 10.00\%</math></p> <p>Source for Benchmark: Code of Accounting Practice and Financial Reporting #25</p>	<p><b>Purpose of rates and annual charges outstanding ratio</b></p> <p>To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts.</p>	<p><b>Commentary on 2016/17 result</b></p> <p><b>2016/17 ratio 3.72%</b></p> <p>Council continues to deliver excellent results in this area well below benchmark. Efficient collection of rates and charges owing assists with Council's liquidity and maintains equity across ratepayers.</p>
<p><b>6. Cash expense cover ratio</b></p> <p>Benchmark: <span style="color: blue;">—</span> Minimum <math>\geq 3.00</math></p> <p>Source for benchmark: Code of Accounting Practice and Financial Reporting #25</p>	<p><b>Purpose of cash expense cover ratio</b></p> <p>This liquidity ratio indicates the number of months a Council can continue paying for its immediate expenses without additional cash inflow.</p>	<p><b>Commentary on 2016/17 result</b></p> <p><b>2016/17 ratio 23.98 mths</b></p> <p>Council continues to maintain more than adequate cash reserves.</p>

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 13b. Statement of performance measurement – indicators (by fund)

\$ '000	General indicators <sup>5</sup>		Water indicators		Sewer indicators		Benchmark
	2017	2016	2017	2016	2017	2016	
<b>Local government industry indicators – by fund</b>							
<b>1. Operating performance ratio</b>							
Total continuing operating revenue <sup>(1)</sup> excluding capital grants and contributions less operating expenses	<b>26.00%</b>	13.53%	<b>16.82%</b>	21.22%	<b>1.43%</b>	11.95%	>0.00%
Total continuing operating revenue <sup>(1)</sup> excluding capital grants and contributions							
<b>2. Own source operating revenue ratio</b>							
Total continuing operating revenue <sup>(1)</sup> excluding capital grants and contributions	<b>42.45%</b>	41.84%	<b>95.89%</b>	98.72%	<b>97.62%</b>	97.60%	>60.00%
Total continuing operating revenue <sup>(1)</sup>							
<b>3. Unrestricted current ratio</b>							
Current assets less all external restrictions <sup>(2)</sup>	<b>8.12x</b>	7.05x	<b>No liabilities</b>	58.26x	<b>No liabilities</b>	No liabilities	>1.5x
Current liabilities less specific purpose liabilities <sup>(3, 4)</sup>							

## Notes

(1) - (4) Refer to Notes at Note 13a(i) above.

(5) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 13b. Statement of performance measurement – indicators (by fund) (continued)

\$ '000	General indicators <sup>5</sup>		Water indicators		Sewer indicators		Benchmark
	2017	2016	2017	2016	2017	2016	
Local government industry indicators – by fund (continued)							
<b>4. Debt service cover ratio</b>							
Operating result <sup>(1)</sup> before capital excluding interest and depreciation/impairment/amortisation							
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	<b>29.27x</b>	20.02x	<b>401.40x</b>	114.83x	<b>0.00x</b>	0.00x	>2x
<b>5. Rates, annual charges, interest and extra charges outstanding percentage</b>							
Rates, annual and extra charges outstanding	<b>4.12%</b>	5.03%	<b>2.02%</b>	1.93%	<b>4.10%</b>	0.00%	< 5% Metro <10% Rural
Rates, annual and extra charges collectible							
<b>6. Cash expense cover ratio</b>							
Current year's cash and cash equivalents plus all term deposits							
Payments from cash flow of operating and financing activities	<b>27.67 months</b>	21.56 months	<b>8.86 months</b>	13.33 months	<b>17.48 months</b>	17.72 months	> 3 months

## Notes

(1) Refer to Notes at Note 13a(i) above.

(5) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.

## Berrigan Shire Council

### Notes to the Financial Statements

for the year ended 30 June 2017

#### Note 14. Investment properties

\$ '000

Council has not classified any land or buildings as 'investment properties'.

#### Note 15. Financial risk management

##### Risk management

Council's activities expose it to a variety of financial risks including **(1)** price risk, **(2)** credit risk, **(3)** liquidity risk and **(4)** interest rate risk.

The Council's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Council.

Council does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by Council's finance section under policies approved by the Council.

A comparison by category of the carrying amounts and fair values of Council's financial assets and financial liabilities recognised in the financial statements is presented below.

	Carrying value		Fair value	
	2017	2016	2017	2016
<b>Financial assets</b>				
Cash and cash equivalents	5,730	4,125	5,730	4,125
Investments				
– 'Held to maturity'	23,000	19,630	23,000	19,630
Receivables	1,862	1,230	1,862	1,230
<b>Total financial assets</b>	<b>30,592</b>	<b>24,985</b>	<b>30,592</b>	<b>24,985</b>
<b>Financial liabilities</b>				
Payables	533	771	533	771
Loans/advances	1,297	1,550	1,297	1,550
<b>Total financial liabilities</b>	<b>1,830</b>	<b>2,321</b>	<b>1,830</b>	<b>2,321</b>

Fair value is determined as follows:

- **Cash** and **cash equivalents, receivables, payables** – are estimated to be the carrying value that approximates market value.
- **Borrowings** and **held-to-maturity** investments – are based upon estimated future cash flows discounted by current mkt interest rates applicable to assets and liabilities with similar risk profiles, unless quoted market prices are available.
- Financial assets classified (i) '**at fair value through profit and loss**' or (ii) '**available-for-sale**' – are based upon quoted market prices (in active markets for identical investments) at the reporting date or independent valuation.

Refer to Note 27. Fair value measurement for information regarding the fair value of financial assets and liabilities.

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 15. Financial risk management (continued)

\$ '000

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital.

Council has an investment policy which complies with the *Local Government Act 1993* and the Minister's investment order. This policy is regularly reviewed by Council and its staff and an investment report is tabled before Council on a monthly basis setting out the portfolio breakup and its performance.

The risks associated with the investments held are:

- **Price risk** – the risk that the capital value of Investments may fluctuate due to changes in market prices, whether there changes are caused by factors specific to individual financial instruments or their issuers or are caused by factors affecting similar instruments traded in a market.
- **Interest rate risk** – the risk that movements in interest rates could affect returns and income.
- **Credit risk** – the risk that the investment counterparty will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council – be it of a capital or income nature.

Council manages these risks (amongst other measures) by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees.

## (a) Market risk – price risk and interest rate risk

The following represents a summary of the sensitivity of Council's Income Statement and accumulated surplus (for the reporting period) due to a change in either the price of a financial asset or the interest rates applicable.

It is assumed that the change in interest rates would have been constant throughout the reporting period.

	Increase of values/rates		Decrease of values/rates	
	Profit	Equity	Profit	Equity
<b>2017</b>				
Possible impact of a 1% movement in interest rates	287	(287)	(287)	287
<b>2016</b>				
Possible impact of a 1% movement in interest rates	237	(237)	(237)	237

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 15. Financial risk management (continued)

\$ '000

## (b) Credit risk

Council's major receivables comprise (i) rates and annual charges and (ii) user charges and fees.

The major risk associated with these receivables is credit risk – the risk that debts due and payable to Council may not be repaid in full.

Council manages this risk by monitoring outstanding debt and employing stringent debt recovery procedures. It also encourages ratepayers to pay their rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of Council to secure a charge over the land relating to the debts – that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates and annual charges at higher than market rates which further encourages the payment of debt.

There are no significant concentrations of credit risk, whether through exposure to individual customers, specific industry sectors and/or regions.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

Council makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subjected to a re-negotiation of repayment terms.

A profile of Council's receivables credit risk at balance date follows:

	2017 Rates and annual charges	2017 Other receivables	2016 Rates and annual charges	2016 Other receivables
<b>(i) Ageing of receivables – %</b>				
Current (not yet overdue)	64%	31%	69%	63%
Overdue	36%	69%	31%	37%
	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

**(ii) Ageing of receivables – value**

Rates and annual charges	Other receivables	2017 Rates and annual charges	2017 Other receivables	2016 Rates and annual charges	2016 Other receivables
Current	Current	263	465	261	362
< 1 year overdue	0 – 30 days overdue	25	670	38	349
1 – 2 years overdue	31 – 60 days overdue	34	111	19	51
2 – 5 years overdue	61 – 90 days overdue	41	23	20	26
> 5 years overdue	> 91 days overdue	4	226	4	118
		<b>367</b>	<b>1,495</b>	<b>342</b>	<b>906</b>

**(iii) Movement in provision for impairment of receivables**

	2017	2016
Balance at the beginning of the year	18	18
– amounts already provided for and written off this year	(18)	–
<b>Balance at the end of the year</b>	<b>–</b>	<b>18</b>

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 15. Financial risk management (continued)

\$ '000

## (c) Liquidity risk

Payables and borrowings are both subject to liquidity risk – the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due.

Council manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer.

Payment terms can (in extenuating circumstances) also be extended and overdraft facilities utilised as required.

The contractual undiscounted cash outflows (ie. principal and interest) of Council's payables and borrowings are set out in the maturity table below:

\$ '000	Subject to no maturity	payable in:						Total cash outflows	Actual carrying values
		≤ 1 Year	1-2 Yrs	2-3 Yrs	3-4 Yrs	4-5 Yrs	> 5 Yrs		
<b>2017</b>									
Trade/other payables	34	499	–	–	–	–	–	533	533
Loans and advances	200	200	200	200	200	200	97	1,297	1,297
<b>Total financial liabilities</b>	<b>234</b>	<b>699</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>97</b>	<b>1,830</b>	<b>1,830</b>
<b>2016</b>									
Trade/other payables	40	731	–	–	–	–	–	771	771
Loans and advances	200	200	200	200	200	200	550	1,750	1,550
<b>Total financial liabilities</b>	<b>240</b>	<b>931</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>550</b>	<b>2,521</b>	<b>2,321</b>

Borrowings are also subject to interest rate risk – the risk that movements in interest rates could adversely affect funding costs and debt servicing requirements. Council manages this risk through the diversification of borrowing types, maturities and interest rate structures.

The following interest rates were applicable to Council's borrowings at balance date:

	2017		2016	
	Carrying value	Average interest rate	Carrying value	Average interest rate
Trade/other payables	533	0.00%	771	0.00%
Loans and advances – fixed interest rate	1,297	4.26%	1,550	4.26%
	<u>1,830</u>		<u>2,321</u>	

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 16. Material budget variations

\$ '000

Council's original financial budget for 16/17 was adopted by the Council on 15 June 2016.

While the Income Statement included in this General Purpose Financial Report must disclose the original budget adopted by Council, the *Local Government Act 1993* requires Council to review its financial budget on a quarterly basis, so that it is able to manage the various variations between actuals versus budget that invariably occur throughout the year.

This note sets out the details of **material variations** between Council's original budget and its actual results for the year as per the Income Statement – even though such variations may have been adjusted for during each quarterly budget review.

**Note that for variations\* of budget to actual :**

Material variations represent those variances that amount to **10%** or more of the original budgeted figure.

**F** = Favourable budget variation, **U** = Unfavourable budget variation

\$ '000	2017 Budget	2017 Actual	2017 ----- Variance* -----	
<b>REVENUES</b>				
<b>Rates and annual charges</b>	9,367	9,462	95	1% <b>F</b>
<b>User charges and fees</b>	1,645	3,127	1,482	90% <b>F</b>
Water consumption was greater than expected, as was non-domestic waste collection (specifically the disposal of asbestos relating to the demolition of affected housing by the State Government). Building, planning and rates certificates all exceeded budgeted expectations, as did water connection revenue - a result of increased development in Berrigan Shire.				
<b>Interest and investment revenue</b>	617	725	108	18% <b>F</b>
The Council is traditionally conservative when budgeting for interest investment revenue. The Council cash holdings have increased over the financial year.				
<b>Other revenues</b>	500	627	127	25% <b>F</b>
Sales of high security water are conservatively included in the council original budget				
<b>Operating grants and contributions</b>	7,919	9,944	2,025	26% <b>F</b>
An additional \$500K in Flood repair funding was allocated to Berrigan Shire Council in 2016/17, which the Council was required to spend within the financial year. Also, the Federal Financial Assistance Grant is once again being paid in advance - with \$2,197M of 2017/18 funding paid in 2016/17 in addition to normal annual funding.				
<b>Capital grants and contributions</b>	640	1,965	1,325	207% <b>F</b>
Council was once again successful with grant applications and ZRMSZ contributions during the year, including:				
* \$251K paid of \$335K grant for Aerodrome development				
*\$62 of \$123 for Levee works				
*\$284K from RMS for works on Murray St Finley				
*R2R funding \$800K paid but unexpended				
<b>Net gains from disposal of assets</b>	-	3	3	0% <b>F</b>
Council does not budget for gains on sale of assets unless material.				

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 16. Material budget variations (continued)

\$ '000	2017 Budget	2017 Actual	2017 ----- Variance* -----		
<b>EXPENSES</b>					
<b>Employee benefits and on-costs</b>	7,549	7,071	478	6%	<b>F</b>
<b>Borrowing costs</b>	61	72	(11)	(18%)	<b>U</b>
Costs on remediation are included in borrowing cost but not budgeted.					
<b>Materials and contracts</b>	2,177	3,385	(1,208)	(55%)	<b>U</b>
Council again received extra Roads to Recovery and Flood Repair funding for the year which needed to be spent in the financial year, hence the extra expenditure.					
<b>Depreciation and amortisation</b>	5,898	5,873	25	0%	<b>F</b>
<b>Other expenses</b>	2,008	2,091	(84)	(4%)	<b>U</b>

## Budget variations relating to Council's Cash Flow Statement include:

<b>Cash flows from operating activities</b>	8,885	12,292	3,407	38.3%	<b>F</b>
Council always estimates income conservatively, income from all sources was greater than anticipated					
<b>Cash flows from investing activities</b>	(9,223)	(10,434)	(1,211)	13.1%	<b>U</b>
Stronger than anticipated performance resulted in a stronger cash position					
<b>Cash flows from financing activities</b>	(254)	(253)	1	(0.4%)	<b>F</b>

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 17. Statement of developer contributions

\$ '000

Council recovers contributions, raises levies and enters into planning agreements on development works that are subject to a development consent issued by Council. All contributions must be spent/utilised for the specific purpose they were levied and any interest applicable to unspent funds must be attributed to remaining funds.

The following tables detail the receipt, interest and use of the above contributions and levies and the value of all remaining funds which are 'restricted' in their future use.

## SUMMARY OF CONTRIBUTIONS AND LEVIES

PURPOSE	Opening balance	Contributions received during the year		Interest earned in year	Expenditure during year	Internal borrowing (to)/from	Held as restricted asset	Cumulative internal borrowings due/(payable)
		Cash	Non-cash					
S94 not under plans	85	4	–	–	(15)	–	74	–
S64 contributions	–	99	–	–	–	–	99	–
<b>Total contributions</b>	<b>85</b>	<b>103</b>	<b>–</b>	<b>–</b>	<b>(15)</b>	<b>–</b>	<b>173</b>	<b>–</b>

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 17. Statement of developer contributions (continued)

\$ '000

## S94 CONTRIBUTIONS – NOT UNDER A PLAN

PURPOSE	Opening balance	Contributions received during the year		Interest earned in year	Expenditure during year	Internal borrowing (to)/from	Held as restricted asset	Cumulative internal borrowings due/(payable)
		Cash	Non-cash					
Drainage	5	2	–	–	(5)	–	2	–
Parking	3	–	–	–	–	–	3	–
Open space	72	2	–	–	(5)	–	69	–
Sewer	5	–	–	–	(5)	–	–	–
<b>Total</b>	<b>85</b>	<b>4</b>	<b>–</b>	<b>–</b>	<b>(15)</b>	<b>–</b>	<b>74</b>	<b>–</b>

## S64 contributions

PURPOSE	Opening balance	Contributions received during the year		Interest earned in year	Expenditure during year	Internal borrowing (to)/from	Held as restricted asset	Cumulative internal borrowings due/(payable)
		Cash	Non-cash					
Water	–	93	–	–	–	–	93	–
Sewer	–	6	–	–	–	–	6	–
<b>Total</b>	<b>–</b>	<b>99</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>99</b>	<b>–</b>

## Berrigan Shire Council

### Notes to the Financial Statements

for the year ended 30 June 2017

#### Note 18. Contingencies and other assets/liabilities not recognised

\$ '000

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but their knowledge and disclosure is considered relevant to the users of Council's financial report.

#### LIABILITIES NOT RECOGNISED:

##### 1. Guarantees

##### (i) Defined benefit superannuation contribution plans

Council participates in an employer sponsored Defined Benefit Superannuation Scheme, and makes contributions as determined by the Superannuation Scheme's Trustees.

Member Councils bear responsibility of ensuring there are sufficient funds available to pay out the required benefits as they fall due.

The Local Government Superannuation Scheme - Pool B (the Scheme) is a defined benefit plan that has been deemed to be a "multi-employer fund" for purposes of AASB119 Employee Benefits measurement and recognition.

Sufficient information under AASB119 is not available to account for the Scheme as a defined benefit plan, because the assets to the Scheme are pooled together for all employers.

The amount of employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2017 was \$163,106.40

The last valuation of the Scheme was performed by Mr Richard Boyfield, FIAA on 2 December 2017 and covers the period ended 30 June 2016. However the position is monitored annually and the actuary has estimated that as at 30 June 2016 a deficit still exists.

##### (i) Defined Benefit Superannuation Contribution Plans (continued)

Future contributions made to the defined benefit scheme to rectify the net deficit position are recognised as an expense when they become payable - similar to the accounting for Defined Contributions Plans.

Effective from 1 July 2013, employers are required to contribute additional contributions to assist in extinguishing this deficit. The amount of additional contributions included in the total employer contribution advised above is \$148,263.08. The share of this deficit that can be broadly attributed to the Council was estimated to be in the order of \$249,000 as at 30 June 2017 (0.17%).

Council has a contingent liability to contribute further equity in the event of the erosion of the Company's capital base as a result of the company's past performance and/or claims experience or as a result of any increased prudential requirements from APRA.

These future equity contributions would be required to maintain the company's minimum level of Net Assets in accordance with its Licence Requirements.

##### (ii) Statewide Limited

Council is a member of Statewide Mutual, a mutual pool scheme providing liability insurance to Local Government.

Membership includes the potential to share in either the net assets or liabilities of the fund depending on its past performance. Council's share of the Net Assets or Liabilities reflects Councils contributions to the pool and the result of insurance claims within each of the Fund Years.

## Berrigan Shire Council

### Notes to the Financial Statements

for the year ended 30 June 2017

#### Note 18. Contingencies and other assets/liabilities not recognised (continued)

\$ '000

##### LIABILITIES NOT RECOGNISED (continued):

##### 1. Guarantees (continued)

##### (ii) Statewide Limited (continued)

The future realisation and finalisation of claims incurred but not reported to 30 June this year may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

##### (iii) StateCover Limited

Council is a member of StateCover Mutual Limited and holds a partly paid share in the entity.

StateCover is a company providing workers compensation insurance cover to the NSW Local Government Industry and specifically Council.

##### 2. Other Liabilities

##### (i) Third Party Claims

The Council is involved from time to time in various claims incidental to the ordinary course of business including claims for damages relating to its services.

Council believes that it is appropriately covered for all claims through its Insurance Coverage and does not expect any material liabilities to eventuate.

##### (ii) S94 Plans

Council levies Section 94/94A Contributions upon various development across the Council area through the required Contributions Plans.

As part of these Plans, Council has received funds for which it will be required to expend the monies in accordance with those Plans.

As well, these Plans indicate proposed future expenditure to be undertaken by Council, which will be funded by making levies and receipting funds in future years or where a shortfall exists by the use of Council's General Funds.

These future expenses do not yet qualify as liabilities as of the Reporting Date, but represent Councils intention to spend funds in the manner and timing set out in those Plans.

##### (iii) Other Guarantees

Council has provided no other Guarantees other than those listed above.

##### ASSETS NOT RECOGNISED:

##### (i) Land Under Roads

As permitted under AASB 1051, Council has elected not to bring to account Land Under Roads that it owned or controlled up to and including 30 June 2008.

#### Note 19. Interests in other entities

Council has no interest in any controlled entities, joint arrangements or associates.

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 20. Retained earnings, revaluation reserves, changes in accounting policies, changes in accounting estimates and errors

\$ '000	Notes	Actual 2017	Actual 2016
<b>(a) Retained earnings</b>			
<b>Movements in retained earnings were as follows:</b>			
Balance at beginning of year (from previous years audited accounts)		100,527	94,642
a. Net operating result for the year		7,361	5,882
b. Transfers between equity		–	3
<b>Balance at end of the reporting period</b>		<b>107,888</b>	<b>100,527</b>
<b>(b) Revaluation reserves</b>			
<b>(i) Reserves are represented by:</b>			
– Infrastructure, property, plant and equipment revaluation reserve		141,249	135,221
<b>Total</b>		<b>141,249</b>	<b>135,221</b>
<b>(ii) Reconciliation of movements in reserves:</b>			
<b>Infrastructure, property, plant and equipment revaluation reserve</b>			
– Opening balance		135,221	137,583
– Revaluations for the year	9(a)	6,028	(1,625)
– (Impairment of revalued assets)/impairment reversals	9(a),(c)	–	410
– Transfer to retained earnings for asset disposals		–	(3)
– Correction of prior period errors	20(c)	–	(1,144)
<b>– Balance at end of year</b>		<b>141,249</b>	<b>135,221</b>
<b>TOTAL VALUE OF RESERVES</b>		<b>141,249</b>	<b>135,221</b>

**(iii) Nature and purpose of reserves****Infrastructure, property, plant and equipment revaluation reserve**

– The infrastructure, property, plant and equipment revaluation reserve is used to record increments/decrements of non-current asset values due to their revaluation.

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 20. Retained earnings, revaluation reserves, changes in accounting policies, changes in accounting estimates and errors (continued)

\$ '000	Notes	Actual 2017	Actual 2016
<b>(c) Correction of error/s relating to a previous reporting period</b>			
<b>Correction of errors as disclosed in last year's financial statements:</b>			
During the revaluation of community land assets Council identified 21 parcels of land classified as community and 1 parcel classified as operating land which are in fact Crown Land. These parcels had all been initially brought to Council accounts via Asset Revaluation Reserve.			
The following balances were affected:			
Community Land opening balance		–	(20)
Operational Land opening balance		–	(1,124)
Asset Revaluation Reserve - Land		–	(1,144)
<b>In accordance with AASB 108 – Accounting Policies, Changes in Accounting Estimates and Errors, the above prior period errors have been recognised retrospectively.</b>			
<b>These amounted to the following equity adjustments:</b>			
– Adjustments to opening equity – 1/7/15 (relating to adjustments for the 30/6/15 reporting year end and prior periods)		–	(1,144)
<b>Total prior period adjustments – prior period errors</b>		<b>–</b>	<b>(1,144)</b>

**(d) Voluntary changes in accounting policies**

Council made no voluntary changes in any accounting policies during the year.

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 21. Financial result and financial position by fund

Income Statement by fund \$ '000	Actual 2017	Actual 2017	Actual 2017
<b>Continuing operations</b>	<b>Water</b>	<b>Sewer</b>	<b>General<sup>1</sup></b>
<b>Income from continuing operations</b>			
Rates and annual charges	1,880	1,853	5,729
User charges and fees	1,010	53	2,064
Interest and investment revenue	174	149	402
Other revenues	224	44	359
Grants and contributions provided for operating purposes	–	–	9,944
Grants and contributions provided for capital purposes	93	6	1,866
<b>Other income</b>			
Net gains from disposal of assets	–	–	3
Share of interests in joint ventures and associates using the equity method	–	–	–
<b>Total income from continuing operations</b>	<b>3,381</b>	<b>2,105</b>	<b>20,367</b>
<b>Expenses from continuing operations</b>			
Employee benefits and on-costs	359	303	6,409
Borrowing costs	3	–	69
Materials and contracts	1,363	928	1,094
Depreciation and amortisation	660	678	4,535
Impairment	–	–	–
Other expenses	350	148	1,591
Net losses from the disposal of assets	–	2	–
<b>Total expenses from continuing operations</b>	<b>2,735</b>	<b>2,059</b>	<b>13,698</b>
<b>Operating result from continuing operations</b>	<b>646</b>	<b>46</b>	<b>6,669</b>
<b>Discontinued operations</b>			
Net profit/(loss) from discontinued operations	–	–	–
<b>Net operating result for the year</b>	<b>646</b>	<b>46</b>	<b>6,669</b>
<b>Net operating result attributable to each council fund</b>	<b>646</b>	<b>46</b>	<b>6,669</b>
<b>Net operating result attributable to non-controlling interests</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Net operating result for the year before grants and contributions provided for capital purposes</b>	<b>553</b>	<b>40</b>	<b>4,803</b>

<sup>1</sup> General fund refers to all Council's activities other than Water and Sewer.

NB. All amounts disclosed above are gross – that is, they include internal charges and recoveries made between the funds.

## Berrigan Shire Council

## Notes to the Financial Statements

as at 30 June 2017

## Note 21. Financial result and financial position by fund (continued)

Statement of Financial Position by fund \$ '000	Actual 2017	Actual 2017	Actual 2017
<b>ASSETS</b>	<b>Water</b>	<b>Sewer</b>	<b>General<sup>1</sup></b>
<b>Current assets</b>			
Cash and cash equivalents	1,532	2,009	2,189
Investments	6,000	4,000	13,000
Receivables	281	78	1,503
Inventories	70	3	145
Other	–	–	60
<b>Total current assets</b>	<b>7,883</b>	<b>6,090</b>	<b>16,897</b>
<b>Non-current assets</b>			
Investments	–	–	–
Receivables	–	–	–
Inventories	–	–	185
Infrastructure, property, plant and equipment	28,496	18,212	176,395
Investments accounted for using the equity method	–	–	–
Investment property	–	–	–
Intangible assets	–	–	–
<b>Total non-current assets</b>	<b>28,496</b>	<b>18,212</b>	<b>176,580</b>
<b>TOTAL ASSETS</b>	<b>36,379</b>	<b>24,302</b>	<b>193,477</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	–	–	533
Income received in advance	–	–	191
Borrowings	–	–	148
Provisions	–	–	2,595
<b>Total current liabilities</b>	<b>–</b>	<b>–</b>	<b>3,467</b>
<b>Non-current liabilities</b>			
Payables	–	–	–
Borrowings	–	–	1,149
Provisions	–	–	405
<b>Total non-current liabilities</b>	<b>–</b>	<b>–</b>	<b>1,554</b>
<b>TOTAL LIABILITIES</b>	<b>–</b>	<b>–</b>	<b>5,021</b>
<b>Net assets</b>	<b>36,379</b>	<b>24,302</b>	<b>188,456</b>
<b>EQUITY</b>			
Retained earnings	22,572	10,471	74,845
Revaluation reserves	13,807	13,831	113,611
<b>Total equity</b>	<b>36,379</b>	<b>24,302</b>	<b>188,456</b>

<sup>1</sup> General Fund refers to all Council's activities other than Water and Sewer.

NB. All amounts disclosed above are gross – that is, they include internal receivables and payables between the funds.

## Berrigan Shire Council

### Notes to the Financial Statements

for the year ended 30 June 2017

#### Note 22. 'Held for sale' non-current assets and disposal groups

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\$ '000

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Council did not classify any non-current assets or disposal groups as 'held for sale'.

#### Note 23. Events occurring after the reporting date

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Events that occur between the end of the reporting period (30 June 2017) and the date when the financial statements are 'authorised for issue' have been taken into account in preparing these statements.

Council has adopted the date of receipt of the Auditors' Report as the applicable 'authorised for issue' date relating to these General Purpose Financial Statements.

Accordingly, the 'authorised for issue' date is 18 October 2017.

Council is unaware of any material or significant 'non-adjusting events' that should be disclosed.

#### Note 24. Discontinued operations

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Council has not classified any of its operations as 'discontinued'.

#### Note 25. Intangible assets

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Intangible assets represent identifiable non-monetary assets without physical substance.

Council is unaware of any control over intangible assets that warrant recognition in the financial statements, including either internally generated and developed assets or purchased assets.

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 26. Reinstatement, rehabilitation and restoration liabilities

\$ '000

Council has legal/public obligations to make restore, rehabilitate and reinstate the following assets/operations:

Asset/operation	Estimated year of restoration	NPV of provision	
		2017	2016
Finley Recycle Centre	2059	19	14
Tocumwal Inert Hard Waste Depot	2017	34	34
Berrigan Landfill	2059	244	173
Pine Lodge Gravel Pit	2038	71	61
<b>Balance at end of the reporting period</b>	10(a)	<b>368</b>	<b>282</b>

Under AASB 116 – Property, Plant and Equipment, where the use of an asset results in the obligation to dismantle or remove the asset and restore the site on which the asset stands, an estimate of such costs is required to be included in the cost of the asset.

An equivalent liability must be recognised under AASB 137 – Provisions, Contingent Liabilities and Contingent Assets.

The provision has been calculated by determining the present value of the future expenditures expected to be incurred. The discount rate used is the risk free borrowing rate applicable to Council.

**Reconciliation of movement in provision for year:**

Balance at beginning of year	282	224
Amounts capitalised to new or existing assets:		
Effect of a change in discount rates used in PV calculations	76	48
Amortisation of discount (expensed to borrowing costs)	10	10
<b>Total – reinstatement, rehabilitation and restoration provision</b>	<b>368</b>	<b>282</b>

**Amount of expected reimbursements**

Of the above provisions for reinstatement, rehabilitation and restoration works, those applicable to garbage services and waste management are able to be funded through future charges incorporated within Council's annual domestic waste management charge.

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 27. Fair value measurement

\$ '000

The Council measures the following asset and liability classes at fair value on a recurring basis:

– Infrastructure, property, plant and equipment

The fair value of assets and liabilities must be estimated in accordance with various accounting standards for either recognition and measurement requirements or for disclosure purposes.

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a 'level' in the fair value hierarchy as follows:

**Level 1:** Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

**Level 2:** Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly.

**Level 3:** Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

(1) The following table presents all assets and liabilities that have been measured and recognised at fair values:

2017	Fair value measurement hierarchy			Total	
	Level 1	Level 2	Level 3		
Recurring fair value measurements	Date of latest valuation	Quoted prices in active mkts	Significant observable inputs	Significant unobservable inputs	
<b>Infrastructure, property, plant and equipment</b>					
Plant and equipment	30/06/13	–	–	2,463	2,463
Office equipment	30/06/14	–	–	130	130
Operational land	30/06/13	–	–	6,869	6,869
Community land	30/06/16	–	–	320	320
Land under roads (post 30/06/08)	30/06/14	–	–	30	30
Land improvements – depreciable	30/06/13	–	–	500	500
Buildings – non-specialised	30/06/13	–	–	514	514
Buildings – specialised	30/06/13	–	–	17,439	17,439
Roads	30/06/15	–	–	111,355	111,355
Bridges	30/06/15	–	–	3,621	3,621
Footpaths	30/06/15	–	–	3,212	3,212
Bulk earthworks	30/06/15	–	–	2,976	2,976
Stormwater drainage	30/06/15	–	–	18,002	18,002
Water supply network	30/06/17	–	–	27,778	27,778
Sewer network	30/06/17	–	–	17,335	17,335
Swimming pools	30/06/16	–	–	1,613	1,613
Heritage collections	30/06/16	–	–	69	69
Library books	30/06/14	–	–	210	210
Other assets	30/06/16	–	–	2,650	2,650
Tip assets	30/06/17	–	–	157	157
Quarry assets	30/06/17	–	–	26	26
Open Space	30/06/13	–	–	3,517	3,517
<b>Total infrastructure, property, plant and equipment</b>		<b>–</b>	<b>–</b>	<b>220,786</b>	<b>220,786</b>

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 27. Fair value measurement (continued)

\$ '000

(1) The following table presents all assets and liabilities that have been measured and recognised at fair values: (continued)

2016	Date of latest valuation	Fair value measurement hierarchy			Total
		Level 1 Quoted prices in active mkts	Level 2 Significant observable inputs	Level 3 Significant unobservable inputs	
<b>Recurring fair value measurements</b>					
<b>Infrastructure, property, plant and equipment</b>					
Plant and equipment	30/06/13	—	—	2,423	2,423
Office equipment	30/06/14	—	—	171	171
Operational land	30/06/13	—	—	6,869	6,869
Community land	30/06/16	—	—	320	320
Land under roads (post 30/06/08)	30/06/14	—	—	21	21
Land improvements – depreciable	30/06/13	—	—	498	498
Buildings – non-specialised	30/06/13	—	—	528	528
Buildings – specialised	30/06/13	—	—	18,071	18,071
Roads	30/06/15	—	—	108,777	108,777
Bridges	30/06/15	—	—	3,728	3,728
Footpaths	30/06/15	—	—	3,095	3,095
Bulk earthworks	30/06/15	—	—	2,976	2,976
Stormwater drainage	30/06/15	—	—	16,265	16,265
Water supply network	30/06/15	—	—	25,602	25,602
Sewer network	30/06/15	—	—	14,829	14,829
Swimming pools	30/06/16	—	—	1,675	1,675
Heritage collections	30/06/16	—	—	70	70
Library books	30/06/14	—	—	196	196
Other assets	30/06/16	—	—	2,660	2,660
Tip assets	30/06/16	—	—	120	120
Quarry assets	30/06/16	—	—	22	22
Open Space	30/06/13	—	—	3,626	3,626
<b>Total infrastructure, property, plant and equipment</b>		<b>—</b>	<b>—</b>	<b>212,542</b>	<b>212,542</b>

## (2) Transfers between level 1 and level 2 fair value hierarchies

During the year, there were no transfers between level 1 and level 2 fair value hierarchies for recurring fair value measurements.

### (3) Valuation techniques used to derive Level 2 and Level 3 Fair Values

Where Council is unable to derive Fair Valuations using quoted market prices of identical assets (i.e. Level 1 inputs), Council instead utilises a spread of both observable inputs (Level 2 inputs) and unobservable inputs (Level 3 inputs).

The Fair Valuation techniques Council has employed while utilising Level 2 and Level 3 inputs are as follows:

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#### Financial Liabilities

**Payables:** Outstanding creditor payments, security bonds and deposits

Valuation technique – “Cost approach”  
Inputs used (Level 2) – Cost of product or service

**Loans/Advances:** Outstanding loan from bank

Valuation technique – “Cost approach”  
Inputs used (Level 2) – Amount of loan outstanding as advised by lender.

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#### Infrastructure, Property, Plant & Equipment

**Plant and Equipment:** Major plant (graders, loaders, etc.), fleet vehicles (cars, utes, etc.) and minor plant (chainsaws, mowers etc.)

Valuation technique – “Cost approach”  
Inputs used (Level 3) – Fair value is approximated by depreciated historical cost.

**Office Equipment:** Computers, office furniture

Valuation technique – “Cost approach”  
Inputs used (Level 3) – Fair value is approximated by depreciated historical cost.

**Operational land:** Land under Council offices, depots, libraries, water and sewer treatment plants etc.

Valuation technique – “Market approach”  
Inputs used (Level 3) – Land area, rate per square metre, zoning, geographical location, sales of comparable land.

Council’s operational land has been valued at a market value, involving the inspection and analysis of sales evidence and comparisons with the subject property with adjustment for differences between key attributes of the properties.

Council’s operational land was valued by Mr Martin Burns of Liquid Pacific Pty Ltd, a registered valuer

**Community land:** Land under parks, recreation reserves, public halls etc.

Valuation technique – “Market approach”  
Inputs used (Level 3) – Land area, rate per square metre, zoning, geographical location, sales of comparable land

Council's operational land has been valued at a market value, involving the inspection and analysis of sales evidence and comparisons with the subject property with adjustment for differences between key attributes of the properties.

Council's community land was valued using the unimproved land value provided by the NSW Valuer General in accordance with Office of Local Government guidance for infrastructure assets.

**Land under roads:** Land under roads acquired since 1 July 2008

Valuation technique – "Market approach"

Inputs used (Level 3) – Land area, rate per square metre, zoning, geographical location, sales of comparable land.

Council's operational land has been valued at a market value, involving the inspection and analysis of sales evidence and comparisons with the subject property with adjustment for differences between key attributes of the properties. As the Council's land under roads assets have no feasible alternate use, significant adjustments to the rate per square meter have been applied to the unobservable inputs and are based on a rate per square metre.

Council's Land under roads was valued by Ms Kelly Wickham of AssetVal Pty Ltd, a registered valuer.

**Land Improvements - depreciable:** Car parks, netball and tennis courts, fences etc.

Valuation technique – "Cost approach"

Inputs used (Level 3) –, dimensions, specifications. (Level 3) – Unit rates, Condition, Remaining life, Residual value

These assets were valued at depreciated replacement cost. Available market data for recent projects and published cost guides are used to determine the estimated replacement cost of the asset, including preliminaries. A condition assessment is then applied based on factors such as the age of the asset, overall condition and remaining life. In some cases, residual values are factored into the calculation, which is the value at the time the asset is considered to no longer be available.

Council's Land Improvements were valued at depreciated historical cost as a representation of fair value in accordance with Office of Local Government guidance for infrastructure assets.

**Buildings (Non-specialised):** Residences

Valuation technique – "Market approach"

Inputs used (Level 3) – Sales evidence

Council's non-specialised buildings have been valued at a market value, involving the inspection and analysis of sales evidence and comparisons with the subject building with adjustment for differences between key attributes of the properties. The land value is then subtracted from the market value of the property to measure the building asset fair value.

Council's Buildings (non-specialised) was valued by Mr Martin Burns of Liquid Pacific Pty Ltd, a registered valuer.

**Buildings (Specialised):** Community halls, toilet blocks, Council office, libraries, depot buildings, sheds etc.

Valuation technique – "Cost approach"

Inputs used (Level 3) – Unit rates, dimensions, specifications. (Level 3) – Condition, Remaining life, Residual value

These assets were valued at depreciated replacement cost. Available market data for recent projects and published cost guides are used to determine the estimated replacement cost of the asset, including preliminaries. A condition assessment is then applied based on factors such as the age of the asset, overall condition and remaining life. In some cases, residual values are factored into the calculation, which is the value at the time the asset is considered no longer to be available.

Council's Buildings (specialised) was valued by Mr Martin Burns of Liquid Pacific Pty Ltd, a registered valuer.

**Roads, Bridges, Footpaths:** Road surface, pavement, formation, road furniture, bridges, culverts.

Valuation technique – "Cost approach"

Inputs used (Level 3) – Unit rates, useful life, asset condition, specifications.

These assets were valued at depreciated replacement cost. Council's road infrastructure assets are segmented and componentised into the following categories:

- Seal
- Pavement
- Formation and earthworks
- Culverts
- Road furniture (signs, guideposts, guardrails)

Council has surveyed its entire road network to measure both length and width of pavement and seal.

Unit rates were based on Council's own cost data based on its average cost across its entire road network, benchmarked against rates provided in relevant construction cost guides. Unit rates are applied consistently across the road network regardless of topography, soil type and geographical location.

Condition assessments have been applied across the entire road network to establish remaining useful lives.

Bridges were valued on the basis of deck area, with composite deck being \$1,900 per square metre, and concrete \$2,200 per square metre.

Culverts were valued on their replacement cost from a relevant construction cost guide.

Council's roads, bridges and footpath assets were valued in-house by Mr Fred Exton – Director Technical Services.

**Bulk earthworks:** Levee banks.

Valuation technique – "Cost approach"

Inputs used (Level 3) – Unit rates, dimensions, condition

The unit rates were determined by current replacement cost.

Council's bulk earthworks were valued in-house by Mr Fred Exton – Director Technical Services.

**Stormwater drainage:** Kerb and gutter, drainage network, pumps and pump well, retention basins etc.

Valuation technique – "Cost approach"

Inputs used (Level 3) – Unit rates, useful life, asset condition, dimensions and specification

Council has surveyed its entire stormwater drainage network to measure both length and width of pipes and location and depth of pits.

Unit rates were based on Council's own cost data based on its average cost across its entire stormwater drainage network, benchmarked against rates provided in relevant construction cost guides. Values for pumps are based on depreciated replacement cost.

Condition assessments have been applied across the entire drainage network to establish remaining useful lives.

Council's stormwater drainage assets were valued in-house by Mr Fred Exton – Director Technical Services.

**Water Supply Network:** Treatment plants, mains, reservoirs etc.

Valuation technique – "Cost approach"

Inputs used (Level 3) – Unit rates, useful life, asset condition, dimensions and specification

The Council has surveyed its entire sewerage network to measure both length and width of pipes and their location.

Unit rates are based on the *NSW References Rates Manual: Valuation of Water Supply, Sewerage and Stormwater Assets*, including annual indexation.

Condition assessments were applied to individual assets based on inspection programs, including the use of cameras. Where inspections have not been, or are unable to be, made the life of the asset has been used to estimate condition.

Council's water network assets were valued in-house by Mr Fred Exton – Director Technical Services

**Sewerage Network:** Sewer pipes, pump stations, treatment plants etc.

Valuation technique – "Cost approach"

Inputs used (Level 3) – Unit rates, useful life, asset condition, dimensions and specification

The Council has surveyed its entire sewerage network to measure both length and width of pipes and location and depth of pits.

Unit rates are based on the *NSW References Rates Manual: Valuation of Water Supply, Sewerage and Stormwater Assets*, including annual indexation.

Condition assessments were applied to individual assets based on inspection programs, including the use of cameras. Where inspections have not been, or are unable to be, made the life of the asset has been used to estimate condition.

Council's sewerage network assets were valued in-house by Mr Fred Exton – Director Technical Services

## Other Assets

### Heritage collections:

Valuation technique – “Cost approach”

Inputs used (Level 3) – Fair value is approximated by depreciated historical cost

### Library books: Books and other collection items.

Valuation technique – “Cost approach”

Inputs used (Level 3) – Fair value is approximated by depreciated historical cost

Library books are valued as bulk annual purchases and depreciated using a standard useful life.

### Other Assets:

Valuation technique – “Cost approach”

Inputs used (Level 3) – Fair value is approximated by depreciated historical cost

Councils other assets were valued at depreciated historical cost as a representation of fair value in accordance with Office of Local Government guidance for infrastructure assets.

### Tip & Quarry Assets:

Valuation technique – “Cost approach”

Inputs used (Level 3) – Fair value is approximated by depreciated historical cost

Councils tip and quarry assets were valued at depreciated historical cost, and remediation costs are estimated in House by Mr Fred Exton, Director of Technical Services, and are factored to account for inflation.

### Open Space Assets:

Valuation technique – “Cost approach”

Inputs used (Level 3) – Fair value is approximated by depreciated historical cost

Councils tip and quarry assets were valued at depreciated historical cost as a representation of fair value in accordance with Office of Local Government guidance for infrastructure assets.

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## Non Current Assets classified as "Held for Sale"

Assets previously classified as “Held for Sale” are actively being marketed however as they may not sell within 12 months, or indeed for some considerable time they have been transferred to Inventory assets along with all other land being marketed.

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## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 27. Fair value measurement (continued)

\$ '000

## (4). Fair value measurements using significant unobservable inputs (level 3) (continued)

## a. The following tables present the changes in level 3 fair value asset classes. (continued)

	Operational land	Community land	Depreciable land impro- vements	Land under roads	Total
<b>Opening balance – 1/7/15</b>	6,705	1,482	491	21	8,699
Transfers from/(to) another asset class	157	(157)	–	–	–
Purchases (GBV)	–	–	30	–	30
Disposals (WDV)	(36)	–	–	–	(36)
Depreciation and impairment	–	–	(23)	–	(23)
FV gains – other comprehensive income	43	139	–	–	182
Corrections of errors relating to prior period	–	(1,144)	–	–	(1,144)
<b>Closing balance – 30/6/16</b>	<b>6,869</b>	<b>320</b>	<b>498</b>	<b>21</b>	<b>7,708</b>
Purchases (GBV)	–	–	27	9	36
Depreciation and impairment	–	–	(25)	–	(25)
<b>Closing balance – 30/6/17</b>	<b>6,869</b>	<b>320</b>	<b>500</b>	<b>30</b>	<b>7,719</b>
	Buildings non specialised	Buildings specialised	Plant and equipment	Office equipment	Total
<b>Opening balance – 1/7/15</b>	543	18,180	2,556	222	21,501
Transfers from/(to) another asset class	–	–	–	10	10
Purchases (GBV)	–	151	652	7	810
Disposals (WDV)	–	–	(43)	–	(43)
Depreciation and impairment	(15)	(677)	(702)	(68)	(1,462)
FV gains – other comprehensive income	–	417	(40)	–	377
<b>Closing balance – 30/6/16</b>	<b>528</b>	<b>18,071</b>	<b>2,423</b>	<b>171</b>	<b>21,193</b>
Purchases (GBV)	–	36	970	5	1,011
Disposals (WDV)	–	–	(225)	–	(225)
Depreciation and impairment	(15)	(667)	(705)	(46)	(1,433)
<b>Closing balance – 30/6/17</b>	<b>513</b>	<b>17,440</b>	<b>2,463</b>	<b>130</b>	<b>20,546</b>

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 27. Fair value measurement (continued)

\$ '000

## (4). Fair value measurements using significant unobservable inputs (level 3) (continued)

## a. The following tables present the changes in level 3 fair value asset classes. (continued)

	Roads	Bridges	Footpaths	Bulk earthworks	Total
<b>Opening balance – 1/7/15</b>	108,613	3,902	3,172	2,976	118,663
Purchases (GBV)	5,986	–	38	–	6,024
Disposals (WDV)	(2,382)	–	–	–	(2,382)
Depreciation and impairment	(2,593)	(107)	(65)	–	(2,765)
FV gains – other comprehensive income	(847)	(67)	(50)	–	(964)
<b>Closing balance – 30/6/16</b>	<b>108,777</b>	<b>3,728</b>	<b>3,095</b>	<b>2,976</b>	<b>118,576</b>
Purchases (GBV)	5,227	–	186	–	5,413
Disposals (WDV)	(180)	–	–	–	(180)
Depreciation and impairment	(2,451)	(107)	(67)	–	(2,625)
FV gains – other comprehensive income	(18)	–	(2)	–	(20)
<b>Closing balance – 30/6/17</b>	<b>111,355</b>	<b>3,621</b>	<b>3,212</b>	<b>2,976</b>	<b>121,164</b>
	Stormwater drainage	Water supply network	Sewerage network	Swimming pools	Total
<b>Opening balance – 1/7/15</b>	15,427	26,139	15,419	1,708	58,693
Purchases (GBV)	1,116	197	174	31	1,518
Depreciation and impairment	(215)	(602)	(555)	(66)	(1,438)
FV gains – other comprehensive income	(63)	(132)	(209)	2	(402)
<b>Closing balance – 30/6/16</b>	<b>16,265</b>	<b>25,602</b>	<b>14,829</b>	<b>1,675</b>	<b>58,371</b>
Purchases (GBV)	1,365	86	511	–	1,962
Disposals (WDV)	(7)	–	(2)	–	(9)
Depreciation and impairment	(232)	(645)	(656)	(61)	(1,594)
FV gains – other comprehensive income	610	2,734	2,653	–	5,997
<b>Closing balance – 30/6/17</b>	<b>18,001</b>	<b>27,777</b>	<b>17,335</b>	<b>1,614</b>	<b>64,727</b>

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 27. Fair value measurement (continued)

\$ '000

## (4). Fair value measurements using significant unobservable inputs (level 3)

a. The following tables present the changes in level 3 fair value asset classes.

	Heritage collection	Library books	Other assets	Tip and quarry assets	Total
<b>Opening balance – 1/7/15</b>	51	191	6,623	100	6,965
Transfers from/(to) another asset class	–	(10)	–	–	(10)
Purchases (GBV)	–	32	397	–	429
Depreciation and impairment	(1)	(17)	(258)	(7)	(283)
FV gains – other comprehensive income	20	–	(476)	49	(407)
<b>Closing balance – 30/6/16</b>	<b>70</b>	<b>196</b>	<b>6,286</b>	<b>142</b>	<b>6,694</b>
Purchases (GBV)	–	34	47	–	81
Depreciation and impairment	(1)	(20)	(166)	(9)	(196)
FV gains – other comprehensive income	–	–	–	51	51
<b>Closing balance – 30/6/17</b>	<b>69</b>	<b>210</b>	<b>6,167</b>	<b>184</b>	<b>6,630</b>

**(4). Fair value measurements using significant unobservable inputs (level 3)****b. Significant unobservable valuation inputs used (for level 3 asset classes) and their relationship to fair value.**

The following table summarises the quantitative information relating to the significant unobservable inputs used in deriving the various level 3 asset class fair values.

**I,PP&E**

<b>Class</b>	<b>Fair Value (30/6/17) \$'000</b>	<b>Valuation Techniques</b>	<b>Unobservable Inputs</b>	<b>Range of Inputs (incl probable)</b>	<b>Relationship of unobservable inputs to Fair Value</b>
Plant & Equipment		Cost Approach	<ul style="list-style-type: none"> <li>Gross Replacement Cost</li> <li>Remaining Useful Life</li> </ul>	<p>Various</p> <p>1-10 years</p>	Any changes in the gross replacement value or pattern of consumption will have an impact on fair value
Office Equipment		Cost Approach	<ul style="list-style-type: none"> <li>Gross Replacement Cost</li> <li>Remaining Useful Life</li> </ul>	<p>Various</p> <p>3-25 years</p>	Any changes in the gross replacement value or pattern of consumption will have an impact on fair value
Operational Land		Market Approach	<ul style="list-style-type: none"> <li>Price per square metre, Land area, zoning, geographical location, sales of comparable land</li> </ul>	<p>\$1,000-\$70,000 per hectare or \$1- \$180 per sq metre</p>	Changes in land zoning restrictions can have significant impacts on land values per sq metre. Changes in comparable land sales and availability of land can also have significant impact
Community Land		Market Approach	<ul style="list-style-type: none"> <li>Price per square metre, Land area, zoning, geographical location, sales of comparable land</li> </ul>	<p>\$1,000-\$70,000 per hectare or \$1- \$180 per sq metre</p>	Any change in the average unimproved capital value will increase / decrease fair value

<b>Class</b>	<b>Fair Value</b> (30/6/17) \$'000	<b>Valuation Techniques</b>	<b>Unobservable Inputs</b>	<b>Range of Inputs</b> (incl probable)	<b>Relationship of unobservable inputs to Fair Value</b>
Land under Roads (post 30/06/08)		Market Approach	<ul style="list-style-type: none"> <li>Price per square metre, Land area, zoning, geographical location, sales of comparable land</li> <li>Alternate Uses</li> </ul>	\$1-\$100 per sq metre	Changes in land zoning restrictions can have significant impacts on land values per sq metre. Changes in comparable land sales and availability of land can also have significant impact
Land Improvements - Depreciable		Cost Approach	<ul style="list-style-type: none"> <li>Unit Rates</li> <li>Asset Condition</li> <li>Useful Life</li> </ul>	\$1-\$1000 per sq metre Very Poor to Excellent 10-40 yrs	Any change in the component pricing and asset condition will have an impact on fair value
Buildings – Non Specialised		Cost Approach	<ul style="list-style-type: none"> <li>Unit Rates</li> <li>Asset Condition</li> <li>Useful Life</li> </ul>	\$1-\$100,000 Very Poor to Excellent 5-50 years	Any change in the component pricing and asset condition will have an impact on fair value
Buildings - Specialised		Cost Approach	<ul style="list-style-type: none"> <li>Unit Rates</li> <li>Asset Condition</li> <li>Useful Life</li> </ul>	\$1-\$5,000 Very Poor to Excellent 5-50 years	Any change in the component pricing and asset condition will have an impact on fair value

<b>Class</b>	<b>Fair Value</b> (30/6/17) \$'000	<b>Valuation Techniques</b>	<b>Unobservable Inputs</b>	<b>Range of Inputs</b> (incl probable)	<b>Relationship of unobservable inputs to Fair Value</b>
Roads		Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Condition</li> <li>• Useful Life</li> </ul>	\$3 to \$20 per sq metre (roads) \$120 (kerb & gutter) \$120 -\$400 per lineal meter (culverts) Very Poor to Excellent 20-100 years (roads) 80-150 years (kerb & gutter) 50 years (Culverts)	Any change in the component pricing and asset condition will have an impact on fair value
Bridges		Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Condition</li> <li>• Useful Life</li> </ul>	\$1,900 composite \$2,200 concrete Excellent to Poor 80 years	Any change in the component pricing and asset condition will have an impact on fair value
Footpaths		Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Condition</li> <li>• Useful Life</li> </ul>	\$8-\$120 per lineal metre Excellent to Poor 60 years	Any change in the component pricing and asset condition will have an impact on fair value
Bulk Earthworks		Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Condition</li> <li>• Useful Life</li> </ul>	\$1-\$2,500 per sq metre Excellent to Poor 60-100 years	Any change in the component pricing and asset condition will have an impact on fair value

<b>Class</b>	<b>Fair Value</b> (30/6/17) \$'000	<b>Valuation Techniques</b>	<b>Unobservable Inputs</b>	<b>Range of Inputs</b> (incl probable)	<b>Relationship of unobservable inputs to Fair Value</b>
Stormwater Drainage		Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Condition</li> <li>• Useful Life</li> </ul>	\$50-\$1,500 per sq metre Excellent to Poor 50 years	Any change in the component pricing and asset condition will have an impact on fair value
Water Supply Network		Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Condition</li> <li>• Useful Life</li> </ul>	Various  Excellent to Poor  50-100 years	Any change in the component pricing and asset condition will have an impact on fair value
Sewer Network		Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Condition</li> <li>• Useful Life</li> </ul>	Various  Excellent to Poor  50-100 years	Any change in the component pricing and asset condition will have an impact on fair value
Swimming Pools		Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Condition</li> <li>• Useful Life</li> </ul>	Various  Excellent to Poor  20-50years	Any change in the component pricing and asset condition will have an impact on fair value
Heritage Collections		Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Condition</li> <li>• Useful Life</li> </ul>	Various  Excellent to Poor  80-100 years	Any change in the component pricing and asset condition will have an impact on fair value
Library Books		Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Condition</li> <li>• Useful Life</li> </ul>	Various  Excellent to Poor  2-10 years	Any change in the component pricing and asset condition will have an impact on fair value

Class	Fair Value (30/6/17) \$'000	Valuation Techniques	Unobservable Inputs	Range of Inputs (incl probable)	Relationship of unobservable inputs to Fair Value
Other Assets		Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Condition</li> <li>• Useful Life</li> </ul>	Various  Excellent to Poor  2-50 years	Any change in the component pricing and asset condition will have an impact on fair value
Tip & Quarry Assets		Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Condition</li> <li>• Useful Life</li> </ul>	Various  Excellent to Poor  50-60 years	Any change in the component pricing and asset condition will have an impact on fair value

### c. The valuation process for level 3 fair value measurements

Refer Note 27- Note 3 (above)

#### (5). Highest and best use

All of Council's non-financial assets are considered to being utilised for their highest and best use.

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 28. Related party disclosures

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 \$ '000
 

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**a. Key management personnel**

Key management personnel (KMP) of the council are those persons having the authority and responsibility for planning, directing and controlling the activities of the council, directly or indirectly. Council has identified 8 Councillors and 7 staff as KMP.

The aggregate amount of KMP compensation included in the Income Statement is:

	Actual 2017
<b>Compensation:</b>	
Short-term benefits	937
Post-employment benefits	137
Other long-term benefits	-
Termination benefits	-
<b>Total</b>	<u>1,074</u>

## Berrigan Shire Council

### Notes to the Financial Statements for the year ended 30 June 2017

#### Note 29. Council information and contact details

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**Principal place of business:**

56 Chanter St  
Berrigan NSW 2712

**Contact details**
**Mailing address:**

56 Chanter St  
Berrigan NSW 2712

**Opening hours:**

8am - 5pm  
Monday - Friday

**Telephone:** 03 5888 5100

**Facsimile:** 03 5885 2092

**Internet:** [www.berriganshire.nsw.gov.au](http://www.berriganshire.nsw.gov.au)

**Email:** [mail@berriganshire.nsw.gov.au](mailto:mail@berriganshire.nsw.gov.au)

**Officers**
**GENERAL MANAGER**

Rowan Perkins

**RESPONSIBLE ACCOUNTING OFFICER**

Carla von Brockhusen

**PUBLIC OFFICER**

Matthew Hansen

**AUDITORS**

RSD Audit

PO Box 448 BENDIGO VIC 3552

Level 2 10-16 Forest St, BENDIGO VIC 3550

**Elected members**
**MAYOR**

Cr Matthew Hannan

**COUNCILLORS**

John Bruce

Bernard Curtain

Denis Glanville

Colin Jones

Daryll Morris

John Taylor

Ross Bodey

**Other information**

**ABN:** 53 900 833 102

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# Berrigan Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2017

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"Heart of the Southern Riverina"



## Berrigan Shire Council

### Special Purpose Financial Statements

for the year ended 30 June 2017

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<b>2. Special Purpose Financial Statements:</b>	
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Income Statement – Sewerage Business Activity	4
Income Statement – Other Business Activities	n/a
Statement of Financial Position – Water Supply Business Activity	5
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Statement of Financial Position – Other Business Activities	n/a
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#### Background

- (i) These Special Purpose Financial Statements have been prepared for the use by both Council and the Office of Local Government in fulfilling their requirements under National Competition Policy.
- (ii) The principle of competitive neutrality is based on the concept of a 'level playing field' between persons/entities competing in a market place, particularly between private and public sector competitors.

Essentially, the principle is that government businesses, whether Commonwealth, state or local, should operate without net competitive advantages over other businesses as a result of their public ownership.

- (iii) For Council, the principle of competitive neutrality and public reporting applies only to declared business activities.

These include **(a)** those activities classified by the Australian Bureau of Statistics as business activities being water supply, sewerage services, abattoirs, gas production and reticulation, and **(b)** those activities with a turnover of more than \$2 million that Council has formally declared as a business activity (defined as Category 1 activities).

- (iv) In preparing these financial statements for Council's self-classified Category 1 businesses and ABS-defined activities, councils must **(a)** adopt a corporatisation model and **(b)** apply full cost attribution including tax-equivalent regime payments and debt guarantee fees (where the business benefits from Council's borrowing position by comparison with commercial rates).
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## Berrigan Shire Council

### Special Purpose Financial Statements

for the year ended 30 June 2017

### Statement by Councillors and Management

made pursuant to the Local Government Code of Accounting Practice and Financial Reporting

**The attached Special Purpose Financial Statements have been prepared in accordance with:**

- the NSW Government Policy Statement 'Application of National Competition Policy to Local Government',
- the Division of Local Government Guidelines 'Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality',
- the Local Government Code of Accounting Practice and Financial Reporting,
- the NSW Office of Water Best-Practice Management of Water and Sewerage Guidelines.

**To the best of our knowledge and belief, these financial statements:**

- present fairly the operating result and financial position for each of Council's declared business activities for the year, and
- accord with Council's accounting and other records.

**We are not aware of any matter that would render these statements false or misleading in any way.**

**Signed in accordance with a resolution of Council made on 18 October 2017.**

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Cr Matthew Hannan  
Mayor

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Cr Daryll Morris  
Councillor

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Rowan Perkins  
General Manager

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Carla von Brockhusen  
Responsible Accounting Officer

## Berrigan Shire Council

Income Statement of Council's Water Supply Business Activity  
for the year ended 30 June 2017

\$ '000	Actual 2017	Actual 2016
<b>Income from continuing operations</b>		
Access charges	1,880	1,813
User charges	954	1,060
Fees	56	58
Interest	174	179
Grants and contributions provided for non-capital purposes	–	–
Other income	224	476
<b>Total income from continuing operations</b>	<b>3,288</b>	<b>3,586</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	359	365
Borrowing costs	3	12
Materials and contracts	1,363	1,431
Depreciation, amortisation and impairment	660	615
Water purchase charges	77	75
Calculated taxation equivalents	–	1
Debt guarantee fee (if applicable)	–	2
Other expenses	273	326
<b>Total expenses from continuing operations</b>	<b>2,735</b>	<b>2,827</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>553</b>	<b>759</b>
Grants and contributions provided for capital purposes	93	–
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>646</b>	<b>759</b>
Surplus (deficit) from discontinued operations	–	–
<b>Surplus (deficit) from all operations before tax</b>	<b>646</b>	<b>759</b>
Less: corporate taxation equivalent (30%) [based on result before capital]	(166)	(228)
<b>SURPLUS (DEFICIT) AFTER TAX</b>	<b>480</b>	<b>531</b>
<b>Plus opening retained profits</b>	21,860	21,099
<b>Plus/less: prior period adjustments</b>	–	–
<b>Plus/less: other adjustments</b> - prior year equity split	66	0
<b>Plus adjustments for amounts unpaid:</b>		
– Taxation equivalent payments	–	1
– Debt guarantee fees	–	2
– Corporate taxation equivalent	166	228
<b>Less:</b>		
– Tax equivalent dividend paid	(0)	(1)
– Surplus dividend paid	–	–
<b>Closing retained profits</b>	<b>22,572</b>	<b>21,860</b>
<b>Return on capital %</b>	<b>2.0%</b>	<b>2.9%</b>
<b>Subsidy from Council</b>	<b>122</b>	<b>–</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	480	531
Less: capital grants and contributions (excluding developer contributions)	–	–
<b>Surplus for dividend calculation purposes</b>	<b>480</b>	<b>531</b>
<b>Potential dividend calculated from surplus</b>	<b>240</b>	<b>266</b>

## Berrigan Shire Council

Income Statement of Council's Sewerage Business Activity  
for the year ended 30 June 2017

\$ '000	Actual 2017	Actual 2016
<b>Income from continuing operations</b>		
Access charges	1,853	1,788
User charges	10	12
Liquid trade waste charges	–	–
Fees	43	47
Interest	149	183
Grants and contributions provided for non-capital purposes	–	–
Other income	44	45
<b>Total income from continuing operations</b>	<b>2,099</b>	<b>2,075</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	303	308
Borrowing costs	–	–
Materials and contracts	928	735
Depreciation, amortisation and impairment	678	580
Loss on sale of assets	2	–
Calculated taxation equivalents	10	14
Other expenses	148	190
<b>Total expenses from continuing operations</b>	<b>2,069</b>	<b>1,827</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>30</b>	<b>248</b>
Grants and contributions provided for capital purposes	6	5
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>36</b>	<b>253</b>
Surplus (deficit) from discontinued operations	–	–
<b>Surplus (deficit) from all operations before tax</b>	<b>36</b>	<b>253</b>
Less: corporate taxation equivalent (30%) [based on result before capital]	(9)	(74)
<b>SURPLUS (DEFICIT) AFTER TAX</b>	<b>27</b>	<b>179</b>
<b>Plus opening retained profits</b>	<b>10,319</b>	<b>10,067</b>
<b>Plus/less: prior period adjustments</b>	<b>–</b>	<b>–</b>
<b>Plus/less: other adjustments</b> - prior year equity split	<b>116</b>	<b>–</b>
<b>Plus adjustments for amounts unpaid:</b>		
– Taxation equivalent payments	10	14
– Debt guarantee fees	–	–
– Corporate taxation equivalent	9	74
<b>Less:</b>		
– Tax equivalent dividend paid	(10)	(14)
– Surplus dividend paid	–	–
<b>Closing retained profits</b>	<b>10,471</b>	<b>10,319</b>
<b>Return on capital %</b>	<b>0.2%</b>	<b>1.6%</b>
<b>Subsidy from Council</b>	<b>403</b>	<b>92</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	27	179
Less: capital grants and contributions (excluding developer contributions)	–	–
<b>Surplus for dividend calculation purposes</b>	<b>27</b>	<b>179</b>
<b>Potential dividend calculated from surplus</b>	<b>14</b>	<b>89</b>

## Berrigan Shire Council

Statement of Financial Position – Council's Water Supply Business Activity  
as at 30 June 2017

\$ '000	Actual 2017	Actual 2016
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	1,532	2,416
Investments	6,000	4,000
Receivables	281	253
Inventories	70	89
Other	–	–
Non-current assets classified as held for sale	–	–
<b>Total current assets</b>	<b>7,883</b>	<b>6,758</b>
<b>Non-current assets</b>		
Investments	–	–
Receivables	–	–
Inventories	–	–
Infrastructure, property, plant and equipment	28,496	26,336
Investments accounted for using equity method	–	–
Investment property	–	–
Intangible assets	–	–
<b>Total non-current assets</b>	<b>28,496</b>	<b>26,336</b>
<b>TOTAL ASSETS</b>	<b>36,379</b>	<b>33,094</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Bank overdraft	–	–
Payables	–	5
Income received in advance	–	–
Borrowings	–	111
Provisions	–	–
<b>Total current liabilities</b>	<b>–</b>	<b>116</b>
<b>Non-current liabilities</b>		
Payables	–	–
Borrowings	–	–
Provisions	–	–
<b>Total non-current liabilities</b>	<b>–</b>	<b>–</b>
<b>TOTAL LIABILITIES</b>	<b>–</b>	<b>116</b>
<b>NET ASSETS</b>	<b>36,379</b>	<b>32,978</b>
<b>EQUITY</b>		
Retained earnings	22,572	21,860
Revaluation reserves	13,807	11,118
Other reserves	–	–
Council equity interest	36,379	32,978
Non-controlling equity interest	–	–
<b>TOTAL EQUITY</b>	<b>36,379</b>	<b>32,978</b>

## Berrigan Shire Council

Statement of Financial Position – Council's Sewerage Business Activity  
as at 30 June 2017

\$ '000	Actual 2017	Actual 2016
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	2,009	1,816
Investments	4,000	4,000
Receivables	78	129
Inventories	3	4
Other	–	–
Non-current assets classified as held for sale	–	–
<b>Total current Assets</b>	<b>6,090</b>	<b>5,949</b>
<b>Non-current assets</b>		
Investments	–	–
Receivables	–	–
Inventories	–	–
Infrastructure, property, plant and equipment	18,212	15,664
Investments accounted for using equity method	–	–
Investment property	–	–
Intangible assets	–	–
<b>Total non-current assets</b>	<b>18,212</b>	<b>15,664</b>
<b>TOTAL ASSETS</b>	<b>24,302</b>	<b>21,613</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Bank overdraft	–	–
Payables	–	–
Income received in advance	–	–
Borrowings	–	–
Provisions	–	–
<b>Total current liabilities</b>	<b>–</b>	<b>–</b>
<b>Non-current liabilities</b>		
Payables	–	–
Borrowings	–	–
Provisions	–	–
<b>Total non-current liabilities</b>	<b>–</b>	<b>–</b>
<b>TOTAL LIABILITIES</b>	<b>–</b>	<b>–</b>
<b>NET ASSETS</b>	<b>24,302</b>	<b>21,613</b>
<b>EQUITY</b>		
Retained earnings	10,471	10,319
Revaluation reserves	13,831	11,294
Other reserves	–	–
Council equity interest	24,302	21,613
Non-controlling equity interest	–	–
<b>TOTAL EQUITY</b>	<b>24,302</b>	<b>21,613</b>

## Berrigan Shire Council

### Special Purpose Financial Statements

for the year ended 30 June 2017

#### Contents of the notes accompanying the financial statements

Note	Details	Page
1	Summary of significant accounting policies	8
2	Water Supply Business Best-Practice Management disclosure requirements	11
3	Sewerage Business Best-Practice Management disclosure requirements	13

Draft

A statement summarising the supplemental accounting policies adopted in the preparation of the Special Purpose Financial Statements (SPFS) for National Competition Policy (NCP) reporting purposes follows.

These financial statements are SPFS prepared for use by Council and the Office of Local Government. For the purposes of these statements, the Council is a non-reporting not-for-profit entity.

The figures presented in these Special Purpose Financial Statements have been prepared in accordance with the recognition and measurement criteria of relevant Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and Australian Accounting Interpretations.

The disclosures in these Special Purpose Financial Statements have been prepared in accordance with the Local Government Act 1993 (NSW), the Local Government (General) Regulation, and the Local Government Code of Accounting Practice and Financial Reporting.

The statements are prepared on an accruals basis. They are based on historic costs and do not take into account changing money values or, except where specifically stated, current values of non-current assets. Certain taxes and other costs, appropriately described, have been imputed for the purposes of the National Competition Policy.

### **National Competition Policy**

Council has adopted the principle of 'competitive neutrality' in its business activities as part of the National Competition Policy which is being applied throughout Australia at all levels of government.

The framework for its application is set out in the June 1996 NSW government policy statement titled 'Application of National Competition Policy to Local Government'.

The Pricing and Costing for Council Businesses, A Guide to Competitive Neutrality issued by the Office of Local Government in July 1997 has also been adopted.

The pricing and costing guidelines outline the process for identifying and allocating costs to

activities and provide a standard for disclosure requirements.

These disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents, Council subsidies, return on investments (rate of return), and dividends paid.

### **Declared business activities**

In accordance with *Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality*, Council has declared that the following are to be considered as business activities:

#### **Category 1**

*(where gross operating turnover is over \$2 million)*

**None**

#### **Category 2**

*(where gross operating turnover is less than \$2 million)*

##### **a. Berrigan Shire Council Water Supply**

*Supply drinking quality water to the towns of Barooga, Berrigan, Finley and Tocumwal.*

##### **b. Berrigan Shire Council Sewerage Service**

*Supply of a reticulated sewerage service to the towns of Barooga, Berrigan, Finley and Tocumwal.*

### **Monetary amounts**

Amounts shown in the financial statements are in Australian currency and rounded to the nearest thousand dollars, except for Note 2 (Water Supply Best-Practice Management Disclosures) and Note 3 (Sewerage Best-Practice Management Disclosures).

As required by the NSW Office of Water (Department of Primary Industries) the amounts shown in Note 2 and Note 3 are disclosed in whole dollars.

### **(i) Taxation-equivalent charges**

Council is liable to pay various taxes and financial duties. Where this is the case, they are disclosed as a cost of operations just like all other costs.

However, where Council does not pay some taxes which are generally paid by private sector businesses, such as income tax, these equivalent tax payments have been applied to all Council-nominated business activities and are reflected in Special Purpose Financial Statements.

For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all Council-nominated business activities (this does not include Council's non-business activities):

#### **Notional rate applied (%)**

##### Corporate income tax rate – 30%

Land tax – the first **\$549,000** of combined land values attracts **0%**. For the combined land values in excess of \$549,001 up to \$3,357,000 the rate is **1.6% + \$100**. For the remaining combined land value that exceeds \$3,357,000 a premium marginal rate of **2.0%** applies.

Payroll tax – 5.45% on the value of taxable salaries and wages in excess of \$750,000.

In accordance with the Department of Primary Industries Water (DPIW), a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities.

The payment of taxation equivalent charges, referred to in the NSW Office of Water Guidelines to as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the *Local Government Act 1993*.

Achievement of substantial compliance to the NSW Office of Water Guidelines is not a prerequisite for the payment of the tax equivalent charges, however the payment must not exceed \$3 per assessment.

#### **Income tax**

An income tax equivalent has been applied on the profits of the business activities.

Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested.

Accordingly, the return on capital invested is set at a pre-tax level - gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the corporate income tax rate, currently 30%..

Income tax is only applied where a gain/ (loss) from ordinary activities before capital amounts has been achieved.

Since the taxation equivalent is notional – that is, it is payable to Council as the 'owner' of business operations - it represents an internal payment and has no effect on the operations of the Council. Accordingly, there is no need for disclosure of internal charges in the SPFS.

The rate applied of 30% is the equivalent company tax rate prevalent at reporting date. No adjustments have been made for variations that have occurred during the year.

#### **Local government rates and charges**

A calculation of the equivalent rates and charges payable on all category 1 businesses has been applied to all land assets owned or exclusively used by the business activity.

#### **Loan and debt guarantee fees**

The debt guarantee fee is designed to ensure that council business activities face 'true' commercial borrowing costs in line with private sector competitors.

In order to calculate a debt guarantee fee, Council has determined what the differential borrowing rate would have been between the commercial rate and Council's borrowing rate for its business activities.

#### **(ii) Subsidies**

Government policy requires that subsidies provided to customers, and the funding of those subsidies, must be explicitly disclosed.

Subsidies occur when Council provides services on a less-than-cost-recovery basis. This option is exercised on a range of services in order for Council to meet its community service obligations.

Accordingly, 'subsidies disclosed' (in relation to National Competition Policy) represents the difference between revenue generated from 'rate of return' pricing and revenue generated from prices set by Council in any given financial year.

The overall effect of subsidies is contained within the Income Statement of each reported business activity.

### **(iii) Return on investments (rate of return)**

The NCP policy statement requires that councils with Category 1 businesses 'would be expected to generate a return on capital funds employed that is comparable to rates of return for private businesses operating in a similar field'.

Such funds are subsequently available for meeting commitments or financing future investment strategies.

The actual rate of return achieved by each business activity is disclosed at the foot of each respective Income Statement.

The rate of return is calculated as follows:

**Operating result before capital income + interest expense**

---

**Written down value of I,PP&E as at 30 June**

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 2.38% at 30/6/17.

### **(iv) Dividends**

Council is not required to pay dividends to either itself (as owner of a range of businesses) or to any external entities.

Local government water supply and sewerage businesses are permitted to pay an annual dividend from its water supply or sewerage business surplus.

Each dividend must be calculated and approved in accordance with the DPIW guidelines and must not exceed:

- (i) 50% of this surplus in any one year, or
- (ii) the number of water supply or sewerage assessments at 30 June 2017 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with the DPIW guidelines a Dividend Payment form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are required to be submitted to the DPIW.

## Berrigan Shire Council

Notes to the Special Purpose Financial Statements  
for the year ended 30 June 2017Note 2. Water supply business  
best-practice management disclosure requirements

Dollars amounts shown below are in whole dollars (unless otherwise indicated)

2017

**1. Calculation and payment of tax-equivalents**

[all local government local water utilities must pay this dividend for tax equivalents]

(i)	Calculated tax equivalents	-
(ii)	Number of assessments multiplied by \$3/assessment	11,205
(iii)	Amounts payable for tax equivalents [lesser of (i) and (ii)]	-
(iv)	Amounts actually paid for tax equivalents	362

**2. Dividend from surplus**

(i)	50% of surplus before dividends [calculated in accordance with Best-Practice Management for Water Supply and Sewerage Guidelines]	240,120
(ii)	Number of assessments multiplied by \$30/assessment, less tax equivalent charges/assessment	112,050
(iii)	Cumulative surplus before dividends for the 3 years to 30 June 2017, less the cumulative dividends paid for the 2 years to 30 June 2016 and 30 June 2015	1,581,340

2017 Surplus	480,240	2016 Surplus	531,300	2015 Surplus	569,800
		2016 Dividend	-	2015 Dividend	-

(iv)	Maximum dividend from surplus [least of (i), (ii) and (iii) above]	112,050
(v)	Dividend actually paid from surplus [refer below for required pre-dividend payment criteria]	-
(vi)	Are the overhead reallocation charges to the water business fair and reasonable? <sup>a</sup>	YES

**3. Required outcomes for 6 criteria**

[to be eligible for the payment of a 'dividend from surplus', all the criteria below need a 'YES']

(i)	Completion of strategic business plan (including financial plan)	YES
(ii)	Full cost recovery, without significant cross subsidies [refer item 2 (a) in table 1 on page 22 of the Best-Practice Guidelines]	YES
	– Complying charges [item 2 (b) in table 1]	NO
	– DSP with commercial developer charges [item 2 (e) in table 1]	YES
	– If dual water supplies, complying charges [item 2 (g) in table 1]	YES
(iii)	Sound water conservation and demand management implemented	YES
(iv)	Sound drought management implemented	YES
(v)	Complete performance reporting form (by 15 September each year)	NO
(vi)	a. Integrated water cycle management evaluation	NO
	b. Complete and implement integrated water cycle management strategy	NO

## Berrigan Shire Council

Notes to the Special Purpose Financial Statements  
for the year ended 30 June 2017Note 2. Water supply business  
best-practice management disclosure requirements (continued)

Dollars amounts shown below are in whole dollars (unless otherwise indicated)

2017

## National Water Initiative (NWI) financial performance indicators

<b>NWI F1</b>	Total revenue (water) Total income (w13) – grants for the acquisition of assets (w11a) – interest income (w9) – Aboriginal Communities W&S Program income (w10a)	\$'000	3,196
<b>NWI F4</b>	Revenue from residential usage charges (water) Income from residential usage charges (w6b) x 100 divided by the sum of [income from residential usage charges (w6a) + income from residential access charges (w6b)]	%	37.22%
<b>NWI F9</b>	Written down replacement cost of fixed assets (water) Written down current cost of system assets (w47)	\$'000	28,496
<b>NWI F11</b>	Operating cost (OMA) (water) Management expenses (w1) + operational and maintenance expenses (w2)	\$'000	1,921
<b>NWI F14</b>	Capital expenditure (water) Acquisition of fixed assets (w16)	\$'000	86
<b>NWI F17</b>	Economic real rate of return (water) [total income (w13) – interest income (w9) – grants for acquisition of assets (w11a) – operating costs (NWI F11) – current cost depreciation (w3)] x 100 divided by [written down current cost of system assets (w47) + plant and equipment (w33b)]	%	2.20%
<b>NWI F26</b>	Capital works grants (water) Grants for the acquisition of assets (w11a)	\$'000	–

- Notes:
- References to w (e.g. w12) refer to item numbers within Special Schedules 3 and 4 of Council's Annual Financial Statements.
  - The NWI performance indicators are based upon the National Performance Framework Handbook for Urban Performance Reporting Indicators and Definitions.
    - refer to 3.2 (2) on page 15 of the Best-Practice Management of Water Supply and Sewerage Guidelines, 2007

## Berrigan Shire Council

Notes to the Special Purpose Financial Statements  
for the year ended 30 June 2017Note 3. Sewerage business  
best-practice management disclosure requirements

Dollars amounts shown below are in whole dollars (unless otherwise indicated)

2017

## 1. Calculation and payment of tax-equivalents

[all local government local water utilities must pay this dividend for tax equivalents]

(i)	Calculated tax equivalents	10,000
(ii)	Number of assessments multiplied by \$3/assessment	10,458
(iii)	Amounts payable for tax equivalents [lesser of (i) and (ii)]	10,000
(iv)	Amounts actually paid for tax equivalents	10,103

## 2. Dividend from surplus

(i)	50% of surplus before dividends [calculated in accordance with Best-Practice Management for Water Supply and Sewerage Guidelines]	13,500
(ii)	Number of assessments x (\$30 less tax equivalent charges per assessment)	94,580
(iii)	Cumulative surplus before dividends for the 3 years to 30 June 2017, less the cumulative dividends paid for the 2 years to 30 June 2016 and 30 June 2015	221,000

2017 Surplus	27,000	2016 Surplus	178,600	2015 Surplus	15,400
		2016 Dividend	-	2015 Dividend	-

(iv)	Maximum dividend from surplus [least of (i), (ii) and (iii) above]	13,500
(v)	Dividend actually paid from surplus [refer below for required pre-dividend payment criteria]	-
(vi)	Are the overhead reallocation charges to the sewer business fair and reasonable? <sup>a</sup>	YES

## 3. Required outcomes for 4 criteria

[to be eligible for the payment of a 'dividend from surplus', all the criteria below need a 'YES']

(i)	Completion of strategic business plan (including financial plan)	YES
(ii)	Pricing with full cost-recovery, without significant cross subsidies [refer item 2 (a) in table 1 on page 22 of the Best-Practice Guidelines]	YES
	Complying charges (a) Residential [item 2 (c) in table 1]	NO
	(b) Non-residential [item 2 (c) in table 1]	NO
	(c) Trade waste [item 2 (d) in table 1]	NO
	DSP with commercial developer charges [item 2 (e) in table 1]	YES
	Liquid trade waste approvals and policy [item 2 (f) in table 1]	NO
(iii)	Complete performance reporting form (by 15 September each year)	NO
(iv)	a. Integrated water cycle management evaluation	NO
	b. Complete and implement integrated water cycle management strategy	NO

## Berrigan Shire Council

Notes to the Special Purpose Financial Statements  
for the year ended 30 June 2017Note 3. Sewerage business  
best-practice management disclosure requirements (continued)

Dollars amounts shown below are in whole dollars (unless otherwise indicated)

2017

## National Water Initiative (NWI) financial performance indicators

NWI F2	Total revenue (sewerage) Total income (s14) – grants for acquisition of assets (s12a) – interest income (s10) – Aboriginal Communities W&S Program income (w10a)	\$'000	1,956
NWI F10	Written down replacement cost of fixed assets (sewerage) Written down current cost of system assets (s48)	\$'000	18,212
NWI F12	Operating cost (sewerage) Management expenses (s1) + operational and maintenance expenses (s2)	\$'000	1,222
NWI F15	Capital expenditure (sewerage) Acquisition of fixed assets (s17)	\$'000	603
NWI F18	Economic real rate of return (sewerage) [total income (s14) – interest income (s10) – grants for acquisition of assets (s12a) – operating cost (NWI F12) – current cost depreciation (s3)] x 100 divided by [written down current cost (i.e. WDCC) of system assets (s48) + plant and equipment (s34b)]	%	0.31%
NWI F27	Capital works grants (sewerage) Grants for the acquisition of assets (12a)	\$'000	–

National Water Initiative (NWI) financial performance indicators  
Water and sewer (combined)

NWI F3	Total income (water and sewerage) Total income (w13 + s14) + gain/loss on disposal of assets (w14 + s15) minus grants for acquisition of assets (w11a + s12a) – interest income (w9 + s10)	\$'000	5,150
NWI F8	Revenue from community service obligations (water and sewerage) Community service obligations (NWI F25) x 100 divided by total income (NWI F3)	%	1.75%
NWI F16	Capital expenditure (water and sewerage) Acquisition of fixed assets (w16 + s17)	\$'000	689
NWI F19	Economic real rate of return (water and sewerage) [total income (w13 + s14) – interest income (w9 + s10) – grants for acquisition of assets (w11a + s12a) – operating cost (NWI F11 + NWI F12) – current cost depreciation (w3 + s3)] x 100 divided by [written down replacement cost of fixed assets (NWI F9 + NWI F10) + plant and equipment (w33b + s34b)]	%	1.46%
NWI F20	Dividend (water and sewerage) Dividend paid from surplus (2 (v) of Note 2 + 2 (v) of Note 3)	\$'000	–
NWI F21	Dividend payout ratio (water and sewerage) Dividend (NWI F20) x 100 divided by net profit after tax (NWI F24)	%	0.00%

## Berrigan Shire Council

Notes to the Special Purpose Financial Statements  
for the year ended 30 June 2017Note 3. Sewerage business  
best-practice management disclosure requirements (continued)

Dollars amounts shown below are in whole dollars (unless otherwise indicated)

2017

National Water Initiative (NWI) financial performance indicators  
Water and sewer (combined)

NWI F22	Net debt to equity (water and sewerage) Overdraft (w36 + s37) + borrowings (w38 + s39) – cash and investments (w30 + s31) x 100 divided by [total assets (w35 + s36) – total liabilities (w40 + s41)]	%	-22.32%
NWI F23	Interest cover (water and sewerage) Earnings before interest and tax (EBIT) divided by net interest  Earnings before interest and tax (EBIT): Operating result (w15a + s16a) + interest expense (w4a + s4a) – interest income (w9 + s10) – gain/loss on disposal of assets (w14 + s15) + miscellaneous expenses (w4b + w4c + s4b + s4c)  Net interest: Interest expense (w4a + s4a) – interest income (w9 + s10)		> 100
NWI F24	Net profit after tax (water and sewerage) Surplus before dividends (w15a + s16a) – tax equivalents paid (Note 2-1 (iv) + Note 3-1 (iv))	\$'000	684
NWI F25	Community service obligations (water and sewerage) Grants for pensioner rebates (w11b + s12b)	\$'000	90

- Notes:
1. References to w (eg. s12) refer to item numbers within Special Schedules 5 and 6 of Council's Annual Financial Statements.
  2. The NWI performance indicators are based upon the National Performance Framework Handbook for Urban Performance Reporting Indicators and Definitions.
    - a refer to 3.2 (2) on page 15 of the Best-Practice Management of Water Supply and Sewerage Guidelines, 2007

Draft

# Berrigan Shire Council

SPECIAL SCHEDULES  
for the year ended 30 June 2017

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"Heart of the Southern Riverina"



## Berrigan Shire Council

### Special Schedules

for the year ended 30 June 2017

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<sup>1</sup> Special Schedules are not audited (with the exception of Special Schedule 8).

### 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 1 – Net Cost of Services

for the year ended 30 June 2017

\$'000

Function or activity	Expenses from continuing operations	Income from continuing operations		Net cost of services
		Non-capital	Capital	
<b>Governance</b>	<b>647</b>	<b>2</b>	<b>–</b>	<b>(645)</b>
<b>Administration</b>	<b>(331)</b>	<b>439</b>	<b>31</b>	<b>801</b>
<b>Public order and safety</b>				
Fire service levy, fire protection, emergency services	341	85	–	(256)
Beach control	–	–	–	–
Enforcement of local government regulations	–	–	–	–
Animal control	109	30	–	(79)
Other	–	–	–	–
<b>Total public order and safety</b>	<b>450</b>	<b>115</b>	<b>–</b>	<b>(335)</b>
<b>Health</b>	<b>71</b>	<b>3</b>	<b>–</b>	<b>(68)</b>
<b>Environment</b>				
Noxious plants and insect/vermin control	128	–	–	(128)
Other environmental protection	72	–	62	(10)
Solid waste management	1,101	2,064	–	963
Street cleaning	249	–	–	(249)
Drainage	–	–	–	–
Stormwater management	517	114	286	(117)
<b>Total environment</b>	<b>2,067</b>	<b>2,178</b>	<b>348</b>	<b>459</b>
<b>Community services and education</b>				
Administration and education	7	3	–	(4)
Social protection (welfare)	–	–	–	–
Aged persons and disabled	180	–	–	(180)
Children's services	274	303	–	29
<b>Total community services and education</b>	<b>461</b>	<b>306</b>	<b>–</b>	<b>(155)</b>
<b>Housing and community amenities</b>				
Public cemeteries	117	109	–	(8)
Public conveniences	222	–	–	(222)
Street lighting	194	48	–	(146)
Town planning	170	239	–	69
Other community amenities	28	16	–	(12)
<b>Total housing and community amenities</b>	<b>731</b>	<b>412</b>	<b>–</b>	<b>(319)</b>
<b>Water supplies</b>	<b>2,735</b>	<b>3,289</b>	<b>93</b>	<b>647</b>
<b>Sewerage services</b>	<b>2,048</b>	<b>2,079</b>	<b>6</b>	<b>37</b>

## Berrigan Shire Council

Special Schedule 1 – Net Cost of Services (continued)  
for the year ended 30 June 2017

\$'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	40	7	(490)
Museums	–	–	–	–
Art galleries	–	–	–	–
Community centres and halls	221	5	–	(216)
Performing arts venues	–	–	–	–
Other performing arts	–	–	–	–
Other cultural services	21	4	–	(17)
Sporting grounds and venues	561	–	102	(459)
Swimming pools	393	90	13	(290)
Parks and gardens (lakes)	405	–	–	(405)
Other sport and recreation	–	–	74	74
<b>Total recreation and culture</b>	<b>2,138</b>	<b>139</b>	<b>196</b>	<b>(1,803)</b>
<b>Fuel and energy</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Agriculture</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Mining, manufacturing and construction</b>				
Building control	238	6	–	(232)
Other mining, manufacturing and construction	72	132	–	60
<b>Total mining, manufacturing and const.</b>	<b>310</b>	<b>138</b>	<b>–</b>	<b>(172)</b>
<b>Transport and communication</b>				
Urban roads (UR) – local	2,215	–	1	(2,214)
Urban roads – regional	–	–	–	–
Sealed rural roads (SRR) – local	1,999	–	–	(1,999)
Sealed rural roads (SRR) – regional	535	–	827	292
Unsealed rural roads (URR) – local	1,186	–	–	(1,186)
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	79	41	74	36
Aerodromes	123	25	316	218
Other transport and communication	187	2,582	73	2,468
<b>Total transport and communication</b>	<b>6,350</b>	<b>2,648</b>	<b>1,291</b>	<b>(2,411)</b>
<b>Economic affairs</b>				
Camping areas and caravan parks	18	39	–	21
Other economic affairs	797	385	–	(412)
<b>Total economic affairs</b>	<b>815</b>	<b>424</b>	<b>–</b>	<b>(391)</b>
<b>Totals – functions</b>	<b>18,492</b>	<b>12,172</b>	<b>1,965</b>	<b>(4,355)</b>
<b>General purpose revenues <sup>(1)</sup></b>		<b>11,716</b>		<b>11,716</b>
<b>Share of interests – joint ventures and associates using the equity method</b>	<b>–</b>	<b>–</b>		<b>–</b>
<b>NET OPERATING RESULT <sup>(2)</sup></b>	<b>18,492</b>	<b>23,888</b>	<b>1,965</b>	<b>7,361</b>

(1) Includes: rates and annual charges (including ex gratia, excluding water and sewer), non-capital general purpose grants, interest on investments (excluding externally restricted assets) and interest on overdue rates and annual charges (2) As reported in the Income Statement

## Berrigan Shire Council

## Special Schedule 2(a) – Statement of Long Term Debt (all purpose)

for the year ended 30 June 2017

\$'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	–	–	–	–	–	–	–	–	–	–	–
NSW Treasury Corporation	–	–	–	–	–	–	–	–	–	–	–
Other State Government	–	–	–	–	–	–	–	–	–	–	–
Public subscription	–	–	–	–	–	–	–	–	–	–	–
Financial institutions	253	1,297	1,550	–	253	–	62	148	1,149	1,297	
Other	–	–	–	–	–	–	–	–	–	–	
<b>Total loans</b>	<b>253</b>	<b>1,297</b>	<b>1,550</b>	<b>–</b>	<b>253</b>	<b>–</b>	<b>62</b>	<b>148</b>	<b>1,149</b>	<b>1,297</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>Total debt</b>	<b>253</b>	<b>1,297</b>	<b>1,550</b>	<b>–</b>	<b>253</b>	<b>–</b>	<b>62</b>	<b>148</b>	<b>1,149</b>	<b>1,297</b>	

Notes: excludes (i) internal loans and (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 2(b) – Statement of Internal Loans [Section 410(3) of the *Local Government Act* 1993]  
for the year ended 30 June 2017

\$'000

## Summary of internal loans

Borrower (by purpose)	Amount originally raised	Total repaid during the year (principal and interest)	Principal outstanding at end of year
General	600	111	-
Water			
Sewer			
Domestic waste management			
Gas			
Other			
<b>Totals</b>	<b>600</b>	<b>111</b>	<b>-</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. and int.)	Principal outstanding at end of year
General (Stormwater)	Sewer	06/07/04	31/12/06	9	30/12/16	6.94%	600	111	-
<b>Totals</b>							<b>600</b>	<b>111</b>	<b>-</b>

## Berrigan Shire Council

## Special Schedule 3 – Water Supply Income Statement

Includes all internal transactions, i.e. prepared on a gross basis  
for the year ended 30 June 2017

\$'000	Actuals 2017	Actuals 2016
<b>A Expenses and income</b>		
<b>Expenses</b>		
<b>1. Management expenses</b>		
a. Administration	247	168
b. Engineering and supervision	320	249
<b>2. Operation and maintenance expenses</b>		
– dams and weirs		
a. Operation expenses	–	–
b. Maintenance expenses	–	–
– Mains		
c. Operation expenses	372	588
d. Maintenance expenses	–	–
– Reservoirs		
e. Operation expenses	–	–
f. Maintenance expenses	–	–
– Pumping stations		
g. Operation expenses (excluding energy costs)	68	88
h. Energy costs	20	18
i. Maintenance expenses	–	–
– Treatment		
j. Operation expenses (excluding chemical costs)	764	771
k. Chemical costs	39	–
l. Maintenance expenses	–	–
– Other		
m. Operation expenses	14	54
n. Maintenance expenses	–	–
o. Purchase of water	77	75
<b>3. Depreciation expenses</b>		
a. System assets	648	607
b. Plant and equipment	–	–
<b>4. Miscellaneous expenses</b>		
a. Interest expenses	3	12
b. Revaluation decrements	–	–
c. Other expenses	150	152
d. Impairment – system assets	–	–
e. Impairment – plant and equipment	–	–
f. Aboriginal Communities Water and Sewerage Program	–	–
g. Tax equivalents dividends (actually paid)	–	–
<b>5. Total expenses</b>	<b>2,722</b>	<b>2,782</b>

## Berrigan Shire Council

## Special Schedule 3 – Water Supply Income Statement (continued)

Includes all internal transactions, i.e. prepared on a gross basis  
for the year ended 30 June 2017

\$'000	Actuals 2017	Actuals 2016
<b>Income</b>		
<b>6. Residential charges</b>		
a. Access (including rates)	1,680	1,613
b. Usage charges	996	1,098
<b>7. Non-residential charges</b>		
a. Access (including rates)	200	200
b. Usage charges	14	20
<b>8. Extra charges</b>	–	–
<b>9. Interest income</b>	174	179
<b>10. Other income</b>	167	390
<b>11. Grants</b>		
a. Grants for acquisition of assets	–	–
b. Grants for pensioner rebates	46	46
c. Other grants	–	–
<b>12. Contributions</b>		
a. Developer charges	93	–
b. Developer provided assets	–	–
c. Other contributions	–	–
<b>13. Total income</b>	<u>3,370</u>	<u>3,546</u>
<b>14. Gain (or loss) on disposal of assets</b>	–	–
<b>15. Operating result</b>	<u>648</u>	<u>764</u>
<b>15a. Operating result (less grants for acquisition of assets)</b>	648	764

## Berrigan Shire Council

## Special Schedule 3 – Water Supply Income Statement (continued)

Includes all internal transactions, i.e. prepared on a gross basis  
for the year ended 30 June 2017

\$'000	Actuals 2017	Actuals 2016
<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	86	197
d. Plant and equipment	–	–
<b>17. Repayment of debt</b>	–	–
<b>18. Totals</b>	<u>86</u>	<u>197</u>
<b>Non-operating funds employed</b>		
<b>19. Proceeds from disposal of assets</b>	–	–
<b>20. Borrowing utilised</b>	–	–
<b>21. Totals</b>	<u>–</u>	<u>–</u>
<b>C Rates and charges</b>		
<b>22. Number of assessments</b>		
a. Residential (occupied)	3,065	3,032
b. Residential (unoccupied, ie. vacant lot)	277	273
c. Non-residential (occupied)	330	336
d. Non-residential (unoccupied, ie. vacant lot)	63	54
<b>23. Number of ETs for which developer charges were received</b>	– ET	– ET
<b>24. Total amount of pensioner rebates (actual dollars)</b>	\$ 83,977	\$ 73,436

## Berrigan Shire Council

## Special Schedule 4 – Water Supply Statement of Financial Position

Includes internal transactions, i.e. prepared on a gross basis  
as at 30 June 2017

\$'000	Actuals Current	Actuals Non-current	Actuals Total
<b>ASSETS</b>			
<b>25. Cash and investments</b>			
a. Developer charges	–	–	–
b. Special purpose grants	–	–	–
c. Accrued leave	–	–	–
d. Unexpended loans	–	–	–
e. Sinking fund	–	–	–
f. Other	7,532	–	7,532
<b>26. Receivables</b>			
a. Specific purpose grants	–	–	–
b. Rates and availability charges	38	–	38
c. User charges	254	–	254
d. Other	–	–	–
<b>27. Inventories</b>	59	–	59
<b>28. Property, plant and equipment</b>			
a. System assets	–	28,496	28,496
b. Plant and equipment	–	–	–
<b>29. Other assets</b>	–	–	–
<b>30. Total assets</b>	<b>7,883</b>	<b>28,496</b>	<b>36,379</b>
<b>LIABILITIES</b>			
<b>31. Bank overdraft</b>	–	–	–
<b>32. Creditors</b>	–	–	–
<b>33. Borrowings</b>	–	–	–
<b>34. Provisions</b>			
a. Tax equivalents	–	–	–
b. Dividend	–	–	–
c. Other	–	–	–
<b>35. Total liabilities</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>36. NET ASSETS COMMITTED</b>	<b>7,883</b>	<b>28,496</b>	<b>36,379</b>
<b>EQUITY</b>			
<b>37. Accumulated surplus</b>			22,572
<b>38. Asset revaluation reserve</b>			13,807
<b>39. Other reserves</b>			–
<b>40. TOTAL EQUITY</b>			<b>36,379</b>
<b>Note to system assets:</b>			
<b>41. Current replacement cost</b> of system assets			47,649
<b>42. Accumulated current cost</b> depreciation of system assets			(19,153)
<b>43. Written down current cost</b> of system assets			<b>28,496</b>

## Berrigan Shire Council

## Special Schedule 5 – Sewerage Service Income Statement

Includes all internal transactions, i.e. prepared on a gross basis  
for the year ended 30 June 2017

\$'000	Actuals 2017	Actuals 2016
<b>A Expenses and income</b>		
<b>Expenses</b>		
<b>1. Management expenses</b>		
a. Administration	184	141
b. Engineering and supervision	277	211
<b>2. Operation and maintenance expenses</b>		
– mains		
a. Operation expenses	103	63
b. Maintenance expenses	–	–
– Pumping stations		
c. Operation expenses (excluding energy costs)	219	236
d. Energy costs	20	20
e. Maintenance expenses	–	–
– Treatment		
f. Operation expenses (excl. chemical, energy, effluent and biosolids management costs)	323	343
g. Chemical costs	4	–
h. Energy costs	83	–
i. Effluent management	–	–
j. Biosolids management	–	–
k. Maintenance expenses	–	–
– Other		
l. Operation expenses	9	28
m. Maintenance expenses	–	–
<b>3. Depreciation expenses</b>		
a. System assets	678	569
b. Plant and equipment	–	–
<b>4. Miscellaneous expenses</b>		
a. Interest expenses	–	–
b. Revaluation decrements	–	–
c. Other expenses	157	188
d. Impairment – system assets	–	–
e. Impairment – plant and equipment	–	–
f. Aboriginal Communities Water and Sewerage Program	–	–
g. Tax equivalents dividends (actually paid)	–	–
<b>5. Total expenses</b>	<b>2,057</b>	<b>1,799</b>

## Berrigan Shire Council

## Special Schedule 5 – Sewerage Service Income Statement (continued)

Includes all internal transactions, i.e. prepared on a gross basis  
for the year ended 30 June 2017

\$'000	Actuals 2017	Actuals 2016
<b>Income</b>		
<b>6. Residential charges</b> (including rates)	1,731	1,668
<b>7. Non-residential charges</b>		
a. Access (including rates)	122	120
b. Usage charges	43	47
<b>8. Trade waste charges</b>		
a. Annual fees	–	–
b. Usage charges	10	12
c. Excess mass charges	–	–
d. Re-inspection fees	–	–
<b>9. Extra charges</b>	–	–
<b>10. Interest income</b>	149	183
<b>11. Other income</b>	–	–
<b>12. Grants</b>		
a. Grants for acquisition of assets	–	–
b. Grants for pensioner rebates	44	45
c. Other grants	–	–
<b>13. Contributions</b>		
a. Developer charges	6	5
b. Developer provided assets	–	–
c. Other contributions	–	–
<b>14. Total income</b>	<u>2,105</u>	<u>2,080</u>
<b>15. Gain (or loss) on disposal of assets</b>	(2)	–
<b>16. Operating result</b>	<u>46</u>	<u>281</u>
<b>16a. Operating result (less grants for acquisition of assets)</b>	46	281

## Berrigan Shire Council

## Special Schedule 5 – Sewerage Service Income Statement (continued)

Includes all internal transactions, i.e. prepared on a gross basis  
for the year ended 30 June 2017

\$'000	Actuals 2017	Actuals 2016
<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	603	171
d. Plant and equipment	–	–
<b>18. Repayment of debt</b>	–	–
<b>19. Totals</b>	<u>603</u>	<u>171</u>
<b>Non-operating funds employed</b>		
<b>20. Proceeds from disposal of assets</b>	–	–
<b>21. Borrowing utilised</b>	–	–
<b>22. Totals</b>	<u>–</u>	<u>–</u>
<b>C Rates and charges</b>		
<b>23. Number of assessments</b>		
a. Residential (occupied)	2,856	2,840
b. Residential (unoccupied, ie. vacant lot)	304	273
c. Non-residential (occupied)	263	276
d. Non-residential (unoccupied, ie. vacant lot)	63	52
<b>24. Number of ETs for which developer charges were received</b>	– ET	– ET
<b>25. Total amount of pensioner rebates (actual dollars)</b>	\$ 80,805	\$ 71,786

## Berrigan Shire Council

## Special Schedule 6 – Sewerage Service Statement of Financial Position

Includes internal transactions, i.e. prepared on a gross basis  
as at 30 June 2017

\$'000	Actuals Current	Actuals Non-current	Actuals Total
<b>ASSETS</b>			
<b>26. Cash and investments</b>			
a. Developer charges	–	–	–
b. Special purpose grants	–	–	–
c. Accrued leave	–	–	–
d. Unexpended loans	–	–	–
e. Sinking fund	–	–	–
f. Other	6,009	–	6,009
<b>27. Receivables</b>			
a. Specific purpose grants	–	–	–
b. Rates and availability charges	76	–	76
c. User charges	–	–	–
d. Other	2	–	2
<b>28. Inventories</b>	3	–	3
<b>29. Property, plant and equipment</b>			
a. System assets	–	18,212	18,212
b. Plant and equipment	–	–	–
<b>30. Other assets</b>	–	–	–
<b>31. Total assets</b>	<u>6,090</u>	<u>18,212</u>	<u>24,302</u>
<b>LIABILITIES</b>			
<b>32. Bank overdraft</b>	–	–	–
<b>33. Creditors</b>	–	–	–
<b>34. Borrowings</b>	–	–	–
<b>35. Provisions</b>			
a. Tax equivalents	–	–	–
b. Dividend	–	–	–
c. Other	–	–	–
<b>36. Total liabilities</b>	<u>–</u>	<u>–</u>	<u>–</u>
<b>37. NET ASSETS COMMITTED</b>	<u>6,090</u>	<u>18,212</u>	<u>24,302</u>
<b>EQUITY</b>			
<b>38. Accumulated surplus</b>			10,471
<b>39. Asset revaluation reserve</b>			13,831
<b>40. Other reserves</b>			–
<b>41. TOTAL EQUITY</b>			<u>24,302</u>
<b>Note to system assets:</b>			
<b>42. Current replacement cost</b> of system assets			43,525
<b>43. Accumulated current cost</b> depreciation of system assets			(25,313)
<b>44. Written down current cost</b> of system assets			<u>18,212</u>

## Berrigan Shire Council

### Notes to Special Schedules 3 and 5

for the year ended 30 June 2017

#### 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 and 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).

**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) including 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 7 – Report on Infrastructure Assets as at 30 June 2017

\$'000

Asset class	Asset category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	2016/17 Required maintenance <sup>a</sup>	2016/17 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
								1	2	3	4	5
<b>Buildings</b>	Buildings – non-specialised			51	51	514	774	33%	67%	0%	0%	0%
	Buildings – specialised			421	476	17,439	37,204	55%	27%	15%	3%	0%
	<b>Sub-total</b>	<b>–</b>	<b>–</b>	<b>472</b>	<b>527</b>	<b>17,953</b>	<b>37,978</b>	<b>54.6%</b>	<b>27.8%</b>	<b>14.7%</b>	<b>2.9%</b>	<b>0.0%</b>
<b>Roads</b>	Sealed roads			1,106	1,372	99,941	119,296	94%	4%	1%	1%	0%
	Unsealed roads			611	842	11,414	34,130	82%	12%	3%	3%	0%
	Bridges			20	20	3,621	7,975	0%	100%	0%	0%	0%
	Footpaths			8	8	3,212	4,323	0%	25%	75%	0%	0%
	Bulk earthworks			30	30	2,976	2,976	100%	0%	0%	0%	0%
	<b>Sub-total</b>	<b>–</b>	<b>–</b>	<b>1,775</b>	<b>2,272</b>	<b>121,164</b>	<b>168,700</b>	<b>84.8%</b>	<b>10.6%</b>	<b>3.2%</b>	<b>1.3%</b>	<b>0.0%</b>
<b>Water supply network</b>	Water supply network			1,082	1,090	27,777	46,750	55%	45%	0%	0%	0%
	<b>Sub-total</b>	<b>–</b>	<b>–</b>	<b>1,082</b>	<b>1,090</b>	<b>27,777</b>	<b>46,750</b>	<b>55.0%</b>	<b>45.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Sewerage network</b>	Sewerage network			778	778	17,335	42,522	3%	97%	0%	0%	0%
	<b>Sub-total</b>	<b>–</b>	<b>–</b>	<b>778</b>	<b>778</b>	<b>17,335</b>	<b>42,522</b>	<b>3.0%</b>	<b>97.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>

## Berrigan Shire Council

## Special Schedule 7 – Report on Infrastructure Assets as at 30 June 2017 (continued)

\$'000

Asset class	Asset category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	2016/17 Required maintenance <sup>a</sup>	2016/17 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
								1	2	3	4	5
Stormwater drainage	Stormwater drainage			117	191	18,001	22,431	30%	70%	0%	0%	0%
	<b>Sub-total</b>	–	–	<b>117</b>	<b>191</b>	<b>18,001</b>	<b>22,431</b>	<b>30.0%</b>	<b>70.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
Open space/recreational assets	Swimming pools			79	79	1,613	2,900	10%	80%	10%	0%	0%
	Other					3,518	7,624	10%	85%	5%	0%	0%
	<b>Sub-total</b>	–	–	<b>79</b>	<b>79</b>	<b>5,131</b>	<b>10,524</b>	<b>10.0%</b>	<b>83.6%</b>	<b>6.4%</b>	<b>0.0%</b>	<b>0.0%</b>
	<b>TOTAL – ALL ASSETS</b>	–	–	<b>4,303</b>	<b>4,937</b>	<b>207,361</b>	<b>328,905</b>	<b>60.4%</b>	<b>35.0%</b>	<b>3.6%</b>	<b>1.0%</b>	<b>0.0%</b>

## Notes:

a Required maintenance is the amount identified in Council's asset management plans.

## 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 7 – Report on Infrastructure Assets (continued)  
for the year ended 30 June 2017

\$ '000	Amounts	Indicator	Benchmark	Prior periods	
	2017	2017		2016	2015
<b>Infrastructure asset performance indicators * consolidated</b>					
<b>1. Infrastructure renewals ratio</b>					
Asset renewals <sup>(1)</sup>	<u>4,027</u>	80.35%	>= 100%	140.51%	109.17%
Depreciation, amortisation and impairment	5,012				
<b>2. Infrastructure backlog ratio</b>					
Estimated cost to bring assets to a satisfactory standard	<u>-</u>	0.00%	< 2%	0.00%	0.00%
Net carrying amount of infrastructure assets	204,885				
<b>3. Asset maintenance ratio</b>					
Actual asset maintenance	<u>4,937</u>	1.15	> 1.00	1.05	1.00
Required asset maintenance	4,303				

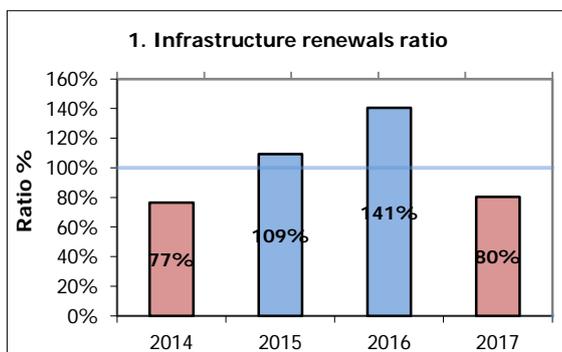
## Notes

\* All asset performance indicators are calculated using the asset classes identified in the previous table.

(1) Asset renewals represent the replacement and/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.

# Berrigan Shire Council

## Special Schedule 7 – Report on Infrastructure Assets (continued) for the year ended 30 June 2017



**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.

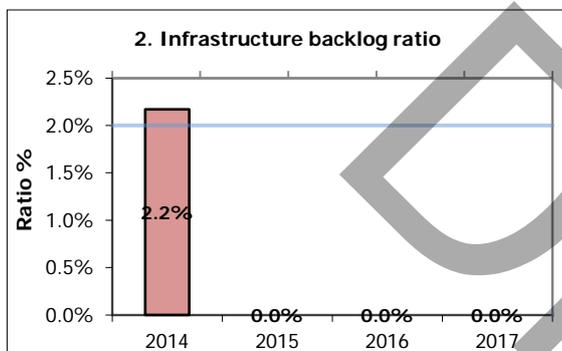
**Commentary on 2016/17 result**

**2016/17 Ratio 80.35%**

Council's large investment last year has been offset in the current year

Benchmark: — Minimum  $\geq 100.00\%$   
Source for benchmark: Code of Accounting Practice and Financial Reporting #25

■ Ratio achieves benchmark  
■ Ratio is outside benchmark



**Purpose of infrastructure backlog ratio**

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

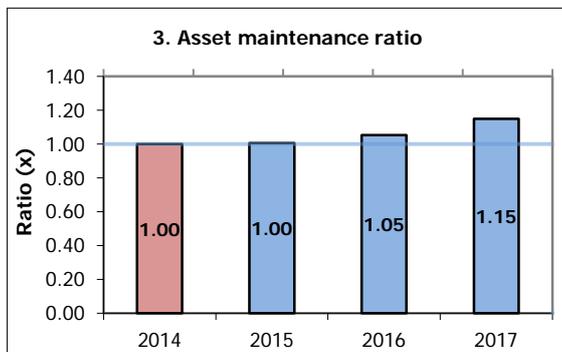
**Commentary on 2016/17 result**

**2016/17 Ratio 0.00%**

Council has no unfunded infrastructure.

Benchmark: — Maximum  $< 2.00\%$   
Source for benchmark: Code of Accounting Practice and Financial Reporting #25

■ Ratio achieves benchmark  
■ Ratio is outside benchmark



**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 2016/17 result**

**2016/17 Ratio 1.15 x**

Council continues to maintain its assets.

Benchmark: — Minimum  $> 1.00$   
Source for benchmark: Code of Accounting Practice and Financial Reporting #25

■ Ratio achieves benchmark  
■ Ratio is outside benchmark

## Berrigan Shire Council

Special Schedule 7 – Report on Infrastructure Assets (continued)  
for the year ended 30 June 2017

\$ '000	Benchmark	Water 2017	Sewer 2017	General <sup>(1)</sup> 2017
<b>Infrastructure asset performance indicators by fund</b>				
<b>1. Infrastructure renewals ratio</b>				
<u>Asset renewals <sup>(2)</sup></u>				
Depreciation, amortisation and impairment	>= 100%	<b>13.49%</b>	<b>77.90%</b>	<b>92.40%</b>
	prior period:	32.72%	30.81%	178.79%
<b>2. Infrastructure backlog ratio</b>				
<u>Estimated cost to bring assets to a satisfactory standard</u>				
Net carrying amount of infrastructure assets	< 2%	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
	prior period:	0.00%	0.00%	0.00%
<b>3. Asset maintenance ratio</b>				
<u>Actual asset maintenance</u>				
Required asset maintenance	> 1.00	<b>1.01</b>	<b>1.00</b>	<b>1.26</b>
	prior period:	0.80	0.96	1.16

## Notes

- (1) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.
- (2) Asset renewals represent the replacement and/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.

## Berrigan Shire Council

## Special Schedule 8 – Permissible Income Calculation

for the year ended 30 June 2018

\$'000		Calculation 2016/17	Calculation 2017/18
<b>Notional general income calculation <sup>(1)</sup></b>			
Last year notional general income yield	a	4,840	4,940
Plus or minus adjustments <sup>(2)</sup>	b	13	8
<b>Notional general income</b>	c = (a + b)	<u>4,853</u>	<u>4,948</u>
<b>Permissible income calculation</b>			
Special variation percentage <sup>(3)</sup>	d	0.00%	0.00%
Or rate peg percentage	e	1.80%	1.50%
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	87	74
Or plus Crown land adjustment and rate peg amount	j = c x f	–	–
<b>Sub-total</b>	k = (c + g + h + i + j)	<u>4,940</u>	<u>5,022</u>
Plus (or minus) last year's carry forward total	l	(0)	0
Less valuation objections claimed in the previous year	m	–	–
<b>Sub-total</b>	n = (l + m)	<u>(0)</u>	<u>0</u>
<b>Total permissible income</b>	o = k + n	<u>4,940</u>	<u>5,022</u>
Less notional general income yield	p	4,940	5,019
<b>Catch-up or (excess) result</b>	q = o – p	<u>0</u>	<u>3</u>
Plus income lost due to valuation objections claimed <sup>(4)</sup>	r	–	–
Less unused catch-up <sup>(5)</sup>	s	–	–
<b>Carry forward to next year</b>	t = q + r – s	<u>0</u>	<u>3</u>

**Notes**

- (1) 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.
- (2) 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*.
- (3) The 'special variation percentage' is inclusive of the rate peg percentage and where applicable Crown land adjustment.
- (4) 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.
- (5) 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.
- (6) 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 Council's Special Schedule 8 in the financial data return (FDR) to administer this process.

## Berrigan Shire Council

### Special Schedule 8 – Independent Auditors Report

for the year ended 30 June 2018

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#### Report on Special Schedule 8

We have audited the accompanying special purpose financial statement comprising the reconciliation of total permissible general income (Special Schedule 8) of Berrigan Shire Council for the year ending 30 June 2018.

#### Responsibility of Council for Special Schedule 8

The Council is responsible for the preparation and fair presentation of Special Schedule 8 in accordance with the Local Government Code of Accounting Practice and Financial Reporting (Guidelines) Update No. 23. This responsibility includes the maintenance of adequate accounting records and internal controls designed to prevent and detect fraud and error; designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of Special Schedule 8 that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

#### Auditors' responsibility

Our responsibility is to express an opinion on Special Schedule 8 based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether Special Schedule 8 is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in Special Schedule 8. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of Special Schedule 8, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of Special Schedule 8.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Australian Auditing Standards.

In making our risk assessments, we consider internal controls relevant to the entity's preparation of Special Schedule 8 in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

### **Audit opinion**

In our opinion, Special Schedule 8 of Berrigan Shire Council for 2017/18 is properly drawn up in accordance with the requirements of the Office of Local Government and in accordance with the books and records of the Council.

### **Basis of accounting**

Without modifying our opinion, we advise that this schedule has been prepared for distribution to the Office of Local Government for the purposes of confirming that Council's reconciliation of Council's total permissible general income is presented fairly. As a result, the schedule may not be suitable for another purpose.

Richmond Sinnott & Delahunty

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P.P Delahunty  
**Partner**

Dated at Berrigan this 18th day of October, 2017



# Berrigan Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2017

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"Heart of the Southern Riverina"



# Berrigan Shire Council

## General Purpose Financial Statements

for the year ended 30 June 2017

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### Overview

- (i) These financial statements are General Purpose Financial Statements and cover the operations for Berrigan Shire Council.
- (ii) Berrigan Shire Council is a body politic of NSW, Australia – being constituted as a local government area by proclamation and is duly empowered by the *Local Government Act 1993* (LGA).

Council's guiding principles are detailed in Chapter 3 of the LGA and includes:

- principles applying to the exercise of functions generally by council,
- principles to be applied when making decisions,
- principles of community participation,
- principles of sound financial management, and
- principles for strategic planning relating to the development of an integrated planning and reporting framework.

A description of the nature of Council's operations and its principal activities are provided in Note 2(b).

- (iii) All figures presented in these financial statements are presented in Australian currency.
- (iv) These financial statements were authorised for issue by the Council on 18 October 2017. Council has the power to amend and reissue these financial statements.

## Berrigan Shire Council

### General Purpose Financial Statements

for the year ended 30 June 2017

### Statement by Councillors and Management

made pursuant to Section 413(2)(c) of the *Local Government Act 1993 (NSW)* (as amended)

**The attached General Purpose Financial Statements have been prepared in accordance with:**

- the *Local Government Act 1993 (NSW)* (as amended) and the regulations made thereunder,
- the Australian Accounting Standards and professional pronouncements, and
- the Local Government Code of Accounting Practice and Financial Reporting.

**To the best of our knowledge and belief, these financial statements:**

- present fairly the Council's operating result and financial position for the year, and
- accord with Council's accounting and other records.

**We are not aware of any matter that would render these statements false or misleading in any way.**

**Signed in accordance with a resolution of Council made on 18 October 2017.**

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Cr Matthew Hannan  
Mayor

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Cr Daryll Morris  
Councillor

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Fred Exton  
Acting General Manager

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Carla von Brockhusen  
Responsible Accounting Officer

## Berrigan Shire Council

## Income Statement

for the year ended 30 June 2017

Budget <sup>1</sup>			Actual	Actual
2017	\$ '000	Notes	2017	2016
<b>Income from continuing operations</b>				
<b>Revenue:</b>				
9,367	Rates and annual charges	3a	9,462	9,201
1,645	User charges and fees	3b	3,127	2,367
617	Interest and investment revenue	3c	725	722
500	Other revenues	3d	705	820
7,919	Grants and contributions provided for operating purposes	3e,f	9,944	7,993
640	Grants and contributions provided for capital purposes	3e,f	1,965	2,586
<b>Other income:</b>				
–	Net gains from the disposal of assets	5	3	198
–	Net share of interests in joint ventures and associates using the equity method	19	–	–
<b>20,688</b>	<b>Total income from continuing operations</b>		<b>25,931</b>	<b>23,887</b>
<b>Expenses from continuing operations</b>				
7,549	Employee benefits and on-costs	4a	7,071	7,188
61	Borrowing costs	4b	72	87
2,177	Materials and contracts	4c	3,394	3,031
5,898	Depreciation and amortisation	4d	5,873	5,758
–	Impairment	4d	–	–
2,008	Other expenses	4e	2,091	1,941
<b>17,693</b>	<b>Total expenses from continuing operations</b>		<b>18,501</b>	<b>18,005</b>
<b>2,995</b>	<b>Operating result from continuing operations</b>		<b>7,430</b>	<b>5,882</b>
<b>Discontinued operations</b>				
–	Net profit/(loss) from discontinued operations	24	–	–
<b>2,995</b>	<b>Net operating result for the year</b>		<b>7,430</b>	<b>5,882</b>
2,995	Net operating result attributable to Council		7,430	5,882
–	Net operating result attributable to non-controlling interests		–	–
<b>2,355</b>	<b>Net operating result for the year before grants and contributions provided for capital purposes</b>		<b>5,465</b>	<b>3,296</b>

<sup>1</sup> Original budget as approved by Council – refer Note 16

## Berrigan Shire Council

## Statement of Comprehensive Income

for the year ended 30 June 2017

\$ '000	Notes	Actual 2017	Actual 2016
<b>Net operating result for the year</b> (as per Income Statement)		<b>7,430</b>	<b>5,882</b>
<b>Other comprehensive income:</b>			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of I,PP&E	20b (ii)	5,977	(1,625)
Impairment (loss) reversal relating to I,PP&E	20b (ii)	–	410
<b>Total items which will not be reclassified subsequently to the operating result</b>		<b>5,977</b>	<b>(1,215)</b>
Amounts which will be reclassified subsequently to the operating result when specific conditions are met			
Nil			
<b>Total other comprehensive income for the year</b>		<b>5,977</b>	<b>(1,215)</b>
<b>Total comprehensive income for the year</b>		<b>13,407</b>	<b>4,667</b>
<b>Total comprehensive income attributable to Council</b>		<b>13,407</b>	<b>4,667</b>
<b>Total comprehensive income attributable to non-controlling interests</b>		<b>–</b>	<b>–</b>

## Berrigan Shire Council

## Statement of Financial Position

as at 30 June 2017

\$ '000	Notes	Actual 2017	Actual 2016
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	6a	5,730	4,125
Investments	6b	23,000	19,630
Receivables	7	1,862	1,230
Inventories	8	218	223
Other	8	60	27
Non-current assets classified as 'held for sale'	22	–	–
<b>Total current assets</b>		<b>30,870</b>	<b>25,235</b>
<b>Non-current assets</b>			
Investments	6b	–	–
Receivables	7	–	–
Inventories	8	185	185
Infrastructure, property, plant and equipment	9	223,130	215,802
Investments accounted for using the equity method	19	–	–
Investment property	14	–	–
Intangible assets	25	–	–
<b>Total non-current assets</b>		<b>223,315</b>	<b>215,987</b>
<b>TOTAL ASSETS</b>		<b>254,185</b>	<b>241,222</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	10	533	771
Income received in advance	10	191	158
Borrowings	10	148	253
Provisions	10	2,604	2,641
<b>Total current liabilities</b>		<b>3,476</b>	<b>3,823</b>
<b>Non-current liabilities</b>			
Payables	10	–	–
Borrowings	10	1,149	1,297
Provisions	10	405	354
<b>Total non-current liabilities</b>		<b>1,554</b>	<b>1,651</b>
<b>TOTAL LIABILITIES</b>		<b>5,030</b>	<b>5,474</b>
<b>Net assets</b>		<b>249,155</b>	<b>235,748</b>
<b>EQUITY</b>			
Retained earnings	20	107,957	100,527
Revaluation reserves	20	141,198	135,221
Other reserves	20	–	–
<b>Council equity interest</b>		<b>249,155</b>	<b>235,748</b>
<b>Non-controlling equity interests</b>		<b>–</b>	<b>–</b>
<b>Total equity</b>		<b>249,155</b>	<b>235,748</b>

This statement should be read in conjunction with the accompanying notes.

## Berrigan Shire Council

Statement of Changes in Equity  
for the year ended 30 June 2017

\$ '000	Notes	2017					2016						
		Retained earnings	Asset revaluation reserve (Refer 20b)	Other reserves (Refer 20b)	Council interest	Non-controlling interest	Total equity	Retained earnings	Asset revaluation reserve (Refer 20b)	Other reserves (Refer 20b)	Council interest	Non-controlling interest	Total equity
<b>Opening balance</b> (as per last year's audited accounts)		100,527	135,221	–	235,748	–	235,748	94,642	137,583	–	232,225	–	232,225
a. Correction of prior period errors	20 (c)	–	–	–	–	–	–	–	(1,144)	–	(1,144)	–	(1,144)
b. Changes in accounting policies (prior year effects)	20 (d)	–	–	–	–	–	–	–	–	–	–	–	–
<b>Revised opening balance</b>		<b>100,527</b>	<b>135,221</b>	<b>–</b>	<b>235,748</b>	<b>–</b>	<b>235,748</b>	<b>94,642</b>	<b>136,439</b>	<b>–</b>	<b>231,081</b>	<b>–</b>	<b>231,081</b>
<b>c. Net operating result for the year</b>		<b>7,430</b>	<b>–</b>	<b>–</b>	<b>7,430</b>	<b>–</b>	<b>7,430</b>	5,882	–	–	5,882	–	5,882
<b>d. Other comprehensive income</b>													
– Revaluations: IPP&E asset revaluation rsve	20b (ii)	–	5,977	–	5,977	–	5,977	–	(1,625)	–	(1,625)	–	(1,625)
– Revaluations: other reserves	20b (ii)	–	–	–	–	–	–	–	–	–	–	–	–
– Transfers to Income Statement	20b (ii)	–	–	–	–	–	–	–	–	–	–	–	–
– Impairment (loss) reversal relating to I,PP&E	20b (ii)	–	–	–	–	–	–	–	410	–	410	–	410
– Joint ventures and associates	19	–	–	–	–	–	–	–	–	–	–	–	–
– Other reserves movements	20b (ii)	–	–	–	–	–	–	–	–	–	–	–	–
<b>Other comprehensive income</b>		<b>–</b>	<b>5,977</b>	<b>–</b>	<b>5,977</b>	<b>–</b>	<b>5,977</b>	<b>–</b>	<b>(1,215)</b>	<b>–</b>	<b>(1,215)</b>	<b>–</b>	<b>(1,215)</b>
<b>Total comprehensive income (c&amp;d)</b>		<b>7,430</b>	<b>5,977</b>	<b>–</b>	<b>13,407</b>	<b>–</b>	<b>13,407</b>	<b>5,882</b>	<b>(1,215)</b>	<b>–</b>	<b>4,667</b>	<b>–</b>	<b>4,667</b>
<b>e. Distributions to/(contributions from) non-controlling interests</b>		–	–	–	–	–	–	–	–	–	–	–	–
<b>f. Transfers between equity</b>		–	–	–	–	–	–	3	(3)	–	–	–	–
<b>Equity – balance at end of the reporting period</b>		<b>107,957</b>	<b>141,198</b>	<b>–</b>	<b>249,155</b>	<b>–</b>	<b>249,155</b>	<b>100,527</b>	<b>135,221</b>	<b>–</b>	<b>235,748</b>	<b>–</b>	<b>235,748</b>

## Berrigan Shire Council

## Statement of Cash Flows

for the year ended 30 June 2017

Budget 2017	\$ '000	Notes	Actual 2017	Actual 2016
<b>Cash flows from operating activities</b>				
<b>Receipts:</b>				
9,356	Rates and annual charges		9,437	9,275
1,655	User charges and fees		2,828	2,937
631	Investment and interest revenue received		685	743
8,568	Grants and contributions		11,909	10,579
–	Bonds, deposits and retention amounts received		–	10
510	Other		1,556	1,666
<b>Payments:</b>				
(3,811)	Employee benefits and on-costs		(7,833)	(7,279)
(5,951)	Materials and contracts		(4,012)	(4,705)
(61)	Borrowing costs		(72)	(29)
–	Bonds, deposits and retention amounts refunded		(6)	(53)
(2,012)	Other		(2,200)	(1,943)
<b>8,885</b>	<b>Net cash provided (or used in) operating activities</b>	11b	<b>12,292</b>	<b>11,201</b>
<b>Cash flows from investing activities</b>				
<b>Receipts:</b>				
–	Sale of real estate assets		48	330
459	Sale of infrastructure, property, plant and equipment		369	164
–	Deferred debtors receipts		79	148
<b>Payments:</b>				
(200)	Purchase of investment securities		(3,370)	(3,000)
(9,482)	Purchase of infrastructure, property, plant and equipment		(7,560)	(9,068)
–	Deferred debtors and advances made		–	(79)
<b>(9,223)</b>	<b>Net cash provided (or used in) investing activities</b>		<b>(10,434)</b>	<b>(11,505)</b>
<b>Cash flows from financing activities</b>				
<b>Receipts:</b>				
Nil				
<b>Payments:</b>				
(254)	Repayment of borrowings and advances		(253)	(262)
<b>(254)</b>	<b>Net cash flow provided (used in) financing activities</b>		<b>(253)</b>	<b>(262)</b>
<b>(592)</b>	<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>1,605</b>	<b>(566)</b>
2,841	Plus: cash and cash equivalents – beginning of year	11a	4,125	4,691
<b>2,249</b>	<b>Cash and cash equivalents – end of the year</b>	11a	<b>5,730</b>	<b>4,125</b>
Additional Information:				
	plus: Investments on hand – end of year	6b	23,000	19,630
<b>Total cash, cash equivalents and investments</b>			<b>28,730</b>	<b>23,755</b>

Please refer to Note 11 for additional cash flow information

## Berrigan Shire Council

### Notes to the Financial Statements

for the year ended 30 June 2017

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n/a – not applicable

## Berrigan Shire Council

### Notes to the Financial Statements for the year ended 30 June 2017

#### Note 1. Summary of significant accounting policies

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The principal accounting policies adopted in the preparation of these consolidated financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### (a) Basis of preparation

These general purpose financial statements have been prepared in accordance with

- Australian Accounting Standards and Australian Accounting Interpretations;
- the *Local Government Act* 1993 (NSW) and Regulations, and
- the Local Government Code of Accounting Practice and Financial Reporting.

Council is a not for-profit entity for the purpose of preparing these financial statements.

##### (i) New and amended standards adopted by Council

AASB 124 Related Party Disclosures was adopted during the year, the impact of this standard had no impact on reporting financial position or performance; however note 28 has been added.

AASB 2014-3 Amendments to Australian Accounting Standards – Accounting for Acquisitions of Interests in Joint Operations [AASB 1 and AASB 11] the impact of this standard had no impact on reporting financial position or performance.

##### (ii) Early adoption of standards

Council has not elected to apply any pronouncements before their operative date in the annual reporting period beginning 1 July 2016.

##### (iii) Historical cost convention

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain financial assets and liabilities and certain classes of property, plant and equipment and investment property.

##### (iv) Significant accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council's accounting policies.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Council and that are believed to be reasonable under the circumstances.

##### **Critical accounting estimates and assumptions**

Council makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- (i) Estimated fair values of investment properties
- (ii) Estimated fair values of infrastructure, property, plant and equipment,
- (iii) Estimated tip remediation provisions.

##### (b) Revenue recognition

Council recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the Council and specific criteria have been met for each of the Council's activities as described below.

Council bases its estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement.

Revenue is measured at the fair value of the consideration received or receivable. Revenue is measured on major income categories as follows:

##### (i) Rates, annual charges, grants and contributions

Rates, annual charges, grants and contributions (including developer contributions) are recognised as

## Berrigan Shire Council

### Notes to the Financial Statements for the year ended 30 June 2017

#### Note 1. Summary of significant accounting policies (continued)

---

revenue when the Council obtains control over the assets comprising these receipts. Developer contributions may only be expended for the purposes for which the contributions were required, but the Council may apply contributions according to the priorities established in work schedules.

Control over assets acquired from rates and annual charges is obtained at the commencement of the rating year as it is an enforceable debt linked to the rateable property or, where earlier, upon receipt of the rates.

Control over granted assets/contributed assets is normally obtained upon their receipt (or acquittal) or upon earlier notification that a grant has been secured, and is valued at their fair value at the date of transfer.

Where grants or contributions recognised as revenues during the financial year were obtained on condition that they be expended in a particular manner or used over a particular period and those conditions were un-discharged at reporting date, the unused grant or contribution is disclosed in Note 3(g). The note also discloses the amount of unused grant or contribution from prior years that was expended on Council's operations during the current year.

A liability is recognised in respect of revenue that is reciprocal in nature to the extent that the requisite service has not been provided at reporting date.

#### **(ii) User charges and fees**

User charges and fees (including parking fees and fines) are recognised as revenue when the service has been provided or when the penalty has been applied, whichever first occurs.

#### **(iii) Sale of infrastructure, property, plant and equipment**

The profit or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer.

#### **(iv) Interest**

Interest income is recognised using the effective interest rate at the date that interest is earned.

#### **(v) Rent**

Rental income is accounted for on a straight-line basis over the lease term.

#### **(vi) Other income**

Other income is recorded when the payment is due, the value of the payment is notified, or the payment is received, whichever occurs first.

#### **(c) Principles of consolidation**

##### **(i) The Consolidated Fund**

In accordance with the provisions of Section 409(1) of the *Local Government Act 1993* (NSW), all money and property received by Council is held in the Council's Consolidated Fund unless it is required to be held in the Council's Trust Fund.

Cash and other assets of the following entities have been included as part of the Consolidated Fund:

- General Purpose Operations
- Water Supply
- Sewerage Service

##### **(ii) The Trust Fund**

In accordance with the provisions of Section 411 of the *Local Government Act 1993* (NSW) (as amended), a separate and distinct Trust Fund is maintained to account for all money and property received by the Council in trust which must be applied only for the purposes of, or in accordance with the trusts relating to those monies. Trust monies and property subject to Council's control have been included in these reports.

Trust monies and property held by Council but not subject to the control of Council have been excluded from these reports. A separate statement of monies held in the Trust Fund is available for inspection at the Council office by any person free of charge.

##### **(iii) County Councils**

Council is a member of the following county council (which is a body incorporated under the *Local Government Act*):

- **Central Murray County Council**  
*Responsible for noxious weed management*

## Berrigan Shire Council

### Notes to the Financial Statements for the year ended 30 June 2017

#### Note 1. Summary of significant accounting policies (continued)

---

The governing body of the County Council is responsible for managing its own affairs.

Council is of the opinion that it neither controls nor significantly influences the above county council/s and accordingly these entities have not been consolidated or otherwise included within these financial statements.

#### **(iv) Interests in other entities**

##### **Subsidiaries**

Council has no interest in any subsidiaries.

##### **Joint arrangements**

Council has no interest in any joint arrangements.

#### **(d) Leases**

Leases of property, plant and equipment where Council, as lessee, has substantially all the risks and rewards of ownership are classified as finance leases.

Council did not have any finance leases in the years ending 30 June 2017 or 30 June 2017.

Leases in which a significant portion of the risks and rewards of ownership are not transferred to Council as lessee are classified as operating leases.

Payments made under operating leases (net of any incentives received from the lessor) are charged to the income statement on a straight-line basis over the period of the lease.

Lease income from operating leases where Council is a lessor is recognised as income on a straight-line basis over the lease term.

#### **(e) Impairment of assets**

Intangible assets that have an indefinite useful life or are not yet available for use are not subject to amortisation and are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired.

Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows that are largely independent of the cash inflows from other assets or groups of assets (cash-generating units). Non-financial assets that suffered impairment are reviewed for possible reversal of the impairment at each reporting date.

#### **(f) Cash and cash equivalents**

For Statement of Cash Flow presentation purposes, cash and cash equivalents include:

- cash on hand;
- deposits held at call with financial institutions; and
- other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value

Council holds no Bank overdrafts.

#### **(g) Inventories**

##### **(i) Raw materials and stores, work in progress and finished goods**

Raw materials and stores, work in progress and finished goods are stated at the lower of cost and net realisable value.

Cost comprises direct materials, direct labour, and an appropriate proportion of variable and fixed overhead expenditure, the latter being allocated on the basis of normal operating capacity. Costs are assigned to individual items of inventory on basis of weighted average costs. Costs of purchased inventory are determined after deducting rebates and discounts.

## Berrigan Shire Council

### Notes to the Financial Statements

for the year ended 30 June 2017

#### Note 1. Summary of significant accounting policies (continued)

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

##### **(ii) Inventory held for distribution**

Inventory held for distribution is held at cost, adjusted where applicable for any loss of service potential.

##### **(iii) Land held for resale/capitalisation of borrowing costs**

Land held for resale is stated at the lower of cost and net realisable value. Cost is assigned by specific identification and includes the cost of acquisition, and development and borrowing costs during development. When development is completed borrowing costs and other holding charges are expensed as incurred.

Borrowing costs included in the cost of land held for resale are those costs that would have been avoided if the expenditure on the acquisition and development of the land had not been made. Borrowing costs incurred while active development is interrupted for extended periods are recognised as expenses.

##### **(h) Non-current assets (or disposal groups) held for sale and discontinued operations**

Non-current assets (or disposal groups) are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use.

They are measured at the lower of their carrying amount and fair value less costs to sell, except for assets such as deferred tax assets; assets arising from employee benefits; financial assets; and investment properties that are carried at fair value and contractual rights under insurance contracts, which are specifically exempt from this requirement.

An impairment loss is recognised for any initial or subsequent write-down of the asset (or disposal group) to fair value less costs to sell. A gain is recognised for any subsequent increases in fair value less costs to sell of an asset (or disposal

group), but not in excess of any cumulative impairment loss previously recognised. A gain or loss not previously recognised by the date of the sale of the non-current asset (or disposal group) is recognised at the date of de-recognition.

Non-current assets (including those that are part of a disposal group) are not depreciated or amortised while they are classified as held for sale. Interest and other expenses attributable to the liabilities of a disposal group classified as held for sale continue to be recognised.

##### **(i) Investments and other financial assets**

###### **Classification**

Council classifies its financial assets in the following categories:

- financial assets at fair value through profit or loss;
- loans and receivables;
- held-to-maturity investments; and
- available-for-sale financial assets.

The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and, in the case of assets classified as held-to-maturity, re-evaluates this designation at each reporting date.

###### **(i) Financial assets at fair value through profit or loss**

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short-term. Assets in this category are classified as current assets.

###### **(ii) Loans and receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for those with maturities greater than 12 months after the reporting date which that are classified as non-current assets.

## Berrigan Shire Council

### Notes to the Financial Statements for the year ended 30 June 2017

#### Note 1. Summary of significant accounting policies (continued)

---

Loans and receivables are included in other receivables (note 8) and receivables (note 7) in the Statement of Financial Position.

Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment. Receivables are generally due for settlement within 30 days.

Cash flows relating to short-term receivables are not discounted if the effect of discounting is immaterial.

##### **(iii) Held-to-maturity investments**

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that Council's management has the positive intention and ability to hold to maturity. If Council were to sell other than an insignificant amount of held-to-maturity financial assets, the whole category would be tainted and reclassified as available-for-sale.

Held-to-maturity financial assets are included in non-current assets, except for those with maturities less than 12 months from the reporting date, that are classified as current assets.

##### **(iv) Available-for-sale financial assets**

Available-for-sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless management intends to dispose of the investment within 12 months of the reporting date.

Investments are designated as available-for-sale if they do not have fixed maturities and fixed or determinable payments and management intends to hold them for the medium to long term.

##### ***Recognition and de-recognition***

Regular purchases and sales of financial assets are recognised on trade-date: the date on which Council commits to purchase or sell the asset.

Investments are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets carried at fair value through profit or loss are initially

recognised at fair value and transaction costs are expensed in the income statement.

Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and Council has transferred substantially all the risks and rewards of ownership.

When securities classified as available-for-sale are sold, the accumulated fair value adjustments recognised in equity are included in the income statement as gains and losses from investment securities.

##### **Subsequent measurement**

Loans and receivables and held-to-maturity investments are carried at amortised cost using the effective interest method.

Changes in the fair value of other monetary and non-monetary securities classified as available-for-sale are recognised in equity.

##### **Impairment**

Council assesses at the end of each reporting period whether there is objective evidence that a financial asset or group of financial assets is impaired.

A financial asset or a group of financial assets is impaired and impairment losses are incurred only if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a 'loss event') and that loss event (or events) has an impact on the estimated future cash flows of the financial asset or group of financial assets that can be reliably estimated.

In the case of equity investments classified as available-for-sale, a significant or prolonged decline in the fair value of the security below its cost is considered an indicator that the assets are impaired.

##### **(i) Assets carried at amortised cost**

For loans and receivables the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate.

## Berrigan Shire Council

### Notes to the Financial Statements for the year ended 30 June 2017

#### Note 1. Summary of significant accounting policies (continued)

The carrying amount of the asset is reduced and the amount of the loss is recognised in profit or loss. If a loan or held-to-maturity investment has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract. As a practical expedient, the Council may measure impairment on the basis of an instrument's fair value using an observable market price.

Collectability of receivables is reviewed on an on-going basis. Debts that are known to be uncollectible are written off by reducing the carrying amount directly. An allowance account (provision for impairment of receivables) is used when there is objective evidence that Council will not be able to collect all amounts due according to the original terms of the receivables.

Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments (more than 30 days overdue) are considered indicators that the receivable is impaired. The amount of the impairment allowance is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate.

The amount of the impairment loss is recognised in the income statement within other expenses. When a receivable for which an impairment allowance had been recognised becomes uncollectible in a subsequent period it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against other expenses in the income statement.

#### Investment Policy

Council has an approved investment policy complying with Section 625 of the *Local Government Act 1993* (NSW) and Clause 212 of the *Local Government (General) Regulation 2005* (NSW).

Investments are placed and managed in accordance with that policy and having particular regard to authorised investments prescribed under the Ministerial Local Government Investment Order.

Council maintains an investment policy that complies with the Act and ensures that it or its representatives exercise the care, diligence and skill that a prudent person would exercise in investing Council funds.

#### (j) Fair value estimation – financial instruments

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The fair value of financial instruments traded in active markets is based on quoted market prices at the reporting date.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. Council uses a variety of methods and makes assumptions that are based on market conditions existing at each reporting date. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

The nominal value less estimated credit adjustments of trade receivables and payables are assumed to approximate their fair values.

The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Council for similar financial instruments.

#### (k) Infrastructure, property, plant and equipment (IPPE)

Council's assets have been progressively revalued to fair value in accordance with a staged implementation advised by the Office of Local Government. At reporting date, the following classes of IPPE were stated at their fair value:

##### Externally valued:

- Operational land
- Community land
- Buildings – specialised/non-specialised
- Land under Roads (post 30/06/2008)

##### Internally valued:

- Roads assets including roads, bridges and footpaths
- Bulk earthworks
- Stormwater drainage

## Berrigan Shire Council

### Notes to the Financial Statements for the year ended 30 June 2017

#### Note 1. Summary of significant accounting policies (continued)

- Water and sewerage networks
- Tips & Quarries

#### As approximated by depreciated historical cost:

- Plant and equipment
- Land improvements
- Other structures
- Other open space/recreational assets
- Other infrastructure
- Other assets

Non-specialised assets with short useful lives are measured at depreciated historical cost as an approximation of fair value. Council has assessed that any difference between fair value and depreciated historical cost is unlikely to be material.

Water and sewerage network assets are indexed annually between full revaluations in accordance with the latest indices provided in the NSW Office of Water Rates Reference Manual.

For all other asset classes, Council assesses at each reporting date whether there is any indication that a revalued asset's carrying amount may differ materially from that which would be determined if the asset were revalued at the reporting date. If any such indication exists, Council determines the asset's fair value and revalue the asset to that amount. Full revaluations are undertaken for all assets on a five-year cycle.

Increases in the carrying amounts arising on revaluation are credited to the asset revaluation reserve. To the extent that the increase reverses a decrease previously recognising profit or loss relating to that asset class, the increase is first recognised as profit or loss.

Decreases that reverse previous increases of assets in the same class are first charged against revaluation reserves directly in equity to the extent of the remaining reserve attributable to the class; all other decreases are charged to the Income Statement.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to Council and the cost of the item can be measured reliably. All other repairs and maintenance are

charged to the income statement during the financial period in which they are incurred.

#### Depreciation

Land is not depreciated.

Depreciation on other assets is calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives as follows:

#### Plant and Equipment

- Office Equipment	5 to 10 years
- Office furniture	10 to 20 years
- Computer Equipment	3 years
- Vehicles	5 to 8 years
- Heavy Plant/Road Making equip.	5 to 8 years
- Other plant and equipment	5 to 15 years

#### Other Equipment

- Playground equipment	5 to 15 years
- Benches, seats etc.	10 to 20 years

#### Buildings

- Buildings: Masonry	50 to 100 years
- Buildings: Other	20 to 40 years

#### Stormwater Drainage

- Drains	80 to 100 years
- Culverts	50 to 80 years

#### Transportation Assets

- Sealed Roads: Surface	15 to 20 years
- Sealed Roads: Structure	50 years
- Unsealed roads	20 to 50 years
- Bridge: Concrete	80 to 100 years
- Bridge: Other	50 to 80 years
- Road Pavements	50 years
- Kerb, Gutter and Paths	40 years

#### Water and Sewer Assets

- Dams and reservoirs	80 to 100 years
- Bores	20 to 40 years
- Reticulation pipes: PVC	80 years
- Reticulation pipes: Other	25 to 75 years
- Pumps and telemetry	15 to 20 years

#### Swimming Pools

- Swimming Pools	25 to 90 years
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## Berrigan Shire Council

### Notes to the Financial Statements for the year ended 30 June 2017

#### Note 1. Summary of significant accounting policies (continued)

##### Other Open Space Assets

- Opens space and recreational assets 10 to 100 years

##### Other Assets

- Heritage Collections	100 years
- Library Books	10 years
- Other	5 to 100 years

##### Other Infrastructure Assets

- Bulk earthworks	Infinite
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##### Reinstatement, rehabilitation and restoration assets

- Tip Assets	42 years
- Quarry Assets	21 years

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting date.

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the income statement.

##### (l) Investment property

Investment property, principally comprising freehold office buildings, is held for long-term rental yields and is not occupied by the Council.

Council did not hold any investment property in the years ending 30 June 2016 and 30 June 2017.

##### (m) Payables

These amounts represent liabilities for goods and services provided to the Council prior to the end of financial year that are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

##### (n) Borrowings

Borrowings are initially recognised at fair value, net of transaction costs incurred. Borrowings are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the income statement over the period of the borrowings using the effective interest method.

Borrowings are removed from the Statement of Financial Position when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in other income or finance cost.

Borrowings are classified as current liabilities unless Council has an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

##### (o) Borrowing costs

Borrowing costs are expensed.

##### (p) Provisions

Provisions are recognised when Council has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, and the amount has been reliably estimated.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the reporting date. The discount rate used to determine the present value reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as interest expense.

##### (q) Employee benefits

##### (i) Short-term obligations

Liabilities for wages and salaries, including non-monetary benefits, annual leave and accumulating sick leave expected to be wholly settled within 12 months after the end of the period in which the

## Berrigan Shire Council

### Notes to the Financial Statements for the year ended 30 June 2017

#### Note 1. Summary of significant accounting policies (continued)

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employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled.

The liability for annual leave and accumulating sick leave is recognised in the provision for employee benefits. All other short-term employee benefit obligations are presented as payables.

#### **(ii) Other long-term employee benefit obligations**

The liability for long service leave and annual leave that is not expected to be wholly settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method.

Consideration is given to expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

The obligations are presented as current liabilities in the Statement of Financial Position if the Council does not have an unconditional right to defer settlement for at least 12 months after the reporting date, regardless of when the actual settlement is expected to occur.

#### **(iii) Retirement benefit obligations**

All employees of the Council are entitled to benefits on retirement, disability or death. Council contributes to various defined benefit plans and defined contribution plans on behalf of its employees.

#### **Defined Benefit Plans**

A liability or asset in respect of defined benefit superannuation plans would ordinarily be recognised in the Statement of Financial Position, and measured as the present value of the defined benefit obligation at the reporting date plus unrecognised actuarial gains (less unrecognised actuarial losses) less the fair value of the superannuation fund's

assets at that date and any unrecognised past service cost.

The present value of the defined benefit obligation is based on expected future payments that arise from membership of the fund to the reporting date, calculated annually by independent actuaries using the projected unit credit method.

Consideration is given to expected future wage and salary levels, experience of employee departures, and periods of service. However, when this information is not reliably available, Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans, i.e. as an expense when it becomes payable.

#### **Defined Contribution Plans**

Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

#### **(r) Land under roads**

Land under roads is land under roadways and road reserves including land under footpaths, nature strips and median strips.

Council has elected not to recognise land under roads acquired before 1 July 2008 in accordance with AASB 1051 Land Under Roads.

Land under roads acquired after 1 July 2008 is recognised in accordance with AASB 116 Property, Plant and Equipment.

#### **(s) Self-insurance**

Council has decided to self-insure for various risks, including public liability and professional indemnity.

A provision for self-insurance has been made to recognise outstanding claims, the amount of which is detailed in Note 10. Council also maintains cash and investments to meet expected future claims; these are detailed in Note 6(c).

#### **(t) Intangible assets**

Council has not classified any assets as intangible.

## Berrigan Shire Council

### Notes to the Financial Statements for the year ended 30 June 2017

#### Note 1. Summary of significant accounting policies (continued)

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##### **(u) Crown reserves**

Crown Reserves under Council's care and control are not recognised as assets of the Council. While Council has operational control of the reserves and is responsible for their maintenance and use in accordance with the specific purposes to which the reserves are dedicated, ownership of the reserves remains with the Crown.

Improvements on Crown Reserves are recorded as assets, while maintenance costs incurred by Council and revenues relating to the reserves are recognised within Council's Income Statement.

##### **(v) Rural fire service assets**

Under section 119 of the *Rural Fires Act 1997* (NSW), "all fire fighting equipment purchased or constructed wholly or from money to the credit of the Fund is to be vested in the council of the area for or on behalf of which the fire fighting equipment has been purchased or constructed".

Council does not consider it has effective control of the purchase, disposal, disposition, maintenance, operation or other use of this fire fighting equipment. It also does not have sufficient information about this equipment to allow it to reliably measure its value.

Until such time as discussions on this matter have concluded and the legislation changed, Council will not recognise rural fire service assets including land, buildings, plant and vehicles.

##### **(w) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the taxation authority. In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to the taxation authority is included with other receivables or payables in the Statement of Financial Position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which that are

recoverable from, or payable to the taxation authority are presented as operating cash flows.

##### **(x) New accounting standards and interpretations issued not yet effective**

Certain new accounting standards and interpretations have been published that are not mandatory for the current reporting period and which have not been applied.

Council does not consider that these standards are likely to have a material impact on the Council's future financial statements, financial position, financial performance or cash flows.

##### **(y) Rounding of amounts**

Unless otherwise indicated, amounts in the financial statements have been rounded off to the nearest thousand dollars.

##### **(z) Comparative figures**

To ensure comparability with the current reporting period's figures, some comparative period line items and amounts may have been reclassified or individually reported for the first time within these financial statements and/or the notes.

##### **(aa) Disclaimer**

Nothing contained within these statements may be taken to be an admission of any liability to any person under any circumstance.

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 2(a). Council functions/activities – financial information

Functions/activities	Income, expenses and assets have been directly attributed to the following functions/activities. Details of these functions/activities are provided in Note 2(b).												
	Income from continuing operations			Expenses from continuing operations			Operating result from continuing operations			Grants included in income from continuing operations		Total assets held (current and non-current)	
	Original budget	Actual	Actual	Original budget	Actual	Actual	Original budget	Actual	Actual	Actual	Actual	Actual	Actual
	2017	2017	2016	2017	2017	2016	2017	2017	2016	2017	2016	2017	2016
Governance	2	2	2	682	647	419	(680)	(645)	(417)	2	3	761	734
Administration	85	470	334	(350)	(321)	(359)	435	791	693	70	75	15,467	15,467
Public order and safety	98	115	116	426	450	372	(328)	(335)	(256)	85	94	425	425
Health	–	3	3	–	71	105	–	(68)	(102)	–	–	174	174
Environment	2,684	2,526	1,953	2,056	2,067	2,215	628	459	(262)	62	–	2,011	459
Community services and education	143	306	282	143	461	518	–	(155)	(236)	307	268	72	72
Housing and community amenities	16	412	450	57	729	1,027	(41)	(317)	(577)	40	624	21,773	22,895
Water supplies	3,288	3,382	3,586	3,288	2,735	2,790	–	647	796	46	46	36,379	33,067
Sewerage services	2,528	2,085	2,058	2,528	2,048	1,788	–	37	270	44	45	24,302	21,573
Recreation and culture	206	335	198	2,403	2,138	2,187	(2,197)	(1,803)	(1,989)	231	86	21,546	20,803
Mining, manufacturing and construction	90	216	160	90	310	302	–	(94)	(142)	–	–	380	364
Transport and communication	3,326	3,939	4,996	5,545	6,351	5,828	(2,219)	(2,412)	(832)	2,592	3,145	124,558	121,103
Economic affairs	138	424	326	825	815	813	(687)	(391)	(487)	251	–	6,337	4,086
<b>Total functions and activities</b>	<b>12,604</b>	<b>14,215</b>	<b>14,464</b>	<b>17,693</b>	<b>18,501</b>	<b>18,005</b>	<b>(5,089)</b>	<b>(4,286)</b>	<b>(3,541)</b>	<b>3,730</b>	<b>4,386</b>	<b>254,185</b>	<b>241,222</b>
Share of gains/(losses) in associates and joint ventures (using the equity method)	–	–	–	–	–	–	–	–	–	–	–	–	–
General purpose income <sup>1</sup>	8,084	11,716	9,423	–	–	–	8,084	11,716	9,423	6,556	4,399	–	–
<b>Operating result from continuing operations</b>	<b>20,688</b>	<b>25,931</b>	<b>23,887</b>	<b>17,693</b>	<b>18,501</b>	<b>18,005</b>	<b>2,995</b>	<b>7,430</b>	<b>5,882</b>	<b>10,286</b>	<b>8,785</b>	<b>254,185</b>	<b>241,222</b>

1. Includes: rates and annual charges (incl. ex-gratia), untied general purpose grants and unrestricted interest and investment income.

## Berrigan Shire Council

### Notes to the Financial Statements

for the year ended 30 June 2017

#### Note 2(b). Council functions/activities – component descriptions

**Details relating to the Council's functions/activities as reported in Note 2(a) are as follows:**

##### **GOVERNANCE**

Includes costs relating to Council's role as a component of democratic government, including elections, members' fees and expenses, subscriptions to local authority associations, meetings of Council and policy-making committees, public disclosure (e.g. GIPA), and legislative compliance.

##### **ADMINISTRATION**

Includes corporate support and other support services, engineering works, and any Council policy compliance.

##### **PUBLIC ORDER AND SAFETY**

Includes Council's fire and emergency services levy, fire protection, emergency services, beach control, enforcement of regulations and animal control.

##### **HEALTH**

Includes immunisation, food control, health centres etc.

##### **ENVIRONMENT**

Includes noxious plants and insect/vermin control; other environmental protection; solid waste management, including domestic waste; other waste management; other sanitation; and garbage, street cleaning, drainage and stormwater management.

##### **COMMUNITY SERVICES AND EDUCATION**

Includes administration and education; social protection (welfare); migrant, Aboriginal and other community services and administration (excluding accommodation – as it is covered under 'housing and community amenities'); youth services; aged and disabled persons services; children's services, including family day care; child care; and other family and children services.

##### **HOUSING AND COMMUNITY AMENITIES**

Includes public cemeteries; public conveniences; street lighting; town planning; other community amenities, including housing development and accommodation for families and children, aged persons, disabled persons, migrants and Indigenous persons.

##### **WATER SUPPLIES**

##### **SEWERAGE SERVICES**

##### **RECREATION AND CULTURE**

Includes public libraries; museums; art galleries; community centres and halls, including public halls and performing arts venues; sporting grounds and venues; swimming pools; parks; gardens; lakes; and other sporting, recreational and cultural services.

##### **MINING, MANUFACTURING AND CONSTRUCTION**

Includes building control, quarries and pits, mineral resources, and abattoirs.

##### **TRANSPORT AND COMMUNICATION**

Urban local, urban regional, includes sealed and unsealed roads, bridges, footpaths, parking areas, and aerodromes.

##### **ECONOMIC AFFAIRS**

Includes camping areas and caravan parks; tourism and area promotion; industrial development promotion; sale yards and markets; real estate development; commercial nurseries; and other business undertakings.

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 3. Income from continuing operations

\$ '000	Notes	Actual 2017	Actual 2016
<b>(a) Rates and annual charges</b>			
<b>Ordinary rates</b>			
Residential		2,427	2,368
Farmland		1,807	1,782
Business		524	514
<b>Total ordinary rates</b>		<b>4,758</b>	<b>4,664</b>
<b>Special rates</b>			
Nil			
<b>Annual charges</b> (pursuant to s.496, s.496A, s.496B, s.501 & s.611)			
Domestic waste management services		824	791
Stormwater management services		73	72
Water supply services		1,880	1,813
Sewerage services		1,853	1,788
Waste management services (non-domestic)		74	73
<b>Total annual charges</b>		<b>4,704</b>	<b>4,537</b>
<b>TOTAL RATES AND ANNUAL CHARGES</b>		<b>9,462</b>	<b>9,201</b>

Council has used 2013 year valuations provided by the NSW Valuer General in calculating its rates.

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 3. Income from continuing operations (continued)

\$ '000	Notes	Actual 2017	Actual 2016
<b>(b) User charges and fees</b>			
<b>Specific user charges</b> (per s.502 – specific 'actual use' charges)			
Domestic waste management services		158	150
Water supply services		955	1,060
Sewerage services		30	34
Waste management services (non-domestic)		964	254
<b>Total user charges</b>		<b>2,107</b>	<b>1,498</b>
<b>Other user charges and fees</b>			
<b>(i) Fees and charges – statutory and regulatory functions (per s.608)</b>			
Building regulation		214	201
Private works – section 67		357	201
Section 149 certificates (EPA Act)		23	24
Section 603 certificates		25	25
<b>Total fees and charges – statutory/regulatory</b>		<b>619</b>	<b>451</b>
<b>(ii) Fees and charges – other (incl. general user charges (per s.608))</b>			
Aerodrome		25	22
Aged care		–	13
Cemeteries		109	103
Food control fees		3	3
Leaseback fees – Council vehicles		56	58
Library		4	7
Sewerage		23	25
Swimming centres		90	96
Water supply		56	58
Other		35	33
<b>Total fees and charges – other</b>		<b>401</b>	<b>418</b>
<b>TOTAL USER CHARGES AND FEES</b>		<b>3,127</b>	<b>2,367</b>

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 3. Income from continuing operations (continued)

\$ '000	Notes	Actual 2017	Actual 2016
<b>(c) Interest and investment revenue (including losses)</b>			
<b>Interest</b>			
– Interest on overdue rates and annual charges (incl. special purpose rates)		26	29
– Interest earned on investments (interest and coupon payment income)		698	690
– Interest on deferred debtors		1	3
<b><u>TOTAL INTEREST AND INVESTMENT REVENUE</u></b>		<b><u>725</u></b>	<b><u>722</u></b>
<b>Interest revenue is attributable to:</b>			
<b>Unrestricted investments/financial assets:</b>			
Overdue rates and annual charges (general fund)		26	29
General Council cash and investments		376	331
<b>Restricted investments/funds – external:</b>			
Water fund operations		174	179
Sewerage fund operations		149	183
<b><u>Total interest and investment revenue recognised</u></b>		<b><u>725</u></b>	<b><u>722</u></b>
<b>(d) Other revenues</b>			
Rental income – other council properties		80	55
Reversal of prior period revaluation decrements (applicable to I,PP&E)	9(a)	78	–
Fines		2	2
Legal fees recovery – rates and charges (extra charges)		43	56
Diesel rebate		69	78
Insurance rebate		35	20
Recycling income (non-domestic)		5	–
Renewable energy certificates		–	40
Sale of high security water		175	378
Sales – general		2	10
Sale of gravel		132	118
Workers compensation recovery		48	30
Other		36	33
<b><u>TOTAL OTHER REVENUE</u></b>		<b><u>705</u></b>	<b><u>820</u></b>

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 3. Income from continuing operations (continued)

\$ '000	2017 Operating	2016 Operating	2017 Capital	2016 Capital
<b>(e) Grants</b>				
<b>General purpose (untied)</b>				
Financial assistance – general component	1 2,979	3,023	–	–
Financial assistance – local roads component	1 1,281	1,277	–	–
<b>FAG Grant amount received in advance:</b>				
Financial assistance – general component	1,542	–	–	–
Financial assistance – local roads component	656	–	–	–
Pensioners' rates subsidies – general component	98	99	–	–
<b>Total general purpose</b>	<b>6,556</b>	<b>4,399</b>	<b>–</b>	<b>–</b>
1. Council received 50% of its Financial Assistance Grant for YE 1718 in advance totalling \$2,197,554				
<b>Specific purpose</b>				
Pensioners' rates subsidies:				
– Water	46	46	–	–
– Sewerage	44	45	–	–
– Domestic waste management	40	40	–	–
Aged care	6	–	–	–
Bushfire and emergency services	85	94	–	–
Community care	298	268	–	–
Community centres	5	–	–	–
Economic development	–	–	251	–
Environmental protection	–	–	62	–
ESPL implementation funds	31	–	–	–
Heritage and cultural	1	1	–	–
Library	2	2	–	–
Library – per capita	32	31	–	–
Library – special projects	7	8	–	–
LIRS subsidy	42	46	–	–
Recreation and culture	–	–	186	15
Street lighting	48	55	–	–
Transport (roads to recovery)	1,217	1,918	–	–
Transport (other roads and bridges funding)	500	–	827	1,747
Other	–	70	–	–
<b>Total specific purpose</b>	<b>2,404</b>	<b>2,624</b>	<b>1,326</b>	<b>1,762</b>
<b>Total grants</b>	<b>8,960</b>	<b>7,023</b>	<b>1,326</b>	<b>1,762</b>
<b>Grant revenue is attributable to:</b>				
– Commonwealth funding	4,399	6,264	251	15
– State funding	4,561	759	1,075	1,747
	<b>8,960</b>	<b>7,023</b>	<b>1,326</b>	<b>1,762</b>

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 3. Income from continuing operations (continued)

\$ '000	2017 Operating	2016 Operating	2017 Capital	2016 Capital
<b>(f) Contributions</b>				
<b>Developer contributions:</b>				
<b>(s93 &amp; s94 – EP&amp;A Act, s64 of the LGA):</b>				
S 94 – contributions towards amenities/services	–	–	4	11
S 64 – water supply contributions	–	–	93	–
S 64 – sewerage service contributions	–	–	6	5
Other developer contributions (assets)	–	–	–	27
<b>Total developer contributions</b>	<b>–</b>	<b>–</b>	<b>103</b>	<b>43</b>
	17			
<b>Other contributions:</b>				
Drainage	–	–	284	–
Kerb and gutter	–	–	1	10
Paving	–	–	107	28
Recreation and culture	–	–	–	29
RMS contributions (regional roads, block grant)	980	967	127	714
Other	4	3	17	–
<b>Total other contributions</b>	<b>984</b>	<b>970</b>	<b>536</b>	<b>781</b>
<b>Total contributions</b>	<b>984</b>	<b>970</b>	<b>639</b>	<b>824</b>
<b>TOTAL GRANTS AND CONTRIBUTIONS</b>	<b>9,944</b>	<b>7,993</b>	<b>1,965</b>	<b>2,586</b>

\$ '000	Actual 2017	Actual 2016
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**(g) Unspent grants and contributions****Certain grants and contributions are obtained by Council on condition that they be spent in a specified manner:**

Unexpended at the close of the previous reporting period	121	590
<b>Add:</b> grants and contributions recognised in the current period but not yet spent:	1,011	36
<b>Less:</b> grants and contributions recognised in a previous reporting period now spent:	(50)	(505)
<b>Net increase (decrease) in restricted assets during the period</b>	<b>961</b>	<b>(469)</b>
<b>Unexpended and held as restricted assets</b>	<b>1,082</b>	<b>121</b>
<b>Comprising:</b>		
– Specific purpose unexpended grants	909	36
– Developer contributions	173	85
	<b>1,082</b>	<b>121</b>

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 4. Expenses from continuing operations

\$ '000	Notes	Actual 2017	Actual 2016
<b>(a) Employee benefits and on-costs</b>			
Salaries and wages		6,177	6,321
Travel expenses		208	214
Employee leave entitlements (ELE)		649	1,010
ELE on-costs		159	173
Superannuation – defined contribution plans		459	447
Superannuation – defined benefit plans		178	191
Workers' compensation insurance		118	133
Fringe benefit tax (FBT)		37	37
Training costs (other than salaries and wages)		145	82
Protective clothing		29	25
Other		49	11
<b>Total employee costs</b>		<b>8,208</b>	<b>8,644</b>
Less: capitalised costs		(1,137)	(1,456)
<b>TOTAL EMPLOYEE COSTS EXPENSED</b>		<b>7,071</b>	<b>7,188</b>
Number of 'full-time equivalent' employees (FTE) at year end		<b>88</b>	<b>85</b>
<b>(b) Borrowing costs</b>			
<b>(i) Interest bearing liability costs</b>			
Interest on loans		62	77
<b>Total interest bearing liability costs expensed</b>		<b>62</b>	<b>77</b>
<b>(ii) Other borrowing costs</b>			
Discount adjustments relating to movements in provisions (other than ELE)			
– Remediation liabilities	26	10	10
<b>Total other borrowing costs</b>		<b>10</b>	<b>10</b>
<b>TOTAL BORROWING COSTS EXPENSED</b>		<b>72</b>	<b>87</b>

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 4. Expenses from continuing operations (continued)

\$ '000	Notes	Actual 2017	Actual 2016
<b>(c) Materials and contracts</b>			
Raw materials and consumables		2,950	2,506
Contractor and consultancy costs		2	24
– Domestic waste and recycling collection contract		372	400
Auditors remuneration <sup>(1)</sup>		31	21
Legal expenses:			
– Legal expenses: planning and development		1	7
– Legal expenses: debt recovery		38	73
<b><u>TOTAL MATERIALS AND CONTRACTS</u></b>		<b><u>3,394</u></b>	<b><u>3,031</u></b>
<b>1. Auditor remuneration</b>			
a. During the year, the following fees were incurred for services provided by the Auditor-General:			
<b>(i) Audit and other assurance services</b>			
– Audit and review of financial statements: Auditor-General		31	–
<b>Remuneration for audit and other assurance services</b>		<b><u>31</u></b>	<b><u>–</u></b>
<b>Total Auditor-General remuneration</b>		<b><u>31</u></b>	<b><u>–</u></b>
b. During the year, the following fees were incurred for services provided by the other Council's Auditors:			
<b>Audit and other assurance services</b>			
– Audit and review of financial statements: RSD Chartered Accountants		–	21
<b>Remuneration for audit and other assurance services</b>		<b><u>–</u></b>	<b><u>21</u></b>
<b>Total Auditor remuneration</b>		<b><u>31</u></b>	<b><u>21</u></b>

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 4. Expenses from continuing operations (continued)

\$ '000	Notes	Actual 2017	Actual 2016
<b>(d) Depreciation, amortisation and impairment</b>			
Plant and equipment		705	702
Office equipment		46	67
Land improvements (depreciable)		25	23
Infrastructure:			
– Buildings – non-specialised		15	15
– Buildings – specialised		667	677
– Roads		2,451	2,382
– Bridges		107	107
– Footpaths		67	64
– Stormwater drainage		232	215
– Water supply network		645	602
– Sewerage network		656	555
– Swimming pools		61	66
– Other open space/recreational assets		111	170
Other assets			
– Heritage collections		1	1
– Library books		20	17
– Other		55	88
Asset reinstatement costs	9 & 26	9	7
<b>Total depreciation and amortisation costs</b>		<b>5,873</b>	<b>5,758</b>
<b>Impairment</b>			
Infrastructure:			
– Buildings – specialised		–	(410)
<b>Total gross impairment costs</b>		<b>–</b>	<b>(410)</b>
Less: IPP&E impairments (to)/from equity	9c	–	410
<b>Total impairment costs</b>		<b>–</b>	<b>–</b>
<b>TOTAL DEPRECIATION AND IMPAIRMENT COSTS EXPENSED</b>		<b>5,873</b>	<b>5,758</b>

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 4. Expenses from continuing operations (continued)

\$ '000	Notes	Actual 2017	Actual 2016
<b>(e) Other expenses</b>			
Advertising		43	44
Bad and doubtful debts		1	–
Bank charges		40	21
Cleaning		4	4
Contributions/levies to other levels of government			
– Emergency services levy (includes FRNSW, SES, and RFS levies)		16	15
– NSW fire brigade levy		48	48
– NSW rural fire service levy		154	80
Councillor expenses – mayoral fee		25	24
Councillor expenses – councillors' fees		91	88
Councillors' expenses (incl. mayor) – other (excluding fees above)		63	65
Donations, contributions and assistance to other organisations (Section 356)			
– Central Murray County Council		122	120
– Heritage and cultural programs		21	25
– Public halls and community facilities		23	25
– Riverina and Murray Regional Organisation of Councils		14	14
– Sporting grounds		62	61
– Swimming pools		98	98
– Tourism and area promotion		64	20
– Other		–	5
Election expenses		58	–
Electricity and heating		304	361
Insurance		369	367
Street lighting		194	133
Subscriptions and publications		26	41
Telephone and communications		58	51
Valuation fees		40	39
Other		153	192
<b><u>TOTAL OTHER EXPENSES</u></b>		<b><u>2,091</u></b>	<b><u>1,941</u></b>

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 5. Gains or losses from the disposal of assets

\$ '000	Notes	Actual 2017	Actual 2016
<b>Property</b> (excl. investment property)			
Proceeds from disposal – property		–	52
Less: carrying amount of property assets sold/written off		–	(43)
<b>Net gain/(loss) on disposal</b>		<b>–</b>	<b>9</b>
<b>Plant and equipment</b>			
Proceeds from disposal – plant and equipment		369	49
Less: carrying amount of plant and equipment assets sold/written off		(226)	–
<b>Net gain/(loss) on disposal</b>		<b>143</b>	<b>49</b>
<b>Infrastructure</b>			
Proceeds from disposal – infrastructure		–	36
Less: carrying amount of infrastructure assets written off		(188)	(36)
<b>Net gain/(loss) on disposal</b>		<b>(188)</b>	<b>–</b>
<b>Real estate assets held for sale</b>			
Proceeds from disposal – real estate assets		48	330
Less: carrying amount of real estate assets sold/written off		–	(190)
<b>Net gain/(loss) on disposal</b>		<b>48</b>	<b>140</b>
<b>NET GAIN/(LOSS) ON DISPOSAL OF ASSETS</b>		<b>3</b>	<b>198</b>

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 6a. – Cash assets and Note 6b. – investments

\$ '000	Notes	2017 Actual Current	2017 Actual Non-current	2016 Actual Current	2016 Actual Non-current
<b>Cash and cash equivalents (Note 6a)</b>					
Cash on hand and at bank		5,730	–	2,125	–
Cash-equivalent assets <sup>1</sup>					
– Deposits at call		–	–	2,000	–
<b>Total cash and cash equivalents</b>		<b>5,730</b>	<b>–</b>	<b>4,125</b>	<b>–</b>
<b>Investments (Note 6b)</b>					
– Long term deposits		23,000	–	19,630	–
<b>Total investments</b>		<b>23,000</b>	<b>–</b>	<b>19,630</b>	<b>–</b>
<b>TOTAL CASH ASSETS, CASH EQUIVALENTS AND INVESTMENTS</b>		<b>28,730</b>	<b>–</b>	<b>23,755</b>	<b>–</b>

<sup>1</sup> Those investments where time to maturity (from date of purchase) is < 3 mths.

**Cash, cash equivalents and investments were classified at year end in accordance with AASB 139 as follows:**

**Cash and cash equivalents**

a. 'At fair value through the profit and loss'

5,730	–	4,125	–
-------	---	-------	---

**Investments**

a. 'Held to maturity'

Investments

23,000	–	19,630	–
23,000	–	19,630	–

Refer to Note 27. Fair value measurement for information regarding the fair value of investments held.

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 6c. Restricted cash, cash equivalents and investments – details

\$ '000	2017	2017	2016	2016
	Actual Current	Actual Non-current	Actual Current	Actual Non-current
Total cash, cash equivalents and investments	28,730	–	23,755	–
<b>attributable to:</b>				
External restrictions (refer below)	17,263	–	14,018	–
Internal restrictions (refer below)	4,367	–	4,526	–
Unrestricted	7,100	–	5,211	–
	<b>28,730</b>	<b>–</b>	<b>23,755</b>	<b>–</b>

2017 \$ '000	Opening balance	Transfers to restrictions	Transfers from restrictions	Closing balance
-----------------	--------------------	------------------------------	--------------------------------	--------------------

## Details of restrictions

## External restrictions – included in liabilities

Nil

## External restrictions – other

Developer contributions – general	(A)	85	103	(15)	173
Specific purpose unexpended grants	(B)	36	873	–	909
Water supplies	(C)	6,415	1,117	–	7,532
Sewerage services	(C)	5,816	193	–	6,009
Domestic waste management	(C)	1,543	958	–	2,501
Other		123	16	–	139
<b>External restrictions – other</b>		<b>14,018</b>	<b>3,260</b>	<b>(15)</b>	<b>17,263</b>
<b>Total external restrictions</b>		<b>14,018</b>	<b>3,260</b>	<b>(15)</b>	<b>17,263</b>

## Internal restrictions

Plant and vehicle replacement		1,267	292	–	1,559
Employees leave entitlement		389	–	–	389
Aerodrome		191	–	(26)	165
Capital works reserve		1,761	–	(531)	1,230
Finley saleyard		99	–	–	99
Information technology		300	50	–	350
Levee bank construction		272	26	–	298
Risk management		187	30	–	217
Tourism events		60	–	–	60
<b>Total internal restrictions</b>		<b>4,526</b>	<b>398</b>	<b>(557)</b>	<b>4,367</b>
<b>TOTAL RESTRICTIONS</b>		<b>18,544</b>	<b>3,658</b>	<b>(572)</b>	<b>21,630</b>

A Development contributions which are not yet expended for the provision of services and amenities in accordance with contributions plans (refer Note 17).

B Grants which are not yet expended for the purposes for which the grants were obtained. (refer Note 1 (b))

C Water, sewerage, domestic waste management (DWM) and other special rates/levies/charges are externally restricted assets and must be applied for the purposes for which they were raised.

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 7. Receivables

\$ '000	Notes	2017		2016	
		Current	Non-current	Current	Non-current
<b>Purpose</b>					
Rates and annual charges		367	–	342	–
User charges and fees		900	–	332	–
Accrued revenues					
– Interest on investments		193	–	153	–
– Other income accruals		340	–	315	–
Deferred debtors		–	–	79	–
Net GST receivable		62	–	27	–
<b>Total</b>		<b>1,862</b>	<b>–</b>	<b>1,248</b>	<b>–</b>
<b>Less: provision for impairment</b>					
User charges and fees		–	–	(18)	–
<b>Total provision for impairment – receivables</b>		<b>–</b>	<b>–</b>	<b>(18)</b>	<b>–</b>
<b>TOTAL NET RECEIVABLES</b>		<b>1,862</b>	<b>–</b>	<b>1,230</b>	<b>–</b>
<b>Externally restricted receivables</b>					
<b>Water supply</b>					
– Rates and availability charges		38	–	35	–
– Other		254	–	217	–
<b>Sewerage services</b>					
– Rates and availability charges		76	–	–	–
– Other		2	–	129	–
<b>Total external restrictions</b>		<b>370</b>	<b>–</b>	<b>381</b>	<b>–</b>
<b>Internally restricted receivables</b>					
Nil					
<b>Unrestricted receivables</b>		<b>1,492</b>	<b>–</b>	<b>849</b>	<b>–</b>
<b>TOTAL NET RECEIVABLES</b>		<b>1,862</b>	<b>–</b>	<b>1,230</b>	<b>–</b>

**Notes on debtors above:**

- (i) Rates and annual charges outstanding are secured against the property.
- (ii) Doubtful rates debtors are provided for where the value of the property is less than the debt outstanding.  
An allowance for other doubtful debts is made when there is objective evidence that a receivable is impaired.
- (iii) Interest was charged on overdue rates and charges at 8.50% (2016 8.50%).  
Generally all other receivables are non-interest bearing.
- (iv) Please refer to Note 15 for issues concerning credit risk and fair value disclosures.

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 8. Inventories and other assets

\$ '000	Notes	2017		2016	
		Current	Non-current	Current	Non-current
<b>(a) Inventories</b>					
<b>(i) Inventories at cost</b>					
Real estate for resale (refer below)		–	185	–	185
Stores and materials		218	–	223	–
<b>Total inventories at cost</b>		<b>218</b>	<b>185</b>	<b>223</b>	<b>185</b>
<b>(ii) Inventories at net realisable value (NRV)</b>					
Nil					
<b><u>TOTAL INVENTORIES</u></b>		<b><u>218</u></b>	<b><u>185</u></b>	<b><u>223</u></b>	<b><u>185</u></b>
<b>(b) Other assets</b>					
Prepayments		60	–	27	–
<b><u>TOTAL OTHER ASSETS</u></b>		<b><u>60</u></b>	<b><u>–</u></b>	<b><u>27</u></b>	<b><u>–</u></b>
<b>Externally restricted assets</b>					
<b>Water</b>					
Stores and materials		59	–	91	–
<b>Total water</b>		<b>59</b>	<b>–</b>	<b>91</b>	<b>–</b>
<b>Sewerage</b>					
Stores and materials		3	–	4	–
<b>Total sewerage</b>		<b>3</b>	<b>–</b>	<b>4</b>	<b>–</b>
<b>Domestic waste management</b>					
Nil					
<b>Other</b>					
Nil					
<b>Total externally restricted assets</b>		<b>62</b>	<b>–</b>	<b>95</b>	<b>–</b>
<b>Total internally restricted assets</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total unrestricted assets</b>		<b>216</b>	<b>185</b>	<b>155</b>	<b>185</b>
<b><u>TOTAL INVENTORIES AND OTHER ASSETS</u></b>		<b><u>278</u></b>	<b><u>185</u></b>	<b><u>250</u></b>	<b><u>185</u></b>

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 8. Inventories and other assets (continued)

\$ '000	2017		2016	
	Current	Non-current	Current	Non-current
<b>Other disclosures</b>				
<b>(a) Details for real estate development</b>				
Residential	–	185	–	185
<b>Total real estate for resale</b>	<b>–</b>	<b>185</b>	<b>–</b>	<b>185</b>
(Valued at the lower of cost and net realisable value)				
<b>Represented by:</b>				
Acquisition costs	–	185	–	185
<b>Total costs</b>	<b>–</b>	<b>185</b>	<b>–</b>	<b>185</b>
<b>Total real estate for resale</b>	<b>–</b>	<b>185</b>	<b>–</b>	<b>185</b>
<b>Movements:</b>				
Real estate assets at beginning of the year	–	185	145	257
– Purchases and other costs	–	–	45	(72)
– WDV of sales (expense)	–	–	(190)	–
<b>Total real estate for resale</b>	<b>–</b>	<b>185</b>	<b>–</b>	<b>185</b>

Refer to Note 27. Fair value measurement for information regarding the fair value of other assets held.

## Berrigan Shire Council

Notes to the Financial Statements  
for the year ended 30 June 2017

## Note 9a. Infrastructure, property, plant and equipment

Asset class	as at 30/6/2016				Asset movements during the reporting period								as at 30/6/2017				
	At cost	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Revaluation decrements to equity (ARR)	Reversal of prior period revaluation decrements to the P&L	Revaluation increments to equity (ARR)	At cost	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	
<b>\$ '000</b>																	
Capital work in progress	3,260	–	–	3,260	–	–	–	–	(943)	–	–	–	2,317	–	–	–	2,317
Plant and equipment	–	7,157	4,734	2,423	954	16	(225)	(705)	–	–	–	–	–	7,214	4,751	2,463	
Office equipment	–	984	813	171	5	–	–	(46)	–	–	–	–	–	989	859	130	
<b>Land:</b>																	
– Operational land	–	6,869	–	6,869	–	–	–	–	–	–	–	–	–	6,869	–	6,869	
– Community land	–	320	–	320	–	–	–	–	–	–	–	–	–	320	–	320	
– Land under roads (post 30/6/08)	–	21	–	21	–	9	–	–	–	–	–	–	–	30	–	30	
Land improvements – depreciable	–	635	137	498	271	–	–	(25)	(244)	–	–	–	–	663	163	500	
<b>Infrastructure:</b>																	
– Buildings – non-specialised	–	774	246	528	–	–	–	(15)	–	–	–	–	–	774	261	513	
– Buildings – specialised	–	37,170	19,099	18,071	23	4	–	(667)	9	–	–	–	–	37,205	19,765	17,440	
– Roads	–	149,769	40,992	108,777	3,273	–	(180)	(2,451)	1,954	(18)	–	–	–	153,426	42,071	111,355	
– Bridges	–	7,975	4,247	3,728	–	–	–	(107)	–	–	–	–	–	7,975	4,354	3,621	
– Footpaths	–	4,141	1,046	3,095	–	252	–	(67)	(66)	(2)	–	–	–	4,323	1,111	3,212	
– Bulk earthworks (non-depreciable)	–	2,976	–	2,976	–	–	–	–	–	–	–	–	–	2,976	–	2,976	
– Stormwater drainage	–	20,477	4,212	16,265	–	1,936	(7)	(232)	(571)	–	–	610	–	22,431	4,430	18,001	
– Water supply network	–	43,324	17,722	25,602	86	–	–	(645)	–	–	–	2,734	–	46,750	18,973	27,777	
– Sewerage network	–	37,737	22,908	14,829	630	–	(2)	(656)	(119)	–	–	2,653	–	42,522	25,187	17,335	
– Swimming pools	–	2,901	1,226	1,675	–	–	–	(61)	–	–	–	–	–	2,901	1,287	1,614	
– Other open space/recreational assets	–	7,629	4,003	3,626	15	5	–	(111)	(18)	–	–	–	–	7,625	4,108	3,517	
<b>Other assets:</b>																	
– Heritage collections	–	70	–	70	–	–	–	(1)	–	–	–	–	–	70	1	69	
– Library books	–	871	675	196	34	–	–	(20)	–	–	–	–	–	905	695	210	
– Other	–	8,387	5,727	2,660	47	–	–	(55)	(2)	–	–	–	–	8,437	5,787	2,650	
<b>Reinstatement, rehabilitation and restoration assets (refer Note 26):</b>																	
– Tip assets	–	176	56	120	–	–	–	(6)	–	–	70	–	–	246	62	184	
– Quarry assets	–	42	20	22	–	–	–	(3)	–	–	8	–	–	50	23	27	
<b>TOTAL INFRASTRUCTURE, PROPERTY, PLANT AND EQUIP.</b>	<b>3,260</b>	<b>340,405</b>	<b>127,863</b>	<b>215,802</b>	<b>5,338</b>	<b>2,222</b>	<b>(414)</b>	<b>(5,873)</b>	<b>–</b>	<b>(20)</b>	<b>78</b>	<b>5,997</b>	<b>2,317</b>	<b>354,701</b>	<b>133,888</b>	<b>223,130</b>	

Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

Refer to Note 27. Fair value measurement for information regarding the fair value of other infrastructure, property, plant and equipment.

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 9b. Externally restricted infrastructure, property, plant and equipment

\$ '000	Actual 2017			Actual 2016		
	Gross carrying amount	Accumulated depn. and impairment	Net carrying amount	Gross carrying amount	Accumulated depn. and impairment	Net carrying amount
<b>Water supply</b>						
WIP	–	–	–	5	–	5
Plant and equipment	7	7	–	7	7	–
Land						
– Operational land	545	–	545	545	–	545
Buildings	180	162	18	180	159	21
Infrastructure	46,750	18,972	27,778	43,324	17,722	25,602
Other assets	173	18	155	169	6	163
<b>Total water supply</b>	<b>47,655</b>	<b>19,159</b>	<b>28,496</b>	<b>44,230</b>	<b>17,894</b>	<b>26,336</b>
<b>Sewerage services</b>						
WIP	119	–	119	–	–	–
Plant and equipment	207	165	42	207	155	52
Office equipment	57	51	6	57	45	12
Land						
– Operational land	1,174	–	1,174	1,174	–	1,174
Buildings	2	1	1	2	1	1
Infrastructure	41,928	25,122	16,806	37,192	22,827	14,365
Other assets	81	17	64	72	12	60
<b>Total sewerage services</b>	<b>43,568</b>	<b>25,356</b>	<b>18,212</b>	<b>38,704</b>	<b>23,040</b>	<b>15,664</b>
<b>Domestic waste management</b>						
Plant and equipment	17	17	–	17	17	–
Land						
– Operational land	24	–	24	24	–	24
– Improvements – depreciable	220	62	158	276	113	163
Buildings	142	98	44	143	94	49
Other assets	221	111	110	341	167	174
<b>Total DWM</b>	<b>624</b>	<b>288</b>	<b>336</b>	<b>801</b>	<b>391</b>	<b>410</b>
<b>TOTAL RESTRICTED I,PP&amp;E</b>	<b>91,847</b>	<b>44,803</b>	<b>47,044</b>	<b>83,735</b>	<b>41,325</b>	<b>42,410</b>

## Note 9c. Infrastructure, property, plant and equipment – current year impairments

\$ '000	Notes	Actual 2017	Actual 2016
Reversals of impairment losses previously recognised direct to equity (ARR):			
Finley War Memorial Hall re-instated		–	410
<b>Total impairment reversals</b>		<b>–</b>	<b>410</b>
<b>IMPAIRMENT OF ASSETS – DIRECT to EQUITY (ARR)</b>	20 (ii)	<b>–</b>	<b>410</b>

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 10a. Payables, borrowings and provisions

\$ '000	Notes	2017		2016	
		Current	Non-current	Current	Non-current
<b>Payables</b>					
Goods and services – operating expenditure		320	–	635	–
Accrued expenses:					
– Salaries and wages		154	–	99	–
– Other expenditure accruals		25	–	(3)	–
Security bonds, deposits and retentions		34	–	40	–
<b>Total payables</b>		<b>533</b>	<b>–</b>	<b>771</b>	<b>–</b>
<b>Income received in advance</b>					
Payments received in advance		191	–	158	–
<b>Total income received in advance</b>		<b>191</b>	<b>–</b>	<b>158</b>	<b>–</b>
<b>Borrowings</b>					
Loans – secured <sup>1</sup>		148	1,149	253	1,297
<b>Total borrowings</b>		<b>148</b>	<b>1,149</b>	<b>253</b>	<b>1,297</b>
<b>Provisions</b>					
<b>Employee benefits:</b>					
Annual leave		981	–	973	–
Long service leave		1,565	71	1,593	72
Other leave		24	–	75	–
Sub-total – aggregate employee benefits		2,570	71	2,641	72
Asset remediation/restoration (future works) <sup>26</sup>		34	334	–	282
<b>Total provisions</b>		<b>2,604</b>	<b>405</b>	<b>2,641</b>	<b>354</b>
<b>TOTAL PAYABLES, BORROWINGS AND PROVISIONS</b>		<b>3,476</b>	<b>1,554</b>	<b>3,823</b>	<b>1,651</b>
<b>(i) Liabilities relating to restricted assets</b>					
		2017		2016	
		Current	Non-current	Current	Non-current
<b>Externally restricted assets</b>					
Water		–	–	116	–
Liabilities relating to externally restricted assets		–	–	116	–
<b>Internally restricted assets</b>					
Nil		–	–	–	–
<b>Total liabilities relating to restricted assets</b>		<b>–</b>	<b>–</b>	<b>116</b>	<b>–</b>
<b>Total liabilities relating to unrestricted assets</b>		<b>3,476</b>	<b>1,554</b>	<b>3,707</b>	<b>1,651</b>
<b>TOTAL PAYABLES, BORROWINGS AND PROVISIONS</b>		<b>3,476</b>	<b>1,554</b>	<b>3,823</b>	<b>1,651</b>

<sup>1</sup>. Loans are secured over the general rating income of Council

Disclosures on liability interest rate risk exposures, fair value disclosures and security can be found in Note 15.

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 10a. Payables, borrowings and provisions (continued)

\$ '000	Actual 2017	Actual 2016
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**(ii) Current liabilities not anticipated to be settled within the next twelve months**

The following liabilities, even though classified as current, are not expected to be settled in the next 12 months.

Provisions – employees benefits	1,845	2,183
	<u>1,845</u>	<u>2,183</u>

## Note 10b. Description of and movements in provisions

Class of provision	2016		2017			
	Opening balance as at 1/7/16	Additional provisions	Decrease due to payments	Remeasurement effects due to discounting	Unused amounts reversed	Closing balance as at 30/6/17
Annual leave	973	475	(467)	–	–	981
Long service leave	1,665	123	(152)	–	–	1,636
Other leave	75	(30)	(21)	–	–	24
Asset remediation	282	10	–	76	–	368
<b>TOTAL</b>	<b>2,995</b>	<b>578</b>	<b>(640)</b>	<b>76</b>	<b>–</b>	<b>3,009</b>

- a. Employees leave entitlements and on-costs represents those benefits accrued and payable and an estimate of those that will become payable in the future as a result of past service.
- b. Asset remediation, reinstatement and restoration provisions represent the present value estimate of future costs Council will incur in order to remove, restore and remediate assets and/or activities as a result of past operations.

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 11. Statement of cash flows – additional information

\$ '000	Notes	Actual 2017	Actual 2016
<b>(a) Reconciliation of cash assets</b>			
Total cash and cash equivalent assets	6a	5,730	4,125
Less bank overdraft	10	–	–
<b>Balance as per the Statement of Cash Flows</b>		<b>5,730</b>	<b>4,125</b>

**(b) Reconciliation of net operating result  
to cash provided from operating activities**

<b>Net operating result from Income Statement</b>		<b>7,430</b>	<b>5,882</b>
<b>Adjust for non-cash items:</b>			
Depreciation and amortisation		5,873	5,758
Net losses/(gains) on disposal of assets		(3)	(198)
Reversal of prior period I,PP&E revaluation decrements costed direct to the P&L		(78)	–
Unwinding of discount rates on reinstatement provisions		86	58
<b>+/- Movement in operating assets and liabilities and other cash items:</b>			
Decrease/(increase) in receivables		(693)	180
Increase/(decrease) in provision for doubtful debts		(18)	–
Decrease/(increase) in inventories		5	(37)
Decrease/(increase) in other assets		(33)	1
Increase/(decrease) in payables		(315)	(329)
Increase/(decrease) in other accrued expenses payable		83	(219)
Increase/(decrease) in other liabilities		27	(25)
Increase/(decrease) in employee leave entitlements		(72)	129
<b>Net cash provided from/(used in) operating activities from the Statement of Cash Flows</b>		<b>12,292</b>	<b>11,201</b>

**(c) Non-cash investing and financing activities**

Nil

**(d) Financing arrangements**

Nil

**(e) Bank guarantees**

Nil

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 12. Commitments for expenditure

\$ '000	Notes	Actual 2017	Actual 2016
<b>(a) Capital commitments (exclusive of GST)</b>			
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:			
<b>Property, plant and equipment</b>			
Plant and equipment		837	67
Water infrastructure		20	20
Roadworks		1,260	946
Sewer Infrastructure		67	9
Levee		–	11
Drainage		10	308
<b>Total commitments</b>		<b>2,194</b>	<b>1,361</b>
<b>These expenditures are payable as follows:</b>			
Within the next year		2,194	1,361
<b>Total payable</b>		<b>2,194</b>	<b>1,361</b>
<b>Sources for funding of capital commitments:</b>			
Unrestricted general funds		108	104
Future grants and contributions		1,452	863
Externally restricted reserves		584	28
Internally restricted reserves		50	78
Unexpended loans		–	288
<b>Total sources of funding</b>		<b>2,194</b>	<b>1,361</b>

**(b) Finance lease commitments**

Nil

**(c) Operating lease commitments (non-cancellable)**

Nil

**(d) Investment property commitments**

Nil

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 13a(i). Statement of performance measurement – indicators (consolidated)

\$ '000	Amounts 2017	Indicator 2017	Prior periods		Benchmark
			2016	2015	
<b>Local government industry indicators – consolidated</b>					
<b>1. Operating performance ratio</b>					
Total continuing operating revenue <sup>(1)</sup> excluding capital grants and contributions less operating expenses	<u>5,384</u>	<b>22.54%</b>	14.68%	7.10%	>0.00%
Total continuing operating revenue <sup>(1)</sup> excluding capital grants and contributions	<u>23,885</u>				
<b>2. Own source operating revenue ratio</b>					
Total continuing operating revenue <sup>(1)</sup> excluding all grants and contributions	<u>13,941</u>	<b>53.93%</b>	55.34%	61.23%	>60.00%
Total continuing operating revenue <sup>(1)</sup>	<u>25,850</u>				
<b>3. Unrestricted current ratio</b>					
Current assets less all external restrictions <sup>(2)</sup>	<u>13,175</u>	<b>8.08x</b>	7.05x	4.19x	>1.5x
Current liabilities less specific purpose liabilities <sup>(3, 4)</sup>	<u>1,631</u>				
<b>4. Debt service cover ratio</b>					
Operating result <sup>(1)</sup> before capital excluding interest and depreciation/impairment/amortisation	<u>11,329</u>	<b>34.86x</b>	25.63x	31.31x	>2x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	<u>325</u>				
<b>5. Rates, annual charges, interest and extra charges outstanding percentage</b>					
Rates, annual and extra charges outstanding	<u>367</u>	<b>3.72%</b>	3.53%	4.44%	< 5%
Rates, annual and extra charges collectible	<u>9,873</u>				Metro <10% Rural
<b>6. Cash expense cover ratio</b>					
Current year's cash and cash equivalents plus all term deposits	<u>28,730</u>	<b>23.98</b>	20.0 mths	19.9 mths	> 3 mths
Payments from cash flow of operating and financing activities	<u>1,198</u>	<b>mths</b>			

## Notes

<sup>(1)</sup> Excludes fair value adjustments and reversal of revaluation decrements, net gain/(loss) on sale of assets and the net share of interests in joint ventures and associates.

<sup>(2)</sup> Refer Notes 6-8 inclusive.

Also excludes any real estate and land for resale not expected to be sold in the next 12 months.

<sup>(3)</sup> Refer to Note 10(a).

<sup>(4)</sup> Refer to Note 10(a)(ii) – excludes all payables and provisions not expected to be paid in the next 12 months (incl. ELE).

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

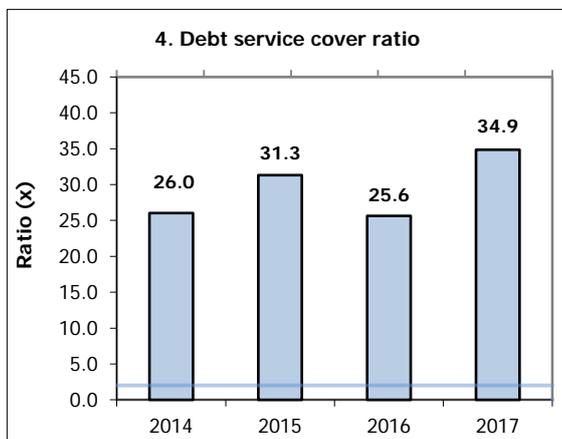
## Note 13a(ii). Local government industry indicators – graphs (consolidated)

<p><b>1. Operating performance ratio</b></p> <p>Benchmark: <span style="color: blue;">—</span> Minimum <math>\geq 0.00\%</math> Source for benchmark: Code of Accounting Practice and Financial Reporting #25</p>	<p><b>Purpose of operating performance ratio</b></p> <p>This ratio measures Council's achievement of containing operating expenditure within operating revenue.</p>	<p><b>Commentary on 2016/17 result</b></p> <p><b>2016/17 ratio 22.54%</b></p> <p>The 2017 and 2014 years are an anomaly - In 2017 although Council has met the benchmark it has been seriously skewed by the receipt of 50% the Federal Financial Assistance Grant in Advance. 2014 was similarly affected when the payments in advance were ceased.</p>
<p><b>2. Own source operating revenue ratio</b></p> <p>Benchmark: <span style="color: blue;">—</span> Minimum <math>\geq 60.00\%</math> Source for benchmark: Code of Accounting Practice and Financial Reporting #25</p>	<p><b>Purpose of own source operating revenue ratio</b></p> <p>This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants and contributions.</p>	<p><b>Commentary on 2016/17 result</b></p> <p><b>2016/17 ratio 53.93%</b></p> <p>Council has met this benchmark in previous years. In the last two years its success in attracting grant funding for the upgrade of infrastructure has seriously affected this benchmark result.</p>
<p><b>3. Unrestricted current ratio</b></p> <p>Benchmark: <span style="color: blue;">—</span> Minimum <math>\geq 1.50</math> Source for benchmark: Code of Accounting Practice and Financial Reporting #25</p>	<p><b>Purpose of unrestricted current ratio</b></p> <p>To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council.</p>	<p><b>Commentary on 2016/17 result</b></p> <p><b>2016/17 ratio 8.08x</b></p> <p>Council continues to meet benchmarks for this ratio indicating it has adequate liquidity and working capital.</p>

# Berrigan Shire Council

## Notes to the Financial Statements for the year ended 30 June 2017

### Note 13a(ii). Local government industry indicators – graphs (consolidated)



**Purpose of debt service cover ratio**

This ratio measures the availability of operating cash to service debt including interest, principal and lease payments

**Commentary on 2016/17 result**

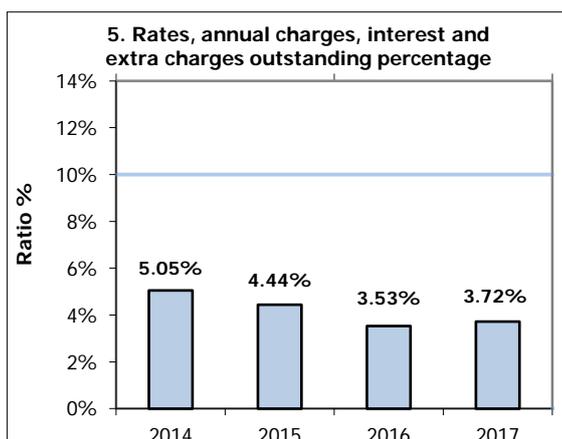
**2016/17 ratio 34.86x**

Council continues to comfortably meet this benchmark. The only current loan is held under the Local Infrastructure Renewal Scheme for stormwater drainage works.

Benchmark: Minimum  $\geq 2.00$

Source for benchmark: Code of Accounting Practice and Financial Reporting #25

Ratio achieves benchmark  
Ratio is outside benchmark



**Purpose of rates and annual charges outstanding ratio**

To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts.

**Commentary on 2016/17 result**

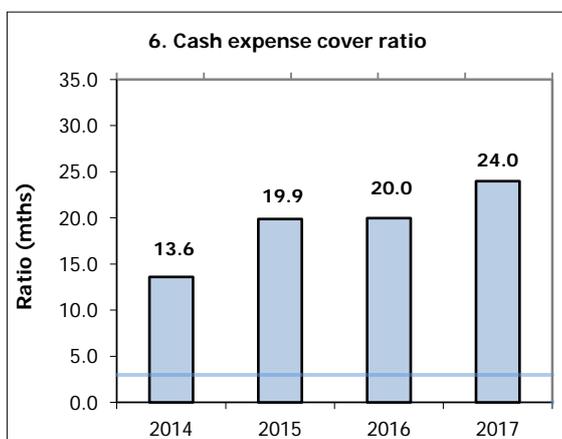
**2016/17 ratio 3.72%**

Council continues to deliver excellent results in this area well below benchmark. Efficient collection of rates and charges owing assists with Council's liquidity and maintains equity across ratepayers.

Benchmark: Maximum  $< 10.00\%$

Source for Benchmark: Code of Accounting Practice and Financial Reporting #25

Ratio is within Benchmark  
Ratio is outside Benchmark



**Purpose of cash expense cover ratio**

This liquidity ratio indicates the number of months a Council can continue paying for its immediate expenses without additional cash inflow.

**Commentary on 2016/17 result**

**2016/17 ratio 23.98 mths**

Council continues to maintain more than adequate cash reserves.

Benchmark: Minimum  $\geq 3.00$

Source for benchmark: Code of Accounting Practice and Financial Reporting #25

Ratio achieves benchmark  
Ratio is outside benchmark

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 13b. Statement of performance measurement – indicators (by fund)

\$ '000	General indicators <sup>5</sup>		Water indicators		Sewer indicators		Benchmark
	2017	2016	2017	2016	2017	2016	
<b>Local government industry indicators – by fund</b>							
<b>1. Operating performance ratio</b>							
Total continuing operating revenue <sup>(1)</sup> excluding capital grants and contributions							
less operating expenses							
<hr/>	<b>25.95%</b>	13.53%	<b>16.82%</b>	21.22%	<b>1.43%</b>	11.95%	>0.00%
Total continuing operating revenue <sup>(1)</sup> excluding capital grants and contributions							
<b>2. Own source operating revenue ratio</b>							
Total continuing operating revenue <sup>(1)</sup> excluding capital grants and contributions	<b>42.45%</b>	41.84%	<b>95.89%</b>	98.72%	<b>97.62%</b>	97.60%	>60.00%
Total continuing operating revenue <sup>(1)</sup>							
<b>3. Unrestricted current ratio</b>							
Current assets less all external restrictions <sup>(2)</sup>	<b>8.08x</b>	7.05x	<b>No liabilities</b>	58.26x	<b>No liabilities</b>	No liabilities	>1.5x
Current liabilities less specific purpose liabilities <sup>(3, 4)</sup>							

## Notes

(1) - (4) Refer to Notes at Note 13a(i) above.

(5) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 13b. Statement of performance measurement – indicators (by fund) (continued)

\$ '000	General indicators <sup>5</sup>		Water indicators		Sewer indicators		Benchmark
	2017	2016	2017	2016	2017	2016	
Local government industry indicators – by fund (continued)							
<b>4. Debt service cover ratio</b>							
Operating result <sup>(1)</sup> before capital excluding interest and depreciation/impairment/amortisation							
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	<b>29.24x</b>	20.02x	<b>401.40x</b>	114.83x	<b>0.00x</b>	0.00x	>2x
<b>5. Rates, annual charges, interest and extra charges outstanding percentage</b>							
Rates, annual and extra charges outstanding	<b>4.12%</b>	5.03%	<b>2.02%</b>	1.93%	<b>4.10%</b>	0.00%	< 5% Metro <10% Rural
Rates, annual and extra charges collectible							
<b>6. Cash expense cover ratio</b>							
Current year's cash and cash equivalents plus all term deposits							
Payments from cash flow of operating and financing activities	<b>27.67</b> <b>months</b>	21.56 months	<b>8.86</b> <b>months</b>	13.33 months	<b>17.48</b> <b>months</b>	17.72 months	> 3 months

## Notes

(1) Refer to Notes at Note 13a(i) above.

(5) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.

## Berrigan Shire Council

### Notes to the Financial Statements

for the year ended 30 June 2017

#### Note 14. Investment properties

\$ '000

Council has not classified any land or buildings as 'investment properties'.

#### Note 15. Financial risk management

##### Risk management

Council's activities expose it to a variety of financial risks including **(1)** price risk, **(2)** credit risk, **(3)** liquidity risk and **(4)** interest rate risk.

The Council's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Council.

Council does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by Council's finance section under policies approved by the Council.

A comparison by category of the carrying amounts and fair values of Council's financial assets and financial liabilities recognised in the financial statements is presented below.

	Carrying value		Fair value	
	2017	2016	2017	2016
<b>Financial assets</b>				
Cash and cash equivalents	5,730	4,125	5,730	4,125
Investments				
– 'Held to maturity'	23,000	19,630	23,000	19,630
Receivables	1,862	1,230	1,862	1,230
<b>Total financial assets</b>	<b>30,592</b>	<b>24,985</b>	<b>30,592</b>	<b>24,985</b>
<b>Financial liabilities</b>				
Payables	533	771	533	771
Loans/advances	1,297	1,550	1,297	1,550
<b>Total financial liabilities</b>	<b>1,830</b>	<b>2,321</b>	<b>1,830</b>	<b>2,321</b>

Fair value is determined as follows:

- **Cash** and **cash equivalents, receivables, payables** – are estimated to be the carrying value that approximates market value.
- **Borrowings** and **held-to-maturity** investments – are based upon estimated future cash flows discounted by current mkt interest rates applicable to assets and liabilities with similar risk profiles, unless quoted market prices are available.
- Financial assets classified (i) '**at fair value through profit and loss**' or (ii) '**available-for-sale**' – are based upon quoted market prices (in active markets for identical investments) at the reporting date or independent valuation.

Refer to Note 27. Fair value measurement for information regarding the fair value of financial assets and liabilities.

## Berrigan Shire Council

### Notes to the Financial Statements

for the year ended 30 June 2017

#### Note 15. Financial risk management (continued)

\$ '000

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital.

Council has an investment policy which complies with the *Local Government Act 1993* and the Minister's investment order. This policy is regularly reviewed by Council and its staff and an investment report is tabled before Council on a monthly basis setting out the portfolio breakup and its performance.

The risks associated with the investments held are:

- **Price risk** – the risk that the capital value of Investments may fluctuate due to changes in market prices, whether there changes are caused by factors specific to individual financial instruments or their issuers or are caused by factors affecting similar instruments traded in a market.
- **Interest rate risk** – the risk that movements in interest rates could affect returns and income.
- **Credit risk** – the risk that the investment counterparty will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council – be it of a capital or income nature.

Council manages these risks (amongst other measures) by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees.

#### (a) Market risk – price risk and interest rate risk

The following represents a summary of the sensitivity of Council's Income Statement and accumulated surplus (for the reporting period) due to a change in either the price of a financial asset or the interest rates applicable.

It is assumed that the change in interest rates would have been constant throughout the reporting period.

	Increase of values/rates		Decrease of values/rates	
	Profit	Equity	Profit	Equity
<b>2017</b>				
Possible impact of a 1% movement in interest rates	287	(287)	(287)	287
<b>2016</b>				
Possible impact of a 1% movement in interest rates	237	(237)	(237)	237

## Berrigan Shire Council

### Notes to the Financial Statements

for the year ended 30 June 2017

#### Note 15. Financial risk management (continued)

\$ '000

##### (b) Credit risk

Council's major receivables comprise (i) rates and annual charges and (ii) user charges and fees.

The major risk associated with these receivables is credit risk – the risk that debts due and payable to Council may not be repaid in full.

Council manages this risk by monitoring outstanding debt and employing stringent debt recovery procedures. It also encourages ratepayers to pay their rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of Council to secure a charge over the land relating to the debts – that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates and annual charges at higher than market rates which further encourages the payment of debt.

There are no significant concentrations of credit risk, whether through exposure to individual customers, specific industry sectors and/or regions.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

Council makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subjected to a re-negotiation of repayment terms.

A profile of Council's receivables credit risk at balance date follows:

		2017	2017	2016	2016
		Rates and annual charges	Other receivables	Rates and annual charges	Other receivables
<b>(i) Ageing of receivables – %</b>					
Current (not yet overdue)		64%	31%	69%	63%
Overdue		36%	69%	31%	37%
		<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>(ii) Ageing of receivables – value</b>					
		Rates and annual charges	Other receivables	Rates and annual charges	Other receivables
Rates and annual charges	Other receivables				
Current	Current	263	465	261	362
< 1 year overdue	0 – 30 days overdue	25	670	38	349
1 – 2 years overdue	31 – 60 days overdue	34	111	19	51
2 – 5 years overdue	61 – 90 days overdue	41	23	20	26
> 5 years overdue	> 91 days overdue	4	226	4	118
		<b>367</b>	<b>1,495</b>	<b>342</b>	<b>906</b>
<b>(iii) Movement in provision for impairment of receivables</b>					
				2017	2016
Balance at the beginning of the year				18	18
– amounts already provided for and written off this year				(18)	–
<b>Balance at the end of the year</b>				<b>–</b>	<b>18</b>

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 15. Financial risk management (continued)

\$ '000

## (c) Liquidity risk

Payables and borrowings are both subject to liquidity risk – the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due.

Council manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer.

Payment terms can (in extenuating circumstances) also be extended and overdraft facilities utilised as required.

The contractual undiscounted cash outflows (ie. principal and interest) of Council's payables and borrowings are set out in the maturity table below:

\$ '000	Subject to no maturity	payable in:						Total cash outflows	Actual carrying values
		≤ 1 Year	1-2 Yrs	2-3 Yrs	3-4 Yrs	4-5 Yrs	> 5 Yrs		
<b>2017</b>									
Trade/other payables	34	499	–	–	–	–	–	533	533
Loans and advances	200	200	200	200	200	200	97	1,297	1,297
<b>Total financial liabilities</b>	<b>234</b>	<b>699</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>97</b>	<b>1,830</b>	<b>1,830</b>
<b>2016</b>									
Trade/other payables	40	731	–	–	–	–	–	771	771
Loans and advances	200	200	200	200	200	200	550	1,750	1,550
<b>Total financial liabilities</b>	<b>240</b>	<b>931</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>550</b>	<b>2,521</b>	<b>2,321</b>

Borrowings are also subject to interest rate risk – the risk that movements in interest rates could adversely affect funding costs and debt servicing requirements. Council manages this risk through the diversification of borrowing types, maturities and interest rate structures.

The following interest rates were applicable to Council's borrowings at balance date:

	2017		2016	
	Carrying value	Average interest rate	Carrying value	Average interest rate
Trade/other payables	533	0.00%	771	0.00%
Loans and advances – fixed interest rate	1,297	4.26%	1,550	4.26%
	<u>1,830</u>		<u>2,321</u>	

## Berrigan Shire Council

### Notes to the Financial Statements

for the year ended 30 June 2017

#### Note 16. Material budget variations

\$ '000

Council's original financial budget for 16/17 was adopted by the Council on 15 June 2016.

While the Income Statement included in this General Purpose Financial Report must disclose the original budget adopted by Council, the *Local Government Act 1993* requires Council to review its financial budget on a quarterly basis, so that it is able to manage the various variations between actuals versus budget that invariably occur throughout the year.

This note sets out the details of **material variations** between Council's original budget and its actual results for the year as per the Income Statement – even though such variations may have been adjusted for during each quarterly budget review.

**Note that for variations\* of budget to actual :**

Material variations represent those variances that amount to **10%** or more of the original budgeted figure.

**F** = Favourable budget variation, **U** = Unfavourable budget variation

\$ '000	2017 Budget	2017 Actual	2017 ----- Variance* -----	
<b>REVENUES</b>				
<b>Rates and annual charges</b>	9,367	9,462	95	1% <b>F</b>
<b>User charges and fees</b>	1,645	3,127	1,482	90% <b>F</b>
Water consumption was greater than expected, as was non-domestic waste collection (specifically the disposal of asbestos relating to the demolition of affected housing by the State Government). Building, planning and rates certificates all exceeded budgeted expectations, as did water connection revenue - a result of increased development in Berrigan Shire.				
<b>Interest and investment revenue</b>	617	725	108	18% <b>F</b>
The Council is traditionally conservative when budgeting for interest investment revenue. The Council cash holdings have increased over the financial year.				
<b>Other revenues</b>	500	705	205	41% <b>F</b>
Sales of high security water are conservatively included in the council original budget				
<b>Operating grants and contributions</b>	7,919	9,944	2,025	26% <b>F</b>
An additional \$500K in Flood repair funding was allocated to Berrigan Shire Council in 2016/17, which the Council was required to spend within the financial year. Also, the Federal Financial Assistance Grant was once again paid in advance - with \$2,197M of 2017/18 funding paid in 2016/17 in addition to normal annual funding.				
<b>Capital grants and contributions</b>	640	1,965	1,325	207% <b>F</b>
Council was once again successful with grant applications and ZRMSZ contributions during the year, including:				
* \$251K paid of \$335K grant for Aerodrome development				
*\$62K of \$123K for Levee works				
*\$284K from RMS for works on Murray St Finley				
*R2R funding \$800K paid but unexpended				
<b>Net gains from disposal of assets</b>	-	3	3	0% <b>F</b>
Council does not budget for gains on sale of assets unless material.				

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 16. Material budget variations (continued)

\$ '000	2017 Budget	2017 Actual	2017 ----- Variance* -----		
<b>EXPENSES</b>					
Employee benefits and on-costs	7,549	7,071	478	6%	<b>F</b>
<b>Borrowing costs</b>	<b>61</b>	<b>72</b>	<b>(11)</b>	<b>(18%)</b>	<b>U</b>
Costs on remediation are included in borrowing cost but not budgeted.					
<b>Materials and contracts</b>	<b>2,177</b>	<b>3,394</b>	<b>(1,217)</b>	<b>(56%)</b>	<b>U</b>
Council again received extra Roads to Recovery and Flood Repair funding for the year which needed to be spent in the financial year, hence the extra expenditure.					
Depreciation and amortisation	5,898	5,873	25	0%	<b>F</b>
Other expenses	2,008	2,091	(83)	(4%)	<b>U</b>

## Budget variations relating to Council's Cash Flow Statement include:

<b>Cash flows from operating activities</b>	<b>8,885</b>	<b>12,292</b>	<b>3,407</b>	<b>38.3%</b>	<b>F</b>
Council always estimates income conservatively. Income from all sources was greater than anticipated					
<b>Cash flows from investing activities</b>	<b>(9,223)</b>	<b>(10,434)</b>	<b>(1,211)</b>	<b>13.1%</b>	<b>U</b>
Stronger than anticipated performance resulted in a stronger cash position					
<b>Cash flows from financing activities</b>	<b>(254)</b>	<b>(253)</b>	<b>1</b>	<b>(0.4%)</b>	<b>F</b>

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 17. Statement of developer contributions

\$ '000

Council recovers contributions, raises levies and enters into planning agreements on development works that are subject to a development consent issued by Council. All contributions must be spent/utilised for the specific purpose they were levied and any interest applicable to unspent funds must be attributed to remaining funds.

The following tables detail the receipt, interest and use of the above contributions and levies and the value of all remaining funds which are 'restricted' in their future use.

## SUMMARY OF CONTRIBUTIONS AND LEVIES

PURPOSE	Opening balance	Contributions received during the year		Interest earned in year	Expenditure during year	Internal borrowing (to)/from	Held as restricted asset	Cumulative internal borrowings due/(payable)
		Cash	Non-cash					
S94 not under plans	85	4	–	–	(15)	–	74	–
S64 contributions	–	99	–	–	–	–	99	–
<b>Total contributions</b>	<b>85</b>	<b>103</b>	<b>–</b>	<b>–</b>	<b>(15)</b>	<b>–</b>	<b>173</b>	<b>–</b>

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 17. Statement of developer contributions (continued)

\$ '000

## S94 CONTRIBUTIONS – NOT UNDER A PLAN

PURPOSE	Opening balance	Contributions received during the year		Interest earned in year	Expenditure during year	Internal borrowing (to)/from	Held as restricted asset	Cumulative internal borrowings due/(payable)
		Cash	Non-cash					
Drainage	5	2	–	–	(5)	–	2	–
Parking	3	–	–	–	–	–	3	–
Open space	72	2	–	–	(5)	–	69	–
Sewer	5	–	–	–	(5)	–	–	–
<b>Total</b>	<b>85</b>	<b>4</b>	<b>–</b>	<b>–</b>	<b>(15)</b>	<b>–</b>	<b>74</b>	<b>–</b>

## S64 contributions

PURPOSE	Opening balance	Contributions received during the year		Interest earned in year	Expenditure during year	Internal borrowing (to)/from	Held as restricted asset	Cumulative internal borrowings due/(payable)
		Cash	Non-cash					
Water	–	93	–	–	–	–	93	–
Sewer	–	6	–	–	–	–	6	–
<b>Total</b>	<b>–</b>	<b>99</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>99</b>	<b>–</b>

## Berrigan Shire Council

### Notes to the Financial Statements

for the year ended 30 June 2017

#### Note 18. Contingencies and other assets/liabilities not recognised

\$ '000

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but their knowledge and disclosure is considered relevant to the users of Council's financial report.

#### LIABILITIES NOT RECOGNISED:

##### 1. Guarantees

##### (i) Defined benefit superannuation contribution plans

Council participates in an employer sponsored Defined Benefit Superannuation Scheme, and makes contributions as determined by the Superannuation Scheme's Trustees.

Member Councils bear responsibility of ensuring there are sufficient funds available to pay out the required benefits as they fall due.

The Local Government Superannuation Scheme - Pool B (the Scheme) is a defined benefit plan that has been deemed to be a "multi-employer fund" for purposes of AASB119 Employee Benefits measurement and recognition.

Sufficient information under AASB119 is not available to account for the Scheme as a defined benefit plan, because the assets to the Scheme are pooled together for all employers.

The amount of employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2017 was \$163,106.

The last valuation of the Scheme was performed by Mr Richard Boyfield, FIAA on 2 December 2017 and covers the period ended 30 June 2016. However the position is monitored annually and the actuary has estimated that as at 30 June 2016 a deficit still exists.

##### (i) Defined Benefit Superannuation Contribution Plans (continued)

Future contributions made to the defined benefit scheme to rectify the net deficit position are recognised as an expense when they become payable - similar to the accounting for Defined Contributions Plans.

The amount of contributions to the plan for the next financial year is expected to be \$148,263.

Effective from 1 July 2013, employers are required to contribute additional contributions to assist in extinguishing this deficit.

The share of this deficit that can be broadly attributed to the Council was estimated to be in the order of \$249,000 as at 30 June 2017 (0.17%).

Council has a contingent liability to contribute further equity in the event of the erosion of the Scheme's capital base as a result of the Scheme's past performance and/or claims experience or as a result of any increased prudential requirements from APRA.

These future equity contributions would be required to maintain the Scheme's minimum level of Net Assets in accordance with its Licence Requirements.

##### (ii) Statewide Limited

Council is a member of Statewide Mutual, a mutual pool scheme providing liability insurance to Local Government.

Membership includes the potential to share in either the net assets or liabilities of the fund depending on its past performance. Council's share of the Net Assets or Liabilities reflects Councils contributions to the pool and the result of insurance claims within each of the Fund Years.

## Berrigan Shire Council

### Notes to the Financial Statements

for the year ended 30 June 2017

#### Note 18. Contingencies and other assets/liabilities not recognised (continued)

\$ '000

##### LIABILITIES NOT RECOGNISED (continued):

##### 1. Guarantees (continued)

##### (ii) Statewide Limited (continued)

The future realisation and finalisation of claims incurred but not reported to 30 June this year may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

##### (iii) StateCover Limited

Council is a member of StateCover Mutual Limited and holds a partly paid share in the entity.

StateCover is a company providing workers compensation insurance cover to the NSW Local Government Industry and specifically Council.

##### 2. Other Liabilities

##### (i) Third Party Claims

The Council is involved from time to time in various claims incidental to the ordinary course of business including claims for damages relating to its services.

Council believes that it is appropriately covered for all claims through its Insurance Coverage and does not expect any material liabilities to eventuate.

##### (ii) S94 Plans

Council levies Section 94/94A Contributions upon various development across the Council area through the required Contributions Plans.

As part of these Plans, Council has received funds for which it will be required to expend the monies in accordance with those Plans.

As well, these Plans indicate proposed future expenditure to be undertaken by Council, which will be funded by making levies and receipting funds in future years or where a shortfall exists by the use of Council's General Funds.

These future expenses do not yet qualify as liabilities as of the Reporting Date, but represent Councils intention to spend funds in the manner and timing set out in those Plans.

##### (iii) Other Guarantees

Council has provided no other Guarantees other than those listed above.

##### ASSETS NOT RECOGNISED:

##### (i) Land Under Roads

As permitted under AASB 1051, Council has elected not to bring to account Land Under Roads that it owned or controlled up to and including 30th June 2008.

#### Note 19. Interests in other entities

Council has no interest in any controlled entities, joint arrangements or associates.

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 20. Retained earnings, revaluation reserves, changes in accounting policies, changes in accounting estimates and errors

\$ '000	Notes	Actual 2017	Actual 2016
<b>(a) Retained earnings</b>			
<b>Movements in retained earnings were as follows:</b>			
Balance at beginning of year (from previous years audited accounts)		100,527	94,642
a. Net operating result for the year		7,430	5,882
b. Transfers between equity		–	3
<b>Balance at end of the reporting period</b>		<b>107,957</b>	<b>100,527</b>

**(b) Revaluation reserves****(i) Reserves are represented by:**

– Infrastructure, property, plant and equipment revaluation reserve		141,198	135,221
<b>Total</b>		<b>141,198</b>	<b>135,221</b>

**(ii) Reconciliation of movements in reserves:**

<b>Infrastructure, property, plant and equipment revaluation reserve</b>			
– Opening balance		135,221	137,583
– Revaluations for the year	9(a)	5,977	(1,625)
– (Impairment of revalued assets)/impairment reversals	9(a),(c)	–	410
– Transfer to retained earnings for asset disposals		–	(3)
– Correction of prior period errors	20(c)	–	(1,144)
<b>– Balance at end of year</b>		<b>141,198</b>	<b>135,221</b>
<b>TOTAL VALUE OF RESERVES</b>		<b>141,198</b>	<b>135,221</b>

**(iii) Nature and purpose of reserves****Infrastructure, property, plant and equipment revaluation reserve**

– The infrastructure, property, plant and equipment revaluation reserve is used to record increments/decrements of non-current asset values due to their revaluation.

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 20. Retained earnings, revaluation reserves, changes in accounting policies, changes in accounting estimates and errors (continued)

\$ '000	Notes	Actual 2017	Actual 2016
<b>(c) Correction of error/s relating to a previous reporting period</b>			
<b>Correction of errors as disclosed in last year's financial statements:</b>			
During the revaluation of community land assets Council identified 21 parcels of land classified as community and 1 parcel classified as operating land which are in fact Crown Land. These parcels had all been initially brought to Council accounts via Asset Revaluation Reserve.			
The following balances were affected:			
Community Land opening balance		–	(20)
Operational Land opening balance		–	(1,124)
Asset Revaluation Reserve - Land		–	(1,144)
<b>In accordance with AASB 108 – Accounting Policies, Changes in Accounting Estimates and Errors, the above prior period errors have been recognised retrospectively.</b>			
<b>These amounted to the following equity adjustments:</b>			
– Adjustments to opening equity – 1/7/15 (relating to adjustments for the 30/6/15 reporting year end and prior periods)		–	(1,144)
<b>Total prior period adjustments – prior period errors</b>		<b>–</b>	<b>(1,144)</b>

**(d) Voluntary changes in accounting policies**

Council made no voluntary changes in any accounting policies during the year.

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 21. Financial result and financial position by fund

Income Statement by fund \$ '000	Actual 2017	Actual 2017	Actual 2017
<b><u>Continuing operations</u></b>	<b>Water</b>	<b>Sewer</b>	<b>General<sup>1</sup></b>
<b>Income from continuing operations</b>			
Rates and annual charges	1,880	1,853	5,729
User charges and fees	1,010	53	2,064
Interest and investment revenue	174	149	402
Other revenues	224	44	437
Grants and contributions provided for operating purposes	–	–	9,944
Grants and contributions provided for capital purposes	93	6	1,866
<b>Other income</b>			
Net gains from disposal of assets	–	–	3
Share of interests in joint ventures and associates using the equity method	–	–	–
<b>Total income from continuing operations</b>	<b>3,381</b>	<b>2,105</b>	<b>20,445</b>
<b>Expenses from continuing operations</b>			
Employee benefits and on-costs	359	303	6,409
Borrowing costs	3	–	69
Materials and contracts	1,363	928	1,103
Depreciation and amortisation	660	678	4,535
Impairment	–	–	–
Other expenses	350	148	1,591
Net losses from the disposal of assets	–	2	–
<b>Total expenses from continuing operations</b>	<b>2,735</b>	<b>2,059</b>	<b>13,707</b>
<b>Operating result from continuing operations</b>	<b>646</b>	<b>46</b>	<b>6,738</b>
<b><u>Discontinued operations</u></b>			
Net profit/(loss) from discontinued operations	–	–	–
<b>Net operating result for the year</b>	<b>646</b>	<b>46</b>	<b>6,738</b>
<b>Net operating result attributable to each council fund</b>	<b>646</b>	<b>46</b>	<b>6,738</b>
<b>Net operating result attributable to non-controlling interests</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Net operating result for the year before grants and contributions provided for capital purposes</b>	<b>553</b>	<b>40</b>	<b>4,872</b>

<sup>1</sup> General fund refers to all Council's activities other than Water and Sewer.

NB. All amounts disclosed above are gross – that is, they include internal charges and recoveries made between the funds.

## Berrigan Shire Council

## Notes to the Financial Statements

as at 30 June 2017

## Note 21. Financial result and financial position by fund (continued)

Statement of Financial Position by fund \$ '000	Actual 2017	Actual 2017	Actual 2017
<b>ASSETS</b>	<b>Water</b>	<b>Sewer</b>	<b>General<sup>1</sup></b>
<b>Current assets</b>			
Cash and cash equivalents	1,532	2,009	2,189
Investments	6,000	4,000	13,000
Receivables	281	78	1,503
Inventories	70	3	145
Other	–	–	60
<b>Total current assets</b>	<b>7,883</b>	<b>6,090</b>	<b>16,897</b>
<b>Non-current assets</b>			
Investments	–	–	–
Receivables	–	–	–
Inventories	–	–	185
Infrastructure, property, plant and equipment	28,496	18,212	176,422
Investments accounted for using the equity method	–	–	–
Investment property	–	–	–
Intangible assets	–	–	–
<b>Total non-current assets</b>	<b>28,496</b>	<b>18,212</b>	<b>176,607</b>
<b>TOTAL ASSETS</b>	<b>36,379</b>	<b>24,302</b>	<b>193,504</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	–	–	533
Income received in advance	–	–	191
Borrowings	–	–	148
Provisions	–	–	2,604
<b>Total current liabilities</b>	<b>–</b>	<b>–</b>	<b>3,476</b>
<b>Non-current liabilities</b>			
Payables	–	–	–
Borrowings	–	–	1,149
Provisions	–	–	405
<b>Total non-current liabilities</b>	<b>–</b>	<b>–</b>	<b>1,554</b>
<b>TOTAL LIABILITIES</b>	<b>–</b>	<b>–</b>	<b>5,030</b>
<b>Net assets</b>	<b>36,379</b>	<b>24,302</b>	<b>188,474</b>
<b>EQUITY</b>			
Retained earnings	22,572	10,471	74,914
Revaluation reserves	13,807	13,831	113,560
<b>Total equity</b>	<b>36,379</b>	<b>24,302</b>	<b>188,474</b>

<sup>1</sup> General Fund refers to all Council's activities other than Water and Sewer.

NB. All amounts disclosed above are gross – that is, they include internal receivables and payables between the funds.

## Berrigan Shire Council

### Notes to the Financial Statements

for the year ended 30 June 2017

#### Note 22. 'Held for sale' non-current assets and disposal groups

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\$ '000

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Council did not classify any non-current assets or disposal groups as 'held for sale'.

#### Note 23. Events occurring after the reporting date

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Events that occur between the end of the reporting period (30 June 2017) and the date when the financial statements are 'authorised for issue' have been taken into account in preparing these statements.

Council has adopted the date of receipt of the Auditors' Report as the applicable 'authorised for issue' date relating to these General Purpose Financial Statements.

Accordingly, the 'authorised for issue' date is 18 October 2017.

Council is unaware of any material or significant 'non-adjusting events' that should be disclosed.

#### Note 24. Discontinued operations

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Council has not classified any of its operations as 'discontinued'.

#### Note 25. Intangible assets

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Intangible assets represent identifiable non-monetary assets without physical substance.

Council is unaware of any control over intangible assets that warrant recognition in the financial statements, including either internally generated and developed assets or purchased assets.

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 26. Reinstatement, rehabilitation and restoration liabilities

\$ '000

Council has legal/public obligations to make restore, rehabilitate and reinstate the following assets/operations:

Asset/operation	Estimated year of restoration	NPV of provision	
		2017	2016
Finley Recycle Centre	2059	19	14
Tocumwal Inert Hard Waste Depot	2017	34	34
Berrigan Landfill	2059	244	173
Pine Lodge Gravel Pit	2038	71	61
<b>Balance at end of the reporting period</b>	10(a)	<b>368</b>	<b>282</b>

Under AASB 116 – Property, Plant and Equipment, where the use of an asset results in the obligation to dismantle or remove the asset and restore the site on which the asset stands, an estimate of such costs is required to be included in the cost of the asset.

An equivalent liability must be recognised under AASB 137 – Provisions, Contingent Liabilities and Contingent Assets.

The provision has been calculated by determining the present value of the future expenditures expected to be incurred. The discount rate used is the risk free borrowing rate applicable to Council.

**Reconciliation of movement in provision for year:**

Balance at beginning of year	282	224
Amounts capitalised to new or existing assets:		
Effect of a change in discount rates used in PV calculations	76	48
Amortisation of discount (expensed to borrowing costs)	10	10
<b>Total – reinstatement, rehabilitation and restoration provision</b>	<b>368</b>	<b>282</b>

**Amount of expected reimbursements**

Of the above provisions for reinstatement, rehabilitation and restoration works, those applicable to garbage services and waste management are able to be funded through future charges incorporated within Council's annual domestic waste management charge.

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 27. Fair value measurement

\$ '000

The Council measures the following asset and liability classes at fair value on a recurring basis:

– Infrastructure, property, plant and equipment

The fair value of assets and liabilities must be estimated in accordance with various accounting standards for either recognition and measurement requirements or for disclosure purposes.

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a 'level' in the fair value hierarchy as follows:

**Level 1:** Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

**Level 2:** Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly.

**Level 3:** Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

**(1) The following table presents all assets and liabilities that have been measured and recognised at fair values:**

2017	Date of latest valuation	Fair value measurement hierarchy			Total
		Level 1 Quoted prices in active mkts	Level 2 Significant observable inputs	Level 3 Significant unobservable inputs	
<b>Recurring fair value measurements</b>					
<b>Infrastructure, property, plant and equipment</b>					
Plant and equipment	30/06/13	–	–	2,463	2,463
Office equipment	30/06/14	–	–	130	130
Operational land	30/06/13	–	–	6,869	6,869
Community land	30/06/16	–	–	320	320
Land under roads (post 30/06/08)	30/06/14	–	–	30	30
Land improvements – depreciable	30/06/13	–	–	500	500
Buildings – non-specialised	30/06/13	–	–	514	514
Buildings – specialised	30/06/13	–	–	17,439	17,439
Roads	30/06/15	–	–	111,355	111,355
Bridges	30/06/15	–	–	3,621	3,621
Footpaths	30/06/15	–	–	3,212	3,212
Bulk earthworks	30/06/15	–	–	2,976	2,976
Stormwater drainage	30/06/15	–	–	18,002	18,002
Water supply network	30/06/17	–	–	27,778	27,778
Sewer network	30/06/17	–	–	17,335	17,335
Swimming pools	30/06/16	–	–	1,613	1,613
Heritage collections	30/06/16	–	–	69	69
Library books	30/06/14	–	–	210	210
Other assets	30/06/16	–	–	2,650	2,650
Tip assets	30/06/17	–	–	184	184
Quarry assets	30/06/17	–	–	26	26
Open Space	30/06/13	–	–	3,517	3,517
<b>Total infrastructure, property, plant and equipment</b>		<b>–</b>	<b>–</b>	<b>220,813</b>	<b>220,813</b>

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 27. Fair value measurement (continued)

\$ '000

(1) The following table presents all assets and liabilities that have been measured and recognised at fair values: (continued)

2016	Date of latest valuation	Fair value measurement hierarchy			Total
		Level 1 Quoted prices in active mkts	Level 2 Significant observable inputs	Level 3 Significant unobservable inputs	
<b>Recurring fair value measurements</b>					
<b>Infrastructure, property, plant and equipment</b>					
Plant and equipment	30/06/13	—	—	2,423	2,423
Office equipment	30/06/14	—	—	171	171
Operational land	30/06/13	—	—	6,869	6,869
Community land	30/06/16	—	—	320	320
Land under roads (post 30/06/08)	30/06/14	—	—	21	21
Land improvements – depreciable	30/06/13	—	—	498	498
Buildings – non-specialised	30/06/13	—	—	528	528
Buildings – specialised	30/06/13	—	—	18,071	18,071
Roads	30/06/15	—	—	108,777	108,777
Bridges	30/06/15	—	—	3,728	3,728
Footpaths	30/06/15	—	—	3,095	3,095
Bulk earthworks	30/06/15	—	—	2,976	2,976
Stormwater drainage	30/06/15	—	—	16,265	16,265
Water supply network	30/06/15	—	—	25,602	25,602
Sewer network	30/06/15	—	—	14,829	14,829
Swimming pools	30/06/16	—	—	1,675	1,675
Heritage collections	30/06/16	—	—	70	70
Library books	30/06/14	—	—	196	196
Other assets	30/06/16	—	—	2,660	2,660
Tip assets	30/06/16	—	—	120	120
Quarry assets	30/06/16	—	—	22	22
Open Space	30/06/13	—	—	3,626	3,626
<b>Total infrastructure, property, plant and equipment</b>		<b>—</b>	<b>—</b>	<b>212,542</b>	<b>212,542</b>

## (2) Transfers between level 1 and level 2 fair value hierarchies

During the year, there were no transfers between level 1 and level 2 fair value hierarchies for recurring fair value measurements.

## Berrigan Shire Council

### Notes to the Financial Statements

for the year ended 30 June 2017

#### Note 27. Fair value measurement (continued)

##### (3) Valuation techniques used to derive Level 2 and Level 3 Fair Values

Where Council is unable to derive Fair Valuations using quoted market prices of identical assets (i.e. Level 1 inputs), Council instead utilises a spread of both observable inputs (Level 2 inputs) and unobservable inputs (Level 3 inputs).

The Fair Valuation techniques Council has employed while utilising Level 2 and Level 3 inputs are as follows:

##### Financial Liabilities

**Payables:** Outstanding creditor payments, security bonds and deposits

Valuation technique – “Cost approach”  
Inputs used (Level 2) – Cost of product or service

**Loans/Advances:** Outstanding loan from bank

Valuation technique – “Cost approach”  
Inputs used (Level 2) – Amount of loan outstanding as advised by lender.

##### Infrastructure, Property, Plant & Equipment

**Plant and Equipment:** Major plant (graders, loaders, etc.), fleet vehicles (cars, utes, etc.) and minor plant (chainsaws, mowers etc.)

Valuation technique – “Cost approach”  
Inputs used (Level 3) – Fair value is approximated by depreciated historical cost.

**Office Equipment:** Computers, office furniture

Valuation technique – “Cost approach”  
Inputs used (Level 3) – Fair value is approximated by depreciated historical cost.

**Operational land:** Land under Council offices, depots, libraries, water and sewer treatment plants etc.

Valuation technique – “Market approach”  
Inputs used (Level 3) – Land area, rate per square metre, zoning, geographical location, sales of comparable land.

Council’s operational land has been valued at a market value, involving the inspection and analysis of sales evidence and comparisons with the subject property with adjustment for differences between key attributes of the properties.

Council’s operational land was valued by Mr Martin Burns of Liquid Pacific Pty Ltd, a registered valuer

**Community land:** Land under parks, recreation reserves, public halls etc.

Valuation technique – “Market approach”  
Inputs used (Level 3) – Land area, rate per square metre, zoning, geographical location, sales of comparable land

## Berrigan Shire Council

### Notes to the Financial Statements

for the year ended 30 June 2017

#### Note 27. Fair value measurement (continued)

Council's operational land has been valued at a market value, involving the inspection and analysis of sales evidence and comparisons with the subject property with adjustment for differences between key attributes of the properties.

Council's community land was valued using the unimproved land value provided by the NSW Valuer General in accordance with Office of Local Government guidance for infrastructure assets.

#### **Land under roads:** Land under roads acquired since 1 July 2008

Valuation technique – "Market approach"

Inputs used (Level 3) – Land area, rate per square metre, zoning, geographical location, sales of comparable land.

Council's operational land has been valued at a market value, involving the inspection and analysis of sales evidence and comparisons with the subject property with adjustment for differences between key attributes of the properties. As the Council's land under roads assets have no feasible alternate use, significant adjustments to the rate per square meter have been applied to the unobservable inputs and are based on a rate per square metre.

Council's Land under roads was valued by Ms Kelly Wickham of AssetVal Pty Ltd, a registered valuer.

#### **Land Improvements - depreciable:** Car parks, netball and tennis courts, fences etc.

Valuation technique – "Cost approach"

Inputs used (Level 3) –, dimensions, specifications. (Level 3) – Unit rates, Condition, Remaining life, Residual value

These assets were valued at depreciated replacement cost. Available market data for recent projects and published cost guides are used to determine the estimated replacement cost of the asset, including preliminaries. A condition assessment is then applied based on factors such as the age of the asset, overall condition and remaining life. In some cases, residual values are factored into the calculation, which is the value at the time the asset is considered to no longer be available.

Council's Land Improvements were valued at depreciated historical cost as a representation of fair value in accordance with Office of Local Government guidance for infrastructure assets.

#### **Buildings (Non-specialised):** Residences

Valuation technique – "Market approach"

Inputs used (Level 3) – Sales evidence

Council's non-specialised buildings have been valued at a market value, involving the inspection and analysis of sales evidence and comparisons with the subject building with adjustment for differences between key attributes of the properties. The land value is then subtracted from the market value of the property to measure the building asset fair value.

Council's Buildings (non-specialised) was valued by Mr Martin Burns of Liquid Pacific Pty Ltd, a registered valuer.

#### **Buildings (Specialised):** Community halls, toilet blocks, Council office, libraries, depot buildings, sheds etc.

Valuation technique – "Cost approach"

Inputs used (Level 3) – Unit rates, dimensions, specifications. (Level 3) – Condition, Remaining life, Residual value

## Berrigan Shire Council

### Notes to the Financial Statements

for the year ended 30 June 2017

#### Note 27. Fair value measurement (continued)

These assets were valued at depreciated replacement cost. Available market data for recent projects and published cost guides are used to determine the estimated replacement cost of the asset, including preliminaries. A condition assessment is then applied based on factors such as the age of the asset, overall condition and remaining life. In some cases, residual values are factored into the calculation, which is the value at the time the asset is considered no longer to be available.

Council's Buildings (specialised) was valued by Mr Martin Burns of Liquid Pacific Pty Ltd, a registered valuer.

**Roads, Bridges, Footpaths:** Road surface, pavement, formation, road furniture, bridges, culverts.

Valuation technique – "Cost approach"

Inputs used (Level 3) – Unit rates, useful life, asset condition, specifications.

These assets were valued at depreciated replacement cost. Council's road infrastructure assets are segmented and componentised into the following categories:

- Seal
- Pavement
- Formation and earthworks
- Culverts
- Road furniture (signs, guideposts, guardrails)

Council has surveyed its entire road network to measure both length and width of pavement and seal.

Unit rates were based on Council's own cost data based on its average cost across its entire road network, benchmarked against rates provided in relevant construction cost guides. Unit rates are applied consistently across the road network regardless of topography, soil type and geographical location.

Condition assessments have been applied across the entire road network to establish remaining useful lives.

Bridges were valued on the basis of deck area, with composite deck being \$1,900 per square metre, and concrete \$2,200 per square metre.

Culverts were valued on their replacement cost from a relevant construction cost guide.

Council's roads, bridges and footpath assets were valued in-house by Mr Fred Exton – Director Technical Services.

**Bulk earthworks:** Levee banks.

Valuation technique – "Cost approach"

Inputs used (Level 3) – Unit rates, dimensions, condition

The unit rates were determined by current replacement cost.

Council's bulk earthworks were valued in-house by Mr Fred Exton – Director Technical Services.

**Stormwater drainage:** Kerb and gutter, drainage network, pumps and pump well, retention basins etc.

Valuation technique – "Cost approach"

## Berrigan Shire Council

### Notes to the Financial Statements

for the year ended 30 June 2017

#### Note 27. Fair value measurement (continued)

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Inputs used (Level 3) – Unit rates, useful life, asset condition, dimensions and specification

Council has surveyed its entire stormwater drainage network to measure both length and width of pipes and location and depth of pits.

Unit rates were based on Council's own cost data based on its average cost across its entire stormwater drainage network, benchmarked against rates provided in relevant construction cost guides. Values for pumps are based on depreciated replacement cost.

Condition assessments have been applied across the entire drainage network to establish remaining useful lives.

Council's stormwater drainage assets were valued in-house by Mr Fred Exton – Director Technical Services.

**Water Supply Network:** Treatment plants, mains, reservoirs etc.

Valuation technique – "Cost approach"

Inputs used (Level 3) – Unit rates, useful life, asset condition, dimensions and specification

The Council has surveyed its entire sewerage network to measure both length and width of pipes and their location.

Unit rates are based on the *NSW References Rates Manual: Valuation of Water Supply, Sewerage and Stormwater Assets*, including annual indexation.

Condition assessments were applied to individual assets based on inspection programs, including the use of cameras. Where inspections have not been, or are unable to be, made the life of the asset has been used to estimate condition.

Council's water network assets were valued in-house by Mr Fred Exton – Director Technical Services

**Sewerage Network:** Sewer pipes, pump stations, treatment plants etc.

Valuation technique – "Cost approach"

Inputs used (Level 3) – Unit rates, useful life, asset condition, dimensions and specification

The Council has surveyed its entire sewerage network to measure both length and width of pipes and location and depth of pits.

Unit rates are based on the *NSW References Rates Manual: Valuation of Water Supply, Sewerage and Stormwater Assets*, including annual indexation.

Condition assessments were applied to individual assets based on inspection programs, including the use of cameras. Where inspections have not been, or are unable to be, made the life of the asset has been used to estimate condition.

Council's sewerage network assets were valued in-house by Mr Fred Exton – Director Technical Services

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## Berrigan Shire Council

### Notes to the Financial Statements

for the year ended 30 June 2017

#### Note 27. Fair value measurement (continued)

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##### Other Assets

###### Heritage collections:

Valuation technique – “Cost approach”

Inputs used (Level 3) – Fair value is approximated by depreciated historical cost

###### Library books: Books and other collection items.

Valuation technique – “Cost approach”

Inputs used (Level 3) – Fair value is approximated by depreciated historical cost

Library books are valued as bulk annual purchases and depreciated using a standard useful life.

###### Other Assets:

Valuation technique – “Cost approach”

Inputs used (Level 3) – Fair value is approximated by depreciated historical cost

Councils other assets were valued at depreciated historical cost as a representation of fair value in accordance with Office of Local Government guidance for infrastructure assets.

###### Tip & Quarry Assets:

Valuation technique – “Cost approach”

Inputs used (Level 3) – Fair value is approximated by depreciated historical cost

Councils tip and quarry assets were valued at depreciated historical cost, and remediation costs are estimated in House by Mr Fred Exton, Director of Technical Services, and are factored to account for inflation.

###### Open Space Assets:

Valuation technique – “Cost approach”

Inputs used (Level 3) – Fair value is approximated by depreciated historical cost

Councils tip and quarry assets were valued at depreciated historical cost as a representation of fair value in accordance with Office of Local Government guidance for infrastructure assets.

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##### Non Current Assets classified as "Held for Sale"

Assets previously classified as “Held for Sale” are actively being marketed however as they may not sell within 12 months, or indeed for some considerable time they have been transferred to Inventory assets along with all other land being marketed.

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## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 27. Fair value measurement (continued)

\$ '000

**(4). Fair value measurements using significant unobservable inputs (level 3)** (continued)**a. The following tables present the changes in level 3 fair value asset classes.** (continued)

	Operational land	Community land	Depreciable land impro- vements	Land under roads	Total
<b>Opening balance – 1/7/15</b>	6,705	1,482	491	21	8,699
Transfers from/(to) another asset class	157	(157)	–	–	–
Purchases (GBV)	–	–	30	–	30
Disposals (WDV)	(36)	–	–	–	(36)
Depreciation and impairment	–	–	(23)	–	(23)
FV gains – other comprehensive income	43	139	–	–	182
Corrections of errors relating to prior period	–	(1,144)	–	–	(1,144)
<b>Closing balance – 30/6/16</b>	<b>6,869</b>	<b>320</b>	<b>498</b>	<b>21</b>	<b>7,708</b>
Purchases (GBV)	–	–	27	9	36
Depreciation and impairment	–	–	(25)	–	(25)
<b>Closing balance – 30/6/17</b>	<b>6,869</b>	<b>320</b>	<b>500</b>	<b>30</b>	<b>7,719</b>
	Buildings non specialised	Buildings specialised	Plant and equipment	Office equipment	Total
<b>Opening balance – 1/7/15</b>	543	18,180	2,556	222	21,501
Transfers from/(to) another asset class	–	–	–	10	10
Purchases (GBV)	–	151	652	7	810
Disposals (WDV)	–	–	(43)	–	(43)
Depreciation and impairment	(15)	(677)	(702)	(68)	(1,462)
FV gains – other comprehensive income	–	417	(40)	–	377
<b>Closing balance – 30/6/16</b>	<b>528</b>	<b>18,071</b>	<b>2,423</b>	<b>171</b>	<b>21,193</b>
Purchases (GBV)	–	36	970	5	1,011
Disposals (WDV)	–	–	(225)	–	(225)
Depreciation and impairment	(15)	(667)	(705)	(46)	(1,433)
<b>Closing balance – 30/6/17</b>	<b>513</b>	<b>17,440</b>	<b>2,463</b>	<b>130</b>	<b>20,546</b>

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 27. Fair value measurement (continued)

\$ '000

## (4). Fair value measurements using significant unobservable inputs (level 3) (continued)

## a. The following tables present the changes in level 3 fair value asset classes. (continued)

	Roads	Bridges	Footpaths	Bulk earthworks	Total
<b>Opening balance – 1/7/15</b>	108,613	3,902	3,172	2,976	118,663
Purchases (GBV)	5,986	–	38	–	6,024
Disposals (WDV)	(2,382)	–	–	–	(2,382)
Depreciation and impairment	(2,593)	(107)	(65)	–	(2,765)
FV gains – other comprehensive income	(847)	(67)	(50)	–	(964)
<b>Closing balance – 30/6/16</b>	<b>108,777</b>	<b>3,728</b>	<b>3,095</b>	<b>2,976</b>	<b>118,576</b>
Purchases (GBV)	5,227	–	186	–	5,413
Disposals (WDV)	(180)	–	–	–	(180)
Depreciation and impairment	(2,451)	(107)	(67)	–	(2,625)
FV gains – other comprehensive income	(18)	–	(2)	–	(20)
<b>Closing balance – 30/6/17</b>	<b>111,355</b>	<b>3,621</b>	<b>3,212</b>	<b>2,976</b>	<b>121,164</b>
	Stormwater drainage	Water supply network	Sewerage network	Swimming pools	Total
<b>Opening balance – 1/7/15</b>	15,427	26,139	15,419	1,708	58,693
Purchases (GBV)	1,116	197	174	31	1,518
Depreciation and impairment	(215)	(602)	(555)	(66)	(1,438)
FV gains – other comprehensive income	(63)	(132)	(209)	2	(402)
<b>Closing balance – 30/6/16</b>	<b>16,265</b>	<b>25,602</b>	<b>14,829</b>	<b>1,675</b>	<b>58,371</b>
Purchases (GBV)	1,365	86	511	–	1,962
Disposals (WDV)	(7)	–	(2)	–	(9)
Depreciation and impairment	(232)	(645)	(656)	(61)	(1,594)
FV gains – other comprehensive income	610	2,734	2,653	–	5,997
<b>Closing balance – 30/6/17</b>	<b>18,001</b>	<b>27,777</b>	<b>17,335</b>	<b>1,614</b>	<b>64,727</b>

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 27. Fair value measurement (continued)

\$ '000

## (4). Fair value measurements using significant unobservable inputs (level 3)

a. The following tables present the changes in level 3 fair value asset classes.

	Heritage collection	Library books	Other assets	Tip and quarry assets	Total
<b>Opening balance – 1/7/15</b>	51	191	6,623	100	6,965
Transfers from/(to) another asset class	–	(10)	–	–	(10)
Purchases (GBV)	–	32	397	–	429
Depreciation and impairment	(1)	(17)	(258)	(9)	(285)
FV gains – other comprehensive income	20	–	(476)	78	(378)
<b>Closing balance – 30/6/16</b>	<b>70</b>	<b>196</b>	<b>6,286</b>	<b>169</b>	<b>6,721</b>
Purchases (GBV)	–	34	47	–	81
Depreciation and impairment	(1)	(20)	(166)	(9)	(196)
FV gains – other comprehensive income	–	–	–	51	51
<b>Closing balance – 30/6/17</b>	<b>69</b>	<b>210</b>	<b>6,167</b>	<b>211</b>	<b>6,657</b>

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 27. Fair value measurement (continued)

## (4). Fair value measurements using significant unobservable inputs (level 3)

**b. Significant unobservable valuation inputs used (for level 3 asset classes) and their relationship to fair value.**

The following table summarises the quantitative information relating to the significant unobservable inputs used in deriving the various level 3 asset class fair values.

## I,PP&amp;E

Class	Fair Value (30/6/17) \$'000	Valuation Techniques	Unobservable Inputs	Range of Inputs (incl probable)	Relationship of unobservable inputs to Fair Value
Plant & Equipment		Cost Approach	<ul style="list-style-type: none"> <li>Gross Replacement Cost</li> <li>Remaining Useful Life</li> </ul>	<p>Various</p> <p>1-10 years</p>	Any changes in the gross replacement value or pattern of consumption will have an impact on fair value
Office Equipment		Cost Approach	<ul style="list-style-type: none"> <li>Gross Replacement Cost</li> <li>Remaining Useful Life</li> </ul>	<p>Various</p> <p>3-25 years</p>	Any changes in the gross replacement value or pattern of consumption will have an impact on fair value
Operational Land		Market Approach	<ul style="list-style-type: none"> <li>Price per square metre, Land area, zoning, geographical location, sales of comparable land</li> </ul>	\$1,000-\$70,000 per hectare or \$1- \$180 per sq metre	Changes in land zoning restrictions can have significant impacts on land values per sq metre. Changes in comparable land sales and availability of land can also have significant impact
Community Land		Market Approach	<ul style="list-style-type: none"> <li>Price per square metre, Land area, zoning, geographical location, sales of comparable land</li> </ul>	\$1,000-\$70,000 per hectare or \$1- \$180 per sq metre	Any change in the average unimproved capital value will increase / decrease fair value

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 27. Fair value measurement (continued)

Class	Fair Value (30/6/17) \$'000	Valuation Techniques	Unobservable Inputs	Range of Inputs (incl probable)	Relationship of unobservable inputs to Fair Value
Land under Roads (post 30/06/08)		Market Approach	<ul style="list-style-type: none"> <li>Price per square metre, Land area, zoning, geographical location, sales of comparable land</li> <li>Alternate Uses</li> </ul>	\$1-\$100 per sq metre	Changes in land zoning restrictions can have significant impacts on land values per sq metre. Changes in comparable land sales and availability of land can also have significant impact
Land Improvements - Depreciable		Cost Approach	<ul style="list-style-type: none"> <li>Unit Rates</li> <li>Asset Condition</li> <li>Useful Life</li> </ul>	\$1-\$1000 per sq metre Very Poor to Excellent 10-40 yrs	Any change in the component pricing and asset condition will have an impact on fair value
Buildings – Non Specialised		Cost Approach	<ul style="list-style-type: none"> <li>Unit Rates</li> <li>Asset Condition</li> <li>Useful Life</li> </ul>	\$1-\$100,000 Very Poor to Excellent 5-50 years	Any change in the component pricing and asset condition will have an impact on fair value
Buildings - Specialised		Cost Approach	<ul style="list-style-type: none"> <li>Unit Rates</li> <li>Asset Condition</li> <li>Useful Life</li> </ul>	\$1-\$5,000 Very Poor to Excellent 5-50 years	Any change in the component pricing and asset condition will have an impact on fair value

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2017

## Note 27. Fair value measurement (continued)

Class	Fair Value (30/6/17) \$'000	Valuation Techniques	Unobservable Inputs	Range of Inputs (incl probable)	Relationship of unobservable inputs to Fair Value
Roads		Cost Approach	<ul style="list-style-type: none"> <li>Unit Rates</li> <li>Asset Condition</li> <li>Useful Life</li> </ul>	\$3 to \$20 per sq metre (roads) \$120 (kerb & gutter) \$120 -\$400 per lineal meter (culverts) Very Poor to Excellent 20-100 years (roads) 80-150 years (kerb & gutter) 50 years (Culverts)	Any change in the component pricing and asset condition will have an impact on fair value
Bridges		Cost Approach	<ul style="list-style-type: none"> <li>Unit Rates</li> <li>Asset Condition</li> <li>Useful Life</li> </ul>	\$1,900 composite \$2,200 concrete Excellent to Poor 80 years	Any change in the component pricing and asset condition will have an impact on fair value
Footpaths		Cost Approach	<ul style="list-style-type: none"> <li>Unit Rates</li> <li>Asset Condition</li> <li>Useful Life</li> </ul>	\$8-\$120 per lineal metre Excellent to Poor 60 years	Any change in the component pricing and asset condition will have an impact on fair value
Bulk Earthworks		Cost Approach	<ul style="list-style-type: none"> <li>Unit Rates</li> <li>Asset Condition</li> <li>Useful Life</li> </ul>	\$1-\$2,500 per sq metre Excellent to Poor 60-100 years	Any change in the component pricing and asset condition will have an impact on fair value

## Berrigan Shire Council

Notes to the Financial Statements  
for the year ended 30 June 2017

## Note 27. Fair value measurement (continued)

Class	Fair Value (30/6/17) \$'000	Valuation Techniques	Unobservable Inputs	Range of Inputs (incl probable)	Relationship of unobservable inputs to Fair Value
Stormwater Drainage		Cost Approach	<ul style="list-style-type: none"> <li>Unit Rates</li> <li>Asset Condition</li> <li>Useful Life</li> </ul>	\$50-\$1,500 per sq metre Excellent to Poor 50 years	Any change in the component pricing and asset condition will have an impact on fair value
Water Supply Network		Cost Approach	<ul style="list-style-type: none"> <li>Unit Rates</li> <li>Asset Condition</li> <li>Useful Life</li> </ul>	Various  Excellent to Poor  50-100 years	Any change in the component pricing and asset condition will have an impact on fair value
Sewer Network		Cost Approach	<ul style="list-style-type: none"> <li>Unit Rates</li> <li>Asset Condition</li> <li>Useful Life</li> </ul>	Various  Excellent to Poor  50-100 years	Any change in the component pricing and asset condition will have an impact on fair value
Swimming Pools		Cost Approach	<ul style="list-style-type: none"> <li>Unit Rates</li> <li>Asset Condition</li> <li>Useful Life</li> </ul>	Various  Excellent to Poor  20-50years	Any change in the component pricing and asset condition will have an impact on fair value
Heritage Collections		Cost Approach	<ul style="list-style-type: none"> <li>Unit Rates</li> <li>Asset Condition</li> <li>Useful Life</li> </ul>	Various  Excellent to Poor  80-100 years	Any change in the component pricing and asset condition will have an impact on fair value
Library Books		Cost Approach	<ul style="list-style-type: none"> <li>Unit Rates</li> <li>Asset Condition</li> <li>Useful Life</li> </ul>	Various  Excellent to Poor  2-10 years	Any change in the component pricing and asset condition will have an impact on fair value

## Berrigan Shire Council

Notes to the Financial Statements  
for the year ended 30 June 2017

## Note 27. Fair value measurement (continued)

Class	Fair Value (30/6/17) \$'000	Valuation Techniques	Unobservable Inputs	Range of Inputs (incl probable)	Relationship of unobservable inputs to Fair Value
Other Assets		Cost Approach	<ul style="list-style-type: none"> <li>Unit Rates</li> <li>Asset Condition</li> <li>Useful Life</li> </ul>	Various  Excellent to Poor  2-50 years	Any change in the component pricing and asset condition will have an impact on fair value
Tip & Quarry Assets		Cost Approach	<ul style="list-style-type: none"> <li>Unit Rates</li> <li>Asset Condition</li> <li>Useful Life</li> </ul>	Various  Excellent to Poor  50-60 years	Any change in the component pricing and asset condition will have an impact on fair value

**c. The valuation process for level 3 fair value measurements**

Refer Note 27- Note 3 (above)

**(5). Highest and best use**

All of Council's non-financial assets are considered to being utilised for their highest and best use.

## Berrigan Shire Council

### Notes to the Financial Statements

for the year ended 30 June 2017

#### Note 28. Related party disclosures

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\$ '000

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##### a. Key management personnel

Key management personnel (KMP) of the council are those persons having the authority and responsibility for planning, directing and controlling the activities of the council, directly or indirectly. Council has identified 8 Councillors and 7 staff as KMP.

The aggregate amount of KMP compensation included in the Income Statement is:

	Actual 2017
<b>Compensation:</b>	
Short-term benefits	937
Post-employment benefits	137
<b>Total</b>	<u>1,074</u>

## Berrigan Shire Council

### Notes to the Financial Statements

for the year ended 30 June 2017

#### Note 29. Council information and contact details

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**Principal place of business:**

56 Chanter St  
Berrigan NSW 2712

**Contact details****Mailing address:**

56 Chanter St  
Berrigan NSW 2712

**Opening hours:**

8am - 5pm  
Monday - Friday

**Telephone:** 03 5888 5100

**Facsimile:** 03 5885 2092

**Internet:** [www.berriganshire.nsw.gov.au](http://www.berriganshire.nsw.gov.au)

**Email:** [mail@berriganshire.nsw.gov.au](mailto:mail@berriganshire.nsw.gov.au)

**Officers****ACTING GENERAL MANAGER**

Fred Exton

**RESPONSIBLE ACCOUNTING OFFICER**

Carla von Brockhusen

**PUBLIC OFFICER**

Matthew Hansen

**AUDITORS**

NSW Audit Office

GPO Box 12 SYDNEY NSW 2001

Level 15, 1 Margaret Street SYDNEY NSW 2000

**Elected members****MAYOR**

Cr Matthew Hannan

**COUNCILLORS**

John Bruce

Bernard Curtain

Denis Glanville

Colin Jones

Daryl Morris

John Taylor

Ross Bodey

**Other information**

**ABN:** 53 900 833 102

# Berrigan Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2017

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"Heart of the Southern Riverina"



## Berrigan Shire Council

### Special Purpose Financial Statements

for the year ended 30 June 2017

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Income Statement – Other Business Activities	n/a
Statement of Financial Position – Water Supply Business Activity	5
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Statement of Financial Position – Other Business Activities	n/a
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#### Background

- (i) These Special Purpose Financial Statements have been prepared for the use by both Council and the Office of Local Government in fulfilling their requirements under National Competition Policy.
  - (ii) The principle of competitive neutrality is based on the concept of a 'level playing field' between persons/entities competing in a market place, particularly between private and public sector competitors.  
  
Essentially, the principle is that government businesses, whether Commonwealth, state or local, should operate without net competitive advantages over other businesses as a result of their public ownership.
  - (iii) For Council, the principle of competitive neutrality and public reporting applies only to declared business activities.  
  
These include **(a)** those activities classified by the Australian Bureau of Statistics as business activities being water supply, sewerage services, abattoirs, gas production and reticulation, and **(b)** those activities with a turnover of more than \$2 million that Council has formally declared as a business activity (defined as Category 1 activities).
  - (iv) In preparing these financial statements for Council's self-classified Category 1 businesses and ABS-defined activities, councils must **(a)** adopt a corporatisation model and **(b)** apply full cost attribution including tax-equivalent regime payments and debt guarantee fees (where the business benefits from Council's borrowing position by comparison with commercial rates).
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## Berrigan Shire Council

### Special Purpose Financial Statements

for the year ended 30 June 2017

### Statement by Councillors and Management

made pursuant to the Local Government Code of Accounting Practice and Financial Reporting

**The attached Special Purpose Financial Statements have been prepared in accordance with:**

- the NSW Government Policy Statement 'Application of National Competition Policy to Local Government',
- the Division of Local Government Guidelines 'Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality',
- the Local Government Code of Accounting Practice and Financial Reporting,
- the NSW Office of Water Best-Practice Management of Water and Sewerage Guidelines.

**To the best of our knowledge and belief, these financial statements:**

- present fairly the operating result and financial position for each of Council's declared business activities for the year, and
- accord with Council's accounting and other records.

**We are not aware of any matter that would render these statements false or misleading in any way.**

**Signed in accordance with a resolution of Council made on 18 October 2017.**

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Cr Matthew Hannan  
Mayor

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Cr Daryll Morris  
Councillor

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Fred Exton  
Acting General Manager

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Carla von Brockhusen  
Responsible Accounting Officer

## Berrigan Shire Council

Income Statement of Council's Water Supply Business Activity  
for the year ended 30 June 2017

\$ '000	Actual 2017	Actual 2016
<b>Income from continuing operations</b>		
Access charges	1,880	1,813
User charges	954	1,060
Fees	56	58
Interest	174	179
Grants and contributions provided for non-capital purposes	–	–
Other income	224	476
<b>Total income from continuing operations</b>	<b>3,288</b>	<b>3,586</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	359	365
Borrowing costs	3	12
Materials and contracts	1,363	1,431
Depreciation, amortisation and impairment	660	615
Water purchase charges	77	75
Calculated taxation equivalents	–	1
Debt guarantee fee (if applicable)	–	2
Other expenses	273	326
<b>Total expenses from continuing operations</b>	<b>2,735</b>	<b>2,827</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>553</b>	<b>759</b>
Grants and contributions provided for capital purposes	93	–
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>646</b>	<b>759</b>
Surplus (deficit) from discontinued operations	–	–
<b>Surplus (deficit) from all operations before tax</b>	<b>646</b>	<b>759</b>
Less: corporate taxation equivalent (30%) [based on result before capital]	(166)	(228)
<b>SURPLUS (DEFICIT) AFTER TAX</b>	<b>480</b>	<b>531</b>
<b>Plus opening retained profits</b>	21,860	21,099
<b>Plus/less: prior period adjustments</b>	–	–
<b>Plus/less: other adjustments</b> - prior year equity split	66	0
<b>Plus adjustments for amounts unpaid:</b>		
– Taxation equivalent payments	–	1
– Debt guarantee fees	–	2
– Corporate taxation equivalent	166	228
<b>Less:</b>		
– Tax equivalent dividend paid	(0)	(1)
– Surplus dividend paid	–	–
<b>Closing retained profits</b>	<b>22,572</b>	<b>21,860</b>
<b>Return on capital %</b>	<b>2.0%</b>	<b>2.9%</b>
<b>Subsidy from Council</b>	<b>122</b>	<b>–</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	480	531
Less: capital grants and contributions (excluding developer contributions)	–	–
<b>Surplus for dividend calculation purposes</b>	<b>480</b>	<b>531</b>
<b>Potential dividend calculated from surplus</b>	<b>240</b>	<b>266</b>

## Berrigan Shire Council

Income Statement of Council's Sewerage Business Activity  
for the year ended 30 June 2017

\$ '000	Actual 2017	Actual 2016
<b>Income from continuing operations</b>		
Access charges	1,853	1,788
User charges	10	12
Liquid trade waste charges	–	–
Fees	43	47
Interest	149	183
Grants and contributions provided for non-capital purposes	–	–
Other income	44	45
<b>Total income from continuing operations</b>	<b>2,099</b>	<b>2,075</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	303	308
Borrowing costs	–	–
Materials and contracts	928	735
Depreciation, amortisation and impairment	678	580
Loss on sale of assets	2	–
Calculated taxation equivalents	10	14
Other expenses	148	190
<b>Total expenses from continuing operations</b>	<b>2,069</b>	<b>1,827</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>30</b>	<b>248</b>
Grants and contributions provided for capital purposes	6	5
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>36</b>	<b>253</b>
Surplus (deficit) from discontinued operations	–	–
<b>Surplus (deficit) from all operations before tax</b>	<b>36</b>	<b>253</b>
Less: corporate taxation equivalent (30%) [based on result before capital]	(9)	(74)
<b>SURPLUS (DEFICIT) AFTER TAX</b>	<b>27</b>	<b>179</b>
<b>Plus opening retained profits</b>	10,319	10,067
<b>Plus/less: prior period adjustments</b>	–	–
<b>Plus/less: other adjustments</b> - prior year equity split	116	–
<b>Plus adjustments for amounts unpaid:</b>		
– Taxation equivalent payments	10	14
– Debt guarantee fees	–	–
– Corporate taxation equivalent	9	74
<b>Less:</b>		
– Tax equivalent dividend paid	(10)	(14)
– Surplus dividend paid	–	–
<b>Closing retained profits</b>	<b>10,471</b>	<b>10,319</b>
<b>Return on capital %</b>	<b>0.2%</b>	<b>1.6%</b>
<b>Subsidy from Council</b>	<b>403</b>	<b>92</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	27	179
Less: capital grants and contributions (excluding developer contributions)	–	–
<b>Surplus for dividend calculation purposes</b>	<b>27</b>	<b>179</b>
<b>Potential dividend calculated from surplus</b>	<b>14</b>	<b>89</b>

## Berrigan Shire Council

Statement of Financial Position – Council's Water Supply Business Activity  
as at 30 June 2017

\$ '000	Actual 2017	Actual 2016
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	1,532	2,416
Investments	6,000	4,000
Receivables	281	253
Inventories	70	89
Other	–	–
Non-current assets classified as held for sale	–	–
<b>Total current assets</b>	<b>7,883</b>	<b>6,758</b>
<b>Non-current assets</b>		
Investments	–	–
Receivables	–	–
Inventories	–	–
Infrastructure, property, plant and equipment	28,496	26,336
Investments accounted for using equity method	–	–
Investment property	–	–
Intangible assets	–	–
<b>Total non-current assets</b>	<b>28,496</b>	<b>26,336</b>
<b>TOTAL ASSETS</b>	<b>36,379</b>	<b>33,094</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Bank overdraft	–	–
Payables	–	5
Income received in advance	–	–
Borrowings	–	111
Provisions	–	–
<b>Total current liabilities</b>	<b>–</b>	<b>116</b>
<b>Non-current liabilities</b>		
Payables	–	–
Borrowings	–	–
Provisions	–	–
<b>Total non-current liabilities</b>	<b>–</b>	<b>–</b>
<b>TOTAL LIABILITIES</b>	<b>–</b>	<b>116</b>
<b>NET ASSETS</b>	<b>36,379</b>	<b>32,978</b>
<b>EQUITY</b>		
Retained earnings	22,572	21,860
Revaluation reserves	13,807	11,118
Other reserves	–	–
Council equity interest	36,379	32,978
Non-controlling equity interest	–	–
<b>TOTAL EQUITY</b>	<b>36,379</b>	<b>32,978</b>

## Berrigan Shire Council

Statement of Financial Position – Council's Sewerage Business Activity  
as at 30 June 2017

\$ '000	Actual 2017	Actual 2016
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	2,009	1,816
Investments	4,000	4,000
Receivables	78	129
Inventories	3	4
Other	–	–
Non-current assets classified as held for sale	–	–
<b>Total current Assets</b>	<b>6,090</b>	<b>5,949</b>
<b>Non-current assets</b>		
Investments	–	–
Receivables	–	–
Inventories	–	–
Infrastructure, property, plant and equipment	18,212	15,664
Investments accounted for using equity method	–	–
Investment property	–	–
Intangible assets	–	–
<b>Total non-current assets</b>	<b>18,212</b>	<b>15,664</b>
<b>TOTAL ASSETS</b>	<b>24,302</b>	<b>21,613</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Bank overdraft	–	–
Payables	–	–
Income received in advance	–	–
Borrowings	–	–
Provisions	–	–
<b>Total current liabilities</b>	<b>–</b>	<b>–</b>
<b>Non-current liabilities</b>		
Payables	–	–
Borrowings	–	–
Provisions	–	–
<b>Total non-current liabilities</b>	<b>–</b>	<b>–</b>
<b>TOTAL LIABILITIES</b>	<b>–</b>	<b>–</b>
<b>NET ASSETS</b>	<b>24,302</b>	<b>21,613</b>
<b>EQUITY</b>		
Retained earnings	10,471	10,319
Revaluation reserves	13,831	11,294
Other reserves	–	–
Council equity interest	24,302	21,613
Non-controlling equity interest	–	–
<b>TOTAL EQUITY</b>	<b>24,302</b>	<b>21,613</b>

## Berrigan Shire Council

### Special Purpose Financial Statements

for the year ended 30 June 2017

#### Contents of the notes accompanying the financial statements

Note	Details	Page
1	Summary of significant accounting policies	8
2	Water Supply Business Best-Practice Management disclosure requirements	11
3	Sewerage Business Best-Practice Management disclosure requirements	13

## Berrigan Shire Council

### Notes to the Special Purpose Financial Statements for the year ended 30 June 2017

#### Note 1. Significant accounting policies

A statement summarising the supplemental accounting policies adopted in the preparation of the Special Purpose Financial Statements (SPFS) for National Competition Policy (NCP) reporting purposes follows.

These financial statements are SPFS prepared for use by Council and the Office of Local Government. For the purposes of these statements, the Council is a non-reporting not-for-profit entity.

The figures presented in these Special Purpose Financial Statements have been prepared in accordance with the recognition and measurement criteria of relevant Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and Australian Accounting Interpretations.

The disclosures in these Special Purpose Financial Statements have been prepared in accordance with the Local Government Act 1993 (NSW), the Local Government (General) Regulation, and the Local Government Code of Accounting Practice and Financial Reporting.

The statements are prepared on an accruals basis. They are based on historic costs and do not take into account changing money values or, except where specifically stated, current values of non-current assets. Certain taxes and other costs, appropriately described, have been imputed for the purposes of the National Competition Policy.

#### National Competition Policy

Council has adopted the principle of 'competitive neutrality' in its business activities as part of the National Competition Policy which is being applied throughout Australia at all levels of government.

The framework for its application is set out in the June 1996 NSW government policy statement titled 'Application of National Competition Policy to Local Government'.

The Pricing and Costing for Council Businesses, A Guide to Competitive Neutrality issued by the Office of Local Government in July 1997 has also been adopted.

The pricing and costing guidelines outline the process for identifying and allocating costs to

activities and provide a standard for disclosure requirements.

These disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents, Council subsidies, return on investments (rate of return), and dividends paid.

#### Declared business activities

In accordance with *Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality*, Council has declared that the following are to be considered as business activities:

##### Category 1

(where gross operating turnover is over \$2 million)

None

##### Category 2

(where gross operating turnover is less than \$2 million)

##### a. Berrigan Shire Council Water Supply

Supply drinking quality water to the towns of Barooga, Berrigan, Finley and Tocumwal.

##### b. Berrigan Shire Council Sewerage Service

Supply of a reticulated sewerage service to the towns of Barooga, Berrigan, Finley and Tocumwal.

#### Monetary amounts

Amounts shown in the financial statements are in Australian currency and rounded to the nearest thousand dollars, except for Note 2 (Water Supply Best-Practice Management Disclosures) and Note 3 (Sewerage Best-Practice Management Disclosures).

As required by the NSW Office of Water (Department of Primary Industries) the amounts shown in Note 2 and Note 3 are disclosed in whole dollars.

#### (i) Taxation-equivalent charges

Council is liable to pay various taxes and financial duties. Where this is the case, they are disclosed as a cost of operations just like all other costs.

## Berrigan Shire Council

### Notes to the Special Purpose Financial Statements for the year ended 30 June 2017

#### Note 1. Significant accounting policies (continued)

However, where Council does not pay some taxes which are generally paid by private sector businesses, such as income tax, these equivalent tax payments have been applied to all Council-nominated business activities and are reflected in Special Purpose Financial Statements.

For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all Council-nominated business activities (this does not include Council's non-business activities):

#### Notional rate applied (%)

##### Corporate income tax rate – 30%

Land tax – the first **\$549,000** of combined land values attracts **0%**. For the combined land values in excess of \$549,001 up to \$3,357,000 the rate is **1.6% + \$100**. For the remaining combined land value that exceeds \$3,357,000 a premium marginal rate of **2.0%** applies.

Payroll tax – 5.45% on the value of taxable salaries and wages in excess of \$750,000.

In accordance with the Department of Primary Industries Water (DPIW), a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities.

The payment of taxation equivalent charges, referred to in the NSW Office of Water Guidelines to as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the *Local Government Act 1993*.

Achievement of substantial compliance to the NSW Office of Water Guidelines is not a prerequisite for the payment of the tax equivalent charges, however the payment must not exceed \$3 per assessment.

#### Income tax

An income tax equivalent has been applied on the profits of the business activities.

Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested.

Accordingly, the return on capital invested is set at a pre-tax level - gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the corporate income tax rate, currently 30%..

Income tax is only applied where a gain/ (loss) from ordinary activities before capital amounts has been achieved.

Since the taxation equivalent is notional – that is, it is payable to Council as the 'owner' of business operations - it represents an internal payment and has no effect on the operations of the Council. Accordingly, there is no need for disclosure of internal charges in the SPFS.

The rate applied of 30% is the equivalent company tax rate prevalent at reporting date. No adjustments have been made for variations that have occurred during the year.

#### Local government rates and charges

A calculation of the equivalent rates and charges payable on all category 1 businesses has been applied to all land assets owned or exclusively used by the business activity.

#### Loan and debt guarantee fees

The debt guarantee fee is designed to ensure that council business activities face 'true' commercial borrowing costs in line with private sector competitors.

In order to calculate a debt guarantee fee, Council has determined what the differential borrowing rate would have been between the commercial rate and Council's borrowing rate for its business activities.

#### (ii) Subsidies

Government policy requires that subsidies provided to customers, and the funding of those subsidies, must be explicitly disclosed.

Subsidies occur when Council provides services on a less-than-cost-recovery basis. This option is exercised on a range of services in order for Council to meet its community service obligations.

## Berrigan Shire Council

### Notes to the Special Purpose Financial Statements for the year ended 30 June 2017

#### Note 1. Significant accounting policies (continued)

Accordingly, 'subsidies disclosed' (in relation to National Competition Policy) represents the difference between revenue generated from 'rate of return' pricing and revenue generated from prices set by Council in any given financial year.

The overall effect of subsidies is contained within the Income Statement of each reported business activity.

#### (iii) Return on investments (rate of return)

The NCP policy statement requires that councils with Category 1 businesses 'would be expected to generate a return on capital funds employed that is comparable to rates of return for private businesses operating in a similar field'.

Such funds are subsequently available for meeting commitments or financing future investment strategies.

The actual rate of return achieved by each business activity is disclosed at the foot of each respective Income Statement.

The rate of return is calculated as follows:

#### **Operating result before capital income + interest expense**

---

**Written down value of I,PP&E as at 30 June**

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 2.38% at 30/6/17.

#### (iv) Dividends

Council is not required to pay dividends to either itself (as owner of a range of businesses) or to any external entities.

Local government water supply and sewerage businesses are permitted to pay an annual dividend from its water supply or sewerage business surplus.

Each dividend must be calculated and approved in accordance with the DPIW guidelines and must not exceed:

- (i) 50% of this surplus in any one year, or
- (ii) the number of water supply or sewerage assessments at 30 June 2017 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with the DPIW guidelines a Dividend Payment form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are required to be submitted to the DPIW.

## Berrigan Shire Council

Notes to the Special Purpose Financial Statements  
for the year ended 30 June 2017Note 2. Water supply business  
best-practice management disclosure requirements

Dollars amounts shown below are in whole dollars (unless otherwise indicated)

2017

**1. Calculation and payment of tax-equivalents**

[all local government local water utilities must pay this dividend for tax equivalents]

(i)	Calculated tax equivalents	-
(ii)	Number of assessments multiplied by \$3/assessment	11,205
(iii)	Amounts payable for tax equivalents [lesser of (i) and (ii)]	-
(iv)	Amounts actually paid for tax equivalents	362

**2. Dividend from surplus**

(i)	50% of surplus before dividends [calculated in accordance with Best-Practice Management for Water Supply and Sewerage Guidelines]	240,120
(ii)	Number of assessments multiplied by \$30/assessment, less tax equivalent charges/assessment	112,050
(iii)	Cumulative surplus before dividends for the 3 years to 30 June 2017, less the cumulative dividends paid for the 2 years to 30 June 2016 and 30 June 2015	1,581,340

2017 Surplus	480,240	2016 Surplus	531,300	2015 Surplus	569,800
		2016 Dividend	-	2015 Dividend	-

(iv)	Maximum dividend from surplus [least of (i), (ii) and (iii) above]	112,050
(v)	Dividend actually paid from surplus [refer below for required pre-dividend payment criteria]	-
(vi)	Are the overhead reallocation charges to the water business fair and reasonable? <sup>a</sup>	YES

**3. Required outcomes for 6 criteria**

[to be eligible for the payment of a 'dividend from surplus', all the criteria below need a 'YES']

(i)	Completion of strategic business plan (including financial plan)	YES
(ii)	Full cost recovery, without significant cross subsidies [refer item 2 (a) in table 1 on page 22 of the Best-Practice Guidelines]	YES
	– Complying charges [item 2 (b) in table 1]	NO
	– DSP with commercial developer charges [item 2 (e) in table 1]	YES
	– If dual water supplies, complying charges [item 2 (g) in table 1]	YES
(iii)	Sound water conservation and demand management implemented	YES
(iv)	Sound drought management implemented	YES
(v)	Complete performance reporting form (by 15 September each year)	NO
(vi)	a. Integrated water cycle management evaluation	NO
	b. Complete and implement integrated water cycle management strategy	NO

## Berrigan Shire Council

Notes to the Special Purpose Financial Statements  
for the year ended 30 June 2017Note 2. Water supply business  
best-practice management disclosure requirements (continued)

Dollars amounts shown below are in whole dollars (unless otherwise indicated)

2017

## National Water Initiative (NWI) financial performance indicators

<b>NWI F1</b>	Total revenue (water) Total income (w13) – grants for the acquisition of assets (w11a) – interest income (w9) – Aboriginal Communities W&S Program income (w10a)	\$'000	3,196
<b>NWI F4</b>	Revenue from residential usage charges (water) Income from residential usage charges (w6b) x 100 divided by the sum of [income from residential usage charges (w6a) + income from residential access charges (w6b)]	%	37.22%
<b>NWI F9</b>	Written down replacement cost of fixed assets (water) Written down current cost of system assets (w47)	\$'000	28,496
<b>NWI F11</b>	Operating cost (OMA) (water) Management expenses (w1) + operational and maintenance expenses (w2)	\$'000	1,921
<b>NWI F14</b>	Capital expenditure (water) Acquisition of fixed assets (w16)	\$'000	86
<b>NWI F17</b>	Economic real rate of return (water) [total income (w13) – interest income (w9) – grants for acquisition of assets (w11a) – operating costs (NWI F11) – current cost depreciation (w3)] x 100 divided by [written down current cost of system assets (w47) + plant and equipment (w33b)]	%	2.20%
<b>NWI F26</b>	Capital works grants (water) Grants for the acquisition of assets (w11a)	\$'000	–

- Notes:
- References to w (e.g. w12) refer to item numbers within Special Schedules 3 and 4 of Council's Annual Financial Statements.
  - The NWI performance indicators are based upon the National Performance Framework Handbook for Urban Performance Reporting Indicators and Definitions.
    - refer to 3.2 (2) on page 15 of the Best-Practice Management of Water Supply and Sewerage Guidelines, 2007

## Berrigan Shire Council

Notes to the Special Purpose Financial Statements  
for the year ended 30 June 2017Note 3. Sewerage business  
best-practice management disclosure requirements

Dollars amounts shown below are in whole dollars (unless otherwise indicated)

2017

**1. Calculation and payment of tax-equivalents**

[all local government local water utilities must pay this dividend for tax equivalents]

(i)	Calculated tax equivalents	10,000
(ii)	Number of assessments multiplied by \$3/assessment	10,458
(iii)	Amounts payable for tax equivalents [lesser of (i) and (ii)]	10,000
(iv)	Amounts actually paid for tax equivalents	10,103

**2. Dividend from surplus**

(i)	50% of surplus before dividends [calculated in accordance with Best-Practice Management for Water Supply and Sewerage Guidelines]	13,500
(ii)	Number of assessments x (\$30 less tax equivalent charges per assessment)	94,580
(iii)	Cumulative surplus before dividends for the 3 years to 30 June 2017, less the cumulative dividends paid for the 2 years to 30 June 2016 and 30 June 2015	221,000

2017 Surplus	27,000	2016 Surplus	178,600	2015 Surplus	15,400
		2016 Dividend	—	2015 Dividend	—

(iv)	Maximum dividend from surplus [least of (i), (ii) and (iii) above]	13,500
(v)	Dividend actually paid from surplus [refer below for required pre-dividend payment criteria]	—
(vi)	Are the overhead reallocation charges to the sewer business fair and reasonable? <sup>a</sup>	YES

**3. Required outcomes for 4 criteria**

[to be eligible for the payment of a 'dividend from surplus', all the criteria below need a 'YES']

(i)	Completion of strategic business plan (including financial plan)	YES
(ii)	Pricing with full cost-recovery, without significant cross subsidies [refer item 2 (a) in table 1 on page 22 of the Best-Practice Guidelines]	YES
	Complying charges (a) Residential [item 2 (c) in table 1]	NO
	(b) Non-residential [item 2 (c) in table 1]	NO
	(c) Trade waste [item 2 (d) in table 1]	NO
	DSP with commercial developer charges [item 2 (e) in table 1]	YES
	Liquid trade waste approvals and policy [item 2 (f) in table 1]	NO
(iii)	Complete performance reporting form (by 15 September each year)	NO
(iv)	a. Integrated water cycle management evaluation	NO
	b. Complete and implement integrated water cycle management strategy	NO

## Berrigan Shire Council

Notes to the Special Purpose Financial Statements  
for the year ended 30 June 2017Note 3. Sewerage business  
best-practice management disclosure requirements (continued)

Dollars amounts shown below are in whole dollars (unless otherwise indicated)

2017

## National Water Initiative (NWI) financial performance indicators

NWI F2	Total revenue (sewerage) Total income (s14) – grants for acquisition of assets (s12a) – interest income (s10) – Aboriginal Communities W&S Program income (w10a)	\$'000	1,956
NWI F10	Written down replacement cost of fixed assets (sewerage) Written down current cost of system assets (s48)	\$'000	18,212
NWI F12	Operating cost (sewerage) Management expenses (s1) + operational and maintenance expenses (s2)	\$'000	1,222
NWI F15	Capital expenditure (sewerage) Acquisition of fixed assets (s17)	\$'000	603
NWI F18	Economic real rate of return (sewerage) [total income (s14) – interest income (s10) – grants for acquisition of assets (s12a) – operating cost (NWI F12) – current cost depreciation (s3)] x 100 divided by [written down current cost (i.e. WDCC) of system assets (s48) + plant and equipment (s34b)]	%	0.31%
NWI F27	Capital works grants (sewerage) Grants for the acquisition of assets (12a)	\$'000	–

National Water Initiative (NWI) financial performance indicators  
Water and sewer (combined)

NWI F3	Total income (water and sewerage) Total income (w13 + s14) + gain/loss on disposal of assets (w14 + s15) minus grants for acquisition of assets (w11a + s12a) – interest income (w9 + s10)	\$'000	5,150
NWI F8	Revenue from community service obligations (water and sewerage) Community service obligations (NWI F25) x 100 divided by total income (NWI F3)	%	1.75%
NWI F16	Capital expenditure (water and sewerage) Acquisition of fixed assets (w16 + s17)	\$'000	689
NWI F19	Economic real rate of return (water and sewerage) [total income (w13 + s14) – interest income (w9 + s10) – grants for acquisition of assets (w11a + s12a) – operating cost (NWI F11 + NWI F12) – current cost depreciation (w3 + s3)] x 100 divided by [written down replacement cost of fixed assets (NWI F9 + NWI F10) + plant and equipment (w33b + s34b)]	%	1.46%
NWI F20	Dividend (water and sewerage) Dividend paid from surplus (2 (v) of Note 2 + 2 (v) of Note 3)	\$'000	–
NWI F21	Dividend payout ratio (water and sewerage) Dividend (NWI F20) x 100 divided by net profit after tax (NWI F24)	%	0.00%

## Berrigan Shire Council

Notes to the Special Purpose Financial Statements  
for the year ended 30 June 2017Note 3. Sewerage business  
best-practice management disclosure requirements (continued)

Dollars amounts shown below are in whole dollars (unless otherwise indicated)

2017

National Water Initiative (NWI) financial performance indicators  
Water and sewer (combined)

<b>NWI F22</b>	Net debt to equity (water and sewerage) Overdraft (w36 + s37) + borrowings (w38 + s39) – cash and investments (w30 + s31) x 100 divided by [total assets (w35 + s36) – total liabilities (w40 + s41)]	%	-22.32%
<b>NWI F23</b>	Interest cover (water and sewerage) Earnings before interest and tax (EBIT) divided by net interest  Earnings before interest and tax (EBIT): <span style="border: 1px solid black; padding: 2px;">683</span> Operating result (w15a + s16a) + interest expense (w4a + s4a) – interest income (w9 + s10) – gain/loss on disposal of assets (w14 + s15) + miscellaneous expenses (w4b + w4c + s4b + s4c)  Net interest: <span style="border: 1px solid black; padding: 2px;">- 320</span> Interest expense (w4a + s4a) – interest income (w9 + s10)		> 100
<b>NWI F24</b>	Net profit after tax (water and sewerage) Surplus before dividends (w15a + s16a) – tax equivalents paid (Note 2-1 (iv) + Note 3-1 (iv))	\$'000	684
<b>NWI F25</b>	Community service obligations (water and sewerage) Grants for pensioner rebates (w11b + s12b)	\$'000	90

- Notes:
- References to w (eg. s12) refer to item numbers within Special Schedules 5 and 6 of Council's Annual Financial Statements.
  - The NWI performance indicators are based upon the National Performance Framework Handbook for Urban Performance Reporting Indicators and Definitions.
    - refer to 3.2 (2) on page 15 of the Best-Practice Management of Water Supply and Sewerage Guidelines, 2007

# Berrigan Shire Council

SPECIAL SCHEDULES  
for the year ended 30 June 2017

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"Heart of the Southern Riverina"



# Berrigan Shire Council

## Special Schedules

for the year ended 30 June 2017

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<sup>1</sup> Special Schedules are not audited (with the exception of Special Schedule 8).

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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 1 – Net Cost of Services  
for the year ended 30 June 2017

\$'000

Function or activity	Expenses from continuing operations	Income from continuing operations		Net cost of services
		Non-capital	Capital	
<b>Governance</b>	<b>647</b>	<b>2</b>	<b>–</b>	<b>(645)</b>
<b>Administration</b>	<b>(321)</b>	<b>439</b>	<b>31</b>	<b>791</b>
<b>Public order and safety</b>				
Fire service levy, fire protection, emergency services	341	85	–	(256)
Beach control	–	–	–	–
Enforcement of local government regulations	–	–	–	–
Animal control	109	30	–	(79)
Other	–	–	–	–
<b>Total public order and safety</b>	<b>450</b>	<b>115</b>	<b>–</b>	<b>(335)</b>
<b>Health</b>	<b>71</b>	<b>3</b>	<b>–</b>	<b>(68)</b>
<b>Environment</b>				
Noxious plants and insect/vermin control	128	–	–	(128)
Other environmental protection	72	–	62	(10)
Solid waste management	1,101	2,064	–	963
Street cleaning	249	–	–	(249)
Drainage	–	–	–	–
Stormwater management	517	114	286	(117)
<b>Total environment</b>	<b>2,067</b>	<b>2,178</b>	<b>348</b>	<b>459</b>
<b>Community services and education</b>				
Administration and education	7	3	–	(4)
Social protection (welfare)	–	–	–	–
Aged persons and disabled	180	–	–	(180)
Children's services	274	303	–	29
<b>Total community services and education</b>	<b>461</b>	<b>306</b>	<b>–</b>	<b>(155)</b>
<b>Housing and community amenities</b>				
Public cemeteries	117	109	–	(8)
Public conveniences	222	–	–	(222)
Street lighting	194	48	–	(146)
Town planning	170	239	–	69
Other community amenities	26	16	–	(10)
<b>Total housing and community amenities</b>	<b>729</b>	<b>412</b>	<b>–</b>	<b>(317)</b>
<b>Water supplies</b>	<b>2,735</b>	<b>3,289</b>	<b>93</b>	<b>647</b>
<b>Sewerage services</b>	<b>2,048</b>	<b>2,079</b>	<b>6</b>	<b>37</b>

## Berrigan Shire Council

Special Schedule 1 – Net Cost of Services (continued)  
for the year ended 30 June 2017

\$'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	40	7	(490)
Museums	–	–	–	–
Art galleries	–	–	–	–
Community centres and halls	221	5	–	(216)
Performing arts venues	–	–	–	–
Other performing arts	–	–	–	–
Other cultural services	21	4	–	(17)
Sporting grounds and venues	561	–	102	(459)
Swimming pools	393	90	13	(290)
Parks and gardens (lakes)	405	–	–	(405)
Other sport and recreation	–	–	74	74
<b>Total recreation and culture</b>	<b>2,138</b>	<b>139</b>	<b>196</b>	<b>(1,803)</b>
<b>Fuel and energy</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Agriculture</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Mining, manufacturing and construction</b>				
Building control	238	6	–	(232)
Other mining, manufacturing and construction	72	210	–	138
<b>Total mining, manufacturing and const.</b>	<b>310</b>	<b>216</b>	<b>–</b>	<b>(94)</b>
<b>Transport and communication</b>				
Urban roads (UR) – local	2,215	–	1	(2,214)
Urban roads – regional	–	–	–	–
Sealed rural roads (SRR) – local	1,999	–	–	(1,999)
Sealed rural roads (SRR) – regional	535	–	827	292
Unsealed rural roads (URR) – local	1,186	–	–	(1,186)
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	79	41	74	36
Aerodromes	123	25	316	218
Other transport and communication	188	2,582	73	2,467
<b>Total transport and communication</b>	<b>6,351</b>	<b>2,648</b>	<b>1,291</b>	<b>(2,412)</b>
<b>Economic affairs</b>				
Camping areas and caravan parks	18	39	–	21
Other economic affairs	797	385	–	(412)
<b>Total economic affairs</b>	<b>815</b>	<b>424</b>	<b>–</b>	<b>(391)</b>
<b>Totals – functions</b>	<b>18,501</b>	<b>12,250</b>	<b>1,965</b>	<b>(4,286)</b>
<b>General purpose revenues <sup>(1)</sup></b>		<b>11,716</b>		<b>11,716</b>
<b>Share of interests – joint ventures and associates using the equity method</b>	<b>–</b>	<b>–</b>		<b>–</b>
<b>NET OPERATING RESULT <sup>(2)</sup></b>	<b>18,501</b>	<b>23,966</b>	<b>1,965</b>	<b>7,430</b>

(1) Includes: rates and annual charges (including ex gratia, excluding water and sewer), non-capital general purpose grants, interest on investments (excluding externally restricted assets) and interest on overdue rates and annual charges (2) As reported in the Income Statement

## Berrigan Shire Council

## Special Schedule 2(a) – Statement of Long Term Debt (all purpose)

for the year ended 30 June 2017

\$'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	–	–	–	–	–	–	–	–	–	–	–
NSW Treasury Corporation	–	–	–	–	–	–	–	–	–	–	–
Other State Government	–	–	–	–	–	–	–	–	–	–	–
Public subscription	–	–	–	–	–	–	–	–	–	–	–
Financial institutions	253	1,297	1,550	–	253	–	–	62	148	1,149	1,297
Other	–	–	–	–	–	–	–	–	–	–	–
<b>Total loans</b>	<b>253</b>	<b>1,297</b>	<b>1,550</b>	<b>–</b>	<b>253</b>	<b>–</b>	<b>–</b>	<b>62</b>	<b>148</b>	<b>1,149</b>	<b>1,297</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>253</b>	<b>1,297</b>	<b>1,550</b>	<b>–</b>	<b>253</b>	<b>–</b>	<b>–</b>	<b>62</b>	<b>148</b>	<b>1,149</b>	<b>1,297</b>

Notes: excludes (i) internal loans and (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 2(b) – Statement of Internal Loans [Section 410(3) of the *Local Government Act* 1993]  
for the year ended 30 June 2017

\$'000

## Summary of internal loans

Borrower (by purpose)	Amount originally raised	Total repaid during the year (principal and interest)	Principal outstanding at end of year
General	600	111	-
Water			
Sewer			
Domestic waste management			
Gas			
Other			
<b>Totals</b>	<b>600</b>	<b>111</b>	<b>-</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. and int.)	Principal outstanding at end of year
General (Stormwater)	Sewer	06/07/04	31/12/06	9	30/12/16	6.94%	600	111	-
<b>Totals</b>							<b>600</b>	<b>111</b>	<b>-</b>

## Berrigan Shire Council

## Special Schedule 3 – Water Supply Income Statement

Includes all internal transactions, i.e. prepared on a gross basis  
for the year ended 30 June 2017

\$'000	Actuals 2017	Actuals 2016
<b>A Expenses and income</b>		
<b>Expenses</b>		
<b>1. Management expenses</b>		
a. Administration	247	168
b. Engineering and supervision	320	249
<b>2. Operation and maintenance expenses</b>		
– <b>dams and weirs</b>		
a. Operation expenses	–	–
b. Maintenance expenses	–	–
– <b>Mains</b>		
c. Operation expenses	372	588
d. Maintenance expenses	–	–
– <b>Reservoirs</b>		
e. Operation expenses	–	–
f. Maintenance expenses	–	–
– <b>Pumping stations</b>		
g. Operation expenses (excluding energy costs)	68	88
h. Energy costs	20	18
i. Maintenance expenses	–	–
– <b>Treatment</b>		
j. Operation expenses (excluding chemical costs)	764	771
k. Chemical costs	39	–
l. Maintenance expenses	–	–
– <b>Other</b>		
m. Operation expenses	14	54
n. Maintenance expenses	–	–
o. Purchase of water	77	75
<b>3. Depreciation expenses</b>		
a. System assets	648	607
b. Plant and equipment	–	–
<b>4. Miscellaneous expenses</b>		
a. Interest expenses	3	12
b. Revaluation decrements	–	–
c. Other expenses	150	152
d. Impairment – system assets	–	–
e. Impairment – plant and equipment	–	–
f. Aboriginal Communities Water and Sewerage Program	–	–
g. Tax equivalents dividends (actually paid)	–	–
<b>5. Total expenses</b>	<b>2,722</b>	<b>2,782</b>

## Berrigan Shire Council

## Special Schedule 3 – Water Supply Income Statement (continued)

Includes all internal transactions, i.e. prepared on a gross basis  
for the year ended 30 June 2017

\$'000	Actuals 2017	Actuals 2016
<b>Income</b>		
<b>6. Residential charges</b>		
a. Access (including rates)	1,680	1,613
b. Usage charges	996	1,098
<b>7. Non-residential charges</b>		
a. Access (including rates)	200	200
b. Usage charges	14	20
<b>8. Extra charges</b>	–	–
<b>9. Interest income</b>	174	179
<b>10. Other income</b>	167	390
<b>11. Grants</b>		
a. Grants for acquisition of assets	–	–
b. Grants for pensioner rebates	46	46
c. Other grants	–	–
<b>12. Contributions</b>		
a. Developer charges	93	–
b. Developer provided assets	–	–
c. Other contributions	–	–
<b>13. Total income</b>	<b>3,370</b>	<b>3,546</b>
<b>14. Gain (or loss) on disposal of assets</b>	–	–
<b>15. Operating result</b>	<b>648</b>	<b>764</b>
<b>15a. Operating result (less grants for acquisition of assets)</b>	648	764

## Berrigan Shire Council

## Special Schedule 3 – Water Supply Income Statement (continued)

Includes all internal transactions, i.e. prepared on a gross basis  
for the year ended 30 June 2017

\$'000	Actuals 2017	Actuals 2016
<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	86	197
d. Plant and equipment	–	–
<b>17. Repayment of debt</b>	–	–
<b>18. Totals</b>	<b>86</b>	<b>197</b>
<b>Non-operating funds employed</b>		
<b>19. Proceeds from disposal of assets</b>	–	–
<b>20. Borrowing utilised</b>	–	–
<b>21. Totals</b>	<b>–</b>	<b>–</b>
<b>C Rates and charges</b>		
<b>22. Number of assessments</b>		
a. Residential (occupied)	3,065	3,032
b. Residential (unoccupied, ie. vacant lot)	277	273
c. Non-residential (occupied)	330	336
d. Non-residential (unoccupied, ie. vacant lot)	63	54
<b>23. Number of ETs for which developer charges were received</b>	– ET	– ET
<b>24. Total amount of pensioner rebates (actual dollars)</b>	\$ 83,977	\$ 73,436

## Berrigan Shire Council

## Special Schedule 4 – Water Supply Statement of Financial Position

Includes internal transactions, i.e. prepared on a gross basis  
as at 30 June 2017

\$'000	Actuals Current	Actuals Non-current	Actuals Total
<b>ASSETS</b>			
<b>25. Cash and investments</b>			
a. Developer charges	–	–	–
b. Special purpose grants	–	–	–
c. Accrued leave	–	–	–
d. Unexpended loans	–	–	–
e. Sinking fund	–	–	–
f. Other	7,532	–	7,532
<b>26. Receivables</b>			
a. Specific purpose grants	–	–	–
b. Rates and availability charges	38	–	38
c. User charges	254	–	254
d. Other	–	–	–
<b>27. Inventories</b>	59	–	59
<b>28. Property, plant and equipment</b>			
a. System assets	–	28,496	28,496
b. Plant and equipment	–	–	–
<b>29. Other assets</b>	–	–	–
<b>30. Total assets</b>	<u>7,883</u>	<u>28,496</u>	<u>36,379</u>
<b>LIABILITIES</b>			
<b>31. Bank overdraft</b>	–	–	–
<b>32. Creditors</b>	–	–	–
<b>33. Borrowings</b>	–	–	–
<b>34. Provisions</b>			
a. Tax equivalents	–	–	–
b. Dividend	–	–	–
c. Other	–	–	–
<b>35. Total liabilities</b>	<u>–</u>	<u>–</u>	<u>–</u>
<b>36. NET ASSETS COMMITTED</b>	<u>7,883</u>	<u>28,496</u>	<u>36,379</u>
<b>EQUITY</b>			
<b>37. Accumulated surplus</b>			22,572
<b>38. Asset revaluation reserve</b>			13,807
<b>39. Other reserves</b>			–
<b>40. TOTAL EQUITY</b>			<u>36,379</u>
<b>Note to system assets:</b>			
<b>41. Current replacement cost</b> of system assets			47,649
<b>42. Accumulated current cost</b> depreciation of system assets			(19,153)
<b>43. Written down current cost</b> of system assets			<u>28,496</u>

## Berrigan Shire Council

## Special Schedule 5 – Sewerage Service Income Statement

Includes all internal transactions, i.e. prepared on a gross basis  
for the year ended 30 June 2017

\$'000	Actuals 2017	Actuals 2016
<b>A Expenses and income</b>		
<b>Expenses</b>		
<b>1. Management expenses</b>		
a. Administration	184	141
b. Engineering and supervision	277	211
<b>2. Operation and maintenance expenses</b>		
– mains		
a. Operation expenses	103	63
b. Maintenance expenses	–	–
– Pumping stations		
c. Operation expenses (excluding energy costs)	219	236
d. Energy costs	20	20
e. Maintenance expenses	–	–
– Treatment		
f. Operation expenses (excl. chemical, energy, effluent and biosolids management costs)	323	343
g. Chemical costs	4	–
h. Energy costs	83	–
i. Effluent management	–	–
j. Biosolids management	–	–
k. Maintenance expenses	–	–
– Other		
l. Operation expenses	9	28
m. Maintenance expenses	–	–
<b>3. Depreciation expenses</b>		
a. System assets	678	569
b. Plant and equipment	–	–
<b>4. Miscellaneous expenses</b>		
a. Interest expenses	–	–
b. Revaluation decrements	–	–
c. Other expenses	157	188
d. Impairment – system assets	–	–
e. Impairment – plant and equipment	–	–
f. Aboriginal Communities Water and Sewerage Program	–	–
g. Tax equivalents dividends (actually paid)	–	–
<b>5. Total expenses</b>	<b>2,057</b>	<b>1,799</b>

## Berrigan Shire Council

## Special Schedule 5 – Sewerage Service Income Statement (continued)

Includes all internal transactions, i.e. prepared on a gross basis  
for the year ended 30 June 2017

\$'000	Actuals 2017	Actuals 2016
<b>Income</b>		
<b>6. Residential charges</b> (including rates)	1,731	1,668
<b>7. Non-residential charges</b>		
a. Access (including rates)	122	120
b. Usage charges	43	47
<b>8. Trade waste charges</b>		
a. Annual fees	–	–
b. Usage charges	10	12
c. Excess mass charges	–	–
d. Re-inspection fees	–	–
<b>9. Extra charges</b>	–	–
<b>10. Interest income</b>	149	183
<b>11. Other income</b>	–	–
<b>12. Grants</b>		
a. Grants for acquisition of assets	–	–
b. Grants for pensioner rebates	44	45
c. Other grants	–	–
<b>13. Contributions</b>		
a. Developer charges	6	5
b. Developer provided assets	–	–
c. Other contributions	–	–
<b>14. Total income</b>	<u>2,105</u>	<u>2,080</u>
<b>15. Gain (or loss) on disposal of assets</b>	(2)	–
<b>16. Operating result</b>	<u>46</u>	<u>281</u>
<b>16a. Operating result (less grants for acquisition of assets)</b>	46	281

## Berrigan Shire Council

## Special Schedule 5 – Sewerage Service Income Statement (continued)

Includes all internal transactions, i.e. prepared on a gross basis  
for the year ended 30 June 2017

\$'000	Actuals 2017	Actuals 2016
<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	603	171
d. Plant and equipment	–	–
<b>18. Repayment of debt</b>	–	–
<b>19. Totals</b>	<b>603</b>	<b>171</b>
<b>Non-operating funds employed</b>		
<b>20. Proceeds from disposal of assets</b>	–	–
<b>21. Borrowing utilised</b>	–	–
<b>22. Totals</b>	<b>–</b>	<b>–</b>
<b>C Rates and charges</b>		
<b>23. Number of assessments</b>		
a. Residential (occupied)	2,856	2,840
b. Residential (unoccupied, ie. vacant lot)	304	273
c. Non-residential (occupied)	263	276
d. Non-residential (unoccupied, ie. vacant lot)	63	52
<b>24. Number of ETs for which developer charges were received</b>	– ET	– ET
<b>25. Total amount of pensioner rebates (actual dollars)</b>	\$ 80,805	\$ 71,786

## Berrigan Shire Council

## Special Schedule 6 – Sewerage Service Statement of Financial Position

Includes internal transactions, i.e. prepared on a gross basis  
as at 30 June 2017

\$'000	Actuals Current	Actuals Non-current	Actuals Total
<b>ASSETS</b>			
<b>26. Cash and investments</b>			
a. Developer charges	–	–	–
b. Special purpose grants	–	–	–
c. Accrued leave	–	–	–
d. Unexpended loans	–	–	–
e. Sinking fund	–	–	–
f. Other	6,009	–	6,009
<b>27. Receivables</b>			
a. Specific purpose grants	–	–	–
b. Rates and availability charges	76	–	76
c. User charges	–	–	–
d. Other	2	–	2
<b>28. Inventories</b>	3	–	3
<b>29. Property, plant and equipment</b>			
a. System assets	–	18,212	18,212
b. Plant and equipment	–	–	–
<b>30. Other assets</b>	–	–	–
<b>31. Total assets</b>	<u>6,090</u>	<u>18,212</u>	<u>24,302</u>
<b>LIABILITIES</b>			
<b>32. Bank overdraft</b>	–	–	–
<b>33. Creditors</b>	–	–	–
<b>34. Borrowings</b>	–	–	–
<b>35. Provisions</b>			
a. Tax equivalents	–	–	–
b. Dividend	–	–	–
c. Other	–	–	–
<b>36. Total liabilities</b>	<u>–</u>	<u>–</u>	<u>–</u>
<b>37. NET ASSETS COMMITTED</b>	<u>6,090</u>	<u>18,212</u>	<u>24,302</u>
<b>EQUITY</b>			
<b>38. Accumulated surplus</b>			10,471
<b>39. Asset revaluation reserve</b>			13,831
<b>40. Other reserves</b>			–
<b>41. TOTAL EQUITY</b>			<u>24,302</u>
<b>Note to system assets:</b>			
<b>42. Current replacement cost</b> of system assets			43,525
<b>43. Accumulated current cost</b> depreciation of system assets			(25,313)
<b>44. Written down current cost</b> of system assets			<u>18,212</u>

## Berrigan Shire Council

### Notes to Special Schedules 3 and 5

for the year ended 30 June 2017

#### 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 and 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).

**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) including 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 7 – Report on Infrastructure Assets as at 30 June 2017

\$'000

Asset class	Asset category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	2016/17 Required maintenance <sup>a</sup>	2016/17 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
								1	2	3	4	5
<b>Buildings</b>	Buildings – non-specialised			51	51	514	774	33%	67%	0%	0%	0%
	Buildings – specialised			421	476	17,439	37,204	55%	27%	15%	3%	0%
	<b>Sub-total</b>	<b>–</b>	<b>–</b>	<b>472</b>	<b>527</b>	<b>17,953</b>	<b>37,978</b>	<b>54.6%</b>	<b>27.8%</b>	<b>14.7%</b>	<b>2.9%</b>	<b>0.0%</b>
<b>Roads</b>	Sealed roads			1,106	1,372	99,941	119,296	94%	4%	1%	1%	0%
	Unsealed roads			611	842	11,414	34,130	82%	12%	3%	3%	0%
	Bridges			20	20	3,621	7,975	0%	100%	0%	0%	0%
	Footpaths			8	8	3,212	4,323	0%	25%	75%	0%	0%
	Bulk earthworks			30	30	2,976	2,976	100%	0%	0%	0%	0%
<b>Sub-total</b>	<b>–</b>	<b>–</b>	<b>1,775</b>	<b>2,272</b>	<b>121,164</b>	<b>168,700</b>	<b>84.8%</b>	<b>10.6%</b>	<b>3.2%</b>	<b>1.3%</b>	<b>0.0%</b>	
<b>Water supply network</b>	Water supply network			1,082	1,090	27,777	46,750	55%	45%	0%	0%	0%
	<b>Sub-total</b>	<b>–</b>	<b>–</b>	<b>1,082</b>	<b>1,090</b>	<b>27,777</b>	<b>46,750</b>	<b>55.0%</b>	<b>45.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Sewerage network</b>	Sewerage network			778	778	17,335	42,522	3%	97%	0%	0%	0%
	<b>Sub-total</b>	<b>–</b>	<b>–</b>	<b>778</b>	<b>778</b>	<b>17,335</b>	<b>42,522</b>	<b>3.0%</b>	<b>97.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>

## Berrigan Shire Council

## Special Schedule 7 – Report on Infrastructure Assets as at 30 June 2017 (continued)

\$'000

Asset class	Asset category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	2016/17 Required maintenance <sup>a</sup>	2016/17 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
								1	2	3	4	5
Stormwater drainage	Stormwater drainage			117	191	18,001	22,431	30%	70%	0%	0%	0%
	<b>Sub-total</b>	–	–	<b>117</b>	<b>191</b>	<b>18,001</b>	<b>22,431</b>	<b>30.0%</b>	<b>70.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
Open space/recreational assets	Swimming pools			79	79	1,613	2,900	10%	80%	10%	0%	0%
	Other					3,518	7,624	10%	85%	5%	0%	0%
	<b>Sub-total</b>	–	–	<b>79</b>	<b>79</b>	<b>5,131</b>	<b>10,524</b>	<b>10.0%</b>	<b>83.6%</b>	<b>6.4%</b>	<b>0.0%</b>	<b>0.0%</b>
	<b>TOTAL – ALL ASSETS</b>	–	–	<b>4,303</b>	<b>4,937</b>	<b>207,361</b>	<b>328,905</b>	<b>60.4%</b>	<b>35.0%</b>	<b>3.6%</b>	<b>1.0%</b>	<b>0.0%</b>

## Notes:

a Required maintenance is the amount identified in Council's asset management plans.

## 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 7 – Report on Infrastructure Assets (continued)  
for the year ended 30 June 2017

\$ '000	Amounts	Indicator	Benchmark	Prior periods	
	2017	2017		2016	2015
<b>Infrastructure asset performance indicators * consolidated</b>					
<b>1. Infrastructure renewals ratio</b>					
Asset renewals <sup>(1)</sup>	<u>4,027</u>	<b>80.35%</b>	>= 100%	140.51%	109.17%
Depreciation, amortisation and impairment	<u>5,012</u>				
<b>2. Infrastructure backlog ratio</b>					
Estimated cost to bring assets to a satisfactory standard	<u>-</u>	<b>0.00%</b>	< 2%	0.00%	0.00%
Net carrying amount of infrastructure assets	<u>204,885</u>				
<b>3. Asset maintenance ratio</b>					
Actual asset maintenance	<u>4,937</u>	<b>1.15</b>	> 1.00	1.05	1.00
Required asset maintenance	<u>4,303</u>				

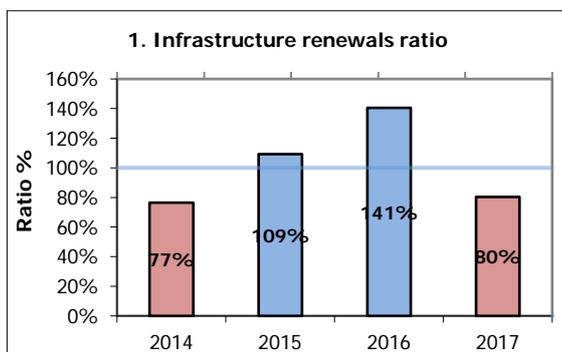
## Notes

\* All asset performance indicators are calculated using the asset classes identified in the previous table.

(1) Asset renewals represent the replacement and/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.

# Berrigan Shire Council

## Special Schedule 7 – Report on Infrastructure Assets (continued) for the year ended 30 June 2017



**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.

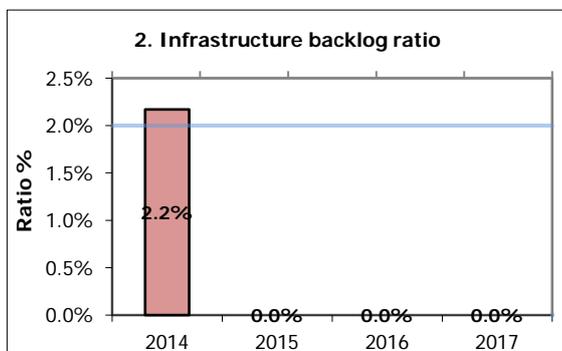
**Commentary on 2016/17 result**

**2016/17 Ratio 80.35%**

Council's large investment last year has been offset in the current year

Benchmark: Minimum  $\geq 100.00\%$   
Source for benchmark: Code of Accounting Practice and Financial Reporting #25

Ratio achieves benchmark  
Ratio is outside benchmark



**Purpose of infrastructure backlog ratio**

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

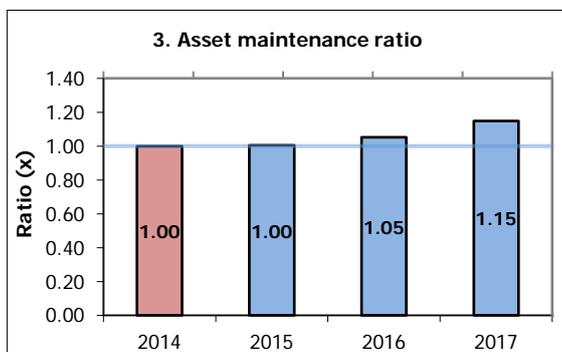
**Commentary on 2016/17 result**

**2016/17 Ratio 0.00%**

Council has no unfunded infrastructure.

Benchmark: Maximum  $< 2.00\%$   
Source for benchmark: Code of Accounting Practice and Financial Reporting #25

Ratio achieves benchmark  
Ratio is outside benchmark



**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 2016/17 result**

**2016/17 Ratio 1.15 x**

Council continues to maintain its assets.

Benchmark: Minimum  $> 1.00$   
Source for benchmark: Code of Accounting Practice and Financial Reporting #25

Ratio achieves benchmark  
Ratio is outside benchmark

## Berrigan Shire Council

Special Schedule 7 – Report on Infrastructure Assets (continued)  
for the year ended 30 June 2017

\$ '000	Benchmark	Water 2017	Sewer 2017	General <sup>(1)</sup> 2017
<b>Infrastructure asset performance indicators by fund</b>				
<b>1. Infrastructure renewals ratio</b>				
Asset renewals <sup>(2)</sup>		<b>13.49%</b>	<b>77.90%</b>	<b>92.40%</b>
Depreciation, amortisation and impairment	>= 100%			
	prior period:	32.72%	30.81%	178.79%
<b>2. Infrastructure backlog ratio</b>				
Estimated cost to bring assets to a satisfactory standard		<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Net carrying amount of infrastructure assets	< 2%			
	prior period:	0.00%	0.00%	0.00%
<b>3. Asset maintenance ratio</b>				
Actual asset maintenance		<b>1.01</b>	<b>1.00</b>	<b>1.26</b>
Required asset maintenance	> 1.00			
	prior period:	0.80	0.96	1.16

## Notes

- (1) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.
- (2) Asset renewals represent the replacement and/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.

## Berrigan Shire Council

## Special Schedule 8 – Permissible Income Calculation

for the year ended 30 June 2018

\$'000		Calculation 2016/17	Calculation 2017/18
<b>Notional general income calculation <sup>(1)</sup></b>			
Last year notional general income yield	a	4,840	4,940
Plus or minus adjustments <sup>(2)</sup>	b	13	8
<b>Notional general income</b>	<b>c = (a + b)</b>	<b>4,853</b>	<b>4,948</b>
<b>Permissible income calculation</b>			
Special variation percentage <sup>(3)</sup>	d	0.00%	0.00%
Or rate peg percentage	e	1.80%	1.50%
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	87	74
Or plus Crown land adjustment and rate peg amount	j = c x f	–	–
<b>Sub-total</b>	<b>k = (c + g + h + i + j)</b>	<b>4,940</b>	<b>5,022</b>
Plus (or minus) last year's carry forward total	l	(0)	0
Less valuation objections claimed in the previous year	m	–	–
<b>Sub-total</b>	<b>n = (l + m)</b>	<b>(0)</b>	<b>0</b>
<b>Total permissible income</b>	<b>o = k + n</b>	<b>4,940</b>	<b>5,022</b>
Less notional general income yield	p	4,940	5,019
<b>Catch-up or (excess) result</b>	<b>q = o – p</b>	<b>0</b>	<b>3</b>
Plus income lost due to valuation objections claimed <sup>(4)</sup>	r	–	–
Less unused catch-up <sup>(5)</sup>	s	–	–
<b>Carry forward to next year</b>	<b>t = q + r – s</b>	<b>0</b>	<b>3</b>

**Notes**

- (1) 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.
- (2) 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*.
- (3) The 'special variation percentage' is inclusive of the rate peg percentage and where applicable Crown land adjustment.
- (4) 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.
- (5) 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.
- (6) 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 Council's Special Schedule 8 in the financial data return (FDR) to administer this process.

## Berrigan Shire Council

### Special Schedule 8 – Independent Auditors Report

for the year ended 30 June 2018

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#### **Report on Special Schedule 8**

We have audited the accompanying special purpose financial statement comprising the reconciliation of total permissible general income (Special Schedule 8) of Berrigan Shire Council for the year ending 30 June 2018.

#### **Responsibility of Council for Special Schedule 8**

The Council is responsible for the preparation and fair presentation of Special Schedule 8 in accordance with the Local Government Code of Accounting Practice and Financial Reporting (Guidelines) Update No. 23. This responsibility includes the maintenance of adequate accounting records and internal controls designed to prevent and detect fraud and error; designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of Special Schedule 8 that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

#### **Auditors' responsibility**

Our responsibility is to express an opinion on Special Schedule 8 based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether Special Schedule 8 is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in Special Schedule 8. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of Special Schedule 8, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of Special Schedule 8.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Australian Auditing Standards.

In making our risk assessments, we consider internal controls relevant to the entity's preparation of Special Schedule 8 in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **Independence**

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

### **Audit opinion**

In our opinion, Special Schedule 8 of Berrigan Shire Council for 2017/18 is properly drawn up in accordance with the requirements of the Office of Local Government and in accordance with the books and records of the Council.

### **Basis of accounting**

Without modifying our opinion, we advise that this schedule has been prepared for distribution to the Office of Local Government for the purposes of confirming that Council's reconciliation of Council's total permissible general income is presented fairly. As a result, the schedule may not be suitable for another purpose.

Audit Office of New South Wales

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**Auditor-General**

Dated at Sydney this 18th day of October, 2017

Lawrissa Chan  
 Director, Financial Audit Services  
 Audit Office of New South Wales  
 GPO Box 12  
 SYDNEY NSW 2001

18 October 2017

## Representation Letter Berrigan Shire Council

We provide this Representation Letter in connection with your audit of the financial statements of Berrigan Shire Council (the Council) for the year ended 30 June 2017, so you can express an opinion on whether the general purpose financial statements of the Council give a true and fair view in accordance with:

- the *Local Government Act 1993* (the LG Act)
- the Australian Accounting Standards
- the Local Government Code of Accounting Practice and Financial Reporting (the Code).

This Representation Letter is also provided in connection with your audit of the following engagements:

Engagement	Nature of the Opinion
Special purpose financial statements (SPFS) for Declared Business Activities for the year ended 30 June 2017	Whether the SPFS are prepared in accordance with the Code.
Special Schedule No.8 (the Schedule) for the year ended 30 June 2017	Whether the Schedule has been prepared in accordance with the Code.
Special purpose financial statement presented in Part 1 - Chief Executive Officer's Financial Statement for the Roads to Recovery Program (the Program), which comprises a statement of receipts and expenditure (the Statement) for the year ended 30 June 2017.	Whether, in all material respects: <ul style="list-style-type: none"> <li>• the Statement has been presented in accordance with the requirements of the Roads to Recovery Funding Conditions 2014 (the Conditions)</li> <li>• the Statement is based on, and in agreement with, proper accounts and records as described at Part 7 and Part 1.4 of the Conditions</li> <li>• amounts reported as expenditure in the Statement are in accordance with Part 2 of the Conditions</li> <li>• the amount certified by the Chief Executive Officer of the Council as its own source expenditure is in accordance with Part 2 and Part 3 of the Conditions, and is based on, and in agreement with, proper accounts and records.</li> </ul>

We confirm, to the best of our knowledge and belief, having made the enquiries we considered necessary to appropriately inform ourselves, the following representations made to you during your audit.

## ACCOUNTING RECORDS AND TRANSACTIONS

We have given you:

- all financial records and related data, other information, explanations and help necessary to conduct the audit
- minutes of all meetings (e.g. Council meetings or other council and management meetings)
- all legal issues and legal opinions that may be relevant to the general purpose financial statements, special purpose financial statement(s), the Schedule, and the Statement
- information about all deficiencies in internal control of which we are aware
- additional information you have requested from us for the audit
- unrestricted access to all people in the entity from whom you determined it necessary to obtain audit evidence.

All transactions have been recorded in the accounting records and are reflected in the general/special purpose financial statements, including all 'off-balance sheet' agreements or instruments.

## COMPLIANCE WITH LEGISLATION AND OTHER REQUIREMENTS

We have no knowledge of any breaches or possible breaches of laws and regulations, contracts, agreements or licensing conditions, the effects of which should be considered when preparing the general/special purpose financial statements, the Schedule and Statement.

In respect to operations during the year, we have complied with all:

- cabinet and other government directives (including Ministerial orders issued under the LG Act)
- Office of Local Government guidelines, circulars and financial reporting requirements
- contractual agreements where non-compliance could materially affect the general/special purpose financial statements, the Schedule, and Statement
- directions, regulation and requirements imposed by relevant regulatory bodies.

There has been no communication to/from regulatory authorities or the Office of Local Government concerning:

- breaches of or non-compliance with laws, regulations, licensing conditions or other requirements
- deficiencies in financial reporting practices that could have a material effect on the general/special purpose financial statements, the Schedule, and Statement

We have notified you of:

- the existence of all entities approved by the Minister under Section 358 of the LG Act
- the existence of all council entities as defined under Section 415 of the LG Act
- all transactions or arrangements capable of being regarded as 'private sector funded infrastructure', or outsourcings of significant areas of activity
- all Ministerial orders issued under the LG Act.

All operations and activities undertaken are specifically allowed by the LG Act.

## INTERNAL CONTROLS

We have established and maintained adequate internal control to ensure we:

- prepare reliable general/special purpose financial statements, the Schedule, and Statement
- maintain adequate financial records
- apply appropriate accounting policies
- record all material transactions in accounting records underlying the general/special purpose financial statements, the Schedule, and Statement
- minimise the risk of fraud and errors
- detect fraud and errors should they occur
- minimise the risk of significant breaches of legislation and other mandatory requirements and detect breaches if they occur.

## FRAUD AND ERROR

We acknowledge our responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud and error.

We have disclosed to you our assessment of the risk the general/special purpose financial statements, the Schedule, and Statement may be materially misstated as a result of fraud.

We have no knowledge of any fraud or suspected fraud affecting the Council involving:

- management
- employees who have significant roles in internal control
- others where the fraud could materially affect the [*general/special purpose financial statements, the Schedule, Statement and Application – include wording as appropriate*].

Fraud includes misstatements resulting from fraudulent financial reporting and misstatements resulting from the misappropriation of assets.

We have no knowledge of any allegations of fraud, or suspected fraud, affecting the Council's general/special purpose financial statements, the Schedule, and Statement communicated to us by employees, former employees, analysts, regulators or others.

## LITIGATION AND CLAIMS

We confirm all known actual or possible litigation and claims, which should be considered when preparing the general/special purpose financial statements, the Schedule, and Statement have been disclosed to you. The effects of these events have been accounted for and disclosed in accordance with the applicable financial reporting framework.

We have provided to you all information regarding material outstanding legal matters.

## GENERAL PURPOSE FINANCIAL STATEMENTS AND SPECIAL PURPOSE FINANCIAL STATEMENTS FOR DECLARED BUSINESS ACTIVITIES

We acknowledge our responsibility for keeping proper accounts and records, and preparing the general purpose and special purpose financial statements (the financial statements).

### **General Purpose Financial Statements**

We approved the general purpose financial statements for the Council on 18<sup>th</sup> October 2017 and confirm they are free of material misstatements.

We believe, in all material respects, the general purpose financial statements present a view that is consistent with our understanding of the Berrigan Shire Council's financial position as at 30 June 2017, and its financial performance for the year then ended 30 June 2017.

We have fulfilled our responsibilities, as set out in the Client Service Plan dated 29<sup>th</sup> March 2017 and the [Terms of Engagement](#), for preparing the general purpose financial statements in accordance with Australian Accounting Standards, the LG Act and the Code.

The financial statements are fairly presented in accordance with these requirements. There have been no deficiencies in financial reporting practices and changes to accounting policies are properly disclosed in the financial statements.

### **Special Purpose Financial Statement for Declared Business Activities**

We approved the special purpose financial statements for Council's Declared Business Activities listed below on 30 June 2017 and confirm they are free of material misstatements.

The Declared Business Activities of the Council are:

- *Water Supply*
- *Sewerage*

We believe, in all material respects, the special purpose financial statements present a view that is consistent with our understanding of Council's Declared Business Activities for the year then ended 30 June 2017.

We have fulfilled our responsibilities, as set out in the Client Service Plan dated 29<sup>th</sup> March 2017 and the [Terms of Engagement](#), for preparing the Council's special purpose financial statements in accordance with the requirements of the Office of Local Government, the LG Act and the Code.

### **Liabilities**

We have recognised all liabilities including those arising under derivative financial instruments in the financial statements.

### **Commitments**

We have properly recorded and/or disclosed losses arising from the fulfilment of, or inability to fulfil any sale, purchase or lease commitment in the financial statements.

### **Related Party Transactions**

We have appropriately accounted for and disclosed related party relationships and transactions, in accordance with the requirements of Australian Accounting Standards and confirm that:

- material related party transactions and their related balances, including receivables, payables, sales, purchases, loans, transfers, leases, commitments, indemnities and guarantees (written or oral) have been properly recorded and disclosed in the financial statements.

- we have identified Council's KMP and, where appropriate, disclosed all compensation paid or payable (including non-monetary compensation) to them for the period.

We have disclosed to you the identity of Council's related parties, as defined in AASB 124 'Related Party Disclosures'. These include the Council's key management personnel (KMP) and their related parties, including their close family members and their controlled and jointly controlled entities.

We have disclosed to you the relationships, transactions and balances between KMPs and their related parties and the Council of which we are aware that may be either qualitatively or quantitatively material.

We have made available to you details and records of:

- agreements or transactions between KMP and their related parties and the Council
- equity interests or directorships held by KMP and their related parties in other entities, which are party to any agreements or transactions with Council
- external accounting or legal advice received on these agreements, transactions or interests.

### **Uncorrected accounting misstatements**

We acknowledge the attached schedule of uncorrected misstatements has been brought to our attention and we have considered the impact on the financial statements. We conclude the effects of the uncorrected misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole.

We have also considered the impact of uncorrected misstatements from previous periods and conclude the aggregate of these is immaterial to the previous and current financial statements.

### **Accounting estimates**

We confirm the significant assumptions used in making accounting estimates are reasonable and have been disclosed in the financial statements.

We confirm the measurement processes, including related assumptions, used by management to determine accounting estimates in the context of the applicable financial reporting framework are appropriate and have been consistently applied.

We confirm the disclosures related to accounting estimates are complete and appropriate.

### **Fair value measurements and disclosures**

Where assets and liabilities are recorded at fair value, the value attributed to these assets and liabilities is, in the opinion of the Berrigan Shire Council, the fair value.

We confirm the significant assumptions used in fair value measurements and disclosures are reasonable and appropriately reflect our intent and ability to carry out specific courses of action on behalf of the Council.

We confirm the measurement methods, including related assumptions, used by management in determining fair values within the applicable financial reporting framework are appropriate and have been consistently applied. We have considered:

- possible credit value adjustments and debit value adjustments for the credit risk of counterparties
- non-performance risk including, but not limited to the Council's own credit risk
- the impact of embedded derivatives.

We confirm the fair value disclosures in the financial statements are complete and appropriate.

## **Going concern**

We confirm the going concern basis is appropriate for the financial statements.

## **After balance date events**

No events have occurred between the end of the reporting period and the date of this letter that require adjustment to, or disclosure in, the financial statements.

## **Other**

We understand your examination of the financial statements was made in accordance with Australian Auditing Standards and was, therefore, designed primarily for the purpose of expressing an opinion on the financial statements of the Council taken as a whole, and your tests of the financial records and other auditing procedures were limited to those you considered necessary for that purpose.

We have no plans or intentions that may materially affect the carrying values or classification of assets or liabilities.

## **Non-current assets**

The Council has satisfactory title of all assets. There are no liens or encumbrances on assets, nor has any asset been pledged as collateral.

We depreciate physical assets and amortise intangibles on a systematic basis over their useful lives. Useful lives are adjusted for all material items of infrastructure, property, plant and equipment and intangibles such as software, that are or are becoming technically, functionally or commercially obsolete, or have been abandoned or are otherwise unusable.

Depreciation and amortisation rates have been reviewed against estimated asset usage and useful lives. Any adjustment to reflect the most recent assessment of the useful lives has been recognised and disclosed in the financial statements. We have provided you with the basis of all relevant assumptions in depreciation models.

The carrying amount of each physical non-current asset does not materially differ from its fair value at the end of the reporting period. Significant fair value assumptions, including those with high estimation uncertainty, are reasonable.

We have considered the requirements of AASB 136 'Impairment of Assets', when conducting our annual assessment of the impairment of assets, including intangibles and cash generating units (CGUs). We have ensured no asset or CGU's carrying amount exceeds its recoverable amount. We have communicated to you all indicators of impairment and where these exist we have conducted an appropriate impairment assessment of the relevant asset or CGU.

## **Impairment of receivables**

The impairment of receivables is sufficient to provide for any losses on realisation and we have written off all known bad debts.

## **Inventories**

The Council has no obsolete or excess inventory. Inventory is stated at an amount that does not exceed the lower of cost or net realisable value.

We have no plans to abandon product lines or other plans or intentions that will result in excess or obsolete inventory.

## Other current assets

We expect to realise all other current assets for at least the amounts they are stated at in the financial statements.

## Provisions, contingent assets and contingent liabilities

We have properly recorded and/or disclosed in the financial statements:

- arrangements involving restrictions on cash balances, compensating balances and line-of-credit or similar arrangements
- agreements or options to repurchase assets previously sold
- material or contingent liabilities or assets including those arising under derivative financial instruments
- our obligations to make good, restore, rehabilitate and reinstate the council's tip and quarry.

## Post-employment benefits

All post-employment benefits have been identified and properly accounted for and all events impacting the post-employment benefit plans have been brought to the actuary's attention.

For defined benefit plans:

- the actuarial assumptions underlying the valuation of the plan accord with the Council's best estimate of future events and are consistent with our knowledge of the business
- the actuary's calculations have been based on complete and up-to-date member information
- the amounts included in the financial statements derive from the work of the actuary are in accordance with the requirements of AASB 119 'Employee Benefits'.<sup>1</sup>

## Commitments

We have disclosed all material commitments for leases, construction or acquisition of property, plant and equipment, and purchases of other non-current assets, such as investments or intangibles, in the financial statements.

## Taxation

We have calculated the taxation equivalent charges in the SPFS of Declared Business Activities according to the requirements in the Division of Local Government Guidelines 'Pricing & costing for Council Businesses: A Guide to Competitive Neutrality and the NSW Office of Water 'Best Practice Management of Water Supply and Sewerage Guidelines'.

We have calculated and recognised all other applicable taxes according to relevant tax legislation.

## Environmental issues

We have considered whether environmental matters could materially impact the financial statements and conclude we are not aware of:

- any material liabilities or contingencies arising from environmental matters, including those resulting from illegal or possibly illegal acts
- environmental matters that may result in material impairment of assets.

Where we are aware of matters referred to in the points above, we have disclosed all related facts to you.

## Native title land claims

We are not aware of any native title land claims that may materially impact the financial statements.

## Insurance

We have established procedures to assess the adequacy of insurance cover on all assets and insurable risks. We believe, where appropriate, assets and insurable risks are adequately covered by insurance.

## Electronic presentation of the audited financial statements and audit report\*

With respect to publication of the financial statements on our website, we:

- acknowledge we are responsible for the electronic presentation of the financial statements on our website
- will ensure the electronic version of the audited financial statements and the Independent Auditor's Report on our website are identical to the final signed hard copy of the audited financial statements and the Independent Auditor's Report
- will clearly differentiate between audited and unaudited information in the construction of our website as we understand the risk of potential misrepresentation between unaudited and audited information in the absence of appropriate controls
- have assessed the controls over the security and integrity of the data on our website and adequate procedures are in place to ensure the integrity of the published information
- will ensure that where the Independent Auditor's Report is published on our website, the related financial statements are also published in full.

## Impairment of financial assets

We have reviewed all our financial assets for any indicators of impairment.

We have no reason to believe these assets may be impaired at balance date.

## SPECIAL SCHEDULE NO 8

We acknowledge our responsibility for:

- keeping proper accounts and records, and preparing Special Schedule No.8 (the Schedule)
- ensuring the Schedule is prepared in accordance with the Code and in accordance with the books and records of the Council.

We approved the Schedule on 18<sup>th</sup> October 2017 and confirm it is free of material misstatements.

## General

We believe, in all material respects, the Schedule presents a view that is consistent with our understanding of operations for the year ended 30 June 2017.

We have fulfilled our responsibilities, as set out in the Client Service Plan dated 29<sup>th</sup> March 2017 and the [Terms of Engagement](#), for preparing the Schedule in accordance with the Code and in accordance with the books and records of the Council. The Schedule is in all material respects prepared in accordance with these requirements.

There have been no deficiencies in financial reporting practices. All transactions have been recorded in the accounting records. We confirm the Schedule is complete, valid and only includes the transactions required by the Code.

### **Uncorrected accounting misstatements**

There were no monetary misstatements in the Schedule.

### **After balance date events**

No events have occurred between the end of the reporting period and the date of this letter that require adjustment to, or disclosure in, the Schedule.

### **Other**

We understand your examination of the Schedule was made in accordance with Australian Auditing Standards and was, therefore, designed primarily for the purpose of expressing an opinion on the Schedule, and your tests of the financial records and other auditing procedures were limited to those you considered necessary for that purpose.

## **CHIEF EXECUTIVE OFFICER'S FINANCIAL STATEMENT FOR THE ROADS TO RECOVERY PROGRAM**

We acknowledge our responsibility for:

- keeping proper accounts and records, and preparing the statement of receipts and expenditure (the Statement)
- ensuring the Statement is prepared in accordance with the requirements of Part 8 of the *National Land Transport Act 2014* (the Act) and the Roads to Recovery Funding Conditions 2014 (the Conditions).

We approved the Statement on 18<sup>th</sup> October 2017 and confirm it is free of material misstatements.

### **General**

We believe, in all material respects, the Statement presents a view that is consistent with our understanding of operations for the year ended 30 June 2017.

We have fulfilled our responsibilities, as set out in the Client Service Plan dated 29<sup>th</sup> March 2017 and the [Terms of Engagement](#), for preparing the Statement in accordance with the Act and the Conditions. The Statement, in all material respects is prepared in accordance with these requirements.

### **Compliance with the Conditions**

We have no knowledge of any instances of non-compliance with the Conditions.

We confirm:

- the Statement agrees with 'proper accounts and records' as described at Part 7 and Part 1.4 of the Conditions
- the amounts reported as expenditure in the Statement are in accordance with Part 2 of the conditions
- the amount certified by the Chief Executive Officer of the Council as its own source expenditure is in accordance with Part 2 and Part 3 of the Conditions, and is based on, and in agreement with proper accounts and records.

### **Uncorrected accounting misstatements**

There were no monetary misstatements in the Statement.

### After balance date events

No events have occurred between the end of the reporting period and the date of this letter that require adjustment to, or disclosure in, the Statement.

### Other

We understand your examination of the Statement was made in accordance with Australian Auditing Standards and was, therefore, designed primarily for the purpose of expressing an opinion on the Statement, and your tests of the financial records and other auditing procedures were limited to those you considered necessary for that purpose.

## OTHER

### Other Information included in Council's annual report

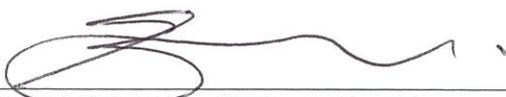
We have informed you of all documents we expect to issue that may comprise 'Other Information' (financial and non-financial, excluding the financial statements and auditor's report) in our annual report.

We will provide you with Other Information to be included in our annual report when available so you can perform the procedures required by Australian Auditing Standards before its issue.




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Acting General Manager – Fred Exton




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Finance Manager – Carla von Brockhusen

## APPENDIX – GENERAL PURPOSE FINANCIAL STATEMENTS

### Table One: Uncorrected monetary misstatements and disclosure deficiencies

#### Uncorrected monetary misstatements

The following uncorrected monetary misstatements were identified and discussed with management. Management believes the effect of not correcting these misstatements is immaterial, individually and in aggregate, to the financial statements taken as a whole. The audit team agrees with management's determination and does not consider the uncorrected misstatements significant enough to modify the opinion in the Independent Auditor's Report. However, management must attach these uncorrected misstatements to the Representation Letter. These misstatements were discussed with Berrigan Shire Council on 20<sup>th</sup> September 2017.

Description	Assets	Liabilities	Retained earnings/equity	Comprehensive income
Effect of potential correction	Increase/ (decrease)	(Increase)/ decrease	(Increase)/ decrease	(Increase)/ decrease
	\$'000	\$'000	\$'000	\$'000
<b>Judgemental misstatements</b>				
Rural Fire Service assets not recorded (e.g. 'red fleet' assets)	1,098		(1,098)	(1,098)
<b>Subtotal</b>	1,098	--	(1,098)	(1,098)
<b>Total impact if misstatements were corrected</b>	<b>1,098</b>	<b>--</b>	<b>(1,098)</b>	<b>(1,098)</b>

### Table Two: Effect of misstatements on the reported net operating result

To fully understand the current year's financial result, those charged with governance should consider the impact of misstatements from previous years corrected in the current period and current period errors that remain uncorrected.

This table illustrates the effect of misstatements that have not been corrected in the period in which they occurred.

Description and Effect	Net income
	(Increase)/ decrease
	\$'000
<b>Net operating result as reported</b>	(7,361)
Current year misstatements that have not been corrected	(1,098)
<b>Adjusted current year operating result</b>	<b>(8,459)</b>



Operational Plan 2017 – 2018  
September Quarterly Review  
2017

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## Reading this report

The traffic light review format provides a visual update on the status of Council’s Annual Operational Plan and Council’s progress toward full implementation of its 4-year Delivery Program. It should be read in accordance with the following key:

### Key

				
Complete	On Target	Not on Target	Past Due	No Status / Deferred

Additional information in the Delivery Program and Operational Plan Performance Review and Progress Report includes:

1. A Year to Date (YTD) assessment by the responsible Council Officer of progress toward completion and or the achievement of the set target
2. Comments from the Responsible Council Officer highlighting service achievements and or the challenges relevant to the Council operation and action being reported and its status

The following table provides a summary by strategic outcome and the year to date status of Council’s 2017/18 Annual Operational Plan.

	Completed	On target	Not on target	Past Due	Deferred / Not due to start	Total
Sustainable natural and built landscapes	0	15	1	2	0	18
Good government	0	15	0	0	1	16
Supported and engaged communities	0	15	0	0	0	15
Diverse and resilient business	0	12	0	2	2	16
<b>Total Actions</b>	<b>0</b>	<b>57</b>	<b>1</b>	<b>4</b>	<b>3</b>	<b>65</b>

## Sustainable Natural and Built Landscapes

### Support sustainable use of our natural resources and built landscapes

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
1.1.1	Coordinate strategic land-use planning	1.1.1.1	Increase community awareness regarding development application process	Development Manager	Improved community satisfaction with Development Services	25%		
1.1.1	Coordinate strategic land-use planning	1.1.1.2	Process and approve / refuse development applications in accordance with relevant legislation, codes and policies	Development Manager	Effective and timely assessment of development applications	25%		
1.1.2	Coordinate and develop Community Participation Plans in accordance with relevant legislation and the Council's Community Engagement Framework	1.1.2.1	Establish a framework for the development of Community Participation Plans when required to do so by legislation	Development Manager	Additional opportunities will be provided for the community to comment on new Development	25%		
1.1.3	Enhance the visual amenity, heritage and liveability of our communities	1.1.3.1	Continue Annual Heritage Grants Program	Development Manager	Enhancement of the conservation value of heritage items	25%		

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
1.1.3	Enhance the visual amenity, heritage and liveability of our communities	1.1.3.2	Continue rolling program of works – town entrances	Director Technical Services	Improved visual amenity and attractiveness of our towns and major town entrances	25%		Signage for Tocumwal and Finley erected. Extensive tree planting carried out in these towns. Berrigan and Barooga plans are near completion.
1.1.3	Enhance the visual amenity, heritage and liveability of our communities	1.1.3.3	Implement the Tocumwal Foreshore Master Plan	Director Technical Services	Sensitive and sustainable development of the Tocumwal Foreshore	25%		Costings being reviewed for grant application. Awaiting funding

Retain the diversity and preserve the health of our natural landscapes and wildlife

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
1.2.1	Partner with community groups and agencies on projects that retain and preserve the health of our natural landscapes and wildlife	1.2.1.1	Contribute to Central Murray County Council	Development Manager	County Council delivery of the Shire's weed eradication and control program/s	25%		
1.2.1	Partner with community groups and agencies on projects that retain and preserve the health of our natural landscapes and wildlife	1.2.1.2	Participation in roadside vegetation enhancement projects	Development Manager	Enhanced bio-diversity in linear reserves	25%		
1.2.1	Partner with community groups and agencies on projects that retain and preserve the health of our natural landscapes and wildlife	1.2.1.3	Undertake tree assessments and establish a tree register	Enterprise Risk Manager		0%		Trees gradually identified through issues raised. This will gradually be expanded to streets/towns and included on the register.
1.2.1	Partner with community groups and agencies on projects that retain and preserve the health of our natural landscapes and wildlife	1.2.1.4	Monitor and undertake as required the control and management of pests	Development Manager	Environmental harms caused by pests will be reduced	25%		

Connect and protect our communities

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
1.3.1	Coordinate flood levee, Council road network and stormwater asset management and planning	1.3.1.1	Review and implement asset management plans which maintain a balance between improving and maintaining flood levees, stormwater, Council roads, paths and trails	Director Technical Services	Service levels met as set out in adopted Asset Management Plans	25%		AMP's for water supply and sewerage services are behind schedule although they are currently being prepared.
1.3.1	Coordinate flood levee, Council road network and stormwater asset management and planning	1.3.1.2	Design, construct and maintain stormwater systems that safely capture and remove water	Director Technical Services	Service levels met as set out in adopted Storm water Asset Management Plan	25%		Works are being design and constructed in accordance approved works program
1.3.1	Coordinate flood levee, Council road network and stormwater asset management and planning	1.3.1.3	Ensure sewer network is safe and functional	Environmental Engineer	Sewer networks are managed to maximise operational functions	25%		
1.3.1	Coordinate flood levee, Council road network and stormwater asset management and planning	1.3.1.4	Design, construct and maintain flood protection network	Director Technical Services	A flood levee protection network that prevents inundation of Tocumwal and Barooga from recognized flood levels	25%		Levee maintenance up to date. No capital works approved for this financial year.

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
1.3.1	Coordinate flood levee, Council road network and stormwater asset management and planning	1.3.1.5	Maintain the safety of Council roads and walkways	Director Technical Services	Asset Management Plan identified service levels and standards are met	25%		Roads and walkways are regularly inspected and maintained in accordance with the adopted management processes.
1.3.1	Coordinate flood levee, Council road network and stormwater asset management and planning	1.3.1.6	Exercise delegated functions Road Act 1993	Executive Engineer	Local roads are managed in accordance with the Act			No Comments
1.3.2	Manage landfill, recycling and waste disposal	1.3.2.1	Implement the Berrigan Shire Council Waste Plan	Environmental Engineer	Sustainable management of Berrigan Shire Waste Management facilities and services	25%		
1.3.2	Manage landfill, recycling and waste disposal	1.3.2.2	Deliver township garbage collection and street cleaning services	Environmental Engineer	Instigate & manage a waste collection contract to ensure garbage collection	25%		

Good Government

**Berrigan Shire 2027 objectives and strategic actions facilitate effective governance by Council of Council operations and reporting**

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
2.1.1	Council operations, partnerships and coordination of resources contribute toward implementation of Berrigan Shire 2027	2.2.1.1	Promote and support the engagement of Shire residents, local business and agencies in the development, implementation of Berrigan Shire 2027	Strategic and Social Planning Coordinator	Co-production of local services	20%		Berrigan Shire 2027 adopted - engagement activities Sept quarter have included consult with Berrigan and Barooga residents re town plan development and online poll prioritising projects for grant funding submission. Commenced planning with RMS for 65+ transport project
2.1.2	Meet legislative requirements for Council elections, local government, and integrated planning and reporting.	2.1.2.1	Provide facilities and support including financial to the elected Council	General Manager	The leadership skills, experience and knowledge of Councillors is used	15%		

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
2.1.2	Meet legislative requirements for Council elections, local government, and integrated planning and reporting.	2.1.2.2	Implement and further develop the Berrigan Shire Integrated Management System	Enterprise Risk Manager	Standardised documentation and review of Council operations	70%		The Integrated Management System is a dynamic collection of procedures and is continually being reviewed, updated and expanded further. Areas currently being reviewed and developed are Pool Management and Library Management.
2.1.2	Meet legislative requirements for Council elections, local government, and integrated planning and reporting.	2.1.2.3	Implement 2015 - 2019 Fit for the Future Improvement Plan (FFF)	General Manager	A sustainable Council	25%		
2.1.3	Council operations and financial management support ethical, transparent and accountable corporate governance	2.1.3.1	Coordinate Council investments, financial management, financial operations and processing	Director Corporate Services	Effective management of Council investments and finances	25%		Audit of the Council financial statements conducted in September 2017 with financial result and audit opinion due in October. Annual reports received from most volunteer committees of Council.

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
2.1.3	Council operations and financial management support ethical, transparent and accountable corporate governance	2.1.3.2	Monitor and respond to change in the Financial Governance, Regulatory and Reporting Frameworks	Director Corporate Services	Council operations comply with relevant frameworks	25%		
2.1.3	Council operations and financial management support ethical, transparent and accountable corporate governance	2.1.3.3	Deliver responsive customer service	Director Corporate Services		25%		Customer request system in place and operational.
2.1.3	Council operations and financial management support ethical, transparent and accountable corporate governance	2.1.3.4	Conduct service review and develop the Corporate Services Strategic Plan 2017 - 2021	Finance Manager	Strategic management and prioritisation of the resourcing and staff requirements Corporate Services	0%		The service review will commence once year end reporting is complete and the budget and long term financial planning process is underway.

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
2.1.3	Council operations and financial management support ethical, transparent and accountable corporate governance	2.1.3.5	Manage human resource and workforce development activities through the implementation of the Berrigan Shire's Workforce Development Plan 2017 - 2021	Director Corporate Services	A workforce with the competencies needed to implement the Council's 4-year Delivery Program	25%		Council's leadership team is participating in a group leadership program, due for completion in early 2018. Work on the revised Human Resources framework has been put on hold pending the completion and adoption of the Local Government Capability Framework
2.1.3	Council operations and financial management support ethical, transparent and accountable corporate governance	2.1.3.6	Provide Information technology and associated support for Council operations	Director Corporate Services	Efficient operation of Information Technology Systems supporting other Council Services	25%		New facility for storing photographs established. New servers ordered; to be installed in November 2017.
2.1.3	Council operations and financial management support ethical, transparent and accountable corporate governance	2.1.3.7	Coordinate the delivery and management of Shire records and communications	Director Corporate Services	Effective records management system	25%		Records management system in place and operating.

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
2.1.3	Council operations and financial management support ethical, transparent and accountable corporate governance	2.1.3.8	Maintain and sustainably redevelop existing infrastructure and community assets	Director Corporate Services	Council owned community infrastructure and assets are sustainably maintained and developed	25%		Community infrastructure and assets are actively maintained by Council staff. The Council is seeking grant funding under the Stronger Country Communities Program for six community infrastructure programs. The Council is submitting an application for funding under the Regional Growth - Environment and Tourism Fund for the redevelopment of the Tocumwal Foreshore - a joint application with projects from Albury and Federation.
2.1.3	Council operations and financial management support ethical, transparent and accountable corporate governance	2.1.3.9	Coordinate and manage maintenance and renewal of Council plant and equipment	Director Technical Services	Ongoing maintenance and renewal of Council plant and equipment	50%		Major plant renewals budgeted for the year have been processed with some plant still to be delivered. Plant is maintained in accordance with WHS requirements.

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
2.1.3	Council operations and financial management support ethical, transparent and accountable corporate governance	2.1.3.10	Coordinate the ongoing review and development of Council and Operational Policies and procedures	Director Corporate Services	Regular review and update of Council policies and associated operational procedures	25%		Council is systematically reviewing its policies are per its resolution in September 2016. Work on the Human Resources policy framework has been put on hold pending the introduction of the new Local Government Capability Framework.

**Strengthen strategic relationships and partnerships with community, business and government.**

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
2.2.1	Participate in networks that promote regional and cross-border collaboration, planning and service delivery	2.2.1.1	Develop resources and establish partnerships that improve local assessment of social and economic implications of regional and inter-governmental decision-making on Shire residents, business and Council operations	Strategic and Social Planning Coordinator	Accurate, accessible information about regional and local social and economic conditions	20%		
2.2.1	Participate in networks that promote regional and cross-border collaboration, planning and service delivery	2.2.1.2	Actively lobby all levels of government and industry re: Murray Darling Basin Plan	General Manager	Improved economic and social outcomes for the Shire's irrigators and communities	20%		

## Supported and Engaged Communities

Create safe, friendly and accessible communities

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
3.1.1	Build communities that are home to more families and young people	3.1.1.1	Support and promote the healthy development and wellbeing of children and young people	Director Corporate Services	Local projects and programs are established to support and promote the healthy development and wellbeing of children and young people	25%		School holiday programs at Berrigan Shire library branches well supported.
3.1.1	Build communities that are home to more families and young people	3.1.1.2	Transition Shire based Early Childhood Intervention Services to NDIS and the current funder's approved provider	Director Corporate Services	Local Delivery of Early Childhood Intervention Services	50%		Transition of service to Kurrajong Therapy Plus is complete. Work on resource sharing agreement is substantially complete. Most utility services have been transferred to Kurrajong. Council still needs to complete its final funding report and acquittal
3.1.1	Build communities that are home to more families and young people	3.1.1.3	Implement Children and Families Strategy 2015 - 2019	Strategic and Social Planning Coordinator	Local projects and services support the attraction and retention of families and young people	20%		Commenced planning for Childrens Week to be held in Oct 2017 - provided letter of support Tocumwal Preschool submission for redevelopment and or development of Early Years Learning Centre

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
3.1.2	Facilitate all age healthy lifestyles and ageing in place	3.1.2.2	Implement the Active Ageing and Disability Inclusion Plan	Strategic and Social Planning Coordinator	Council facilities and services support all residents including aging and disabled residents health, mobility and their economic / social participation in community life	30%		Commenced community partnership with Intereach - planning for January 2018 Inclusion Event - continue to liaise with Council staff re: projects consistent with DIAP adopted by Council June 2017
3.1.2	Facilitate all age healthy lifestyles and ageing in place	3.1.2.3	Provide recreation facilities which support active lifestyle and ageing in place	Strategic and Social Planning Coordinator	Council recreation facilities support active lifestyle and ageing in place	15%		
3.1.3	Strengthen the inclusiveness and accessibility of our community	3.1.3.1	Promote the social and economic wellbeing of Shire residents through implementation of Disability Inclusion Plan, social planning and community development activities	Strategic and Social Planning Coordinator	Annual program of social planning and community development activities implemented	20%		DIAP principles included in Council plans and submission re: Redevelopment of Tocumwal Foreshore
3.1.4	Coordinate and facilitate the delivery of potable water, public health and safety services	3.1.4.1	Ensure potable water and sewer network is safe and functional	Environmental Engineer	Safe potable water for human consumption and health Water and Sewer networks are managed to maximise operational functions	25%		

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
3.1.4	Coordinate and facilitate the delivery of potable water, public health and safety services	3.1.4.2	Monitor, control and report upon environmental contaminants and public health hazards - water, fire, refuse, buildings and air	Development Manager	Safer and healthier communities	25%		
3.1.4	Coordinate and facilitate the delivery of potable water, public health and safety services	3.1.4.3	Coordinate and facilitate local emergency management committee	Director Technical Services	Committee coordinated and facilitated	35%		Meetings coordinated and facilitated as required.
3.1.4	Coordinate and facilitate the delivery of potable water, public health and safety services	3.1.4.4	Develop and maintain local cemeteries and associated infrastructure	Director Corporate Services	Cemeteries progressively developed to meet demand. Routine maintenance conducted	25%		New toilets for Finley and Barooga libraries have been ordered and expected to be installed in late 2017.
3.1.4	Coordinate and facilitate the delivery of potable water, public health and safety services	3.1.4.5	Control and promote responsible ownership of companion animals	Development Manager	Negative impacts & disturbance caused by companion animals reduced	25%		

Support community engagement through life-long learning, culture and recreation

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
3.2.1	Provide opportunities for life-long learning, cultural expression and recreation	3.2.1.1	Coordinate and deliver local library services in accordance with Library Services Strategic Plan 2014 - 2018	Library Manager	A Library Service meeting the needs of its community	25%		eResources increased; eBook Loans 475 : eAudio Loans 219. Membership 181. WiFi use statistics unavailable until next week due to Hi Tech maintenance on their Server. Monthly films at 2 Branches attracted 34 adults. July Holiday Program attracted 80 children plus Carers and Parents. Book Week Story Time hosted 77 Preschool children plus Carers. Fund-raiser for Students visiting East Timor totalled \$1100.00 with special guest and author Adele Jones who wrote 'Coffee Palaces' to weave a local fictional story based on fact.
3.2.1	Provide opportunities for life-long learning, cultural expression and recreation	3.2.1.2	Strengthen community engagement and participation in Council activities	Strategic and Social Planning Coordinator	Increased resident engagement in Council activities	35%		Social media platform - primary tool for engagement

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
3.2.1	Provide opportunities for life-long learning, cultural expression and recreation	3.2.1.3	Financially contribute to and support South West Arts programs and activities	Director Corporate Services	South West Arts delivery of Shire based Arts program/s and activities	25%		Contribution to South West Arts made. Council participated in Outback Theatre for Young People's production of Folk Song which told the stories of Berrigan Shire.
3.2.2	Facilitate and partner with local communities in the development of township plans	3.2.2.1	Coordinate and align community projects and activities with township plans	Strategic and Social Planning Coordinator	Increased resident engagement in town plan development and implementation	20%		

Diverse and Resilient Business

Strengthen and diversify the local economy through Investment in local jobs creation, retention and innovation

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
4.1.1	Partner with government and industry to promote strategic investment in the development of economic assets and infrastructure needed to create jobs	4.1.1.1	Complete the review and implement Berrigan Shire Economic Development Plan 2017 - 2021	Economic Development Officer	Economic Development Plan developed	90%		The 2017 - 2021 Economic Development Strategy has been delayed due to a lack of up to date data for the review however the document is now ready to be presented to the November Committee meeting
4.1.1	Partner with government and industry to promote strategic investment in the development of economic assets and infrastructure needed to create jobs	4.1.1.2	Develop industry profiles informed by strategic analysis of local conditions and relative competitive advantages	Economic Development Officer	Conditions that support or inhibit the comparative growth and competitiveness of local businesses are identified	0%		

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
4.1.1	Partner with government and industry to promote strategic investment in the development of economic assets and infrastructure needed to create jobs	4.1.1.3	Support collaborative planning, shared resourcing in local industry promotion of business and infrastructure development projects	Economic Development Officer	Industry groups, potential employers and local business have relevant information on industries and local skills	25%		The Queensland fruit Fly Program has continued to evolve and Council now participates at the regional level with the Victorian based and funded program for the Goulburn and Murray Valley. Council has been a member of the AWM and SIT Stakeholder taskforce for the past 18 months and will continue to see that commitment to completion in February or March 2018.
4.1.1	Partner with government and industry to promote strategic investment in the development of economic assets and infrastructure needed to create jobs	4.1.1.4	Continue the development and marketing Tocumwal Aerodrome Industrial Precinct	Economic Development Officer	Development of the Airpark	25%		Phase 3 land has been released at the Tocumwal Aerodrome. Signage has been updated and weekly social media posts have begun again.

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
4.1.2	Support local enterprise through local economic and industry development initiatives and projects	4.1.2.1	Promote the development of business support groups / networks within the Shire	Economic Development Officer	Active business groups / networks contributing towards local jobs and business growth	25%		The Chamber Presidents Group meets every other month and is promoting collaboration between local Chamber/Development Groups. There has been a change in the executive of Barooga and Berrigan Advancement groups.
4.1.2	Support local enterprise through local economic and industry development initiatives and projects	4.1.2.2	Convene regular meetings of industry support groups and business networks in the Shire	Economic Development Officer	Forum for local business and Council to identify and resolve issues of common concern	25%		Transport group for Fixing Country Roads funding application Fruit Growers for Queensland Fruit Fly
4.1.2	Support local enterprise through local economic and industry development initiatives and projects	4.1.2.3	Recognise excellence in local business and industry	Economic Development Officer	Excellence in local business and industry is recognised by peers	25%		Report written for Council on the future of the Business awards. Further consideration of this issue to be presented at the corporate workshop in February 2018. Meetings organised to further research options.

Diversify and promote local tourism

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
4.2.1	Implement the Berrigan Shire Tourism Strategy	4.2.1.1	Invest in infrastructure that will add value to and increase the competitiveness of the Shire's Visitor Economy e.g.: Redevelopment of the Foreshore Reserve	Economic Development Officer	Local operators develop new Visitor Economy product and services	25%		EI through the Regional Growth Environment and Tourism Fund for the development of the Tocumwal Foreshore Master Plan has progressed to the 2nd stage. The final application will be done as a cooperative project with Federation Council and Albury City Council under the heading of Murray River Experience. Sale of land at the Tocumwal Airpark continues with the release of Phase 3 lots
4.2.1	Implement the Berrigan Shire Tourism Strategy	4.2.1.2	Partner with industry and other levels of government on securing investment needed for Ports of the Murray and Murray River Adventure Trail Projects	Economic Development Officer	New Visitor Experiences	25%		Funding application in progress for the Tocumwal Foreshore. This project is supported by Murray Regional Tourism as significant contribution to the Murray River Adventure Trail. Murray Regional Tourism recognises the Tocumwal Aerodrome as a second tier project under the Ports of the Murray Program.

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
4.2.1	Implement the Berrigan Shire Tourism Strategy	4.2.1.3	Provide support to event proponents and organisers	Economic Development Officer	Increase in the number of successful events, proponents and organisers Increased attendance local events	25%		In this quarter Council has processed two event funding applications. The Massive Murray Paddle and the Berrigan Show and Shine have been successful in attracting promotional funds.
4.2.1	Implement the Berrigan Shire Tourism Strategy	4.2.1.4	Facilitate local industry review and update of digital content and marketing	Economic Development Officer	Digital content will be accurate	25%		Have worked with 2 accommodation providers to renew their content in the Australian Tourism Data Warehouse through NSW Connect. Council has participated in the MRTB review of the digital platform
4.2.2	Partner regional Tourism Boards	4.2.2.1	Membership of regional tourism boards established to increase visitation and economic activity in the Murray Region of NSW and Murray River towns	Economic Development Officer	Regional and interstate marketing and promotion of Shire's tourism products and services	25%		Regular attendance at the bi-monthly Tourism Managers Forum

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
4.2.2	Partner regional Tourism Boards	4.3.2.3	Encourage and support local tourism body / operator activities which, foster and promote increased local tourism industry growth and development	Economic Development Officer	Stronger local tourism industry	25%		Working with Tocumwal and Finley Chambers with their contribution to the Newell Highway brochure and website.

Connect local, regional and national road, rail and aviation infrastructure

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
4.3.1	Develop and promote Berrigan Shire regional transport and freight infrastructure	4.3.1.1	Develop business case for the development of hardstand and serviced truck parking Tocumwal, Berrigan and Finley	Economic Development Officer	Improved safety and services for transport and logistics industries	0%		
4.3.1	Develop and promote Berrigan Shire regional transport and freight infrastructure	4.3.1.2	Lobby for upgrade of rail facilities, associated with Tocumwal rail line incl. line to Shepparton and Melbourne Ports	Economic Development Officer	Increased use of Tocumwal inter-modal facility	25%		Consultation with Chris and Matt Kelly with regard to purchase/lease of rail line into grain handling facility.
4.3.1	Develop and promote Berrigan Shire regional transport and freight infrastructure	4.3.1.3	Participate actively in efforts to upgrade Newell Highway and Midland Murray Valley highways particularly the Shepparton bypass.	Economic Development Officer	Increased use of Tocumwal inter-modal facility	25%		Council has attended Newell Highway Taskforce meetings when they are held in the local area. Whilst this group has focused on Highway repairs and upgrades from West Wyalong to Parkes following the 2016 floods it is worthwhile to keep the Tocumwal Truck stop concerns on the agenda.

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
4.3.1	Develop and promote Berrigan Shire regional transport and freight infrastructure	4.3.1.4	Operate the Tocumwal Aerodrome	Director Technical Services	Operated in accordance with CASA regulations and Tocumwal Aerodrome Management Plan. Maintained in accordance with Corporate and Community Facilities Asset Management Plan	25%		Aerodrome operated in a safe manner with maintenance completed as required.



	2017/18 Budget Carried Forward	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
<b>GRAND TOTAL</b>	<b>3,290,232</b>	<b>(866,464)</b>	<b>-</b>	<b>2,041,314</b>	<b>(2,735,306)</b>	<b>3,097,028</b>	<b>(1,639,434)</b>	<b>(2,426,039)</b>	<b>(384,725)</b>
GOVERNANCE EXPENSE	(34,393)	(703,940)		(738,333)	(80,052)	(260,973)	(494,090)	(21,125)	(759,458)
GOVERNANCE REVENUE		-		-	-	-	-		-
CORPORATE SUPPORT EXPENSE	(30,000)	(185,069)	-	(215,069)	(206,722)	999,227	(1,200,830)	(97,259)	(312,328)
CORPORATE SUPPORT REVENUE		92,485		92,485	-	26,218	66,267	19,324	111,809
TECHNICAL SERVICES EXPENSE		(278,895)	-	(278,895)	(56,288)	699,775	(975,406)	(16,096)	(294,991)
TECHNICAL SERVICES REVENUE		3,000		3,000	-	2,446	554	1,539	4,539
PLANT SERVICES EXPENSE		(1,222,223)		(1,222,223)	(191,741)	(935,914)	(908,751)	(2,326)	(1,224,549)
PLANT SERVICES REVENUE		1,222,223		1,222,223	-	305,086	908,751	2,326	1,224,549
OVERHEAD EXPENSE		-		-	(95,318)	(657,704)	657,704	-	-
OVERHEAD REVENUE		-		-	-	-	-		-
EMERGENCY SERVICES EXPENSE		(198,843)		(198,843)	(167,325)	(187,691)	(11,152)	(354)	(199,197)
EMERGENCY SERVICES REVENUE		13,989		13,989	-	3,497	10,492		13,989
OTHER COMMUNITY SERVICES EXPENSE	(26,331)	(227,362)		(253,693)	(8,817)	(54,153)	(199,540)	(316)	(254,009)
OTHER COMMUNITY SERVICES REVENUE		11,700		11,700	-	-	11,700		11,700
CEMETERY EXPENSE	(31,800)	(179,848)	-	(211,648)	(32,792)	(81,933)	(97,535)	10	(211,638)
CEMETERY REVENUE		121,825		121,825	-	16,483	105,342	114	121,939
EARLY INTERVENTION EXPENSE		(159,329)		(159,329)	(2,073)	(111,046)	83,605	239,576	80,247
EARLY INTERVENTION REVENUE		159,329		159,329	-	27,441	(0)	(159,329)	-
HOUSING EXPENSE		(64,963)	-	(64,963)	(4,058)	(31,074)	(33,889)	423	(64,540)

	2017/18 Budget Carried Forward	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
<b>GRAND TOTAL</b>	<b>3,290,232</b>	<b>(866,464)</b>	<b>-</b>	<b>2,041,314</b>	<b>(2,735,306)</b>	<b>3,097,028</b>	<b>(1,639,434)</b>	<b>(2,426,039)</b>	<b>(384,725)</b>
HOUSING REVENUE		16,257		16,257	-	2,880	13,377		16,257
ENVIRONMENTAL SERVICES EXPENSE		(691,655)		(691,655)	(4,988)	(211,797)	(479,858)	62,685	(628,970)
ENVIRONMENTAL SERVICES REVENUE		229,823		229,823	-	67,506	162,317	5,995	235,818
DOMESTIC WASTE MANAGEMENT EXPENSE	(94,809)	(1,324,955)	-	(1,419,764)	(260,409)	(655,453)	(764,311)	(1,068)	(1,420,832)
DOMESTIC WASTE MANAGEMENT REVENUE	94,809	1,324,955		1,419,764	-	1,126,399	365,180	1,068	1,420,832
STORMWATER DRAINAGE EXPENSE	(406,277)	(827,341)	-	(1,233,618)	(27,118)	(316,454)	(903,282)	(4,409)	(1,238,027)
STORMWATER DRAINAGE REVENUE	22,500	109,502	-	132,002	-	76,255	55,748	4,409	136,411
ENVIRONMENTAL PROTECTION EXPENSE		(295,106)	-	(295,106)	(17,108)	(92,611)	(202,495)	(1,779)	(296,885)
ENVIRONMENTAL PROTECTION REVENUE		203,280		203,280	-	-	203,280		203,280
WATER SUPPLIES EXPENSE	(1,062,533)	(3,679,844)	-	(4,742,377)	(330,569)	(1,502,489)	(3,239,889)	(140,987)	(4,883,364)
WATER SUPPLIES REVENUE	1,062,533	3,679,844		4,742,377	-	2,407,645	2,418,916	140,987	4,883,364
SEWERAGE SERVICES EXPENSE	(417,627)	(2,747,573)	-	(3,165,200)	(167,558)	(1,204,652)	(1,960,548)	(366,845)	(3,532,045)
SEWERAGE SERVICES REVENUE	417,627	2,747,573		3,165,200	-	2,227,246	1,019,053	366,845	3,532,045
PUBLIC LIBRARIES EXPENSE	(16,897)	(646,783)		(663,680)	(48,802)	(299,992)	(363,688)	(540)	(664,220)
PUBLIC LIBRARIES REVENUE		46,630		46,630	-	2,044	44,586	540	47,170
COMMUNITY AMENITIES EXPENSE	(179,255)	(925,725)	5,000	(1,099,980)	(45,795)	(287,049)	(812,931)	3,802	(1,096,178)
COMMUNITY AMENITIES REVENUE		-		-	-	1,527	(1,527)	1,527	1,527
RECREATION EXPENSE	(104,505)	(4,244,146)	(5,000)	(4,353,651)	(75,298)	(405,150)	(3,948,501)	(61,090)	(4,414,741)
RECREATION REVENUE		2,427,450	-	2,427,450	-	16,520	2,410,930	16,520	2,443,970

	2017/18 Budget Carried Forward	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
GRAND TOTAL	3,290,232	(866,464)	-	2,041,314	(2,735,306)	3,097,028	(1,639,434)	(2,426,039)	(384,725)
SWIMMING POOL EXPENSE	(15,100)	(478,665)	-	(493,765)	(1,238)	(124,148)	(369,617)	866	(492,899)
SWIMMING POOL REVENUE		149,871		149,871	-	-	149,871		149,871
QUARRIES & PITS EXPENSE		(91,333)		(91,333)	-	(2,167)	(89,166)		(91,333)
QUARRIES & PITS REVENUE		91,333		91,333	-	3,043	88,290		91,333
SHIRE ROADS EXPENSE	(2,815,740)	(7,818,870)	-	(10,634,610)	(787,765)	(3,800,420)	(6,833,144)	(23,491)	(10,658,101)
SHIRE ROADS REVENUE	959,202	1,728,435	-	2,687,637	-	317,840	2,369,797	(756,651)	1,930,986
AERODROMES EXPENSE	(31,375)	(173,905)		(205,280)	(9,334)	(76,942)	(128,338)	(21,181)	(226,461)
AERODROMES REVENUE	83,730	21,875		105,605	-	2,277	103,328		105,605
CAR PARKING EXPENSE		(7,604)		(7,604)	-	(1,901)	(5,703)		(7,604)
CAR PARKING REVENUE		-		-	-	-	-		-
RMS EXPENSE		(1,056,000)		(1,056,000)	(8,617)	(148,670)	(907,330)	-	(1,056,000)
RMS REVENUE		1,056,000		1,056,000	-	315,500	740,500		1,056,000
CARAVAN PARKS EXPENSE		(20,415)	(20,000)	(40,415)	-	(6,619)	(33,796)	586	(39,829)
CARAVAN PARKS REVENUE		38,000		38,000	-	5,867	32,133		38,000
TOURISM & AREA PROMOTION EXPENSE	(115,254)	(92,110)		(207,364)	-	(56,682)	(150,682)	(2,514)	(209,878)
TOURISM & AREA PROMOTION REVENUE		-		-	-	-	-		-
BUSINESS DEVELOPMENT EXPENSE		(464,060)		(464,060)	(105,223)	(288,236)	(175,824)	(90,962)	(555,022)
BUSINESS DEVELOPMENT REVENUE		6,151		6,151	-	-	6,151		6,151

	2017/18 Budget Carried Forward	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
<b>GRAND TOTAL</b>	<b>3,290,232</b>	<b>(866,464)</b>	<b>-</b>	<b>2,041,314</b>	<b>(2,735,306)</b>	<b>3,097,028</b>	<b>(1,639,434)</b>	<b>(2,426,039)</b>	<b>(384,725)</b>
SALEYARDS EXPENSE		(112,985)		(112,985)	-	(34,467)	(78,518)	1,503	(111,482)
SALEYARDS REVENUE		92,516		92,516	-	23,129	69,387		92,516
REAL ESTATE DEVELOPMENT EXPENSE	(350,000)	(22,903)	20,000	(352,903)	-	(3,596)	(349,307)	(693)	(353,596)
REAL ESTATE DEVELOPMENT REVENUE	350,000	15,216		365,216	-	14,508	350,708		365,216
PRIVATE WORKS EXPENSE		(51,250)		(51,250)	(298)	(14,230)	(37,020)	(26,327)	(77,577)
PRIVATE WORKS REVENUE		51,250		51,250	-	36,977	14,273	26,327	77,577
RATE REVENUE		4,960,911		4,960,911	-	4,710,281	13,532	10,619	4,971,530
FINANCIAL ASSISTANCE GRANT		3,027,540		3,027,540	-	394,531	2,633,010	(1,538,288)	1,489,252
INTEREST ON INVESTMENTS		292,356		292,356	-	168,226	124,130		292,356
DEPRECIATION CONTRA		3,803,464		3,803,464	-	950,866	2,852,598		3,803,464
BALANCE BROUGHT FORWARD	6,031,727	382,454		6,031,727	-	-	6,031,727		6,031,727
<b>Grand Total</b>	<b>3,290,232</b>	<b>(866,464)</b>	<b>-</b>	<b>2,041,314</b>	<b>(2,735,306)</b>	<b>3,097,028</b>	<b>(1,639,434)</b>	<b>(2,426,039)</b>	<b>(384,725)</b>
TOTAL EXPENSES	(5,731,896)	(28,993,700)	-	(34,725,596)	(2,735,306)	(10,155,210)	(25,013,832)	(569,912)	(35,295,508)
TOTAL REVENUE	2,990,401	27,744,782	-	30,735,183	-	13,252,238	17,342,671	(1,856,128)	28,879,056
SURPLUS / (DEFICIT) FOR THE YEAR	(2,741,495)	(1,248,918)	-	(3,990,413)	(2,735,306)	3,097,028	(7,671,161)	(2,426,039)	(6,416,452)

	2017/18 Budget Carried Forward	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
GRAND TOTAL	3,290,232	(866,464)	-	2,041,314	(2,735,306)	3,097,028	(1,639,434)	(2,426,039)	(384,725)
SURPLUS / (DEFICIT) BROUGHT FORWARD	6,031,727	382,454	-	6,031,727	-	-	6,031,727	-	6,031,727
SURPLUS / (DEFICIT) CARRIED FORWARD	3,290,232	(866,464)	-	2,041,314	(2,735,306)	3,097,028	(1,639,434)	(2,426,039)	(384,725)
CHECK	-	-	-	(0)	-	-	-	-	(0)

Actual Surplus for the Year Ended 30 JUNE 2017	6,031,727
Less: Budgeted surplus for the Year Ended 30 JUNE 2017	(382,454)
Less: Projected Deficit as per 2017/18 Budget	(866,464)
Less: Unspent Capital works carried forward 2017/18	(2,741,495)
Less: Increased Expense as per Sept 2017 Report	(569,912)
Less: Decreased Revenue as per Sept 2017 Report	<u>(1,856,128)</u>

(384,725) (384,725) JUNE (0)

	2017/18 BUDGET CARRIED FORWARD	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
<b>GRAND TOTAL</b>	3,290,232	(866,464)	-	2,041,314	(2,735,306)	3,097,028	(1,639,434)	(2,426,039)	(384,725)
<b>GOVERNANCE</b>									
<b>GOVERNANCE EXPENSE</b>	(34,393)	(703,940)		(738,333)	(80,052)	(260,973)	(494,090)	(21,125)	(759,458)
1001-0315 MAYORAL VEHICLE EXPENSES		(22,338)		(22,338)	-	(5,428)	(16,910)		(22,338)
1001-0320 MAYORAL ALLOWANCE		(25,602)		(25,602)	-	(6,209)	(19,393)		(25,602)
1001-0325 COUNCILLORS ALLOWANCES		(92,106)		(92,106)	-	(22,767)	(69,339)		(92,106)
1001-0334 TELEPHONE - COUNCILLORS		(8,262)		(8,262)	-	(571)	(7,691)		(8,262)
1001-0335 COUNCILLORS EXPENSES		(49,836)		(49,836)	(2,365)	(8,247)	(41,589)		(49,836)
1001-0336 CIVIC FUNCTIONS / PRESENTATION		(2,400)		(2,400)	-	(335)	(2,065)		(2,400)
1001-0337 DONATIONS		(1,000)		(1,000)	-	-	(1,000)		(1,000)
1001-0338 ADMIN MANAGEMENT PLAN EXPENSES		(1,000)		(1,000)	-	-	(1,000)		(1,000)
1001-0340 INSURANCE - COUNCILLORS		(5,200)		(5,200)	-	(21,930)	(0)		(5,200)
1001-0344 MEMBERSHIP FEES		(2,040)		(2,040)	(250)	(750)	(1,290)		(2,040)
1001-0345 SUBSCRIPTION SHIRE ASSOCIATION		(25,704)		(25,704)	(23,305)	(23,305)	(2,399)		(25,704)
1001-0346 ADMIN AUDIT FEES		(25,375)		(25,375)	(46,455)	(46,455)	21,080	(21,080)	(46,455)
1001-0347 ELECTION EXPENSES		-		-	-	-	-		-
1001-0348 COMMUNITY SURVEY		-		-	-	-	-		-
1001-0349 COMMUNITY REPORT		(3,000)		(3,000)	-	-	(3,000)		(3,000)
1001-0350 FIT 4 FUTURE BUSINESS CASE		-		-	-	-	-		-
1001-0509 EQUIP/FURN - COUNCILLORS <= \$5,000		(2,000)		(2,000)	-	-	(2,000)		(2,000)
1002-0350 COMMUNITY WORKS - GENERAL		(2,000)		(2,000)	(273)	(1,009)	(991)		(2,000)
1002-0355 COMMUNITY WORKS - GST FREE		-		-	-	-	-		-
1002-0370 COMMUNITY WORKS - AUST. DAY CO		(3,000)		(3,000)	-	-	(3,000)		(3,000)
1002-0400 COMMUNITY GRANTS SCHEME		(4,000)		(4,000)	-	-	(4,000)		(4,000)
1005-0108 ADMIN SALARIES - GM SALARY PAC		(231,900)		(231,900)	-	(63,385)	(168,515)		(231,900)
1006-0107 ADMIN SALARIES - GM SUPPORT		(172,400)		(172,400)	-	(25,180)	(147,220)		(172,400)
1007-0118 ADMIN GM VEHICLE OPERATING EXP		(22,277)		(22,277)	-	(5,906)	(16,371)		(22,277)
1008-0124 MANAGEMENT TEAM PROGRAM	(34,393)	-		(34,393)	(7,404)	(29,450)	(4,943)		(34,393)
1008-0125 ADMIN CONFERENCES/SEMINARS		(2,500)		(2,500)	-	-	(2,500)		(2,500)
1008-0126 ADMIN GM TRAVEL EXPENSES		-		-	-	(45)	45	(45)	(45)
<b>GOVERNANCE REVENUE</b>		-		-	-	-	-		-
1100-1305 DONATIONS		-		-	-	-	-		-
1100-1350 OTHER REVENUES		-		-	-	-	-		-
<b>GOVERNANCE Total</b>	(34,393)	(703,940)		(738,333)	(80,052)	(260,973)	(494,090)	(21,125)	(759,458)
<b>CORPORATE SUPPORT</b>									
<b>CORPORATE SUPPORT EXPENSE</b>	(30,000)	(185,069)	-	(215,069)	(206,722)	999,227	(1,200,830)	(97,259)	(312,328)
1010-0102 ADMIN SALARIES - ACCOUNTING		(276,443)		(276,443)	-	(72,906)	(203,537)		(276,443)
1010-0103 ADMIN SALARIES - HUMAN RESOURC		(76,465)		(76,465)	-	(20,072)	(56,393)		(76,465)
1010-0104 ADMIN SALARIES - REVENUE COLLE		(169,900)		(169,900)	-	(44,867)	(125,033)		(169,900)
1010-0105 ADMIN SALARIES - CUSTOMER SERV		(156,300)		(156,300)	-	(39,355)	(116,945)		(156,300)

	2017/18 BUDGET CARRIED FORWARD	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
GRAND TOTAL	3,290,232	(866,464)	-	2,041,314	(2,735,306)	3,097,028	(1,639,434)	(2,426,039)	(384,725)
1010-0106 ADMIN SALARIES - INFO. TECHNOL		(88,126)		(88,126)	-	(23,475)	(64,651)		(88,126)
1010-0109 ADMIN SALARIES - DCS SALARY PA		(181,630)		(181,630)	-	(43,081)	(138,549)		(181,630)
1010-0119 ADMIN DCS VEHICLE OPERATING EX		(22,277)		(22,277)	-	(5,416)	(16,861)		(22,277)
1010-0120 ADMIN STAFF TRAINING		(14,285)		(14,285)	(1,501)	(4,275)	(10,010)		(14,285)
1010-0121 ADMIN CONSULTANTS		-		-	-	-	-		-
1010-0130 ADMIN FRINGE BENEFITS TAX		(12,240)		(12,240)	-	-	(12,240)		(12,240)
1010-0135 ADMIN JC TAX FBT ACCOUNT		-		-	-	-	-		-
1010-0140 ADMIN STAFF UNIFORM ALLOWANCE		(7,650)		(7,650)	(4,238)	(4,238)	(3,412)		(7,650)
1010-0144 ADMIN ADVERTS		(10,200)		(10,200)	-	-	(10,200)		(10,200)
1010-0146 ADMIN NEWSLETTER ADVERTS		(31,722)		(31,722)	(16,777)	(22,191)	(9,531)		(31,722)
1010-0155 ADMIN WRITE OFF BAD DEBTS		(2,040)		(2,040)	-	-	(2,040)		(2,040)
1010-0160 ADMIN BANK & GOVT CHARGES		(2,538)		(2,538)	-	(2,500)	(38)		(2,538)
1010-0162 BANK FEES - GST INCLUSIVE		(26,898)		(26,898)	(2,718)	(10,278)	(16,621)	1,295	(25,603)
1010-0163 BANK FEES - GST FREE				-	-	(1,295)	1,295	(1,295)	(1,295)
1010-0165 ADMIN OFFICE CLEANING		(34,211)		(34,211)	(15,211)	(26,247)	(7,964)		(34,211)
1010-0170 ADMIN COMPUTER MTCE		(20,300)		(20,300)	-	(5,670)	(14,630)		(20,300)
1010-0175 ADMIN SOFTWARE LICENCING		(126,875)		(126,875)	(67,185)	(113,433)	(13,442)		(126,875)
1010-0185 LESS: CHARGED TO OTHER FUNDS		376,515		376,515	-	299,900	76,615	(94,215)	282,300
1010-0190 ADMIN ELECTRICITY		(19,380)		(19,380)	-	(6,236)	(13,144)		(19,380)
1010-0194 ADMIN INSUR - PUBLIC LIABILITY		(133,259)		(133,259)	-	(130,646)	(249)	249	(133,010)
1010-0195 ADMIN INSUR - OTHER		(28,254)		(28,254)	-	(17,152)	0		(28,254)
1010-0197 ADMIN RISK MANAGEMENT SIGNAGE		(400)		(400)	-	-	(400)		(400)
1010-0198 ADMIN RISK MANAGEMENT OP EXP		(1,817)		(1,817)	-	-	(1,817)		(1,817)
1010-0199 ADMIN RISK MANAGEMENT		(50,750)		(50,750)	-	-	(50,750)		(50,750)
1010-0200 ADMIN LEGAL EXPENSES INCL. GST		(5,000)		(5,000)	-	(1,374)	(3,626)		(5,000)
1010-0202 ADMIN LEGAL EXPEN - DEBT/COLL	(25,000)	(60,900)		(85,900)	(16,364)	(16,533)	(69,367)		(85,900)
1010-0205 ADMIN POSTAGE		(16,240)		(16,240)	-	(8,160)	(8,080)		(16,240)
1010-0206 CHARGE FOR INTERNET RATES PAYM		(508)		(508)	(436)	(436)	(72)		(508)
1010-0207 ADMIN LEGAL EXPENSES-GST FREE		(2,000)		(2,000)	(1,440)	(3,979)	1,979	(1,979)	(3,979)
1010-0208 SALE OF LAND FOR UNPAID RATES		-		-	-	-	-		-
1010-0210 ADMIN PRINTING/STATIONERY		(41,818)		(41,818)	(18,879)	(29,061)	(12,757)		(41,818)
1010-0215 ADMIN TELEPHONE		(24,888)		(24,888)	-	(6,704)	(18,184)		(24,888)
1010-0220 ADMIN VALUATION FEES		(40,800)		(40,800)	-	-	(40,800)		(40,800)
1010-0225 ADMIN SUBSCRIPTIONS		(3,248)		(3,248)	(4,570)	(5,140)	1,892	(1,892)	(5,140)
1010-0230 ADMIN OFFICE BLDG MTCE		(12,180)		(12,180)	(3,455)	(4,144)	(8,036)		(12,180)
1010-0245 ADMIN OFFICE GROUNDS MTCE		(8,628)		(8,628)	-	(959)	(7,669)		(8,628)
1010-0250 ADMIN OFFICE EQUIPMENT MTCE		(26,898)		(26,898)	(8,489)	(12,283)	(14,616)		(26,898)
1010-0265 ADMIN SUNDRY OPERATING EXPENSE		(5,000)		(5,000)	(3,334)	(4,102)	(898)		(5,000)
1010-0266 ADMIN CHRISTMAS PARTY EXPENSE		(7,000)		(7,000)	-	-	(7,000)		(7,000)
1010-0270 ASSET REVALUATION EXPENSE	(5,000)	(15,000)		(20,000)	-	-	(20,000)		(20,000)
1010-0296 WEB PAGE MAINTENANCE & TRAININ		(3,045)		(3,045)	-	-	(3,045)		(3,045)
1010-0297 CORP SERVICES ADMIN CHARGES		(508,537)		(508,537)	-	(509,700)	1,163	(1,163)	(509,700)
1010-0298 LESS: RENTAL CONTRIBUTIONS		120,800		120,800	-	120,000	800	(800)	120,000
1010-0299 LESS: CHARGED TO OTHER FUNDS		1,838,459		1,838,459	-	1,841,000	(2,541)	2,541	1,841,000

	2017/18 BUDGET CARRIED FORWARD	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
<b>GRAND TOTAL</b>	3,290,232	(866,464)	-	2,041,314	(2,735,306)	3,097,028	(1,639,434)	(2,426,039)	(384,725)
1010-0500 CORPORATE SERVICES EQUIPMENT		(15,000)		(15,000)	-	-	(15,000)		(15,000)
1010-0501 CORP SERV ADMINISTRATION SOFTWARE UPGRADE		(50,000)		(50,000)	-	-	(50,000)		(50,000)
1010-0504 EQUIP/FURN - CORP. SERVICES <=		(5,000)		(5,000)	-	(1,090)	(3,910)		(5,000)
1010-0505 SERVER UPGRADE		-	(85,000)	(85,000)	(42,125)	(42,125)	(42,875)		(85,000)
1200-2027 RISK MANAGEMENT TRANSFER TO RESERVE		-		-	-	-	-		-
1200-2028 INFO TECH TRANSFER TO RESERVE		-		-	-	-	-		-
1200-2502 CORP SERVICES OFFICE EQUIPMENT DEPCN		(48,985)		(48,985)	-	(12,246)	(36,739)		(48,985)
1200-2504 CORP SERVICES OFFICE DEPCN		(41,208)		(41,208)	-	(10,302)	(30,906)		(41,208)
SHIREOFFICECAPEXP SHIRE OFFICE CAPITAL EXPENDITURE		(85,000)	85,000	-	-	-	-		-
<b>CORPORATE SUPPORT REVENUE</b>		92,485		92,485	-	26,218	66,267	19,324	111,809
1200-1500 CORP SUPPORT SUNDRY REVENUE		-		-	-	1,299	(1,299)		-
1200-1600 REVENUE - GIPA		-		-	-	30	(30)	30	30
1200-1670 INSURANCE REBATE		20,000		20,000	-	-	20,000		20,000
1200-1680 WORKCOVER INCENTIVE PAYMENTS		-		-	-	-	-		-
1200-1814 RATES CERTIFICATE S603 - GST FREE		22,000		22,000	-	5,550	16,450		22,000
1200-1815 URGENT RATE S603 CERT INCL GST		260		260	-	45	215		260
1200-1829 RECOVER BANK CHARGES - DISHONOUR FEES		-		-	-	-	-		-
1200-1870 LEGAL COSTS RECOVERED		50,225		50,225	-	-	50,225		50,225
1200-1927 RISK MANAGEMENT TRANSFER FROM RESERVE		-		-	-	-	-		-
1200-1928 INFO TECH TRANSFER FROM RESERVE		-		-	-	-	-		-
1200-1950 TRAINEESHIP GRANT - WAGE SUBSIDY		-		-	-	-	-		-
1200-1954 OLG Grant - ESPL Funding		-		-	-	18,158	(18,158)	18,158	18,158
1500-1001 CENTS ROUNDING		-		-	-	(1)	1		-
9500-1844 INTEREST - O/S DEBTORS GST FREE		-		-	-	1,136	(1,136)	1,136	1,136
SHIREOFFICECAPINC SHIRE OFFICE CAPITAL INCOME		-		-	-	-	-		-
<b>CORPORATE SUPPORT Total</b>	(30,000)	(92,584)	-	(122,584)	(206,722)	1,025,445	(1,134,563)	(77,935)	(200,519)
<b>TECHNICAL SERVICES</b>									
<b>TECHNICAL SERVICES EXPENSE</b>		(278,895)	-	(278,895)	(56,288)	699,775	(975,406)	(16,096)	(294,991)
1011-0103 TECH SERVICES SALARIES - WORK		(131,303)		(131,303)	-	(11,493)	(119,810)		(131,303)
1011-0104 TECH SERVICES SALARIES - ENV.S		(132,430)		(132,430)	-	(37,032)	(95,398)		(132,430)
1011-0105 TECH SERVICES SALARIES - EXE.		(514,800)		(514,800)	-	(92,744)	(422,056)		(514,800)
1011-0109 TECH SERVICES SALARIES - DTS S		(225,200)		(225,200)	-	(27,845)	(197,355)		(225,200)
1011-0113 TECH SERVICE W/E VEHICLE OP EX		(22,277)		(22,277)	-	-	(22,277)		(22,277)
1011-0114 TECH SERVICE ENV VEHICLE OP EX		(22,277)		(22,277)	-	(5,416)	(16,861)		(22,277)
1011-0115 TECH SERVICE EXE VEHICLE OP EX		(44,554)		(44,554)	-	(5,416)	(39,138)		(44,554)
1011-0119 TECH SERVICE DTS VEHICLE OP EX		(22,277)		(22,277)	-	(5,416)	(16,861)		(22,277)
1011-0120 LESS: CHARGED TO OTHER FUNDS/S		1,179,500		1,179,500	-	1,167,700	11,800	(11,800)	1,167,700
1011-0125 TECH SERVICES ADMIN CHARGES		(169,392)		(169,392)	-	(158,000)	(11,392)	11,392	(158,000)
1011-0135 TECH SERVICES STAFF TRAINING		(15,300)		(15,300)	(853)	(13,905)	(1,395)		(15,300)
1011-0137 STAFF RELOCATION EXPENSES		-		-	-	-	-		-

	2017/18 BUDGET CARRIED FORWARD	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
<b>GRAND TOTAL</b>	3,290,232	(866,464)	-	2,041,314	(2,735,306)	3,097,028	(1,639,434)	(2,426,039)	(384,725)
1011-0140 TECH SERVICES CONFERENCES/SEMI		(3,570)		(3,570)	(546)	(546)	(3,024)		(3,570)
1011-0141 TECH SERVICES - INSURANCE		(3,264)		(3,264)	-	-	-		(3,264)
1011-0142 TECH SERVICES EXP -ADVERTISING		(2,040)		(2,040)	(7,964)	(29,864)	27,824	(27,824)	(29,864)
1011-0143 TECH SERVICES TELEPHONE		(7,140)		(7,140)	-	(1,057)	(6,083)		(7,140)
1011-0145 TECH SERVICES OFFICE EXPENSES		(5,075)		(5,075)	(4,189)	(6,048)	973	(973)	(6,048)
1011-0146 TECH SERVICES - CONSULTANCY		-		-	-	-	-		-
1011-0147 TECH SERV EQUIPMENT MTCE		(2,538)		(2,538)	-	(550)	(1,988)		(2,538)
1011-0152 OCCUPATIONAL HEALTH & SAFETY E		(3,045)		(3,045)	-	(463)	(2,582)		(3,045)
1011-0160 DEPOT OPERATIONAL EXPENSES		(12,789)		(12,789)	(26,269)	(30,401)	17,612		(12,789)
1011-0161 DEPOT OP. EXPENSES- INSURANCE		(4,080)		(4,080)	-	(3,806)	(274)	274	(3,806)
1011-0162 DEPOT OP. EXPENSES-ELECTRICITY		(16,116)		(16,116)	-	(2,885)	(13,231)		(16,116)
1011-0163 DEPOT OP. EXPENSES - TELEPHONE		(559)		(559)	-	(26)	(533)		(559)
1011-0165 DEPOT BLDG MTCE		(4,060)	(20,000)	(24,060)	-	(3,335)	(20,725)		(24,060)
1011-0170 DEPOT GROUNDS MTCE		(4,060)		(4,060)	(161)	(1,668)	(2,392)		(4,060)
1011-0171 DEPOT AMENITIES CLEANING		(6,000)		(6,000)	(3,836)	(5,012)	(988)		(6,000)
1011-0504 EQUIP/FURN - TECH. SERVICES <=		(1,020)		(1,020)	(70)	(70)	(950)		(1,020)
1011-0505 EQUIP/FURN - TECH. SERVICES >=		(30,000)		(30,000)	(12,400)	(16,453)	(13,547)	13,000	(17,000)
1011-0525 LAND & BUILD DEPOT - BERRIGAN		-		-	-	(165)	165	(165)	(165)
1011-0535 LAND & BUILD DEPOT - FINLEY		-		-	-	-	-		-
1300-2502 TECH SERVICES OFFICE EQUIPMENT DEPCN		(5,353)		(5,353)	-	(1,338)	(4,015)		(5,353)
1310-2502 DEPOT EQUIPMENT DEPCN		(707)		(707)	-	(177)	(530)		(707)
1310-2504 DEPOT DEPCN		(27,169)		(27,169)	-	(6,792)	(20,377)		(27,169)
DEPOTCAPEXP DEPOT CAPITAL EXPENDITURE		(20,000)	20,000	-	-	-	-		-
<b>TECHNICAL SERVICES REVENUE</b>		3,000		3,000	-	2,446	554	1,539	4,539
1300-1500 TECH SERV SUNDRY INCOME - INCL GST		-		-	-	986	(986)		-
1300-1502 OHS INCENTIVE PAYMENT		-		-	-	-	-		-
1300-1800 ROAD OPENING PERMIT FEES		3,000		3,000	-	1,461	1,539	1,539	4,539
1300-1950 TRAINEESHIP GRANT - WAGE SUBSIDY		-		-	-	-	-		-
DEPOTCAPINC DEPOT CAPITAL INCOME		-		-	-	-	-		-
<b>TECHNICAL SERVICES Total</b>		(275,895)	-	(275,895)	(56,288)	702,222	(974,853)	(14,557)	(290,452)
<b>PLANT SERVICES</b>									
<b>PLANT SERVICES EXPENSE</b>		(1,222,223)		(1,222,223)	(191,741)	(935,914)	(908,751)	(2,326)	(1,224,549)
1011-0240 PLANT SERVICES ADMIN CHARGES		(68,210)		(68,210)	-	(71,300)	3,090	(3,090)	(71,300)
1011-0515 MOTOR VEHICLE PURCHASES		(320,000)		(320,000)	-	(44,474)	(275,526)		(320,000)
1011-0545 PUBLIC WORKS PLANT PURCHASE		(793,000)		(793,000)	(168,176)	(796,626)	3,626		(793,000)
1011-0546 PUBLIC WORKS UTILITY PURCHASE		(68,750)		(68,750)	(7,800)	(70,677)	1,927		(68,750)
1011-0550 PURCHASE MINOR PLANT		(33,000)		(33,000)	(770)	(1,997)	(31,003)		(33,000)
1015-0000 PLANT EXPENSES		(1,126,843)		(1,126,843)	(10,735)	(276,495)	(850,348)		(1,126,843)
1020-0100 PLANT WORKSHOP EXPENSES		(30,298)		(30,298)	(2,204)	(17,120)	(13,178)		(30,298)
1020-0101 PLANT WORKSHOP EXP - TELEPHONE		(581)		(581)	-	(19)	(562)		(581)

	2017/18 BUDGET CARRIED FORWARD	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
<b>GRAND TOTAL</b>	3,290,232	(866,464)	-	2,041,314	(2,735,306)	3,097,028	(1,639,434)	(2,426,039)	(384,725)
1020-0102 PLANT WORKSHOP EXP - INSURANCE		-		-	-	-	-		-
1020-0103 PLANT WORKSHOP EXP - VEHICLE		(22,277)		(22,277)	-	(5,880)	(16,397)		(22,277)
1020-0104 PLANT WORKSHOP E-TAG CLEARING				-	-	133	(133)		-
1025-0150 PLANT INSURANCE PREMIUMS		(2,652)		(2,652)	-	(1,888)	(764)	764	(1,888)
1030-0160 MINOR PLANT OPERATING EXPENSES		(17,458)		(17,458)	(47)	(3,809)	(13,649)		(17,458)
1035-0170 TOOLS PURCHASES		(7,917)		(7,917)	(2,009)	(2,069)	(5,848)		(7,917)
1320-2010 PLANT HIRE INCOME COUNCIL WORKS		2,030,000		2,030,000	-	546,617	1,483,383		2,030,000
1320-2026 PLANT SERVICES TRANSFER TO RESERVE		-		-	-	-	(622,442)		-
1320-2500 PLANT DEPCN		(490,860)		(490,860)	-	(122,715)	(368,145)		(490,860)
1320-2550 DEPRECIATION - MOTOR VEHICLES		(270,377)		(270,377)	-	(67,594)	(202,783)		(270,377)
<b>PLANT SERVICES REVENUE</b>		1,222,223		1,222,223	-	305,086	908,751	2,326	1,224,549
1320-1200 GAIN ON DISPOSAL - PLANT & EQUIPMENT		-		-	-	-	-		-
1320-1201 GAIN ON DISPOSAL - MOTOR VEHICLE		-		-	-	-	-		-
1320-1202 MOTOR VEHICLE DISPOSAL		-		-	-	-	-		-
1320-1203 PUBLIC MOTOR VEHICLE DISPOSAL		177,000		177,000	-	-	177,000		177,000
1320-1204 PUBLIC WORKS UTILITY DISPOSAL		39,000		39,000	-	-	39,000		39,000
1320-1205 MOTOR VEHICLE DISPOSAL		130,000		130,000	-	91,555	38,445		130,000
1320-1210 MINOR ASSET SALES CLEARING		-		-	-	-	-		-
1320-1500 PLANT SERVICES SUNDRY INCOME		-		-	-	-	-		-
1320-1823 STAFF PRIVATE USE CAR HIRE		46,125		46,125	-	11,197	34,928		46,125
1320-1825 STAFF PRIVATE USE FUEL CHARGES		9,225		9,225	-	1,655	7,570		9,225
1320-1856 PLANT REGO. & GREENSLIP REFUND		-		-	-	-	-		-
1320-1857 PLANT INSURANCE CLAIM REFUND		-		-	-	-	-		-
1320-1926 PLANT REPLACE TRANSFER FROM RESERVE		8,386		8,386	-	-	-	2,326	10,712
1320-1950 PLANT FUEL TAX CREDIT SCHEME		51,250		51,250	-	10,370	40,880		51,250
1320-4010-0000 PLANT DEPCN CONTRA		761,237		761,237	-	190,309	570,928		761,237
<b>PLANT SERVICES Total</b>		0		0	(191,741)	(630,827)	(0)	(0)	0
<b>OVERHEAD</b>									
<b>OVERHEAD EXPENSE</b>		-		-	(95,318)	(657,704)	657,704	-	-
1050-0010 WAGES SALARY POLICY SYSTEM BAC		-		-	-	-	-		-
1050-0020 WAGES PERFORMANCE BONUS PAYMEN		(73,390)		(73,390)	-	-	(73,390)		(73,390)
1050-0040 ANNUAL LEAVE - WORKS / WAGES		(249,485)		(249,485)	-	(85,806)	(163,679)		(249,485)
1050-0060 PUBLIC HOLIDAY - WORKS / WAGES		(140,630)		(140,630)	-	-	(140,630)		(140,630)
1050-0080 LONG SERVICE LEAVE - WAGES		(104,755)		(104,755)	-	(36,416)	(68,339)		(104,755)
1050-0100 SICK LEAVE - WORKS / WAGES		(104,653)		(104,653)	-	(48,662)	(55,991)		(104,653)
1050-0115 RDO - PAYROLL SUSPENSE		-		-	-	(1,147)	1,147		-
1050-0118 TIME IN LIEU - SUSPENSE		-		-	-	-	-		-
1050-0120 BEREAVEMENT LEAVE - WAGES		(2,972)		(2,972)	-	(432)	(2,540)		(2,972)
1050-0150 WAGES LEAVE WITHOUT PAY		-		-	-	-	-		-
1050-0170 RURAL FIRE SERVICE LVE - WAGES		-		-	-	-	-		-

	2017/18 BUDGET CARRIED FORWARD	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
<b>GRAND TOTAL</b>	3,290,232	(866,464)	-	2,041,314	(2,735,306)	3,097,028	(1,639,434)	(2,426,039)	(384,725)
1050-0180 WAGES ACCIDENT PAY TO EMPLOYEE	-	-	-	-	-	-	-	-	-
1050-0185 WAGES ACCIDENT EXPENSE BY EMPL	-	-	-	-	-	-	-	-	-
1050-0220 WAGES MEDICAL EXPENSES	-	-	-	-	-	(553)	553	(553)	(553)
1050-0320 WAGES SUPERANNUATION - LG RET	-	-	-	-	-	(20,770)	20,770	(20,770)	(20,770)
1050-0340 WAGES SUPERANNUATION - LG ACC	(266,090)	(266,090)	-	(266,090)	-	(119,276)	(146,814)	20,770	(245,320)
1050-0380 WAGES WORKER COMPENSAT INSUR -	(178,704)	(178,704)	-	(178,704)	(44,119)	(58,825)	(119,879)	-	(178,704)
1050-0400 WAGES IN LIEU OF NOTICE	-	-	-	-	-	-	-	-	-
1050-0440 WAGES PROTECTIVE/SAFETY CLOTHI	(37,332)	(37,332)	-	(37,332)	(168)	(3,402)	(33,930)	-	(37,332)
1050-0720 WAGES OTHER TRAINING EXPENSES	(44,166)	(44,166)	-	(44,166)	-	-	(44,166)	20,127	(24,039)
1050-0730 WAGES OCCUPATIONAL HEALTH & SA	-	-	-	-	-	-	-	-	-
1050-0735 WAGES TQM / CONTINUOUS IMPROVE	-	-	-	-	-	-	-	-	-
1050-0750 EAP CONSULTATION EXPENSE	-	-	-	-	-	(390)	390	(390)	(390)
1050-0770 WAGES STAFF TRAINING - GENERAL	(18,768)	(18,768)	-	(18,768)	(6,634)	(38,895)	20,127	(20,127)	(38,895)
1050-0780 WAGES OTHER MEETINGS	-	-	-	-	-	-	-	-	-
1050-0790 WORKPLACE INVESTIGATION	-	-	-	-	-	-	-	-	-
1055-0030 STORES OPERATING COSTS	(96,453)	(96,453)	-	(96,453)	-	(14,218)	(82,235)	-	(96,453)
1055-0040 STOCK FREIGHT ONCOST EXPENSE	-	-	-	-	-	(631)	631	(631)	(631)
1055-0050 UNALLOCATED STORE COST VARIATI	-	-	-	-	(279)	108	(108)	-	-
1070-0040 ANNUAL LEAVE - ADMIN / STAFF	(236,538)	(236,538)	-	(236,538)	-	(90,248)	(146,290)	-	(236,538)
1070-0060 PUBLIC HOLIDAY - ADMIN / STAFF	(133,416)	(133,416)	-	(133,416)	-	(103)	(133,313)	-	(133,416)
1070-0080 LONG SERVICE LEAVE - STAFF	(99,450)	(99,450)	-	(99,450)	-	(30,932)	(68,518)	-	(99,450)
1070-0100 SICK LEAVE - ADMIN / STAFF	(99,450)	(99,450)	-	(99,450)	-	(26,860)	(72,590)	-	(99,450)
1070-0120 BEREAVEMENT LEAVE - STAFF	(2,856)	(2,856)	-	(2,856)	-	(472)	(2,384)	-	(2,856)
1070-0140 MATERNITY LEAVE - STAFF	-	-	-	-	-	-	-	-	-
1070-0145 PAID PARENTAL LEAVE SCHEME	-	-	-	-	-	-	-	-	-
1070-0150 LEAVE WITHOUT PAY - STAFF	-	-	-	-	-	-	-	-	-
1070-0180 STAFF ACCIDENT PAY TO EMPLOYEE	-	-	-	-	-	-	-	-	-
1070-0220 STAFF MEDICAL EXPENSES	-	-	-	-	-	(550)	550	(550)	(550)
1070-0320 STAFF SUPERANNUATION - LG RET	-	-	-	-	-	(20,401)	20,401	(20,401)	(20,401)
1070-0340 STAFF SUPERANNUATION - LG ACC	(292,535)	(292,535)	-	(292,535)	-	-	(292,535)	20,401	(272,134)
1070-0380 STAFF WORKER COMPENSAT INSUR -	(170,340)	(170,340)	-	(170,340)	(44,119)	(58,825)	(111,515)	-	(170,340)
1070-0390 STAFF RELOCATION EXPENSES	-	-	-	-	-	-	-	-	-
1070-0400 STAFF REDUNDANCY PAYMENT	-	-	-	-	-	-	-	-	-
1070-0410 STAFF JURY DUTY EXPENSE	-	-	-	-	-	-	-	-	-
STAFFRECOVERY STAFF ONCOST OVERHEAD RECOVERY	1,039,447	1,039,447	-	1,039,447	-	-	1,039,447	2,124	1,041,571
WAGESRECOVERY WAGES ONCOST OVERHEAD RECOVERY	1,312,536	1,312,536	-	1,312,536	-	-	1,312,536	-	1,312,536
<b>OVERHEAD REVENUE</b>	-	-	-	-	-	-	-	-	-
1400-1230 LSL CONTRIBUTIONS TRANSFERRED EMPS	-	-	-	-	-	-	-	-	-
1400-1500 ACCIDENT PAY RECOUP	-	-	-	-	-	-	-	-	-
1400-1510 WORKERS COMPENSATION INSURANCE REFUND	-	-	-	-	-	-	-	-	-
1400-1550 ONCOSTS STAFF TRAINING REFUND	-	-	-	-	-	-	-	-	-
1400-1600 SUPERANNUATION ACC SCHEME REFUND	-	-	-	-	-	-	-	-	-
1400-1950 ONCOSTS STAFF TRAINING SUBSIDY	-	-	-	-	-	-	-	-	-

	2017/18 BUDGET CARRIED FORWARD	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
<b>GRAND TOTAL</b>	3,290,232	(866,464)	-	2,041,314	(2,735,306)	3,097,028	(1,639,434)	(2,426,039)	(384,725)
1417-1500 PAID PARENTAL LEAVE REIMBURSEMENT		-		-	-	-	-		-
1440-1950 TRAINEESHIP GRANT - WAGE SUBSIDY		-		-	-	-	-		-
1445-1920 STOCK FREIGHT ONCOST RECOVERY		-		-	-	-	-		-
1500-3650 PAID PARENTAL LEAVE SCHEME REVENUE		-		-	-	-	-		-
<b>OVERHEAD Total</b>		-		-	(95,318)	(657,704)	657,704	-	-
<b>EMERGENCY SERVICES</b>									
<b>EMERGENCY SERVICES EXPENSE</b>		(198,843)		(198,843)	(167,325)	(187,691)	(11,152)	(354)	(199,197)
1110-0105 CONTRIBUTION NSW FIRE BRIGADE		(49,274)		(49,274)	(46,537)	(46,537)	(2,737)	2,737	(46,537)
1110-0110 CONTRIBUTION RURAL FIRE FUND		(115,560)		(115,560)	(107,870)	(107,870)	(7,690)	7,690	(107,870)
1110-0155 RURAL FIRE BRIGADES BLDG MTCE		(1,015)		(1,015)	-	-	(1,015)	-	(1,015)
1110-0160 FIRE BRIGADE ADMIN CHARGES		-		-	-	(800)	800	(800)	(800)
1110-0204 RURAL FIRE TRAINING OTHER		-		-	-	-	-		-
1110-0205 RFS RADIO MTCE		-		-	-	(183)	183	(183)	(183)
1110-0210 RFS STATION SHED MTCE		(1,000)		(1,000)	-	(5,668)	4,668	(4,668)	(5,668)
1110-0215 RFS VEHICLE MTCE		-		-	-	-	-		-
1110-0230 RFS MAINTENANCE & OTHER		-		-	-	-	-		-
1110-0240 RFS TELEPHONE		-		-	-	-	-		-
1110-0245 RFS ELECTRICTY & GAS		-		-	-	-	-		-
1110-0250 RFS VEHICLE INSURANCE		-		-	-	(183)	183	(183)	(183)
1110-0255 RFS SHEDS & OTHER INSURANCE		(1,530)		(1,530)	-	(1,359)	(172)	172	(1,358)
1110-0260 RURAL FIRE ERS/PAGING		-		-	-	-	-		-
1110-0265 RURAL FIRE SUNDRY EXPENSES		-		-	-	-	-		-
1110-0290 RFS EXPENDITURE		-		-	-	-	-		-
1114-0105 CONTRIBUTION NSW SES		(15,910)		(15,910)	(12,917)	(12,917)	(2,993)	2,993	(12,917)
1114-0110 SES OPERATING EXPENSES		-		-	-	(2,326)	2,326	(2,326)	(2,326)
1114-0112 SES OP. EXPENSES-ELECTRICITY		-		-	-	(471)	471	(471)	(471)
1114-0113 SES OPERATING EXP - TELEPHONE		-		-	-	(72)	72	(72)	(72)
1114-0114 SES OP.EXPENSES - INSURANCE		-		-	-	(3,480)	3,480	(3,480)	(3,480)
1114-0125 TOC SEARCH & RESCUE BLDG MTCE		(565)		(565)	-	(2,328)	1,763	(1,763)	(2,328)
2120-2500 FIRE PROTECTION PLANT DEPCN		-		-	-	-	-		-
2120-2504 RURAL FIRE BRIGADE BLDG DEPCN		(3,687)		(3,687)	-	(922)	(2,765)		(3,687)
2400-2504 SES DEPCN		(10,302)		(10,302)	-	(2,576)	(7,727)		(10,302)
EMERGCAPEXP EMERGENCY SERVICES CAPITAL EXPENDITURE		-		-	-	-	-		-
<b>EMERGENCY SERVICES REVENUE</b>		13,989		13,989	-	3,497	10,492		13,989
2120-1500 RURAL FIRE SERVICE - SUNDRY INCOME		-		-	-	-	-		-
2120-1702 INCOME - SALE OF OLD RFS TRUCKS		-		-	-	-	-		-
2120-1704 INCOME - RFS REIMBURSEMENT		-		-	-	-	-		-
2120-1950 RFS OPERATIONAL GRANT (B&C)		-		-	-	-	-		-
2120-1951 RFS EQUIPMENT GRANT		-		-	-	-	-		-
2120-1952 RFS EQUIPMENT (IN-KIND) GRANT		-		-	-	-	-		-

	2017/18 BUDGET CARRIED FORWARD	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
<b>GRAND TOTAL</b>	3,290,232	(866,464)	-	2,041,314	(2,735,306)	3,097,028	(1,639,434)	(2,426,039)	(384,725)
2120-1953 RURAL FIRE TRUCKS (IN-KIND) GRANT		-		-	-	-	-		-
2120-4010-0000 FIRE PROTECTION DEPCN CONTRA		13,989		13,989	-	3,497	10,492		13,989
2400-1704 INCOME - SES REIMBURSEMENT		-		-	-	-	-		-
EMERGCAPINC EMERGENCY SERVICES CAPITAL INCOME		-		-	-	-	-		-
<b>EMERGENCY SERVICES Total</b>		(184,854)		(184,854)	(167,325)	(184,194)	(660)	(354)	(185,208)
<b>OTHER COMMUNITY SERVICES</b>									
<b>OTHER COMMUNITY SERVICES EXPENSE</b>	(26,331)	(227,362)		(253,693)	(8,817)	(54,153)	(199,540)	(316)	(254,009)
1313-0105 YOUTH WEEK GRANT & CONTRIBUTIO		(3,000)		(3,000)	-	-	(3,000)		(3,000)
1313-0111 SR SUICIDE PREVENTION GROUP		(500)		(500)	(304)	(422)	(78)		(500)
1313-0115 PORTSEA CAMP EXPENSES		(2,000)		(2,000)	-	-	(2,000)		(2,000)
1313-0120 COMMUNITY PLANNING - SALARY		(163,590)		(163,590)	-	(38,515)	(125,075)		(163,590)
1313-0121 COMMUNITY PLANNING ADVERTISING		(1,915)		(1,915)	-	(502)	(1,413)		(1,915)
1313-0122 COMMUNITY PLANNING - TRAINING		(2,244)		(2,244)	-	-	(2,244)		(2,244)
1313-0123 COMMUNITY PLANNING - VEHICLE EXPENSE		(22,277)		(22,277)	-	(4,582)	(17,696)		(22,277)
1313-0124 COMMUNITY PLANNING - TELEPHONE		(816)		(816)	-	(217)	(599)		(816)
1313-0125 COMMUNITY PLANNING - OP EXPENSES		(2,040)		(2,040)	-	(309)	(1,731)		(2,040)
1313-0131 YOUTH DEVELOPMENT	(13,626)	-		(13,626)	-	-	(13,626)		(13,626)
1421-0105 FINLEY TIDY TOWNS EXPENSE		-		-	-	-	-		-
1421-0120 BERRIGAN CONSERVATION GROUP EX	(12,705)	(4,000)		(16,705)	-	-	(16,705)		(16,705)
1715-0110 CHILDREN'S WEEK ACTIVITIES		(2,000)		(2,000)	-	-	(2,000)		(2,000)
1715-0111 AGEING STRATEGY		-		-	-	-	-		-
1715-0113 MENS HEALTH WEEK		(1,000)		(1,000)	(150)	(727)	(273)		(1,000)
1715-0115 SOUTH WEST ARTS INC.		(8,280)		(8,280)	(8,364)	(8,364)	84	(84)	(8,364)
1715-0117 TARGETED CULTURAL ACTIVITIES		(1,000)		(1,000)	-	-	(1,000)	84	(916)
1715-0119 INTERNATIONAL WOMENS DAY		(2,500)		(2,500)	-	-	(2,500)		(2,500)
1715-0129 HERITAGE OFFICER - LOCAL HERITAGE INCENTIVE FUND		(10,000)		(10,000)	-	-	(10,000)		(10,000)
1715-0130 TOCUMWAL RAILWAY STATION LEASE		(200)		(200)	-	(516)	316	(316)	(516)
<b>OTHER COMMUNITY SERVICES REVENUE</b>		11,700		11,700	-	-	11,700		11,700
3100-1840 PORTSEA CAMP DEPOSITS		2,000		2,000	-	-	2,000		2,000
3100-1855 Youth Services Donations - GST Free		-		-	-	-	-		-
3100-1950 YOUTH WEEK GRANT REVENUE		1,200		1,200	-	-	1,200		1,200
6320-1500 HERITAGE FUND REVENUE		3,000		3,000	-	-	3,000		3,000
6320-1950 HERITAGE ADVISORY SERVICE GRANT		-		-	-	-	-		-
6320-1951 LOCAL HERITAGE FUND GRANT		5,000		5,000	-	-	5,000		5,000
6330-1500 CULTURAL ACTIVITIES INCOME		-		-	-	-	-		-
6330-1600 INTERNATIONAL WOMENS DAY INCOME		500		500	-	-	500		500
6330-1601 MARKETING & PROMOTION FUND		-		-	-	-	-		-
6330-1602 COMMUNITY MENTAL HEALTH PROJECTS		-		-	-	-	-		-
6330-1951 INTERNATIONAL WOMENS DAY GRANT		-		-	-	-	-		-

	2017/18 BUDGET CARRIED FORWARD	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
<b>GRAND TOTAL</b>	3,290,232	(866,464)	-	2,041,314	(2,735,306)	3,097,028	(1,639,434)	(2,426,039)	(384,725)
<b>OTHER COMMUNITY SERVICES Total</b>	(26,331)	(215,662)		(241,993)	(8,817)	(54,153)	(187,840)	(316)	(242,309)
<b>CEMETERY</b>									
<b>CEMETERY EXPENSE</b>	(31,800)	(179,848)	-	(211,648)	(32,792)	(81,933)	(97,535)	10	(211,638)
1419-0106 CEMETERY OP. EXP - TELEPHONE		(510)		(510)	-	(449)	(61)		(510)
1419-0107 CEMETERY OP.EXPS - ELECTRICITY		(1,530)		(1,530)	-	(192)	(1,338)		(1,530)
1419-0108 CEMETERY OP EXP - INSURANCE		(30)		(30)	-	(20)	(10)	10	(20)
1419-0110 CEMETERY MAINTENANCE		(28,460)		(28,460)	(310)	(13,014)	(15,446)		(28,460)
1419-0111 CEMETERY TOILET MAINTENCE		(12,000)		(12,000)	-	-	(12,000)		(12,000)
1419-0112 CEMETERY BURIAL EXPENSES		(32,540)		(32,540)	(1,225)	(6,879)	(25,661)		(32,540)
1419-0114 CEMETERY HONORARIUMS		(17,314)		(17,314)	-	(7,259)	(10,055)		(17,314)
1419-0116 CEMETERY PLAQUES		(32,540)		(32,540)	(1,727)	(12,160)	(20,380)		(32,540)
1419-0117 CEMETERY - FLOWER BOXES		-		-	-	-	-		-
1419-0500 FINLEY CEMETERY - INSTALL SPRINKLERS		-		-	-	-	-		-
1419-0515 CEMETERY PLYNTHS	(20,000)	-		(20,000)	-	-	(20,000)		(20,000)
1419-0516 TOC CEMETERY WALL NICHES		-		-	-	-	-		-
1419-0517 BGA CEMETERY FENCING		-		-	-	-	-		-
1419-0518 CEMETERY - FINLEY KERB & GUTT	(11,800)	-		(11,800)	-	-	(11,800)		(11,800)
1419-0519 BGA CEMETERY - MODULAR TOILET			(25,000)	(25,000)	(14,765)	(21,389)	12,479		(25,000)
1419-0520 FIN CEMETERY - MODULAR TOILET			(25,000)	(25,000)	(14,765)	(19,339)	10,429		(25,000)
3850-2026 CEMETERY TRANSFER TO RESERVE		-		-	-	-	-		-
3850-2500 CEMETERY LAND IMPROVEMENTS DEPCN		(410)		(410)	-	(103)	(308)		(410)
3850-2518 CEMETERY DEPCN		(4,514)		(4,514)	-	(1,129)	(3,386)		(4,514)
CEMETERYCAPEX CEMETERY CAPITAL EXPENDITURE		(50,000)	50,000	-	-	-	-		-
<b>CEMETERY REVENUE</b>		121,825		121,825	-	16,483	105,342	114	121,939
3850-1812 CEMETERY CHARGES - SHIRE INCLUDING G		113,625		113,625	-	14,895	98,730		113,625
3850-1813 Cemetery Charges - Shire GST Free		-		-	-	-	-		-
3850-1815 CEMETERY CHARGES - PLAQUES		8,200		8,200	-	1,475	6,725		8,200
3850-1816 CEMETERY CHARGES - MONUMENTS		-		-	-	-	-		-
3850-1817 CEMETERY SUNDRY INCOME		-		-	-	114	(114)	114	114
3850-1926 CEMETERY TRANSFER FROM RESERVE		-		-	-	-	-		-
<b>CEMETERY Total</b>	(31,800)	(58,023)	-	(89,823)	(32,792)	(65,450)	7,807	124	(89,699)
<b>EARLY INTERVENTION</b>									
<b>EARLY INTERVENTION EXPENSE</b>		(159,329)		(159,329)	(2,073)	(111,046)	83,605	239,576	80,247
1314-0130 EARLY INT EQUIP & PROGS STATE		(2,030)		(2,030)	(1,350)	(2,299)	(0)	2,030	-
1314-0131 EARLY INT - ELECTRICITY		(979)		(979)	-	(1,162)	0	979	-
1314-0132 EARLY INT - TELEPHONE		(1,020)		(1,020)	-	(113)	0	1,020	-
1314-0133 EARLY INT - ADMIN CHARGE		(18,009)		(18,009)	-	-	-	18,009	-
1314-0135 COMMUNITY SERVICES DIRECTORY		-		-	-	-	-		-

	2017/18 BUDGET CARRIED FORWARD	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
<b>GRAND TOTAL</b>	3,290,232	(866,464)	-	2,041,314	(2,735,306)	3,097,028	(1,639,434)	(2,426,039)	(384,725)
1314-0138 EARLY INT - ACCREDITATION EXP	-	-	-	-	-	-	-	-	-
1314-0139 EARLY INT - INTENSE FAMILY SUP	-	-	-	-	-	(1,023)	(0)	-	-
1314-0140 EARLY INT - THERAPY SUPPORT	-	-	-	-	(723)	(10,018)	(0)	-	-
1314-0150 EARLY INT - ECICP THERAPY	-	-	-	-	-	-	-	-	-
1314-0215 EARLY INT - SALARY/ALLOWANCE	(118,812)	(118,812)	-	(118,812)	-	(11,027)	(0)	118,812	(0)
1314-0225 EARLY INT - TRAVEL ALLOWANCE	(4,692)	(4,692)	-	(4,692)	-	(81,843)	0	4,692	-
1314-0505 EQUIP/FURN - EARLY INT <= \$50	(354)	(354)	-	(354)	-	(202)	0	354	-
2850-2504 CHILD HEALTH CTR BUILD DEPCN	(6,716)	(6,716)	-	(6,716)	-	(1,679)	(5,037)	-	(6,716)
3200-2026 EARLY INTERVENTION TRANSFER TO RESERVE	-	-	-	-	-	-	93,680	93,680	93,680
3200-2502 EARLY INTERVENTION DEPRECIATION EXPE	(6,717)	(6,717)	-	(6,717)	-	(1,679)	(5,038)	-	(6,717)
<b>EARLY INTERVENTION REVENUE</b>	159,329	159,329	-	159,329	-	27,441	(0)	(159,329)	-
3200-1854 EARLY INT - CONTRIBUTION	-	-	-	-	-	-	-	-	-
3200-1855 EARLY INT - DONATIONS GST FREE	-	-	-	-	-	-	-	-	-
3200-1926 EARLY INT TRANSFER FROM RESERVE	18,713	18,713	-	18,713	-	-	-	(18,713)	-
3200-1950 DADHC GRANT (INC GST)	140,616	140,616	-	140,616	-	21,408	(0)	(140,616)	-
3200-1951 EARLY INTERVENTION AUST GRANT	-	-	-	-	-	-	-	-	-
3200-1956 NSW DEPT ED - ISP GRANT	-	-	-	-	-	6,033	-	-	-
3200-1957 FNSW GRANT - BJC NETWORK	-	-	-	-	-	-	-	-	-
3200-1958 EARLY INT ECIA NSW GRANT SIBLINGS	-	-	-	-	-	-	-	-	-
<b>EARLY INTERVENTION Total</b>	-	-	-	-	(2,073)	(83,605)	83,605	80,247	80,247
<b>HOUSING</b>									
<b>HOUSING EXPENSE</b>	(64,963)	(64,963)	-	(64,963)	(4,058)	(31,074)	(33,889)	423	(64,540)
1410-0125 HOUSING 27 DAVIS BLDG MTCE	(2,030)	(2,030)	-	(2,030)	-	-	(2,030)	-	(2,030)
1410-0126 HOUSING 27 DAVIS ST - RATES	(2,233)	(2,233)	-	(2,233)	-	(2,094)	(139)	-	(2,233)
1410-0127 HOUSING 27 DAVIS ST -INSURANCE	(1,122)	(1,122)	-	(1,122)	-	(807)	(315)	315	(807)
1410-0130 HOUSING GREENHILLS BLDG MTCE	(2,538)	(2,538)	(5,000)	(7,538)	-	(6,874)	(664)	-	(7,538)
1410-0131 HOUSING GREENHILLS - INSURANCE	(622)	(622)	-	(622)	-	(487)	(135)	135	(487)
1410-0140 HOUSING 7 CARTER ST BLDG MTCE	(2,030)	(2,030)	-	(2,030)	(295)	(295)	(1,735)	-	(2,030)
1410-0141 HOUSING 7 CARTER ST - RATES	(1,827)	(1,827)	-	(1,827)	-	(1,814)	(13)	-	(1,827)
1410-0147 HOUSING 7 CARTER ST - INSURANC	(735)	(735)	-	(735)	-	(395)	(340)	340	(395)
1410-0150 PROPERTY SERVICES ADMIN CHARGE	(7,433)	(7,433)	-	(7,433)	-	(7,800)	367	(367)	(7,800)
1410-0500 AERODROME HOUSE REFURBISH	-	(30,000)	(30,000)	(30,000)	(3,763)	(8,160)	(21,840)	-	(30,000)
3550-2504 HOUSING DEPRECIATION	(9,393)	(9,393)	-	(9,393)	-	(2,348)	(7,045)	-	(9,393)
HOUSINGCAPEXP HOUSING CAPITAL EXPENDITURE	(35,000)	-	35,000	-	-	-	-	-	-
<b>HOUSING REVENUE</b>	16,257	16,257	-	16,257	-	2,880	13,377	-	16,257
3550-1826 GENERAL - RENT ON COUNCIL HOUSES	16,257	16,257	-	16,257	-	2,880	13,377	-	16,257
3550-1827 HOUSING CAPITAL INCOME	-	-	-	-	-	-	-	-	-
HOUSINGCAPINC HOUSING CAPITAL INCOME	-	-	-	-	-	-	-	-	-

	2017/18 BUDGET CARRIED FORWARD	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
GRAND TOTAL	3,290,232	(866,464)	-	2,041,314	(2,735,306)	3,097,028	(1,639,434)	(2,426,039)	(384,725)
HOUSING Total		(48,706)	-	(48,706)	(4,058)	(28,194)	(20,512)	423	(48,283)
ENVIRONMENTAL SERVICES									
ENVIRONMENTAL SERVICES EXPENSE		(691,655)		(691,655)	(4,988)	(211,797)	(479,858)	62,685	(628,970)
1111-0105 DOG ACT EXPENSES		(38,316)		(38,316)	-	(12,310)	(26,006)		(38,316)
1111-0106 DOG ACT EXPENSES - TELEPHONE		(612)		(612)	-	(19)	(593)		(612)
1111-0108 COMPANION ANIMAL DLG REGISTRAT		(6,090)		(6,090)	-	(3,194)	(2,896)		(6,090)
1111-0109 POUND OPERATION SALARIES & ALL		(28,674)		(28,674)	-	(5,047)	(23,627)		(28,674)
1111-0110 POUNDS ACT EXPENSES		(19,529)		(19,529)	-	(8,389)	(11,140)		(19,529)
1111-0111 POUNDS ACT EXPS - INSURANCE		(184)		(184)	-	(146)	(39)	39	(145)
1111-0112 POUNDS ACT EXP. - ADVERTISING		(204)		(204)	-	-	(204)		(204)
1111-0113 POUNDS ACT EXPENSE - TELEPHONE		(306)		(306)	-	(19)	(287)		(306)
1111-0115 DOG POUND MTCE		(1,117)		(1,117)	-	(210)	(907)		(1,117)
1111-0125 STOCK POUND MTCE		(508)		(508)	-	-	(508)		(508)
1111-0505 ANIMAL CONTROL CAPITAL WORKS		-		-	-	-	-		-
1210-0190 HEALTH ADMINISTRATION ADMIN CH		(97,976)		(97,976)	-	-	(97,976)	97,976	-
1211-0105 COMMUNITY SHARPS DISPOSAL		-		-	-	-	-		-
1212-0105 FOOD CONTROL		-		-	-	-	-		-
1213-0105 PEST CONTROL		-		-	-	-	-		-
1213-0106 PEST CONTROL - BIRDS		(500)		(500)	-	-	(500)		(500)
1214-0105 CONTRIB CENTRAL MURRAY COUNTY		(124,731)		(124,731)	-	(125,892)	1,161	(1,161)	(125,892)
1215-0105 MEMORIAL PARK TOILET BLDG MTCE		(1,015)		(1,015)	-	(34)	(981)		(1,015)
1215-0120 TOY LIBRARY BLDG MTCE		-		-	-	-	-		-
1215-0130 FIN SECONDHAND SHOP INSURANCE		(469)		(469)	-	(382)	(87)	87	(382)
1411-0110 ENV. SERV SALARIES & ALLOWANCE		(413,178)		(413,178)	-	(130,019)	(283,159)		(413,178)
1411-0120 ENV. SERV VEHICLE OPERATING EX		(44,554)		(44,554)	-	(10,832)	(33,722)		(44,554)
1411-0125 ENV. SERV STAFF TRAINING		(12,240)		(12,240)	-	(14,286)	2,046	(2,046)	(14,286)
1411-0130 ENV. SERV CONFERENCES/SEMINARS		(5,040)		(5,040)	-	(742)	(4,298)		(5,040)
1411-0135 ENV. SERV OFFICE EXPENSES		(5,583)		(5,583)	-	-	(5,583)	2,952	(2,631)
1411-0136 ENV. SERV ADVERTISING EXPENSES		(2,774)		(2,774)	(2,115)	(3,680)	906	(906)	(3,680)
1411-0137 ENV. SERV OFFICE EXP-TELEPHONE		(2,040)		(2,040)	-	(170)	(1,870)		(2,040)
1411-0140 BUILDING SURVEYOR ACCREDITATION		(3,000)		(3,000)	-	-	(3,000)		(3,000)
1411-0145 ENV. SERV LEGAL EXPENSES		(5,000)		(5,000)	(2,669)	(2,733)	(2,267)		(5,000)
1411-0146 ENV. SERV CONSULTANCY		(2,000)		(2,000)	-	(255)	(1,745)		(2,000)
1411-0150 COMMUNITY CLEAN-UP EXPENSE		-		-	-	(3,471)	3,471	(3,471)	(3,471)
1411-0160 SUBDIVISION SUPERVISION		-		-	-	(501)	501	(501)	(501)
1411-0170 ASBESTOS MANAGEMENT PROGRAM		-		-	-	-	-		-
1411-0180 BLDG MTCE PROGRAM		(16,240)		(16,240)	(203)	(2,554)	(13,686)		(16,240)
1411-0186 DA TRACKING PROJECT		-		-	-	-	-		-
1411-0187 ELECTRONIC HOUSING PROJECT		(2,500)		(2,500)	-	-	(2,500)		(2,500)
1411-0190 LESS: CHARGED TO OTHER FUNDS		484,300		484,300	-	455,300	29,000	(29,000)	455,300
1411-0195 ENV. SERV ADMIN CHARGES		(102,715)		(102,715)	-	(103,500)	785	(785)	(103,500)
1810-0190 BUILDING CONTROL ADMIN CHARGES		(238,001)		(238,001)	-	(238,500)	499	(499)	(238,500)

	2017/18 BUDGET CARRIED FORWARD	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
<b>GRAND TOTAL</b>	3,290,232	(866,464)	-	2,041,314	(2,735,306)	3,097,028	(1,639,434)	(2,426,039)	(384,725)
2200-2502-0000 ANIMAL CONTROL EQUIPMENT DEPCN		(859)		(859)	-	(215)	(644)		(859)
2200-2504-0000 ANIMAL CONTROL BLDG DEPCN		-		-	-	-	-		-
ENVSERVICESCAPEXP ENVIRONMENTAL SERVICES CAPITAL EXPENDITURE		-		-	-	-	-		-
<b>ENVIRONMENTAL SERVICES REVENUE</b>	229,823			229,823	-	67,506	162,317	5,995	235,818
2200-1500 COMP ANIMALS MICROCHIP FEES INCL GST	410			410	-	87	323		410
2200-1810 COMPANION ANIMAL REGISTRATION FEES	5,330			5,330	-	1,592	3,739		5,330
2200-1811 COMPANION ANIMAL DLG REIMBURSEMENTS	8,000			8,000	-	4,000	4,000		8,000
2200-1815 IMPOUNDING DOG FEES & FINES GST FREE	5,125			5,125	-	1,303	3,822		5,125
2200-1829 IMPOUNDING FINES & COSTS	2,153			2,153	-	226	1,927		2,153
2200-1896 SALES OF ANIMALS	-			-	-	-	-		-
2700-1812 FOOD CONTROL FEES	3,280			3,280	-	203	3,077		3,280
2750-1812 Insect/Vermin/Pest Control Fees	-			-	-	-	-		-
3600-1200 ENVIRONMENTAL SERVICES FINES INCOME	-			-	-	-	-		-
3600-1501 PLANNING ADVERT FEES - GST FREE	3,101			3,101	-	1,250	1,851		3,101
3600-1502 ENV. SERV SUNDRY INCOME - INCL GST	718			718	-	5,500	(4,782)	4,782	5,500
3600-1503 DRAINAGE DIAGRAMS - GST FREE	14,863			14,863	-	3,306	11,557		14,863
3600-1504 ON-SITE SEWAGE FEES - GST FREE	3,075			3,075	-	1,160	1,915		3,075
3600-1505 LGA LOCAL ACTIVITY FEE - GST FREE	8,713			8,713	-	373	8,340		8,713
3600-1506 FOOTPATH TRADING PERMIT FEES	1,128			1,128	-	-	1,128		1,128
3600-1507 Env. Serv Sundry Income - Ex. GST	-			-	-	-	-		-
3600-1508 PLANNING ADVERT FEE - GST FREE	-			-	-	311	(311)	311	311
3600-1812 PLANNING CERTIFICATE S149 - GST FREE	20,500			20,500	-	5,676	14,824		20,500
3600-1813 URGENT PLAN S149 CERT INCL GST	513			513	-	42	471		513
3600-1814 CONSTRUCTION CERTIFICATE FEES	18,450			18,450	-	6,712	11,738		18,450
3600-1815 COMPLYING DEVELOPMENT FEES -INCL GST	11,275			11,275	-	1,594	9,681		11,275
3600-1816 DEVELOPMENT APPLICATION FEES - APPLI	71,750			71,750	-	17,570	54,180		71,750
3600-1817 COMPLIANCE CERT. INSPECT - INCL. GST	46,125			46,125	-	13,799	32,326		46,125
3600-1818 SUBDIV. SUPERVISION FEE - INCL. GST	98			98	-	1,000	(902)	902	1,000
3600-1870 LEGAL COSTS RECOVERED	-			-	-	-	-		-
3600-1950 LOCAL ENVIRONMENT PLAN GRANT	-			-	-	-	-		-
3600-1952 ELECTRONIC HOUSING CODE GRANT	-			-	-	-	-		-
3600-1953 APPLICATION TRACKING PH4 GRANT	-			-	-	-	-		-
6910-1500 BUILD CONTROL SUNDRY INCOME	-			-	-	-	-		-
6910-1750 LONG SERVICE CORP LEVY COMMISSION	1,333			1,333	-	288	1,045		1,333
6910-1755 PLANFIRST LEVY COMMISSION	308			308	-	75	233		308
6910-1760 S735A / S121ZP NOTICES GST FREE	3,075			3,075	-	940	2,135		3,075
6910-1812 BUILD CERTIFICATE FEES (S149/D)	500			500	-	500	-		500
ENVSERVICESCAPINC ENVIRONMENTAL SERVICES CAPITAL INCOME	-			-	-	-	-		-
<b>ENVIRONMENTAL SERVICES Total</b>		(461,832)		(461,832)	(4,988)	(144,291)	(317,541)	68,680	(393,152)
<b>DOMESTIC WASTE MANAGEMENT</b>									

	2017/18 BUDGET CARRIED FORWARD	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
<b>GRAND TOTAL</b>	<b>3,290,232</b>	<b>(866,464)</b>	<b>-</b>	<b>2,041,314</b>	<b>(2,735,306)</b>	<b>3,097,028</b>	<b>(1,639,434)</b>	<b>(2,426,039)</b>	<b>(384,725)</b>
<b>DOMESTIC WASTE MANAGEMENT EXPENSE</b>	<b>(94,809)</b>	<b>(1,324,955)</b>	<b>-</b>	<b>(1,419,764)</b>	<b>(260,409)</b>	<b>(655,453)</b>	<b>(764,311)</b>	<b>(1,068)</b>	<b>(1,420,832)</b>
1412-0105 DWM ADMIN CHARGES		(213,670)		(213,670)	-	(214,200)	530	(530)	(214,200)
1412-0140 COLLECTION EXPENSES - CONTRACT		(208,380)		(208,380)	(129,808)	(181,091)	(27,289)		(208,380)
1412-0141 DWM WASTE COLLECTION FEE EXP		(129,413)		(129,413)	-	-	(129,413)		(129,413)
1412-0142 CONTRACT SUPERVISION FEES (MOI		(6,192)		(6,192)	-	-	(6,192)		(6,192)
1412-0150 TIP OPERATION EXPENSES - TOC		(119,770)		(119,770)	(15,557)	(44,655)	(75,115)	(15,875)	(135,645)
1412-0151 TOC TIP OP EXPS - INSURANCE		(3,774)		(3,774)	-	(1,925)	(1,849)	1,849	(1,925)
1412-0155 TIP OPERATIONS EXPENSES - BGN		(150,829)		(150,829)	(13,190)	(46,676)	(104,153)	(22)	(150,851)
1412-0156 BGN TIP OP. EXPS - INSURANCE		(3,774)		(3,774)	-	(2,176)	(1,598)	1,598	(2,176)
1412-0157 TIP OP. EXPS BGN - ELECTRICITY		(4,080)		(4,080)	-	(194)	(3,886)		(4,080)
1412-0158 TIP OPERATIONS TELEPHONE		(938)		(938)	-	(86)	(852)		(938)
1412-0160 RECYCLE CENTRE OPERATIONS EXPE		(53,186)		(53,186)	(25,631)	(38,907)	(14,279)	10,796	(42,390)
1412-0161 RECYCLE CENTRE - INSURANCE		(4,080)		(4,080)	-	(2,964)	(1,116)	1,116	(2,964)
1412-0162 RECYCLABLES COLLECTION EXPENSE		(165,141)		(165,141)	(60,899)	(96,711)	(68,430)		(165,141)
1412-0165 FINLEY RECYCLE CENTRE BLDG MTC		(203)		(203)	-	-	(203)		(203)
1412-0167 BERRIGAN TIP BLDG MTCE		(508)		(508)	-	(323)	(185)		(508)
1412-0185 DRUMMUSTER OPERATIONAL EXPENDI		(4,364)		(4,364)	(1,180)	(1,180)	(3,184)		(4,364)
1412-0505 PURCHASE OF BINS		(5,000)	(5,000)	(10,000)	(1,984)	(2,499)	(7,501)		(10,000)
1412-0506 FINLEY TIP - FENCING AROUND BI		-		-	-	-	-		-
1412-0512 BERRIGAN & FINLEY TIP - CRUSHED ROCK		-	(4,000)	(4,000)	(218)	(2,638)	(1,362)		(4,000)
1412-0527 BGN - NEW LANDFILL HOLE	(32,072)	-	(50,000)	(82,072)	-	(122)	(81,950)		(82,072)
1412-0528 BERRIGAN TIP - FENCE	(16,067)	-		(16,067)	(11,942)	(12,642)	(3,425)		(16,067)
1412-0529 FIN TIP FENCE		-		-	-	-	-		-
1412-0530 REHAB EXHAUSTED LANDFILLS	(8,000)	-		(8,000)	-	-	(8,000)		(8,000)
1412-0531 CONCRETE CRUSHING	(38,670)	-		(38,670)	-	-	(38,670)		(38,670)
1412-0532 BGN - COMPACTION EQUIPMENT			(150,000)	(150,000)	-	-	(150,000)		(150,000)
3670-2026 DWM TRANSFER TO RESERVE		(16,797)		(16,797)	-	-	(16,797)		(16,797)
3670-2500 NON DOMESTIC WASTE BUILDINGS DEPCN		(101)		(101)	-	(25)	(76)		(101)
3670-2502 NON DOMESTIC WASTE LAND IMPROVMENTS DEPCN		(13,736)		(13,736)	-	(3,434)	(10,302)		(13,736)
3670-2504 DOMESTIC WASTE DEPCN		(6,363)		(6,363)	-	(1,591)	(4,772)		(6,363)
3670-2505 DOMESTIC WASTE REMEDIATION - DEPCN		(5,656)		(5,656)	-	(1,414)	(4,242)		(5,656)
WASTEMGMTCAPEXP WASTE MANAGEMENT CAPITAL EXPENDITURE		(209,000)	209,000	-	-	-	-		-
<b>DOMESTIC WASTE MANAGEMENT REVENUE</b>	<b>94,809</b>	<b>1,324,955</b>		<b>1,419,764</b>	<b>-</b>	<b>1,126,399</b>	<b>365,180</b>	<b>1,068</b>	<b>1,420,832</b>
3660-1000 DWM CHARGES COLLECTED		891,045		891,045	-	922,810	(31,765)		891,045
3660-1020 DWM CHARGES UNCOLLECTED		15,553		15,553	-	-	15,553		15,553
3660-1080 LESS - DWM CHARGES WRITTEN OFF		(2,050)		(2,050)	-	(3)	(2,047)		(2,050)
3660-1081 Less - Non-DWM Charges Written Off		-		-	-	(3)	3		-
3660-1082 LESS - DWM CHARGES D/DEBT EXPENSE		(1,025)		(1,025)	-	-	(1,025)		(1,025)
3660-1095 LESS DWM CHARGES PENSION REBATE		(78,413)		(78,413)	-	-	(6,598)	6,598	(71,815)
3660-1500 DWM TIPPING FEES		184,500		184,500	-	81,554	102,946		184,500
3660-1505 DWM WASTE COLLECTION TIP FEE CONTRA		165,716		165,716	-	-	165,716		165,716
3660-1950 DWM CHARGES PENSION SUBSIDY		40,500		40,500	-	39,498	1,002	(1,002)	39,498
3670-1000 BUSINESS GARBAGE CHARGES		76,365		76,365	-	76,078	287		76,365

	2017/18 BUDGET CARRIED FORWARD	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
<b>GRAND TOTAL</b>	3,290,232	(866,464)	-	2,041,314	(2,735,306)	3,097,028	(1,639,434)	(2,426,039)	(384,725)
3670-1500 NON-DOMESTIC WASTE TIPPING FEES		-		-	-	-	-		-
3670-1502 SALE OF SCRAP METAL		4,000		4,000	-	-	4,000		4,000
3670-1503 SALE OF RECYCLABLES		-		-	-	-	-		-
3670-1505 DRUMMUSTER REVENUE		1,000		1,000	-	-	1,000		1,000
3670-1506 DRUMMUSTER REIMBURSEMENTS		1,600		1,600	-	-	1,600		1,600
3670-1507 SALE OF BATTERIES		308		308	-	-	308		308
3670-1508 RAMROC CRC REIMBURSEMENT		-		-	-	-	-		-
3670-1926 GARBAGE TRANSFER FROM RESERVE	94,809	-		94,809	-	-	94,809	(4,528)	90,281
3670-4310 DWM DEPCN CONTRA		25,856		25,856	-	6,464	19,392		25,856
WASTEMGMTCAPINC WASTE MANAGEMENT CAPITAL INCOME		-		-	-	-	-		-
<b>DOMESTIC WASTE MANAGEMENT Total</b>	-	-	-	-	(260,409)	470,946	(399,131)	-	-
<b>STORMWATER DRAINAGE</b>									
<b>STORMWATER DRAINAGE EXPENSE</b>	(406,277)	(827,341)	-	(1,233,618)	(27,118)	(316,454)	(903,282)	(4,409)	(1,238,027)
1416-0110 STORM WATER DRAINAGE MTCE		(100,485)		(100,485)	(141)	(27,867)	(72,618)	40,630	(59,855)
1416-0111 STORMWATER DRAIN - ELECTRICITY		(18,360)		(18,360)	-	(2,960)	(15,400)		(18,360)
1416-0160 INTEREST-DRAINAGE INT LOAN 385		-		-	-	-	-		-
1416-0161 LOAN 387 INTEREST EXPENSE		-		-	-	-	-		-
1416-0998 ASSET MANAGEMENT - DRAINAGE		-		-	-	-	-		-
1416-2410 LIRS - US/W DRAINAGE INTEREST		(51,739)		(51,739)	-	(18,362)	(33,376)		(51,739)
1416-2411 LIRS - US/W DRAINAGE PRINCIPAL		(148,749)		(148,749)	-	(48,467)	(100,282)		(148,749)
1417-0525 PRINCIPAL-DRAINAGE INTLOAN 385		-		-	-	-	-		-
1417-0530 LOAN 387 PRINCIPAL - CURRENT		-		-	-	-	-		-
1417-0540 REMODEL LOCO DAM		-		-	-	-	-		-
1417-0541 RILEY COURT STORMWATER DETENTION BASIN		-		-	-	-	-		-
1417-0546 RETENTION POND - RIV HWY FIN		-		-	-	(3,934)	3,934	(3,934)	(3,934)
1417-0551 CONSTRUCT PUMP STATION TOC GOLF		-		-	-	-	-		-
1417-0554 CHANTER ST - RAILWAY TO JERSEY		-		-	-	-	-		-
1417-0555 CRAWFORD SUBDIV DRAIN TO TOC SEWER	(6,091)	-		(6,091)	(6,091)	(6,091)	(0)		(6,091)
1417-0677 WILLIAM ST - HAMPDEN TO EAST		-		-	-	-	-		-
1417-0822 MURRAY ST - HEADFORD TO OSBORNE (TP)	(9,252)	-		(9,252)	(9,252)	(9,252)	9,252	9,252	-
1417-0824 GEORGE ST PUMPSTATION		-		-	-	-	-		-
1417-0825 LIRS - EAST RIVERINA HWY	-	-		-	(4,630)	(5,107)	9,737	(477)	(477)
1417-0826 LIRS - FLYNN ST AREA		-		-	-	-	-		-
1417-0827 FLYNN ST AREA		-		-	-	-	-		-
1417-0828 FINLEY ST DETENTION BASIN	(145,515)	-		(145,515)	-	(77,995)	(67,520)		(145,515)
1417-0829 WILLIAM ST CROSS CONNECTION		-		-	-	-	-		-
1417-0830 BRUTON ST ELEC & PIPEWORK	(150,000)	-		(150,000)	-	-	(150,000)		(150,000)
1417-0831 GEORGE ST-DEAN ST PUMP STATION		-		-	-	-	-		-
1417-0833 DRUMMOND ST RAILWAY TO DROHAN	(12,707)	-		(12,707)	(2,258)	(46,006)	33,299	(33,299)	(46,006)
1417-0834 ENDEVOUR ST NEW PUMP STATION		-		-	(5)	(5)	5	(5)	(5)
1417-0835 MURRAY ST WARMATTA TO WOLAMAI	(22,300)	-		(22,300)	-	-	(22,300)		(22,300)

	2017/18 BUDGET CARRIED FORWARD	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
<b>GRAND TOTAL</b>	3,290,232	(866,464)	-	2,041,314	(2,735,306)	3,097,028	(1,639,434)	(2,426,039)	(384,725)
1417-0836 LANE 961 BRUTON ST BGA ST NTH		-		-	-	-	-		-
1417-0837 TUPPAL ST FINLEY		-		-	-	(946)	946	(946)	(946)
1417-0838 MAY LAWSON CROSS CONNECTION		-		-	-	-	-		-
1417-0839 TOC TOWN ENTRY - DEAN ST		-		-	-	(6,716)	6,716	(6,716)	(6,716)
1417-0840 CORCORAN ST RISING MAIN	(13,389)	-		(13,389)	-	-	(13,389)		(13,389)
1417-0841 JERILDERIE ST HORSFALL TO NANG	(20,000)	-		(20,000)	-	-	(20,000)		(20,000)
1417-0842 JERILDERIE ST - NANGUNIA TO ORR	(16,000)	-		(16,000)	-	-	(16,000)		(16,000)
1417-0843 BRUTON ST - EXT JERILDERIE NTH		-		-	-	-	-		-
1417-0844 BRUTON ST - EXT TO CHARLOTTE		-		-	-	-	-		-
1417-0845 MCALLISTER St - HEADFORD TO OSB	(7,135)	-		(7,135)	-	-	(7,135)		(7,135)
1417-0846 JERSEY ST - CHANTER TO TUPPAL	(3,888)	-		(3,888)	-	-	(3,888)		(3,888)
1417-0847 DEAN ST RMS WORKS		-		-	(4,135)	(8,914)	8,914	(8,914)	(8,914)
1417-0848 COBRAM ST - WAVERLY RD - DRAIN			(20,000)	(20,000)	-	-	(20,000)		(20,000)
1417-0849 BAROOGA-DENISON ST TABLE DRAIN			(20,000)	(20,000)	-	-	(20,000)		(20,000)
1417-0850 DENISON - WOLLAMAI TO WARMATTA			(75,000)	(75,000)	-	-	(75,000)		(75,000)
1417-0851 MCALLISTER-HEADFORD - OSBOURNE			(50,000)	(50,000)	-	-	(50,000)		(50,000)
1417-0852 TOCUMWAL ST- WOLLAMAI WARMATTA			(75,000)	(75,000)	-	-	(75,000)		(75,000)
1417-0853 MORRIS ST- TOC REC RESERVE			(10,100)	(10,100)	(605)	(605)	(9,495)		(10,100)
1417-0854 DRAINAGE TELEMETRY UPGRADE			(30,000)	(30,000)	-	-	(30,000)		(30,000)
1417-0855 DRAINAGE ELECTRICAL CABINETS			(15,000)	(15,000)	-	-	(15,000)		(15,000)
3750-2512 STORMWATER DRAINAGE DEPCN		(212,908)		(212,908)	-	(53,227)	(159,681)		(212,908)
DRAINAGECAPEXP DRAINAGE CAPITAL WORKS EXPENDITURE		(295,100)	295,100	-	-	-	-		-
<b>STORMWATER DRAINAGE REVENUE</b>	22,500	109,502	-	132,002	-	76,255	55,748	4,409	136,411
1500-5105 UNSPENT LOAN PROCEEDS LIRS		-		-	-	-	-		-
3750-1000 STORMWATER / DRAINAGE CHARGE		71,850		71,850	-	72,813	(963)	963	72,813
3750-1080 DRAINAGE CHARGE - WRITE OFFS		(500)		(500)	-	(4)	(496)		(500)
3750-1200 CONTRIBUTIONS TO WORKS		-		-	-	-	-		-
3750-1500 ELECTRICITY CHARGES REFUND		-		-	-	-	-		-
3750-1501 SECT 94 CONT. DRAINAGE - BAROOGA		-		-	-	3,446	(3,446)	3,446	3,446
3750-1502 SECT 94 CONT. DRAINAGE - BERRIGAN		-		-	-	-	-		-
3750-1503 SECT 94 CONT. DRAINAGE - FINLEY		-		-	-	-	-		-
3750-1504 SECT 94 CONT. DRAINAGE - TOCUMWAL		-		-	-	-	-		-
3750-1616 Contrib-Morris St Drainage - Toc Rec			4,040	4,040	-	-	4,040		4,040
3750-1700 LIRS - URBAN S/W LOAN PROCEEDS		-		-	-	-	-		-
3750-1701 LIRS INTEREST SUBSIDY		34,112		34,112	-	-	34,112		34,112
3750-1702 LIRS Interest Earned on TD		-		-	-	-	-		-
3750-1926 SECT 94 CONT. DRAINAGE-RESERVE TRANS		-		-	-	-	-		-
3750-1950 MURRAY ST - HEADFORD TO OSBRORNE RMS FUNDING		-		-	-	-	-		-
3750-1951 ENDEVOUR ST CONSTRUCT PUMP STATION		-		-	-	-	-		-
3750-1952 DRAINAGE MURRAY ST WARMATTA TO WOLAMI	22,500	-		22,500	-	-	22,500		22,500
3750-1953 TUPPAL ST FINLEY - RMS FUNDING		-		-	-	-	-		-
3750-1954 DRAINAGE - RMS SH20 Finley		-		-	-	-	-		-
3750-1955 RMS - STORMWATER DRAINAGE DEAN ST TOC		-		-	-	-	-		-

	2017/18 BUDGET CARRIED FORWARD	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
<b>GRAND TOTAL</b>	3,290,232	(866,464)	-	2,041,314	(2,735,306)	3,097,028	(1,639,434)	(2,426,039)	(384,725)
DRAINAGECAPINC DRAINAGE CAPITAL WORKS INCOME		4,040	(4,040)	-	-	-	-		-
<b>STORMWATER DRAINAGE Total</b>	(383,777)	(717,839)	-	(1,101,616)	(27,118)	(240,199)	(847,535)	-	(1,101,616)
<b>ENVIRONMENTAL PROTECTION</b>									
ENVIRONMENTAL PROTECTION EXPENSE		(295,106)	-	(295,106)	(17,108)	(92,611)	(202,495)	(1,779)	(296,885)
1418-0110 LEVEE BANKS MTCE		(50,750)		(50,750)	(10,962)	(11,585)	(39,165)		(50,750)
1418-0130 MURRAY DARLING ASSOCIATION		(2,040)		(2,040)	-	(2,455)	415	(415)	(2,455)
1418-0140 LEVEE BANKS ADMIN CHARGES		(39,036)		(39,036)	-	(40,400)	1,364	(1,364)	(40,400)
1418-0500 LEVEE - TOC FORESHORE WORKS		-		-	(6,146)	(38,171)	38,171	(40,000)	(40,000)
1418-0501 LEVEE 1 - 4675-5700			(41,000)	(41,000)	-	-	(41,000)		(41,000)
1418-0502 LEVEE 1 - 7580-8435			(34,200)	(34,200)	-	-	(34,200)		(34,200)
1418-0503 LEVEE 1 -9100-9650			(22,000)	(22,000)	-	-	(22,000)		(22,000)
1418-0504 LEVEE 1 - 10548-10700			(6,080)	(6,080)	-	-	(6,080)		(6,080)
1418-0505 LEVEE TREE WORKS REMOVAL			(50,000)	(50,000)	-	-	(50,000)	40,000	(10,000)
3800-2026 LEVEE BANK CONSTRUCTION TRANSFER TO RESERVE		(50,000)		(50,000)	-	-	(50,000)		(50,000)
LEVEECAPEXP LEVEE BANK CAPITAL EXPENDITURE		(153,280)	153,280	-	-	-	-		-
ENVIRONMENTAL PROTECTION REVENUE		203,280		203,280	-	-	203,280		203,280
3800-1500 FEES - MANAGEMENT OF ROAD RESERVES		-		-	-	-	-		-
3800-1926 LEVEE BANK CONSTRUCTION TRANSFER FROM RESERVE		163,280		163,280	-	-	163,280		163,280
3800-1951 CAPITAL WORKS INCOME - LEVEE BANKS		40,000		40,000	-	-	40,000		40,000
3800-1952 CAPITAL WORKS INCOME - SEPPELTS		-		-	-	-	-		-
3800-1953 NATIONAL DISASTER RELIEF ASSISTANCE GRANT		-		-	-	-	-		-
3800-1954 TOC LEVEE - CLUBGRANT		-		-	-	-	-		-
LEVEECAPIINC LEVEE BANK CAPITAL INCOME		-		-	-	-	-		-
<b>ENVIRONMENTAL PROTECTION Total</b>		(91,826)	-	(91,826)	(17,108)	(92,611)	785	(1,779)	(93,605)
<b>WATER SUPPLIES</b>									
WATER SUPPLIES EXPENSE	(1,062,533)	(3,679,844)	-	(4,742,377)	(330,569)	(1,502,489)	(3,239,889)	(140,987)	(4,883,364)
1510-0105 WATER ADMIN CHARGES - ADMINIST		(246,627)		(246,627)	-	(246,700)	73	(73)	(246,700)
1510-0106 WATER ADMIN CHARGE - ENGINEERI		(319,859)		(319,859)	-	(320,100)	241	(241)	(320,100)
1510-0117 WATER SUPPLIES - RENTAL CONTRI		(72,480)		(72,480)	-	(75,000)	2,520	(2,520)	(75,000)
1510-0125 PROV BAD & DOUBTFUL DEBTS		(5,000)		(5,000)	-	-	(5,000)		(5,000)
1510-0155 WATER WRITE OFF BAD DEBTS		(2,500)		(2,500)	-	-	(2,500)		(2,500)
1510-0170 WATER DELIVERY EXPENSES		(32,480)		(32,480)	-	(1,989)	(30,491)		(32,480)
1510-0200 WATER LEGAL EXPENSES		(5,000)		(5,000)	-	-	(5,000)		(5,000)
1510-0400 OCCUPATIONAL HEALTH & SAFETY				-	-	(573)	573		-
1510-0500 WATER SUPPLIES PRINCIPAL ON LO		-		-	-	-	-		-
1510-0504 OFFICE EQUIP/FURN NON CAPITAL	(3,300)	(1,320)	(2,000)	(6,620)	-	-	(6,620)		(6,620)
1510-0505 OFFICE EQUIP/FURN - ENG WATER	(4,500)	(2,500)	(2,000)	(9,000)	-	-	(9,000)		(9,000)

	2017/18 BUDGET CARRIED FORWARD	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
<b>GRAND TOTAL</b>	<b>3,290,232</b>	<b>(866,464)</b>	<b>-</b>	<b>2,041,314</b>	<b>(2,735,306)</b>	<b>3,097,028</b>	<b>(1,639,434)</b>	<b>(2,426,039)</b>	<b>(384,725)</b>
1510-0506 SUBSCRIPTIONS & MEMBERSHIPS	(5,410)	(9,384)		(14,794)	-	(2,497)	(12,297)		(14,794)
1510-0507 TELEMETRY UPGRADE - WATER		-	(40,000)	(40,000)	-	(15,062)	(24,938)		(40,000)
1510-0510 BGA - SOLAR AT PUMPSTATION		-		-	-	-	-		-
1510-0511 FIN - SOLAR AT PUMPSTATION		-		-	-	-	-		-
1510-0512 TOC - SOLAR AT PUMPSTATION		-		-	-	-	-		-
1510-0536 SODA ASH DOSING SYSTEM		-		-	-	-	-		-
1510-0537 FIN - UPGRADE PLATFORM & WINCH WTP		-		-	-	-	-		-
1510-0548 IMPROVE OH & S AT WORK SITES		-	(10,000)	(10,000)	(591)	(1,152)	(8,848)		(10,000)
1510-0551 OH&S SIGNAGE - WATER	(5,000)	(5,000)		(10,000)	-	-	(10,000)		(10,000)
1510-0560 MAINS RETIC - BGA	(6,350)	-	(15,000)	(21,350)	-	-	(21,350)		(21,350)
1510-0561 BGA - REPAINT INTERIOR WTP		-		-	(3,654)	(3,654)	3,654	(3,654)	(3,654)
1510-0564 BGA - MAJOR PUMP REPLACEMENT	(41,723)	-		(41,723)	(140,523)	(140,523)	98,800	(118,800)	(160,523)
1510-0565 MAINS RETIC - BGN	(18,405)	-	(100,000)	(118,405)	-	-	(118,405)		(118,405)
1510-0570 MAINS RETIC - FIN	(18,414)	-	(60,000)	(78,414)	-	(243)	(78,171)		(78,414)
1510-0575 MAINS RETIC - TOC	(23,775)	-	(20,000)	(43,775)	-	(122)	(43,653)		(43,775)
1510-0608 CRUSHED GRANITE-FIN WATER DAM		-		-	-	-	-		-
1510-0613 BGN - RAW WATER PUMP STATION DRAINAGE LINE		-		-	-	-	-		-
1510-0615 FIN - FILTERED & UNFILTERED MAIN TONGS/HOWE STS	(18,977)	-		(18,977)	-	-	(18,977)		(18,977)
1510-0652 REPLACEMENT OF MINOR PLANT		-		-	-	-	-		-
1510-0657 BGN - OTHER MINOR REPAIR/REPLACEMENTS		-	(25,000)	(25,000)	-	-	(25,000)		(25,000)
1510-0661 TOC - REPLACE COMPRESSOR		-		-	-	-	-		-
1510-0662 TOC - OTHER MINOR REPAIR/REPLACEMENT		-	(25,000)	(25,000)	-	(325)	(24,675)		(25,000)
1510-0665 TOC-CHLORINE DOSING SYSTEM		-	(10,000)	(10,000)	-	-	(10,000)		(10,000)
1510-0668 FIN - CLARIFIER REPLACE PONDS	(475,000)	-		(475,000)	-	-	(475,000)		(475,000)
1510-0669 METER CYBAL REPLACEMENT	(30,000)	-	(314,000)	(344,000)	-	-	(344,000)		(344,000)
1510-0877 TERRACING AT WTP BGA		-		-	-	-	-		-
1510-0878 LOW LIFT PUMP MECH & ELEC BGN		-		-	-	-	-		-
1510-0879 HL PUMP MECH & ELEC FIN		-		-	-	-	-		-
1510-0880 CHEMICAL PUMP REPLACEMENT	(11,679)	-	(30,000)	(41,679)	-	-	(41,679)		(41,679)
1510-0881 HL PUMP MECH & ELEC BGN		-		-	-	-	-		-
1510-0882 WATER MAIN REPLACEMENT TOC		-		-	-	-	-		-
1510-0883 BGA - UPGRADE WTP INSTRUMENTS			(20,000)	(20,000)	(5,618)	(5,618)	(14,382)		(20,000)
1510-0884 BGN -ONLINE INSTRUMENT UPGRADE			(40,000)	(40,000)	(2,855)	(2,855)	(37,145)		(40,000)
1510-0885 BGN - WTP FENCE REPLACEMENT			(20,000)	(20,000)	(6,585)	(12,134)	(7,866)		(20,000)
1510-0886 FIN - UPGRADE ALUM DOSING			(30,000)	(30,000)	-	-	(30,000)		(30,000)
1510-0887 FIN - LAKE EROSION CONTROL			(20,000)	(20,000)	-	(3,231)	(16,769)		(20,000)
1510-0888 FIN - ONLINE INSTRUMENTATION			(40,000)	(40,000)	(13,972)	(15,783)	(24,217)		(40,000)
1510-0889 FIN - WTP FENCE REPLACEMENT			(15,000)	(15,000)	(7,054)	(7,054)	(7,946)		(15,000)
1510-0890 TOC - ENCLOSE DAFF PLANT			(30,000)	(30,000)	-	-	(30,000)		(30,000)
1510-0891 TOC-UPGRADE ONLINE INSTRUMENTS			(40,000)	(40,000)	(5,636)	(5,636)	(34,364)		(40,000)
1510-0892 BGA-CCTV SURVEY INTERIOR TOWER			(20,000)	(20,000)	-	-	(20,000)		(20,000)
1511-0109 REC FACIL DONATION & OTHER COSTS		(1,581)		(1,581)	-	(1,569)	(12)		(1,581)
1511-0110 METER READING - BGN SHIRE		(69,629)		(69,629)	-	(15,334)	(54,295)		(69,629)
1511-0111 METER READING PRINTING & POSTA		(13,702)		(13,702)	(2,085)	(7,442)	(6,260)		(13,702)

	2017/18 BUDGET CARRIED FORWARD	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
GRAND TOTAL	3,290,232	(866,464)	-	2,041,314	(2,735,306)	3,097,028	(1,639,434)	(2,426,039)	(384,725)
1511-0113 METER READING TELEPHONE		(755)		(755)	-	(38)	(718)		(755)
1511-0130 PURCHASE OF WATER - BGA		(13,702)		(13,702)	(8,493)	(11,607)	(2,095)		(13,702)
1511-0135 PURCHASE OF WATER - BGN		(40,802)		(40,802)	(54,961)	(69,385)	28,583	(28,583)	(69,385)
1511-0140 PURCHASE OF WATER - FIN		(53,288)		(53,288)	(55,684)	(70,373)	17,085	(17,085)	(70,373)
1511-0145 PURCHASE OF WATER - TOC		(12,992)		(12,992)	(5,255)	(7,182)	(5,810)		(12,992)
1511-0150 WATER TREATMENT - OP EXP - BGA		(146,363)		(146,363)	(195)	(27,834)	(118,529)	(3,637)	(150,000)
1511-0151 WATER TREATMENT-BGA ELECTRICIT		(40,800)		(40,800)	-	(9,082)	(31,718)		(40,800)
1511-0152 WATER TREATMENT -BGA TELEPHONE		(3,774)		(3,774)	-	(366)	(3,408)		(3,774)
1511-0153 WATER TREATMENT -BGA INSURANCE		(11,016)		(11,016)	-	(10,939)	(77)	77	(10,939)
1511-0165 WATER TREATMENT - OP EXP - BGN		(149,814)		(149,814)	(4,614)	(41,362)	(108,452)	8,814	(141,000)
1511-0166 WATER TREATMENT-BGN ELECTRICIT		(20,400)		(20,400)	-	(5,458)	(14,942)		(20,400)
1511-0167 WATER TREATMENT -BGN TELEPHONE		(3,774)		(3,774)	-	(264)	(3,510)		(3,774)
1511-0168 WATER TREATMENT BGN- INSURANCE		(8,325)		(8,325)	-	(7,289)	(1,036)	1,036	(7,289)
1511-0180 WATER TREATMENT - OP EXP - FIN		(165,953)		(165,953)	(3,160)	(35,146)	(130,807)	(30,047)	(196,000)
1511-0182 WATER TREATMENT FIN-INSURANCE		(14,178)		(14,178)	-	(13,283)	(895)	895	(13,283)
1511-0183 WATER TREATMENT-FIN ELECTRICIT		(40,800)		(40,800)	-	(6,660)	(34,140)		(40,800)
1511-0184 WATER TREATMENT -FIN TELEPHONE		(959)		(959)	-	(104)	(855)		(959)
1511-0195 WATER TREATMENT - OP EXP - TOC		(200,970)		(200,970)	(1,713)	(27,846)	(173,125)	50,970	(150,000)
1511-0196 WATER TREATMENT -TOC TELEPHONE		(918)		(918)	-	(113)	(805)		(918)
1511-0197 WATER TREATMENT-TOC ELECTRICIT		(51,000)		(51,000)	-	(11,442)	(39,558)		(51,000)
1511-0198 WATER TREATMENT-TOC -INSURANCE		(16,524)		(16,524)	-	(15,469)	(1,055)	1,055	(15,469)
1511-0230 PUMPING STATIONS - OP EXP BGA		(27,710)		(27,710)	-	(8,837)	(18,873)		(27,710)
1511-0231 PUMPING STATIONS - OP EXP BGN		(15,530)		(15,530)	-	(4,047)	(11,482)		(15,530)
1511-0232 PUMPING STATIONS OP EXP FIN		(17,458)		(17,458)	(161)	(2,693)	(14,765)		(17,458)
1511-0233 PUMPING STATIONS OP EXP TOC		(13,195)		(13,195)	-	(174)	(13,021)		(13,195)
1511-0270 RETIC & METERS - OP EXP - BGA		(26,593)		(26,593)	(648)	(2,964)	(23,629)		(26,593)
1511-0285 RETIC & METERS - OP EXP - BGN		(62,829)		(62,829)	(394)	(13,823)	(49,006)		(62,829)
1511-0300 RETIC & METERS - OP EXP - FIN		(73,588)		(73,588)	(1,381)	(19,340)	(54,247)		(73,588)
1511-0315 RETIC & METERS - OP EXP - TOC		(43,341)		(43,341)	(624)	(13,801)	(29,539)		(43,341)
1511-0316 RETIC & METERS - INSURANCE		-		-	-	-	-		-
1511-0320 CYBLES MAINTENANCE		(102)		(102)	-	-	(102)		(102)
1511-0330 WATER NEW CONNECTIONS (INC MET		(38,824)		(38,824)	(858)	(9,526)	(29,298)		(38,824)
1511-0340 WATER SAMPLING / MONITORING		(10,658)		(10,658)	(3,856)	(7,174)	(3,484)		(10,658)
1511-0355 WATER SUPPLY INTEREST ON LOANS		-		-	-	-	-		-
1511-0397 INSTALLATION OF RPZ		-		-	-	-	-		-
1511-0398 EVERBLUE CENTRALISED METER READ	(400,000)	-		(400,000)	-	-	(400,000)		(400,000)
1512-0105 BANK & GOVT CHARGES		(7,752)		(7,752)	-	(7,600)	(152)		(7,752)
1512-0130 HOUSING TOC WATER BLDG MTCE		(2,588)		(2,588)	-	-	(2,588)		(2,588)
1512-0131 HOUSING TOC WATER INSURANCE		(806)		(806)	-	-	(806)	806	-
1512-0152 INSTALLATION OF RCD'S		-		-	-	-	-		-
1512-0155 SELLING COSTS - HIGH SEC WATER		-		-	-	-	-		-
4110-2026 WATER SUPPLIES TRANSFER TO RESERVE		-		-	-	-	-		-
4210-2545 WATER MAINS RETIC & METERS - DEPCN		(321,786)		(321,786)	-	(80,447)	(241,340)		(321,786)
4240-2545 WATER TREATMENT WORKS - DEPCN		(297,950)		(297,950)	-	(74,488)	(223,463)		(297,950)

	2017/18 BUDGET CARRIED FORWARD	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
<b>GRAND TOTAL</b>	3,290,232	(866,464)	-	2,041,314	(2,735,306)	3,097,028	(1,639,434)	(2,426,039)	(384,725)
4250-2504 WATER HOUSING TOC - DEPCN		(6,969)		(6,969)	-	(1,742)	(5,227)		(6,969)
WSCAPEXP WATER SUPPLIES CAPITAL EXPENDITURE		(928,000)	928,000	-	-	-	-		-
<b>WATER SUPPLIES REVENUE</b>	1,062,533	3,679,844		4,742,377	-	2,407,645	2,418,916	140,987	4,883,364
4110-1000-0001 WATER CHARGES - BGA		439,633		439,633	-	548,758	(109,125)		439,633
4110-1000-0002 WATER CHARGES - BGN		296,399		296,399	-	273,006	23,393		296,399
4110-1000-0003 WATER CHARGES - FIN		568,752		568,752	-	555,557	13,195		568,752
4110-1000-0004 WATER CHARGES - TOC		654,483		654,483	-	612,956	41,527		654,483
4110-1000-0005 WATER CHARGES - NON RATEABLE		48,093		48,093	-	50,731	(2,638)		48,093
4110-1080 LESS WATER CHARGES WRITTEN OFF		(3,000)		(3,000)	-	(121)	(2,879)		(3,000)
4110-1082 LESS WATER CHARGES D/DEBT EXPENSE		(5,000)		(5,000)	-	-	(5,000)		(5,000)
4110-1095 LESS WATER PENSION REBATE - BGN		(87,500)		(87,500)	-	-	(3,316)	3,316	(84,184)
4110-1500 WATER CONSUMPTION - BGN SHIRE		750,000		750,000	-	135,532	614,468		750,000
4110-1501 WATER - STANDPIPE SALES		3,485		3,485	-	1,823	1,663		3,485
4110-1502 WATER CONNECTION FEES - GST FREE		24,088		24,088	-	16,081	8,007		24,088
4110-1503 WATER DELIVERIES INCOME		17,220		17,220	-	2,054	15,166		17,220
4110-1504 SALE OF HIGH SECURITY WATER		50,000		50,000	-	-	50,000		50,000
4110-1506 WATER - RENT ON COUNCIL HOUSES		3,380		3,380	-	780	2,600		3,380
4110-1507 WATER - DISCONNECTION FEE		500		500	-	65	435		500
4110-1509 WATER SUNDRY INCOME - INC GST		2,000		2,000	-	-	2,000		2,000
4110-1511 LEGAL COST RECOVERY		(2,000)		(2,000)	-	-	(2,000)		(2,000)
4110-1512 PRIVATE WORKS INCOME - WATER		500		500	-	-	500		500
4110-1601 SECT. 64 CONT. WATER - BGA		-		-	-	7,446	(7,446)	7,446	7,446
4110-1602 SECT. 64 CONT. WATER - BER		-		-	-	-	-		-
4110-1603 SECT. 64 CONT. WATER - FIN		-		-	-	-	-		-
4110-1604 SECT. 64 CONT. WATER - TOC		-		-	-	-	-		-
4110-1611 SECT. 64 CONT. WATER PURCHASE - BGA		-		-	-	-	-		-
4110-1612 SECT. 64 CONT. WATER PURCHASE - BER		-		-	-	-	-		-
4110-1613 SECT. 64 CONT. WATER PURCHASE - FIN		-		-	-	-	-		-
4110-1614 SECT. 64 CONT. WATER PURCHASE - TOC		-		-	-	-	-		-
4110-1840 INTEREST ON INVESTMENTS		186,563		186,563	-	-	186,563		186,563
4110-1926 WATER TRANSFER FROM RESERVE	1,062,533	57,543		1,120,076	-	-	1,120,076	131,924	1,252,000
4110-1927 SECT 64 CONT. - TRANSFER TO RESERVE		-		-	-	-	-		-
4110-1951 WATER CHARGES PENSION SUBSIDY		48,000		48,000	-	46,301	1,699	(1,699)	46,301
4110-1954 GRANT - DROUGHT WORKS		-		-	-	-	-		-
4240-4710 WATER DEPCN CONTRA		626,705		626,705	-	156,676	470,029		626,705
WSCAPINC WATER SUPPLIES CAPITAL INCOME		-		-	-	-	-		-
<b>WATER SUPPLIES Total</b>	-	(0)	-	(0)	(330,569)	905,156	(820,972)	0	(0)
<b>SEWERAGE SERVICES</b>									
<b>SEWERAGE SERVICES EXPENSE</b>	(417,627)	(2,747,573)	-	(3,165,200)	(167,558)	(1,204,652)	(1,960,548)	(366,845)	(3,532,045)
1610-0105 SEWERAGE ADMIN CHARGE - ADMINI		(183,821)		(183,821)	-	(183,900)	79	(79)	(183,900)

	2017/18 BUDGET CARRIED FORWARD	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
<b>GRAND TOTAL</b>	<b>3,290,232</b>	<b>(866,464)</b>	<b>-</b>	<b>2,041,314</b>	<b>(2,735,306)</b>	<b>3,097,028</b>	<b>(1,639,434)</b>	<b>(2,426,039)</b>	<b>(384,725)</b>
1610-0106 SEWER ADMIN CHARGE - ENGINEERI		(277,007)		(277,007)	-	(278,100)	1,093	(1,093)	(278,100)
1610-0117 SEWERAGE SERVICE - RENTAL CONT		(48,320)		(48,320)	-	(45,000)	(3,320)	3,320	(45,000)
1610-0155 SEWER WRITE OFF BAD DEBTS		(1,000)		(1,000)	-	-	(1,000)		(1,000)
1610-0400 OCCUPATIONAL HEALTH & SAFETY				-	-	(1,174)	1,174	(1,174)	(1,174)
1610-0504 OFFICE EQUIP/FURN NON CAPITAL		(500)		(500)	-	-	(500)		(500)
1610-0512 PUMP REPLACEMENT	(7,065)	-	(30,000)	(37,065)	-	(50)	(37,015)		(37,065)
1610-0517 GRAVEL POND BANKS - TOC		-		-	-	-	-		-
1610-0522 ROCK BEACHING - TOC RECYCLE PONDS		-		-	-	-	-		-
1610-0526 SEWER MAIN UPGRADES - TOCUMWAL	(59,247)	-		(59,247)	-	-	(59,247)		(59,247)
1610-0527 UPGRADE AMENITIES AT ALL STP	(4,014)	-	(10,000)	(14,014)	-	(2,675)	(11,339)		(14,014)
1610-0550 BGN - STP FENCE		-		-	(7,998)	(8,770)	8,770	(8,770)	(8,770)
1610-0551 TOC - FENCE REPLACEMENT			(15,000)	(15,000)	(5,935)	(6,017)	(8,983)		(15,000)
1610-0552 FIN - STP FENCE				-	(11,457)	(11,457)	11,457	(11,457)	(11,457)
1610-0580 BGA SEWER MAIN UPGRADE		-		-	-	-	-		-
1610-0590 BGN SEWER MAIN UPGRADES	(29,257)	-	(30,000)	(59,257)	-	-	(59,257)		(59,257)
1610-0595 FIN SEWER MAIN UPGRADES		-		-	-	-	-		-
1610-0600 TOC SEWER MAIN UPGRADES	(9,193)	-	(100,000)	(109,193)	-	-	(109,193)		(109,193)
1610-0621 BGA UPGRADE PUMP STATION		-	(30,000)	(30,000)	-	-	(30,000)		(30,000)
1610-0652 REPLACEMENT OF MINOR PLANT		-		-	-	-	-		-
1610-0655 BGN UPGRADE PUMP STATIONS	(5,037)	-		(5,037)	-	-	(5,037)		(5,037)
1610-0658 SPARE PUMPS FOR LOW PRESS SYS	(2,564)	-		(2,564)	-	-	(2,564)		(2,564)
1610-0705 FIN UPGRADE PUMP STATIONS		-	(10,000)	(10,000)	-	-	(10,000)		(10,000)
1610-0707 SEAL ACCESS TO STW & TRUCK WAS	(8,709)	-		(8,709)	-	-	(8,709)		(8,709)
1610-0708 TOC-REFURBISH CONCRETE WORK	(43,630)	-		(43,630)	-	-	(43,630)		(43,630)
1610-0743 UPGRADE SEWER TELEMENTRY		-	(40,000)	(40,000)	-	(2,246)	(37,754)		(40,000)
1610-0852 IMPROVE EMBANKMENT OF THE PONDS	(6,674)	-		(6,674)	-	-	(6,674)		(6,674)
1610-0880 BGA - DUMPING POINT FOR CARAVANS		-		-	-	-	-		-
1610-0881 BGN - REFURBSH CONCRETE WORK, TRICKLE FILTER, STP, CHANNEL	(24,735)	-		(24,735)	-	-	(24,735)		(24,735)
1610-0882 BGN - REPLACE PUMP STATION LIDS, INSTALL HOLDING BRACKETS	(10,000)	-		(10,000)	-	-	(10,000)		(10,000)
1610-0883 FIN - GRAVEL POND BANKS		-	(10,000)	(10,000)	-	-	(10,000)		(10,000)
1610-0884 FIN - REFURBISH CONCRETE WORK	(60,000)	-	(60,000)	(120,000)	-	-	(120,000)		(120,000)
1610-0887 TOC - PUMP STATIONS UPGRADE		-		-	-	-	-		-
1610-0888 TOC - CRUSHED ROCK ON PS ACCESS AREAS		-		-	-	-	-		-
1610-0890 BGA-DESILT PRIMARY POND		-		-	-	(650)	650	(650)	(650)
1610-0891 BGN-DESILT SLUDGE LAGOON	(18,783)	-		(18,783)	-	(32,065)	13,282	(13,282)	(32,065)
1610-0892 BGA-MINOR REPAIR/REPLACE		-	(10,000)	(10,000)	-	-	(10,000)		(10,000)
1610-0893 BGN-MINOR REPAIR/REPLACE		-	(20,000)	(20,000)	-	-	(20,000)		(20,000)
1610-0895 FIN-MINOR REPAIR/REPLACE		-	(30,000)	(30,000)	-	-	(30,000)		(30,000)
1610-0896 FIN-POND FENCING		-		-	-	-	-		-
1610-0897 TOC-MINOR REPAIR/REPLACE		-	(20,000)	(20,000)	-	-	(20,000)		(20,000)
1610-0898 BGN - POND FENCING	(14,400)	-	(10,000)	(24,400)	(7,998)	(8,526)	(15,874)		(24,400)
1610-0899 FIN - DESILT PRIMARY POND	(50,000)	-		(50,000)	-	-	(50,000)		(50,000)
1610-0900 FIN - UPGRADE PUMP STATION	(7,203)	-		(7,203)	-	-	(7,203)		(7,203)
1610-0901 NEW DRYING BED	(38,978)	-		(38,978)	-	-	(38,978)		(38,978)

	2017/18 BUDGET CARRIED FORWARD	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
<b>GRAND TOTAL</b>	<b>3,290,232</b>	<b>(866,464)</b>	<b>-</b>	<b>2,041,314</b>	<b>(2,735,306)</b>	<b>3,097,028</b>	<b>(1,639,434)</b>	<b>(2,426,039)</b>	<b>(384,725)</b>
1610-0902 BGA - REPLACE ELECTRICAL CABINET			(10,000)	(10,000)	-	-	(10,000)		(10,000)
1610-0903 BGN - REPLACE DIGESTOR ROOF			(25,000)	(25,000)	-	-	(25,000)		(25,000)
1610-0904 FIN - REPLACE DIGESTOR ROOF			(25,000)	(25,000)	-	-	(25,000)		(25,000)
1610-0905 BGN - REPLACE ELECTRICAL CABINET			(15,000)	(15,000)	-	-	(15,000)		(15,000)
1610-0906 TOC - TRICKLE FILTER ARM			(40,000)	(40,000)	-	(3,954)	(36,046)		(40,000)
1610-0907 TOC - ACCESS WISE COURT PS			(40,000)	(40,000)	-	-	(40,000)		(40,000)
1611-0109 RECREATION FACILITIES DONATION		(900)		(900)	-	(1,052)	152	(152)	(1,052)
1611-0110 SEWER TREATMENT - OP EXP - BGA		(7,765)		(7,765)	(188)	(977)	(6,788)		(7,765)
1611-0111 SEWER TREATMENT BGA INSURANCE		(306)		(306)	-	(226)	(80)	80	(226)
1611-0113 SEWER TREATMENT -BGA TELEPHONE		(153)		(153)	-	(12)	(141)		(153)
1611-0125 SEWER TREATMENT - OP EXP - BGN		(86,275)		(86,275)	(6,322)	(26,355)	(59,920)	(3,225)	(89,500)
1611-0127 SEWER TREATMENT -BGN INSURANCE		(3,876)		(3,876)	-	(2,995)	(881)	881	(2,995)
1611-0128 SEWER TREATMENT BGN -TELEPHONE		(3,264)		(3,264)	-	(230)	(3,034)		(3,264)
1611-0129 SEWER - EFFLUENT RE-USE - BGN		(5,481)		(5,481)	(665)	(1,901)	(3,580)		(5,481)
1611-0140 SEWER TREATMENT - OP EXP - FIN		(93,888)		(93,888)	(2,531)	(22,643)	(71,245)	(3,465)	(97,353)
1611-0141 SEWER TREATMENT -FIN INSURANCE		(3,978)		(3,978)	-	(2,911)	(1,067)	1,067	(2,911)
1611-0142 SEWER TREATMENT-FIN ELECTRICIT		(15,555)		(15,555)	-	(2,393)	(13,162)		(15,555)
1611-0143 SEWER TREATMENT FIN- TELEPHONE		(357)		(357)	-	(9)	(348)		(357)
1611-0144 SEWER - EFFLUENT RE-USE - FIN		(6,293)		(6,293)	(742)	(1,681)	(4,612)	(7,423)	(13,716)
1611-0155 SEWER TREATMENT - OP EXP - TOC		(105,763)		(105,763)	(410)	(21,162)	(84,601)	(4,386)	(110,149)
1611-0156 SEWER TREATMENT -TOC INSURANCE		(4,182)		(4,182)	-	(3,321)	(861)	861	(3,321)
1611-0157 SEWER TREATMENT-TOC ELECTRICIT		(20,808)		(20,808)	-	(4,604)	(16,204)		(20,808)
1611-0158 SEWER TREATMENT -TOC TELEPHONE		(581)		(581)	-	(36)	(546)		(581)
1611-0159 SEWER - EFFLUENT RE-USE - TOC		(21,823)		(21,823)	(1,207)	(5,255)	(16,568)	(9,893)	(31,716)
1611-0170 RETIC - OP EXP - BGA		(7,359)		(7,359)	(1,432)	(4,676)	(2,683)		(7,359)
1611-0171 RETIC OP EXP ELECTRICITY -BGA		(18,972)		(18,972)	-	(4,213)	(14,759)		(18,972)
1611-0185 RETIC - OP EXP - BGN		(30,653)		(30,653)	(741)	(9,889)	(20,764)		(30,653)
1611-0186 RETIC OP EXP - ELECTRICITY BGN		(15,708)		(15,708)	-	(2,890)	(12,818)		(15,708)
1611-0200 RETIC - OP EXP - FIN		(34,916)		(34,916)	(2,135)	(7,377)	(27,539)		(34,916)
1611-0201 RETIC OP EXP ELECTRICITY - FIN		(18,054)		(18,054)	-	(3,217)	(14,837)		(18,054)
1611-0215 RETIC - OP EXP - TOC		(21,315)		(21,315)	(3,005)	(11,643)	(9,672)		(21,315)
1611-0216 RETIC OP EXP ELECTRICITY - TOC		(21,726)		(21,726)	-	(4,968)	(16,758)		(21,726)
1611-0230 PUMPING STATIONS OP EXP BGA		(87,189)		(87,189)	-	(18,495)	(68,693)	8,889	(78,300)
1611-0231 PUMPING STATIONS OP EXP BGN		(38,976)		(38,976)	-	(8,388)	(30,588)	8,296	(30,680)
1611-0232 PUMPING STATIONS OP EXP FIN		(55,318)		(55,318)	-	(8,177)	(47,141)	14,586	(40,732)
1611-0233 PUMPING STATIONS OP EXP TOC		(66,889)		(66,889)	(12,655)	(29,915)	(36,974)	5,789	(61,100)
1611-0234 LOW PRESSURE SYSTEM - BGA		(6,598)	(5,000)	(11,598)	(247)	(2,167)	(9,431)	(1,402)	(13,000)
1611-0235 LOW PRESSURE SYSTEM - BGN		(4,060)	(5,000)	(9,060)	-	(14)	(9,046)		(9,060)
1611-0236 LOW PRESSURE SYSTEM - FIN		(2,944)	(5,000)	(7,944)	(65)	(65)	(7,878)		(7,944)
1611-0237 LOW PRESSURE SYSTEM - TOC		(9,541)	(5,000)	(14,541)	(590)	(3,118)	(11,423)	5,641	(8,900)
1611-0250 SEWERAGE CONNECTIONS - SHIRE		(15,936)		(15,936)	-	(1,665)	(14,270)		(15,936)
1611-0340 SEWER SAMPLING / MONITORING		(8,323)		(8,323)	(12,727)	(14,199)	5,876	(5,876)	(14,199)
1611-0341 RAISING OF SEWER MANHOLD LIDS	(1,167)	(15,022)		(16,189)	(2,690)	(2,690)	(13,499)		(16,189)
1611-0342 TOCUMWAL CCTV	(16,971)	(38,976)		(55,947)	-	(16,600)	(39,347)		(55,947)

	2017/18 BUDGET CARRIED FORWARD	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
<b>GRAND TOTAL</b>	<b>3,290,232</b>	<b>(866,464)</b>	<b>-</b>	<b>2,041,314</b>	<b>(2,735,306)</b>	<b>3,097,028</b>	<b>(1,639,434)</b>	<b>(2,426,039)</b>	<b>(384,725)</b>
1611-0344 INSTALLATION OF RPZ	-	-	-	-	-	-	-	-	-
1612-0105 BANK & GOVT CHARGES	(7,650)	(7,650)	-	(7,650)	-	(7,500)	(150)		(7,650)
1612-0155 BGN TRUCK WASH OPERATING EXPEN	(558)	(558)	-	(558)	-	-	(558)		(558)
1612-0156 BGN TRUCK WASH ELECTRICITY	(592)	(592)	-	(592)	-	(101)	(490)		(592)
1612-0157 BGN TRUCK WASH - TELEPHONE	(367)	(367)	-	(367)	-	(57)	(310)		(367)
1612-0160 BGN TRUCK WASH MTCE	(1,117)	(1,117)	-	(1,117)	-	(284)	(832)		(1,117)
1612-0170 FIN TRUCK WASH OPERATING EXPEN	(3,654)	(3,654)	-	(3,654)	-	(1,683)	(1,971)		(3,654)
1612-0171 FIN TRUCK WASH - ELECTRICITY	(2,142)	(2,142)	-	(2,142)	-	(424)	(1,718)		(2,142)
1612-0172 FIN TRUCK WASH - TELEPHONE	(449)	(449)	-	(449)	-	(73)	(376)		(449)
1612-0175 FIN TRUCK WASH MTCE	(2,030)	(2,030)	-	(2,030)	(1,540)	(2,113)	83	(83)	(2,113)
1612-0180 INSTALLATION OF RCD's	-	-	-	-	-	-	-		-
1612-0181 BGN TRUCK WASH AVDATA PUMP	-	-	-	-	-	-	-		-
1612-0182 FIN TRUCK WASH AVDATA PUMP	-	-	-	-	-	-	-		-
1612-0500 TOC WASH BAY	-	-	-	-	-	-	-		-
1612-0501 FIN TRUCKWASH RESTART NSW	-	-	-	-	(84,278)	(202,880)	202,880	(451,190)	(451,190)
5110-2026 SEWER SERVICES TRANSFER TO RESERVE	(107,345)	(107,345)	-	(107,345)	-	-	(107,345)	107,345	-
5110-3700 Internal Loan 385 Receivable-Current	-	-	-	-	-	-	-		-
5110-3750 Loan 387 Receivable - Current	-	-	-	-	-	-	-		-
5210-2550 SEWER MAINS RETIC - DEPCN	(371,882)	(371,882)	-	(371,882)	-	(92,971)	(278,912)		(371,882)
5240-2550 SEWER TREATMENT WORKS - DEPCN	(208,565)	(208,565)	-	(208,565)	-	(52,141)	(156,424)		(208,565)
5250-2500 SEWER PLANT & EQUIP DEPCN	(20,200)	(20,200)	-	(20,200)	-	(5,050)	(15,150)		(20,200)
5250-2502 SEWER EQUIPMENT DEPCN	(10,605)	(10,605)	-	(10,605)	-	(2,651)	(7,954)		(10,605)
5280-2500 TRUCKWASH - DEPCN	(51)	(51)	-	(51)	-	(13)	(38)		(51)
SEWERCAPEXP SEWERAGE SERVICES CAPITAL EXPENDITURE	(600,000)	(600,000)	600,000	-	-	-	-		-
<b>SEWERAGE SERVICES REVENUE</b>	<b>417,627</b>	<b>2,747,573</b>		<b>3,165,200</b>	<b>-</b>	<b>2,227,246</b>	<b>1,019,053</b>	<b>366,845</b>	<b>3,532,045</b>
5110-1000-0001 SEWER CHARGES - BGA	433,007	433,007	-	433,007	-	492,529	(51,660)	51,660	484,667
5110-1000-0002 SEWER CHARGES - BGN	260,676	260,676	-	260,676	-	260,892	(216)	216	260,892
5110-1000-0003 SEWER CHARGES - FIN	560,166	560,166	-	560,166	-	559,588	578	(578)	559,588
5110-1000-0004 SEWER CHARGES - TOC	646,524	646,524	-	646,524	-	638,022	8,502	(8,502)	638,022
5110-1000-0005 SEWER CHARGES - NON RATEABLE	61,449	61,449	-	61,449	-	61,824	(375)	375	61,824
5110-1000-0006 SEWER CHARGES - LOW PRESSURE SEWER CHG	8,374	8,374	-	8,374	-	512	-	-	8,374
5110-1000-0007 SEWER VOLUME CHARGE - NONRESIDENTIAL	-	-	-	-	-	-	-		-
5110-1000-0009 SEWER TRADE WASTE CHARGES	-	-	-	-	-	-	-		-
5110-1080 LESS SEWER CHARGES WRITTEN OFF	(2,000)	(2,000)	-	(2,000)	-	(6)	(1,994)		(2,000)
5110-1082 LESS SEWER CHARGES D/DEBT EXPENSE	(3,500)	(3,500)	-	(3,500)	-	-	(3,500)		(3,500)
5110-1095 LESS SEWER PENSION REBATE - SHIRE	(86,000)	(86,000)	-	(86,000)	-	-	(4,901)	4,901	(81,099)
5110-1500 SEWER CONNECTION FEES - GST FREE	10,250	10,250	-	10,250	-	3,288	6,962		10,250
5110-1501 SEWER SUNDRY INCOME - INC.GST	-	-	-	-	-	-	-		-
5110-1502 DISPOSAL OF SEPTAGE INCOME	4,100	4,100	-	4,100	-	3,457	643		4,100
5110-1503 SEWER SUNDRY INCOME - GST FREE	1,000	1,000	-	1,000	-	-	1,000		1,000
5110-1504 TOC SEWER EFFLUENT REUSE	1,640	1,640	-	1,640	-	-	1,640		1,640
5110-1505 BGN SEWER EFFLUENT REUSE	-	-	-	-	-	-	-		-
5110-1601 SECT. 64 CONT. SEWER - BGA	-	-	-	-	-	3,472	(3,472)	3,472	3,472

	2017/18 BUDGET CARRIED FORWARD	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
<b>GRAND TOTAL</b>	3,290,232	(866,464)	-	2,041,314	(2,735,306)	3,097,028	(1,639,434)	(2,426,039)	(384,725)
5110-1602 SECT. 64 CONT. SEWER - BER		-		-	-	-	-		-
5110-1603 SECT. 64 CONT. SEWER - FIN		-		-	-	-	-		-
5110-1604 SECT. 64 CONT. SEWER - TOC		-		-	-	-	-		-
5110-1700 INTEREST INCOME - INTERNAL LOAN 385		-		-	-	-	-		-
5110-1750 LOAN 387 INTEREST INCOME		-		-	-	-	-		-
5110-1840 INTEREST ON INVESTMENTS		187,959		187,959	-	-	187,959		187,959
5110-1926 SEWER TRANSFER FROM RESERVE	417,627	-		417,627	-	-	417,627	2,741	420,368
5110-1928 SECT 64 CONT SEWER RESERVE TRANSFER		-		-	-	-	-	0	0
5110-1950 ALTERNATE ENERGY SUPPLY GRANT		-		-	-	-	-		-
5110-1951 SEWER CHARGES PENSION SUBSIDY		47,500		47,500	-	44,605	2,895	(2,895)	44,605
5210-4810 SEWER DEPCN CONTRA		611,303		611,303	-	152,826	458,477		611,303
5280-1500 TRUCK WASH (AVDATA) INCOME		5,125		5,125	-	6,237	(1,112)		5,125
5280-1950 Restart NSW Fixing Country Truckwash				-		-	-	315,455	315,455
SEWERCAPINC SEWERAGE SERVICES CAPITAL INCOME		-		-	-	-	-		-
<b>SEWERAGE SERVICES Total</b>	-	(0)	-	(0)	(167,558)	1,022,594	(941,495)	0	-
<b>PUBLIC LIBRARIES</b>									
<b>PUBLIC LIBRARIES EXPENSE</b>	(16,897)	(646,783)		(663,680)	(48,802)	(299,992)	(363,688)	(540)	(664,220)
1710-0105 LIBRARY BLDG MTCE - BGA		(1,015)		(1,015)	-	(163)	(852)		(1,015)
1710-0120 LIBRARY BLDG MTCE - BGN		(1,015)		(1,015)	-	(403)	(612)		(1,015)
1710-0125 LIBRARY BLDG MTCE - FINLEY		(2,030)		(2,030)	-	(344)	(1,686)		(2,030)
1710-0140 LIBRARY BLDG MTCE - TOC		(1,015)		(1,015)	-	(166)	(849)		(1,015)
1710-0145 LIBRARY OFFICE FURN/EQUIP MTCE		(10,150)		(10,150)	(5,012)	(5,696)	(4,454)	3,917	(6,233)
1710-0150 LIBRARY ADMIN CHARGES		(111,276)		(111,276)	-	(111,500)	224	(224)	(111,500)
1710-0165 LIBRARY PRINTING & STATIONERY		(812)		(812)	-	-	(812)		(812)
1710-0166 LIBRARY ADVERTISING		(510)		(510)	(88)	(88)	(422)		(510)
1710-0170 LIBRARY TELEPHONE		(3,366)		(3,366)	-	(471)	(2,895)		(3,366)
1710-0171 LIBRARY POSTAGE		-		-	-	(490)	490	(490)	(490)
1710-0175 LIBRARY SUNDRY EXPENSES		(2,030)		(2,030)	(2,275)	(4,833)	2,803	(2,803)	(4,833)
1710-0180 LIBRARY SALARIES & ALLOWANCES		(267,062)		(267,062)	-	(54,737)	(212,325)		(267,062)
1710-0190 LIBRARY TRAVEL & ALLOWANCES		(3,060)		(3,060)	-	(2,378)	(682)		(3,060)
1710-0192 LIBRARY STAFF TRAINING		(4,590)		(4,590)	(4,100)	(4,100)	(490)		(4,590)
1710-0194 LIBRARY CONFERENCES & SEMINARS		(1,020)		(1,020)	(14)	(564)	(456)		(1,020)
1710-0195 LIBRARY RATES		(9,541)		(9,541)	-	(7,340)	(2,201)		(9,541)
1710-0196 LIBRARY INSURANCE		(14,178)		(14,178)	-	(10,991)	(3,187)	3,187	(10,991)
1710-0197 LIBRARY SOFTWARE OP COSTS		(10,150)		(10,150)	(7,421)	(10,442)	292	(292)	(10,442)
1710-0200 LIBRARY BOOKS MTCE		(2,030)		(2,030)	-	(1,681)	(349)		(2,030)
1710-0210 LIBRARY ELECTRICITY		(21,930)		(21,930)	-	(2,970)	(18,960)		(21,930)
1710-0211 LIBRARY CONNECTIVITY		(6,090)		(6,090)	(5,416)	(7,771)	1,681	(1,681)	(7,771)
1710-0215 LIBRARY CLEANING		(11,673)		(11,673)	(13,150)	(17,096)	5,423	(5,423)	(17,096)
1710-0230 LIBRARY PURCHASE OF PERIODICAL		(2,550)		(2,550)	(1,294)	(4,101)	1,551	(1,551)	(4,101)
1710-0234 LIBRARY YOUTH ACTIVITES		(500)		(500)	-	-	(500)		(500)

	2017/18 BUDGET CARRIED FORWARD	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
<b>GRAND TOTAL</b>	3,290,232	(866,464)	-	2,041,314	(2,735,306)	3,097,028	(1,639,434)	(2,426,039)	(384,725)
1710-0235 LIBRARY SPEC. PROJ. OPERATING	(6,897)	(8,300)		(15,197)	-	-	(15,197)		(15,197)
1710-0236 INTER LIBRARY LOAN FEES		(200)		(200)	-	(30)	(170)		(200)
1710-0239 LIBRARY BOOKS CLUBS		(1,000)		(1,000)	-	-	(1,000)		(1,000)
1710-0242 SENIORS WEEK EXPENSES		(600)		(600)	-	-	(600)		(600)
1710-0243 ONLINE DATABASE SUBSCRIPTIONS		(12,688)		(12,688)	-	(8,501)	(4,187)		(12,688)
1710-0244 LITERARY LUNCH/WRITING FESTIVAL		(1,000)		(1,000)	-	-	(1,000)		(1,000)
1710-0245 TECH SAVY SENIORS GRANT EXP		-		-	-	(466)	466		-
1710-0246 BROADBAND FOR SENIORS		-		-	-	-	-		-
1710-0500 LIBRARY CAR PARK UPGRADE	(10,000)	-		(10,000)	-	-	(10,000)		(10,000)
1710-0525 LIBRARY PURCHASE OF BOOKS		(25,000)		(25,000)	(7,537)	(11,153)	(13,847)		(25,000)
1710-0530 LIBRARY OTHER ASSETS		(4,000)		(4,000)	-	-	(4,000)		(4,000)
1710-0532 LIBRARY AUDIO VISUAL / CDS		(8,000)		(8,000)	(2,496)	(7,691)	(309)	3,269	(4,731)
1710-0535 LIBRARY PURCHASE OF E-BOOKS		(3,108)		(3,108)	-	-	(3,108)	1,551	(1,557)
6100-2502 LIBRARY EQUIPMENT DEPCN		(8,989)		(8,989)	-	(2,247)	(6,742)		(8,989)
6100-2504 LIBRARY BLDG DEPCN		(64,640)		(64,640)	-	(16,160)	(48,480)		(64,640)
6100-2518 LIBRARY BOOKS DEPCN		(21,665)		(21,665)	-	(5,416)	(16,249)		(21,665)
LIBRARYCAPEXP LIBRARIES CAPITAL EXPENDITURE		-		-	-	-	-		-
<b>PUBLIC LIBRARIES REVENUE</b>		46,630		46,630	-	2,044	44,586	540	47,170
6100-1501 LIBRARY SUNDRY INCOME INCL GST		2,500		2,500	-	0	2,500		2,500
6100-1502 FRIENDS OF THE LIBRARY		500		500	-	-	500		500
6100-1503 LIBRARY ROOM HIRE CHARGES		300		300	-	340	(40)	40	340
6100-1504 LIBRARY DONATION		-		-	-	500	(500)	500	500
6100-1820 LIBRARY FEES INCLUDING GST		3,075		3,075	-	1,048	2,027		3,075
6100-1821 LIBRARY FINES GST FREE		1,025		1,025	-	66	959		1,025
6100-1822 INTER LIBRARY LOAN FEES		205		205	-	15	190		205
6100-1823 BERRIGAN SHIRE BOOK CLUBS		1,025		1,025	-	75	950		1,025
6100-1827 SALE OF DENISON STREET BUILDING		-		-	-	-	-		-
6100-1950 LIBRARY SERVICE GRANTS		31,000		31,000	-	-	31,000		31,000
6100-1951 LIBRARY LOCAL SPECIAL PROJECTS GRANT		7,000		7,000	-	-	7,000		7,000
6100-1952 E-BOOKS GRANT**		-		-	-	-	-		-
6100-1953 LITERARY LUNCH/WRITING FESTIVAL GRANT		-		-	-	-	-		-
6100-1954 LIBRARY TRAINEESHIP WAGE SUBSIDY		-		-	-	-	-		-
6100-1955 SENIORS WEEK GRANT PROGRAM		-		-	-	-	-		-
6100-1957 RLCIP GRANT		-		-	-	-	-		-
6100-1958 LIBRARY DEVELOPMENT GRANT		-		-	-	-	-		-
6100-1959 NSW CHILDRENS WEEK COUNCIL GRANT		-		-	-	-	-		-
6100-1960 TECH SAVY SENIORS PROGRAM		-		-	-	-	-		-
6100-1961 BROADBAND FOR SENIORS		-		-	-	-	-		-
LIBRARYCAPINC LIBRARIES CAPITAL INCOME		-		-	-	-	-		-
<b>PUBLIC LIBRARIES Total</b>	(16,897)	(600,153)		(617,050)	(48,802)	(297,948)	(319,102)	-	(617,050)

	2017/18 BUDGET CARRIED FORWARD	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
<b>GRAND TOTAL</b>	3,290,232	(866,464)	-	2,041,314	(2,735,306)	3,097,028	(1,639,434)	(2,426,039)	(384,725)
<b>COMMUNITY AMENITIES</b>									
<b>COMMUNITY AMENITIES EXPENSE</b>	(179,255)	(925,725)	5,000	(1,099,980)	(45,795)	(287,049)	(812,931)	3,802	(1,096,178)
1316-0345 SENIOR CITIZEN CTR - INSURANCE				-	-	(449)	449	(449)	(449)
1316-0375 SENIOR CITZ - RATES		-		-	-	-	-	-	-
1420-0000 PUBLIC CONVENIENCE CLEANING		(139,766)		(139,766)	(23)	(49,247)	(90,519)		(139,766)
1420-0001 PUBLIC CONVENIENCES BLDG MTCE		(20,000)		(20,000)	(495)	(1,264)	(18,736)		(20,000)
1420-0111 BGA BOTANICAL GARDENS TOILETS		-		-	-	-	-		-
1420-0113 PUBLIC CONVEN. - ELECTRICITY		(4,080)		(4,080)	-	(631)	(3,449)		(4,080)
1420-0114 PUBLIC CONVENIENCES -INSURANCE		(2,856)		(2,856)	-	(1,367)	(1,489)	1,489	(1,367)
1420-0125 PUBLIC CONVENIENCES RENTAL FIN		(8,729)		(8,729)	(5,105)	(7,636)	(1,093)		(8,729)
1714-0105 BERRIGAN HALL BLDG MTCE		(2,030)		(2,030)	-	(104)	(1,926)		(2,030)
1714-0106 BERRIGAN HALL RISK MGT		-		-	-	-	-		-
1714-0111 BERRIGAN HALL - INSURANCE		(8,466)		(8,466)	-	(6,617)	(1,849)	1,849	(6,617)
1714-0112 BERRIGAN HALL GRANT		(7,860)		(7,860)	-	(7,860)	-		(7,860)
1714-0119 FIN SCHOOL OF ARTS REFURB	(179,255)	-	(209,000)	(388,255)	(38,682)	(38,742)	(349,513)		(388,255)
1714-0122 FINLEY MEMORIAL HALL BLDG MTCE		(2,132)		(2,132)	-	(437)	(1,695)		(2,132)
1714-0123 FIN MEMORIAL HALL - INSURANCE		(12,240)		(12,240)	-	(9,586)	(2,654)	2,654	(9,586)
1714-0124 FIN MEMORIAL HALL - GRANT		(7,860)		(7,860)	-	(7,860)	-		(7,860)
1714-0125 TOCUMWAL HALL BLDG MTCE		(2,132)	(14,500)	(16,632)	-	(91)	(16,541)		(16,632)
1714-0130 TOCUMWAL HALL - INSURANCE		(6,834)		(6,834)	-	(5,303)	(1,531)	1,531	(5,303)
1714-0142 TOCUMWAL HALL GRANT		(4,280)		(4,280)	-	(4,280)	-		(4,280)
1714-0143 TOCUMWAL HALL CLUB GRANT				-	-	(1,527)	1,527	(1,527)	(1,527)
1714-0145 RETREAT HALL BLDG MTCE		(1,015)		(1,015)	-	(481)	(534)		(1,015)
1714-0150 RETREAT HALL - INSURANCE		(2,958)		(2,958)	-	(1,469)	(1,489)	1,489	(1,469)
1714-0151 RETREAT HALL GRANT EXPENDITURE		-		-	-	-	-		-
1714-0167 BGN CWA HALL BLDG MTCE		(1,014)		(1,014)	-	(309)	(705)		(1,014)
1714-0168 BGN CWA HALL - INSURANCE		(826)		(826)	-	(677)	(149)	149	(677)
1714-0170 PUBLIC HALLS VARIOUS		-		-	-	(2,317)	2,317	(2,317)	(2,317)
1714-0501 BGN MEMORIAL HALL - CEILING		-		-	-	-	-		-
1714-0502 BGA COMMUNITY HALL FURNITURE		-		-	-	-	-		-
1715-0135 TOCUMWAL RAILWAY BLDG MTCE		(1,015)		(1,015)	-	-	(1,015)		(1,015)
1715-0137 TOC RAILWAY STATION INSURANCE		(1,326)		(1,326)	-	(1,407)	81	(81)	(1,407)
1715-0138 FINLEY RAILWAY BLDG MTCE		-		-	-	-	-		-
1715-0140 COMMUNITY AMENITIES ADMIN CHAR		(82,115)		(82,115)	-	(83,100)	985	(985)	(83,100)
1718-0224 MASTER PLAN CREEK WALK			(4,500)	(4,500)	-	-	(4,500)		(4,500)
1718-0227 RAILWAY PARK TOILETS			(150,000)	(150,000)	-	-	(150,000)		(150,000)
1718-0228 FINLEY LAKE TOILETS			(7,000)	(7,000)	(1,490)	(1,490)	(5,510)		(7,000)
1718-0229 SWING BRIDGE DECK REPAIR			(5,000)	(5,000)	-	-	(5,000)		(5,000)
3900-2504 PUBLIC CONVENIENCES DEPCN		(31,916)		(31,916)	-	(7,979)	(23,937)		(31,916)
6200-2504 PUBLIC HALLS DEPRECIATION		(179,275)		(179,275)	-	(44,819)	(134,456)		(179,275)
COMMAMENCAPEX COMMUNITY AMENITIES CAPITAL EXPENDITURE		(171,500)	171,500	-	-	-	-		-
HALLSCAPEXP PUBLIC HALLS CAPITAL EXPENDITURE		(223,500)	223,500	-	-	-	-		-
<b>COMMUNITY AMENITIES REVENUE</b>		-		-	-	1,527	(1,527)	1,527	1,527

	2017/18 BUDGET CARRIED FORWARD	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
<b>GRAND TOTAL</b>	<b>3,290,232</b>	<b>(866,464)</b>	<b>-</b>	<b>2,041,314</b>	<b>(2,735,306)</b>	<b>3,097,028</b>	<b>(1,639,434)</b>	<b>(2,426,039)</b>	<b>(384,725)</b>
6200-1602 FIN School of Arts - Contrib. Aircon	-	-	-	-	-	-	-	-	-
6200-1951 Lalaly Hall Volunteer Grant	-	-	-	-	-	-	-	-	-
6200-1952 RETREAT HALL VOLUNTEER GRANT	-	-	-	-	-	-	-	-	-
6200-1953 RETREAT HALL FRRR GRANT	-	-	-	-	-	-	-	-	-
6200-1954 RETREAT HALL CBP GRANT	-	-	-	-	-	-	-	-	-
6200-1955 TOWN BEACH TOILETS	-	-	-	-	-	-	-	-	-
6200-1956 TOCUMWAL MEMORIAL HALL CLUB GRANTS	-	-	-	-	-	1,527	(1,527)	1,527	1,527
COMMAMENCAPINC COMMUNITY AMENITIES CAPITAL INCOME	-	-	-	-	-	-	-	-	-
<b>COMMUNITY AMENITIES Total</b>	<b>(179,255)</b>	<b>(925,725)</b>	<b>5,000</b>	<b>(1,099,980)</b>	<b>(45,795)</b>	<b>(285,522)</b>	<b>(814,458)</b>	<b>5,329</b>	<b>(1,094,651)</b>
<b>RECREATION</b>									
<b>RECREATION EXPENSE</b>	<b>(104,505)</b>	<b>(4,244,146)</b>	<b>(5,000)</b>	<b>(4,353,651)</b>	<b>(75,298)</b>	<b>(405,150)</b>	<b>(3,948,501)</b>	<b>(61,090)</b>	<b>(4,414,741)</b>
1717-0110 BAROOGA SPORTS COMP- INSURANCE	-	(6,630)	-	(6,630)	-	(5,729)	(901)	901	(5,729)
1717-0112 BAROOGA SPORTS COMP GRANT	-	(11,618)	-	(11,618)	-	(11,618)	-	-	(11,618)
1717-0113 RECREATION FACILITIES DONATION	-	(7,140)	-	(7,140)	-	(5,750)	(1,390)	-	(7,140)
1717-0120 BAROOGA SPORTS COMP BLDG MTCE	-	(5,075)	-	(5,075)	-	(292)	(4,783)	-	(5,075)
1717-0121 BGA SPORTS COMP RISK M'MENT	-	-	-	-	-	-	-	-	-
1717-0130 BERRIGAN SPORTS COMP INSURANCE	-	(11,220)	-	(11,220)	-	(8,461)	(2,759)	2,759	(8,461)
1717-0132 BERRIGAN SPORTS COMP GRANT	-	(10,751)	-	(10,751)	-	(10,751)	-	-	(10,751)
1717-0140 BERRIGAN SPORTS COMP BLDG MTCE	-	(2,132)	-	(2,132)	-	(467)	(1,665)	-	(2,132)
1717-0141 BGN SPORTS COMP RISK M'MENT	-	-	-	-	-	-	-	-	-
1717-0150 FINLEY REC RESERVE - INSURANCE	-	(10,914)	-	(10,914)	-	(6,323)	(4,591)	4,591	(6,323)
1717-0152 FINLEY REC RESERVE GRANT	-	(11,444)	-	(11,444)	-	(11,444)	-	-	(11,444)
1717-0155 FIN REC RES PLAYGROUND MTCE	-	(670)	-	(670)	-	(100)	(570)	-	(670)
1717-0160 FINLEY REC RESERVE BLDG MTCE	-	(2,538)	-	(2,538)	-	(193)	(2,345)	-	(2,538)
1717-0161 FIN REC RESERVE RISK M'MENT	-	-	-	-	-	-	-	-	-
1717-0170 FINLEY SHOW GROUND - INSURANCE	-	(6,120)	-	(6,120)	-	(8,683)	2,563	(2,563)	(8,683)
1717-0172 FINLEY SHOW GROUND GRANT	-	(11,715)	-	(11,715)	-	(11,715)	-	-	(11,715)
1717-0180 FINLEY SHOW GROUNDS BLDG MTCE	-	(2,538)	-	(2,538)	-	(375)	(2,163)	-	(2,538)
1717-0181 FINLEY SHOW GROUND RISK M'MENT	-	-	-	-	-	-	-	-	-
1717-0191 TOC REC RESERVE - INSURANCE	-	(11,526)	-	(11,526)	-	(8,894)	(2,632)	2,632	(8,894)
1717-0192 TOC REC RESERVE GRANT	-	(11,363)	-	(11,363)	-	(11,363)	-	-	(11,363)
1717-0194 TOC REC RES PLAYGROUND MTCE	-	(670)	-	(670)	-	-	(670)	-	(670)
1717-0200 TOC REC RESERVE BLDG MTCE	-	(2,030)	-	(2,030)	-	(200)	(1,830)	-	(2,030)
1717-0201 TOC REC RESERVE RISK M'MENT	-	-	-	-	-	(6,060)	6,060	(6,060)	(6,060)
1717-0228 BGN - REC RES CRICKET NETS	-	-	-	-	-	-	-	-	-
1717-0229 TOC - REC RES TOILETS RENO	-	-	-	-	-	(8,523)	8,523	(8,523)	(8,523)
1717-0230 BGN POWER UPGRADE PRMF	(2,870)	-	-	(2,870)	(9,795)	(11,122)	8,252	(8,252)	(11,122)
1717-0231 FINLEY NETBALL PRMF	(19,630)	-	-	(19,630)	-	-	(19,630)	-	(19,630)
1717-0232 BGA - HORSE DAY YARDS	-	-	(4,700)	(4,700)	-	-	(4,700)	-	(4,700)
1717-0233 BGN - PAINT OLD CHANGE-ROTUNDA	-	-	(5,000)	(5,000)	-	-	(5,000)	-	(5,000)
1717-0234 BGN - CONTRIB RIDE ON MOWER	-	-	(6,000)	(6,000)	-	-	(6,000)	-	(6,000)

	2017/18 BUDGET CARRIED FORWARD	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
<b>GRAND TOTAL</b>	3,290,232	(866,464)	-	2,041,314	(2,735,306)	3,097,028	(1,639,434)	(2,426,039)	(384,725)
1717-0235 TOC-CRICKET NET RETAINING WALL			(7,200)	(7,200)	-	-	(7,200)		(7,200)
1718-0000 PARKS & GARDENS MAINTENANCE		(366,618)		(366,618)	(5,336)	(90,391)	(276,227)		(366,618)
1718-0050 FINLEY - LOCO DAM PARK		-		-	-	(699)	699	(700)	(700)
1718-0060 TOC CREEK WALK HONORIARIUM		(2,000)		(2,000)	-	-	(2,000)		(2,000)
1718-0110 TREE WORKS - BGN		-		-	-	-	-		-
1718-0111 TREE WORKS - BGA		-		-	-	-	-		-
1718-0112 TREE WORKS - TOC		-		-	-	-	-		-
1718-0113 TREE WORKS - FIN		-		-	-	-	-		-
1718-0116 MINOR PARKS GARDEN ELECTRICITY		(19,380)		(19,380)	-	(2,092)	(17,288)		(19,380)
1718-0117 MINOR PARK & GARDENS INSURANCE		(796)		(796)	-	(1,471)	675	(675)	(1,471)
1718-0185 ALEXANDER GARDEN COMPETITION		(609)		(609)	-	-	(609)		(609)
1718-0201 ROTARY PARK PLAYGROUND		-		-	-	-	-		-
1718-0207 TOCUMWAL BOAT RAMP IMPROVEMENTS		-		-	-	-	-		-
1718-0215 FINLEY SKATE PARK	(50,000)	-		(50,000)	-	-	(50,000)		(50,000)
1718-0220 TOCUMWAL SKATE PARK		-		-	-	-	-		-
1718-0225 BGA BOTANICAL GARDENS TOILETS		-		-	-	(196)	196	(200)	(200)
1718-0226 HAYES PARK TOILETS REFURB		-	(5,000)	(5,000)	-	-	(5,000)		(5,000)
1718-0230 TOC FORESHORE CONSULTANT	(32,005)	-		(32,005)	-	-	(32,005)		(32,005)
1718-0231 LIONS PARK TOC CBP UPGRADE		-		-	(32,174)	(41,274)	41,274	(45,000)	(45,000)
1718-0500 TOC FORESHORE STAGED DEVELOP		-	(3,253,875)	(3,253,875)	(27,994)	(27,994)	(3,225,881)		(3,253,875)
6500-2500 RECREATION RESERVES PLANT & EQUIPMENT DEPCN		(707)		(707)	-	(177)	(530)		(707)
6500-2502 RECREATION RESERVES OTHER STRUCTURES DEPCN		(96,758)		(96,758)	-	(24,190)	(72,569)		(96,758)
6500-2518 RECREATION RESERVES BUILDINGS DEPCN		(272,397)		(272,397)	-	(68,099)	(204,298)		(272,397)
6600-2500 PARKS & GARDENS DEPCN		(11,211)		(11,211)	-	(2,803)	(8,408)		(11,211)
6600-2518 PARKS & GARDENS DEPCN		(70,801)		(70,801)	-	(17,700)	(53,101)		(70,801)
PARKSCAPEXP PARKS AND RECREATION AREAS CAPITAL EXPENDITURE		(3,253,875)	3,253,875	-	-	-	-		-
RECRESERVECAPEXP RECREATION RESERVES CAPITAL EXPENDITURE		(22,900)	22,900	-	-	-	-		-
<b>RECREATION REVENUE</b>		2,427,450	-	2,427,450	-	16,520	2,410,930	16,520	2,443,970
6500-1315 TOCUMWAL FOOTBALL NETBALL CLUB LEASE		513		513	-	-	513		513
6500-1500 RECREATION RESERVE - SUNDRY REVENUE		-		-	-	-	-		-
6500-1949 BGA REC RESERVE PROJECT CONTRIBUTION		-		-	-	-	-		-
6500-1950 RECREATION RESERVE GRANTS		-		-	-	-	-		-
6500-1957 FINLEY RECREATION RESERVE PROJECT CONTRIBUTIONS		-		-	-	-	-		-
6500-1958 FINLEY RECREATION RESERVE PROJECT GRANT		-		-	-	-	-		-
6500-1960 BGA REC RES PROJECT CONTRIB		-		-	-	-	-		-
6500-1961 BGA REC RES PROJECT IN-KIND		-		-	-	-	-		-
6500-1962 FIN REC RESERVE CROWN LANDS GRANT		-		-	-	-	-		-
6500-1963 FINLEY SHOWGROUND PRMF GRANT		-		-	-	-	-		-
6500-1964 FINLEY REC RESERVE PROJECT IN-KIND		-		-	-	-	-		-
6500-1965 BGN SPORTS GROUND DEMO & NEW SHED		-		-	-	-	-		-
6500-1966 BGN SPORTSGROUND PRMF GRANT		-		-	-	-	-		-
6500-1967 FIN RECREATION RESERVE PRMF GRANT		-		-	-	-	-		-
6600-1501 SECT.94 PUBLIC OPEN SPACE BAROOGA		-		-	-	1,320	(1,320)	1,320	1,320

	2017/18 BUDGET CARRIED FORWARD	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
<b>GRAND TOTAL</b>	3,290,232	(866,464)	-	2,041,314	(2,735,306)	3,097,028	(1,639,434)	(2,426,039)	(384,725)
6600-1502 SECT.94 PUBLIC OPEN SPACE BERRIGAN	-	-	-	-	-	-	-	-	-
6600-1503 SECT.94 PUBLIC OPEN SPACE FINLEY	-	-	-	-	-	-	-	-	-
6600-1504 SECT.94 PUBLIC OPEN SPACE TOCUMWAL	-	-	-	-	-	-	-	-	-
6600-1505 SECT 94 PUBLIC OPEN SPACE RES TRN	-	-	-	-	-	-	-	-	-
6600-1560 CLUB GRANTS CAT-3 TOC SKATE PARK	-	-	-	-	-	-	-	-	-
6600-1600 TOC REC RES TOILET RENO CONTRIBUTION	-	-	-	-	-	-	-	-	-
6600-1601 TOC FORESHORE COMMITTEE CONTRIB	-	-	300,000	300,000	-	-	300,000	-	300,000
6600-1700 TOC FOREWSHORE LOAN PROCEEDS	-	-	500,000	500,000	-	-	500,000	-	500,000
6600-1821 USER CHARGES - TOC FORESHORE RES	-	-	-	-	-	200	(200)	200	200
6600-1956 NSW MARITIME GRANT- TOCUMWAL BOAT RAMP	-	-	-	-	-	-	-	-	-
6600-1959 NSW MARITIME GRANT- TOCUMWAL FORESHORE RESTORATION	-	-	-	-	-	-	-	-	-
6600-1960 FORESHORE COMMITTEE- TOCUMWAL FORESHORE RESTORATION	-	-	-	-	-	-	-	-	-
6600-1961 FINLEY LAKE GRANT	-	-	-	-	-	-	-	-	-
6600-1962 TOC SKATE PARK	-	-	-	-	-	-	-	-	-
6600-1963 TOC FORESHORE GRANT	-	-	1,626,937	1,626,937	-	-	1,626,937	-	1,626,937
6600-1964 LIONS PARK CBP UPGRADE	-	-	-	-	-	15,000	(15,000)	15,000	15,000
PARKSCAPINC PARKS AND RECREATION AREAS CAPITAL INCOME	-	2,426,937	(2,426,937)	-	-	-	-	-	-
RECRESERVECAPINC RECREATION RESERVES CAPITAL INCOME	-	-	-	-	-	-	-	-	-
<b>RECREATION Total</b>	(104,505)	(1,816,696)	(5,000)	(1,926,201)	(75,298)	(388,630)	(1,537,571)	(44,570)	(1,970,771)
<b>SWIMMING POOL</b>									
<b>SWIMMING POOL EXPENSE</b>	(15,100)	(478,665)	-	(493,765)	(1,238)	(124,148)	(369,617)	866	(492,899)
1716-0105 SWIMMING POOL GRANTS - BGN	-	(31,400)	-	(31,400)	-	(31,400)	-	-	(31,400)
1716-0107 SWIMMING POOL GRANTS - FIN	-	(35,600)	-	(35,600)	-	(35,600)	-	-	(35,600)
1716-0109 SWIMMING POOL GRANTS - TOC	-	(31,400)	-	(31,400)	-	(31,400)	-	-	(31,400)
1716-0114 BERRIGAN POOL LIFEGUARDS PAYS	-	(25,746)	-	(25,746)	-	-	(25,746)	-	(25,746)
1716-0115 BER SWIMMING POOL OPERATE EXP.	-	(26,390)	-	(26,390)	(131)	(161)	(26,229)	-	(26,390)
1716-0116 BER SWIMMING POOL INSURANCE	-	(1,224)	-	(1,224)	-	(1,021)	(203)	203	(1,021)
1716-0117 FIN SWIMMING POOL OPERATE EXP.	-	(26,390)	-	(26,390)	(131)	(301)	(26,089)	-	(26,390)
1716-0118 FINLEY POOL LIFEGUARDS PAYS	-	(33,662)	-	(33,662)	-	-	(33,662)	-	(33,662)
1716-0119 TOC SWIMMING POOL OPERATE EXP.	-	(17,425)	-	(17,425)	(795)	(935)	(16,490)	-	(17,425)
1716-0120 FIN SWIMMING POOL INSURANCE	-	(1,500)	-	(1,500)	-	(1,181)	(319)	319	(1,181)
1716-0121 TOCUMWAL POOL LIFEGUARDS PAYS	-	(25,742)	-	(25,742)	-	-	(25,742)	-	(25,742)
1716-0122 POOL LIFEGUARD UNIFORMS/ROSTER	-	(3,605)	-	(3,605)	-	-	(3,605)	-	(3,605)
1716-0123 TOC POOL INSURANCE	-	(1,200)	-	(1,200)	-	(856)	(344)	344	(856)
1716-0135 SWIMMING POOL BLDG MTCE - BGN	-	(5,125)	-	(5,125)	-	(99)	(5,026)	-	(5,125)
1716-0137 SWIMMING POOL BLDG MTCE - FINL	-	(5,125)	-	(5,125)	(182)	(468)	(4,657)	-	(5,125)
1716-0139 SWIMMING POOL BLDG MTCE - TOCU	-	(5,125)	-	(5,125)	-	(237)	(4,888)	-	(5,125)
1716-0150 SWIMMING POOLS - RISK M'MENT	-	-	-	-	-	-	-	-	-
1716-0155 POOL WATER TREATMENT EXPENSES	-	(36,386)	-	(36,386)	-	(379)	(36,007)	-	(36,386)
1716-0156 SUPERVISOR SALARY	-	(23,174)	-	(23,174)	-	-	(23,174)	-	(23,174)
1716-0505 SWIMMING POOL CAPITAL - BERRIG	(4,900)	-	(12,000)	(16,900)	-	-	(16,900)	-	(16,900)

	2017/18 BUDGET CARRIED FORWARD	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
<b>GRAND TOTAL</b>	3,290,232	(866,464)	-	2,041,314	(2,735,306)	3,097,028	(1,639,434)	(2,426,039)	(384,725)
1716-0510 SWIMMING POOL CAPITAL - FINLEY	(10,000)	-	(50,000)	(60,000)	-	-	(60,000)		(60,000)
1716-0515 SWIMMING POOL CAPITAL - TOCUMWAL		-		-	-	-	-		-
1716-0520 BGN - PRMF Grant Expenditure	(200)	-		(200)	-	-	(200)		(200)
6400-2500 SWIMMING POOL OTHER STRUCTURES DEPCN		(67,230)		(67,230)	-	(16,808)	(50,423)		(67,230)
6400-2504 SWIMMING POOL BUILDINGS DEPCN		(13,216)		(13,216)	-	(3,304)	(9,912)		(13,216)
POOLCAPEXP SWIMMING POOLS CAPITAL EXPENDITURE		(62,000)	62,000	-	-	-	-		-
<b>SWIMMING POOL REVENUE</b>		149,871		149,871	-	-	149,871		149,871
6400-1828 USER CHARGES - SWIMMING POOLS		70,725		70,725	-	-	70,725		70,725
6400-1829 RECOVERIES FOR LIFEGUARDS		79,146		79,146	-	-	79,146		79,146
6400-1950 SWIMMING POOL GRANT RLCIP Rd 3		-		-	-	-	-		-
6400-1951 BGN POOL PRMF GRANT		-		-	-	-	-		-
POOLCAPINC SWIMMING POOLS CAPITAL INCOME		-		-	-	-	-		-
<b>SWIMMING POOL Total</b>	(15,100)	(328,794)	-	(343,894)	(1,238)	(124,148)	(219,746)	866	(343,028)
<b>QUARRIES &amp; PITS</b>									
<b>QUARRIES &amp; PITS EXPENSE</b>		(91,333)		(91,333)	-	(2,167)	(89,166)		(91,333)
1812-0105 PINE LODGE PIT OPERATING EXPEN		(87,899)		(87,899)	-	(1,309)	(86,590)		(87,899)
6920-2505 QUARRIES & PIT REMEDIATION - DEPCN		(2,929)		(2,929)	-	(732)	(2,197)		(2,929)
6920-2508 QUARRIES - DEPCN		(505)		(505)	-	(126)	(379)		(505)
<b>QUARRIES &amp; PITS REVENUE</b>		91,333		91,333	-	3,043	88,290		91,333
6920-1500 PINE LODGE PIT REVENUE		91,333		91,333	-	-	91,333		91,333
6920-1505 PINE LODGE PIT REVENUE CONTRA		-		-	-	-	-		-
6920-1510 OTHER GRAVEL PITS REVENUE		-		-	-	3,043	(3,043)		-
<b>QUARRIES &amp; PITS Total</b>		-		-	-	876	(876)		-
<b>SHIRE ROADS</b>									
<b>SHIRE ROADS EXPENSE</b>	(2,815,740)	(7,818,870)	-	(10,634,610)	(787,765)	(3,800,420)	(6,833,144)	(23,491)	(10,658,101)
0011-0000 RURAL SEALED ROADS - MAINTENANCE		(404,782)		(404,782)	(760)	(176,335)	(228,447)		(404,782)
0013-0000 RURAL UNSEALED ROADS - MAINTENANCE		(576,825)		(576,825)	(30,766)	(295,047)	(281,778)		(576,825)
0021-0000 OTHER URBAN SEALED ROADS - MAINTENANCE		(549,318)		(549,318)	(1,932)	(185,459)	(363,859)	104,951	(444,367)
0023-0000 OTHER URBAN UNSEALED ROADS - MAINTENANCE		(63,945)		(63,945)	(500)	(29,415)	(34,530)		(63,945)
1414-0105 STREET & GUTTER CLEANING		(168,795)		(168,795)	(18,678)	(61,385)	(107,410)		(168,795)
1414-0110 RUBBISH COLLECTION BEACH AREAS		(33,800)		(33,800)	-	(2,940)	(30,860)		(33,800)
1905-0100 TOWN ENTRY - BAROOGA		-		-	(9,166)	(12,359)	12,359	(12,359)	(12,359)
1905-0200 TOWN ENTRY - BERRIGAN		-		-	(9,166)	(10,909)	10,909	(10,909)	(10,909)
1905-0300 TOWN ENTRY - FINLEY	(169,733)	-	(80,000)	(249,733)	(1,560)	(30,973)	(218,760)	23,268	(226,465)
1905-0400 TOWN ENTRY - TOCUMWAL	(94,679)	-		(94,679)	(155)	(17,028)	(77,651)		(94,679)
1910-0100 TOWN ENTRANCE DESIGN		-		-	-	-	-		-

	2017/18 BUDGET CARRIED FORWARD	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
<b>GRAND TOTAL</b>	<b>3,290,232</b>	<b>(866,464)</b>	<b>-</b>	<b>2,041,314</b>	<b>(2,735,306)</b>	<b>3,097,028</b>	<b>(1,639,434)</b>	<b>(2,426,039)</b>	<b>(384,725)</b>
1910-0100 RESHEET SANDHILLS RD			(194,000)	(194,000)	-	-	(194,000)		(194,000)
1910-0316 RESEAL DENISON ST FIN	(55,503)	-		(55,503)	-	-	(55,503)		(55,503)
1910-0336 RESEAL SCOULLAR ST (OSBOURNE)		-		-	-	-	-		-
1910-0338 RESEAL MURRAY ST - SERVICE RD TO SWIM POOL		-		-	-	-	-		-
1910-0348 R/S BANKER ST 262-536		-		-	-	-	-		-
1910-0357 R/S McALLISTER ST 216-679	(12,789)	-		(12,789)	-	-	(12,789)		(12,789)
1910-0364 R/S HILL ST 0- 70	(2,268)	-		(2,268)	-	-	(2,268)		(2,268)
1910-0365 R/S HILL ST 70-392	(7,245)	-		(7,245)	-	-	(7,245)		(7,245)
1910-0366 R/S HILL ST 392-492	(3,300)	-		(3,300)	-	-	(3,300)		(3,300)
1910-0576 RESEAL BROWNE ST TOC	(1,572)	-		(1,572)	-	-	(1,572)		(1,572)
1910-0702 RESEAL BAROOGA ST BGN			(21,665)	(21,665)	-	-	(21,665)		(21,665)
1910-0712 RESEAL DRUMMOND ST BGN			(10,297)	(10,297)	-	-	(10,297)		(10,297)
1910-0715 RESEAL HARRIS ST BGN			(2,520)	(2,520)	-	-	(2,520)		(2,520)
1910-0723 RESEAL MITCHELL ST BGN			(6,626)	(6,626)	-	-	(6,626)		(6,626)
1910-0725 TUPPAL ST - MORRIS TO TOWN BEA		-		-	-	-	-		-
1910-0813 RESEAL FINLEY ST FINLEY			(10,336)	(10,336)	-	-	(10,336)		(10,336)
1910-0818 RESEAL HOWE ST FINLEY		-		-	-	-	-		-
1910-0822 RESEAL MURRAY ST FINLEY	(6,394)	-		(6,394)	-	-	(6,394)		(6,394)
1910-0823 RESEAL MURRAY ST (MARY LAWSON)	(4,113)	-		(4,113)	-	-	(4,113)		(4,113)
1910-0825 RESEAL MURRAY HUT DR 0-125	(4,560)	-		(4,560)	-	-	(4,560)		(4,560)
1910-0827 RESEAL TOCUMWAL ST FINLEY	(14,035)	-		(14,035)	-	-	(14,035)		(14,035)
1910-0828 RESEAL TONGS ST FINLEY			(5,453)	(5,453)	-	-	(5,453)		(5,453)
1910-0832 RESEAL WARMATTA ST FIN		-		-	-	-	-		-
1910-0833 RESEAL WELLS ST FINLEY			(5,499)	(5,499)	-	-	(5,499)		(5,499)
1910-0836 RESEAL NANGUNIA WIRUNA ST 455		-		-	-	-	-		-
1910-0837 RESEAL RILEY CRT 0-105	(15,000)	-		(15,000)	-	-	(15,000)		(15,000)
1910-0838 RESEAL OSBOURNE - BAROOGA ST		-		-	-	-	-		-
1910-0839 RESEAL TUPPAL ST	(7,347)	-		(7,347)	-	-	(7,347)		(7,347)
1910-0840 RESEAL HEADFORD ST MURRAY-ARCH		-		-	-	-	-		-
1910-0841 RESEAL HEADFORD ST OSBOUR-TONG		-		-	-	-	-		-
1910-0842 RESEAL BAROOGA ST NTH 203-337		-		-	-	-	-		-
1910-0843 RESEAL CHARLOTTE ST 752-871		-		-	-	-	-		-
1910-0844 RESEAL SHORT ST 59-350		-		-	-	-	-		-
1910-0857 RESEAL ULUPNA ST FINLEY	(2,769)	-		(2,769)	-	-	(2,769)		(2,769)
1910-0907 RESEAL BEASLY CRT TOC		-		-	-	-	-		-
1910-0910 RESEAL BRIDGE ST TOC	(9,416)	-		(9,416)	-	-	(9,416)		(9,416)
1910-0917 RESEAL DENILQUIN ST TOC	(5,639)	-	(9,422)	(15,061)	-	-	(15,061)		(15,061)
1910-0923 RESEAL GOLF LINKS DR TOC		-		-	-	-	-		-
1910-0924 RESEAL HANNAH ST TOC			(3,357)	(3,357)	-	-	(3,357)		(3,357)
1910-0925 RESEAL HENNESSY ST TOC	(4,396)	-		(4,396)	-	-	(4,396)		(4,396)
1910-0933 RESEAL KELLY ST TOC	(6,298)	-		(6,298)	-	-	(6,298)		(6,298)
1910-0937 RESEAL MURRAY ST TOC			(17,353)	(17,353)	-	-	(17,353)		(17,353)
1910-0979 RESEAL BOYD ST	(2,651)	-		(2,651)	-	-	(2,651)		(2,651)
1910-0980 RESEAL CALAWAY ST TOC	(5,156)	-		(5,156)	-	-	(5,156)		(5,156)

	2017/18 BUDGET CARRIED FORWARD	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
<b>GRAND TOTAL</b>	<b>3,290,232</b>	<b>(866,464)</b>	<b>-</b>	<b>2,041,314</b>	<b>(2,735,306)</b>	<b>3,097,028</b>	<b>(1,639,434)</b>	<b>(2,426,039)</b>	<b>(384,725)</b>
1911-0007 RESEAL BACK BAROOGA RD - MR550	-	-	-	-	-	-	-	-	-
1911-0009 RESEAL COLDWELLS RD	(2,884)	-	-	(2,884)	-	-	(2,884)	-	(2,884)
1911-0062 RESEAL CROSBIES RD - BRIDGE	-	-	-	-	-	-	-	-	-
1911-0127 RESEAL OLD TOC BER RD	-	-	-	-	-	-	-	-	-
1911-0156 RESEAL VARIOUS INTERSECTIONS A	-	-	(35,000)	(35,000)	-	-	(35,000)	-	(35,000)
1911-0159 RESEAL KELLYS RD	(4,977)	-	(4,977)	(9,954)	-	-	(9,954)	-	(9,954)
1911-0187 BUS STOP CNR BRUCE BIRREL DR	-	-	-	-	-	-	-	-	-
1911-0212 RESEAL COBRAM RD	(17,572)	-	-	(17,572)	(14,396)	(14,396)	(3,176)	-	(17,572)
1911-0213 RESEAL SEPPELTS RD 0-60	-	-	-	-	-	-	-	-	-
1911-0218 RESEAL WOOLSHED RD 17950-18059	-	-	-	-	-	-	-	-	-
1911-0223 RESEAL DRAYTONS RD	-	-	-	-	-	-	-	-	-
1911-0228 R/S LARKINS RD 0-1780	-	-	-	-	-	-	-	-	-
1911-0285 WOODSTOCK - VARIOUS	-	-	-	-	-	-	-	-	-
1911-0302 RESEAL WOOLSHED ROAD 40-2562	(57,657)	-	-	(57,657)	(54,215)	(54,215)	(3,442)	-	(57,657)
1911-0303 RESEAL TUPPAL ROAD	(5,807)	-	-	(5,807)	-	-	(5,807)	-	(5,807)
1911-0307 RESEAL LOGIE BRAE RD	-	-	(34,468)	(34,468)	(27,273)	(27,273)	(7,195)	-	(34,468)
1911-0308 RESEAL MELROSE RD 4950-7250	(55,347)	-	-	(55,347)	(54,432)	(54,432)	(915)	-	(55,347)
1911-0309 RESEAL MURRAY ST TOCUMWAL	-	-	-	-	-	-	-	-	-
1911-0310 RESEAL OAKENFALL RD 0-3924	(50,230)	-	-	(50,230)	(50,229)	(50,229)	(1)	-	(50,230)
1911-0311 RESEAL OLD TOC RD 1907-2913	(19,000)	-	(19,366)	(38,366)	(17,955)	(17,955)	(20,411)	-	(38,366)
1911-0312 RESEAL PINEY RD 4576-6594	(67,000)	-	-	(67,000)	(64,376)	(64,376)	(2,624)	-	(67,000)
1911-0313 RESEAL PINEY RD 00-2400	-	-	(54,803)	(54,803)	-	-	(54,803)	-	(54,803)
1911-0314 RESEAL STH COREE RD 2459-3708	(64,284)	-	-	(64,284)	(61,992)	(61,992)	(2,292)	-	(64,284)
1911-0315 RESEAL STH COREE RD 8320-8777	-	-	-	-	-	-	-	-	-
1911-0316 RESEAL YARRAWONGA RD 0-2676	(1,585)	-	-	(1,585)	-	-	(1,585)	-	(1,585)
1911-0565 BROUGHANS RD -WEST END	-	-	-	-	-	-	-	-	-
1912-0003 RESHEET ENNAL RD	-	-	-	-	-	-	-	-	-
1912-0023 RESHEET NOLANS RD	-	-	-	-	-	-	-	-	-
1912-0024 RESHEET ERINDALE RD	-	-	-	-	-	-	-	-	-
1912-0025 RESHEET YUBA RD	-	-	-	-	-	-	-	-	-
1912-0035 RESHEET CRAIGS RD	-	-	(170,000)	(170,000)	-	-	(170,000)	-	(170,000)
1912-0045 RESHEET AUBURN MOMALONG RD	-	-	-	-	-	-	-	-	-
1912-0066 RESHEET WAIT-A-WHILE RD	-	-	(105,000)	(105,000)	-	(2,324)	(102,676)	-	(105,000)
1912-0071 RESHEET SULLIVANS RD	(84,000)	-	-	(84,000)	-	-	(84,000)	-	(84,000)
1912-0073 RESHEET DUNCANS RD	-	-	-	-	-	(20,825)	20,825	(20,825)	(20,825)
1912-0086 RESHEET MCDONALDS RD	-	-	-	-	-	-	-	-	-
1912-0088 RESHEET MCALLISTERS ROAD	-	-	-	-	-	-	-	-	-
1912-0093 RESHEET MARDENOORA RD	-	-	-	-	-	(59,761)	59,761	(59,761)	(59,761)
1912-0113 RESHEET MARANTELLIS RD	-	-	-	-	-	(3,301)	3,301	(3,301)	(3,301)
1912-0114 RESHEET COULTERS RD	-	-	-	-	-	-	-	-	-
1912-0121 FIRE BREAKS - RURAL UNSEALED R	-	-	-	-	-	-	-	-	-
1912-0137 RESHEET CANALLA RD	-	-	-	-	-	-	-	-	-
1912-0138 RESHEET HAYFIELDS RD	(133,725)	-	(50,000)	(183,725)	-	-	(183,725)	-	(183,725)
1912-0139 RESHEET WARATAH RD SH20 to PYL	-	-	-	-	-	-	-	-	-

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<b>GRAND TOTAL</b>	<b>3,290,232</b>	<b>(866,464)</b>	<b>-</b>	<b>2,041,314</b>	<b>(2,735,306)</b>	<b>3,097,028</b>	<b>(1,639,434)</b>	<b>(2,426,039)</b>	<b>(384,725)</b>
1912-0144 RESHEET HOGANS RD	-	-	-	-	-	-	-	-	-
1912-0157 RESHEET FEGANS RD SH20 RENOLYD	-	-	-	-	-	-	-	-	-
1912-0167 RESHEET WINTERS ROAD	-	-	-	-	-	-	-	-	-
1912-0184 RESHEET JONES RD	-	-	(40,000)	(40,000)	-	-	(40,000)	-	(40,000)
1912-0201 RESHEET BOXWOOD RD	-	-	-	-	-	(12,490)	12,490	(12,490)	(12,490)
1912-0241 RESHEET ADCOCKS RD LANGUNYAH	-	-	-	-	-	-	-	-	-
1912-0242 RESHEET EDNIES RD YARRAWONGA	-	-	-	-	-	-	-	-	-
1913-0543 BUCHANANS RD - GUNNAMARA WIRUN	-	-	-	-	-	-	-	-	-
1913-0544 BENT ST - END SEAL TO BAROOGA	-	-	-	-	-	-	-	-	-
1913-0552 HARRIS ST - FLYNN ST HAYES ST	-	-	-	-	-	(0)	0	-	-
1913-0553 LANE 961 - BRUTON ST BAROOGA	-	-	-	-	-	-	-	-	-
1913-0554 CHANTER ST - RAILWAY TO JERSEY	(45,223)	-	-	(45,223)	-	-	(45,223)	-	(45,223)
1913-0621 TAKARI ST BGA	-	-	-	-	-	-	-	-	-
1913-0703 BRUNKER ST	-	-	-	-	-	-	-	(79,000)	(79,000)
1913-0706 WILLIAM ST - HAMPDEN ST TO EAS	-	-	-	-	-	-	-	-	-
1913-0801 KELLY ST - SHORT ST TO EMILY	-	-	-	-	-	-	-	-	-
1913-0820 DENISON ST - WOLLAMAI TO WARMA	-	-	(41,000)	(41,000)	-	-	(41,000)	-	(41,000)
1913-0823 DRUMMOND ST-RAILWAY TO DROHAN	(10,000)	-	-	(10,000)	-	(3,079)	(6,921)	-	(10,000)
1913-0824 HAMPDEN ST & MURRAY HUT DR	-	-	-	-	-	-	-	-	-
1913-0825 TONGS ST - HAMILTON TO 400M	(7,669)	-	-	(7,669)	(285)	(2,518)	(5,151)	-	(7,669)
1913-0827 TOCUMWAL ST - WOLLAMAI-WARMATTA	-	-	(41,000)	(41,000)	-	-	(41,000)	41,000	-
1913-0841 JERILDERIE ST- HORSFALL TO NANG	(20,000)	-	-	(20,000)	-	-	(20,000)	-	(20,000)
1913-0842 JERILDERIE ST - NANGUNIA TO ORR	(16,000)	-	-	(16,000)	-	-	(16,000)	-	(16,000)
1913-0845 MCALLISTER ST - HEADFORD TO OSB	-	-	(120,000)	(120,000)	-	-	(120,000)	-	(120,000)
1913-0932 JERSEY ST - CHANTER - TUPPAL	-	-	-	-	(570)	(570)	570	(570)	(570)
1914-0090 BARNES RD-MAXWELL TO STH COREE	-	-	(140,000)	(140,000)	-	-	(140,000)	-	(140,000)
1914-0092 PINEY RD - BENDS SECTION	-	-	(114,000)	(114,000)	-	-	(114,000)	-	(114,000)
1914-0123 OLD ADCOCKS RD BROWNS RD TO ROCKS	-	-	-	-	-	-	-	-	-
1914-0182 BROWNS RD	-	-	-	-	-	-	-	-	-
1914-0186 SILO RD - Newell Hwy to Tuppal	-	-	-	-	-	-	-	-	-
1914-0316 YARRAWONGA RD 00 to 2676	(310,997)	-	-	(310,997)	(123,975)	(296,292)	(14,705)	-	(310,997)
1914-0563 TUPPAL RD - SH17 TO RAILWAY	-	-	-	-	-	-	-	-	-
1914-0567 BROUGHANS RD -1900M-3200M EAST	-	-	-	-	-	-	-	-	-
1914-0576 BROWNS RD - SH17 TO OLD ADCKOCK	-	-	-	-	(1,500)	(1,500)	-	-	-
1914-0577 THORNBURNS RD-MR550 TO MARION	-	-	-	-	-	-	-	-	-
1914-0580 STH COREE RD-DUNCANS RD	-	-	-	-	-	-	-	-	-
1914-0581 WOODSTOCK RD-DENISON	-	-	-	-	-	-	-	-	-
1914-0584 BROUGHANS RD - 3500M to 5500M	(33,987)	-	-	(33,987)	(6,045)	(41,356)	7,369	(7,369)	(41,356)
1914-0587 PLUMPTON RD - TONGS TO HUESTONS	-	-	-	-	(2,750)	(2,750)	-	-	-
1914-0588 LOWER RIVER RD	(342,618)	-	-	(342,618)	(131,215)	(336,569)	(6,049)	-	(342,618)
1914-0589 SILO RD - TUPPAL RD TO SH17	(30,000)	-	-	(30,000)	(8,500)	(8,500)	(13,000)	8,500	(21,500)
1914-0590 TUPPAL RD - LEVEE SECT	(424,000)	-	(20,000)	(444,000)	(309)	(6,409)	(437,591)	-	(444,000)
1914-0591 WOOLSHED RD 65M STH CARRUTHERS	-	-	-	-	-	-	-	-	-
1914-0592 YARRAWONGA RD	(51,623)	-	-	(51,623)	(570)	(9,479)	(42,144)	-	(51,623)

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<b>GRAND TOTAL</b>	<b>3,290,232</b>	<b>(866,464)</b>	<b>-</b>	<b>2,041,314</b>	<b>(2,735,306)</b>	<b>3,097,028</b>	<b>(1,639,434)</b>	<b>(2,426,039)</b>	<b>(384,725)</b>
1914-0593 CROSBIES RD	-	-	(365,000)	(365,000)	(380)	(1,778)	(363,222)		(365,000)
1914-0595 BACK BAROOGA RD STH CARRAMAR	-	-	-	-	-	-	-		-
1914-0597 HOWE ST - TONGS TO PLUMPTONS	(5,677)	-	-	(5,677)	-	-	(5,677)		(5,677)
1914-0598 JAMES CRT - LOWER RIVER RD	(26,883)	-	-	(26,883)	-	-	(26,883)		(26,883)
1914-0599 PEPPERTREE RD - WOOLSHED RD	(86,860)	-	(45,000)	(131,860)	-	-	(131,860)		(131,860)
1915-0150 LGSA - ROADSIDE VEGETATION PRO	-	-	-	-	-	-	-		-
1915-0150 LGSA - ROADSIDE VEGETATION PROJECT	-	-	-	-	-	-	-		-
1915-0176 RURAL ADDRESSING EXPENSE	-	-	-	-	-	-	-		-
1915-0513 CLEARZONES - ROADSIDE HAZARD	-	-	(75,000)	(75,000)	(49,670)	(49,670)	(25,330)		(75,000)
1916-0105 K&G MTCE & REPAIRS	-	(15,733)	-	(15,733)	-	(4,542)	(11,191)		(15,733)
1916-0554 CHANTER ST-RAILWAY TO JERSEY	-	-	-	-	-	-	-		-
1916-0640 WILLIAM ST - HAMPDEN TO EAST	-	-	-	-	-	-	-		-
1916-0822 MURRAY ST - HEADFORD TO OSBORNE (TP)	-	-	-	-	-	-	-		-
1916-0823 TUPPAL RD SH17 TO RAILWAY	-	-	-	-	-	-	-		-
1916-0824 COBRAM ST TOC	-	-	-	-	-	-	-		-
1916-0825 KELLY ST NTH MOTTEL TO COBRAM S	-	-	-	-	-	-	-		-
1916-0826 DRUMMOND ST RAILWAY-DROHAN ST	(18,000)	-	-	(18,000)	(3,777)	(6,053)	(11,947)		(18,000)
1916-0837 TUPPAL ST FINLEY	-	-	-	-	-	-	-		-
1916-0838 TOC TOWN ENTRIES - DEAN ST	-	-	-	-	(148)	(26,284)	26,284	(26,284)	(26,284)
1916-0839 HAMPDEN ST & MURRAY HUT DR	-	-	-	-	-	(2,187)	2,187	(2,187)	(2,187)
1916-0840 TAKARI ST BGA	-	-	-	-	-	-	-		-
1916-0841 JERILDERIE ST - HORSFALL TO NA	(30,000)	-	-	(30,000)	-	-	(30,000)		(30,000)
1916-0842 JERILDERIE ST - NANGUNIA TO OR	(25,200)	-	-	(25,200)	-	-	(25,200)		(25,200)
1916-0845 MCALLISTER ST - HEADFORD TO OS	(25,000)	-	(75,000)	(100,000)	-	-	(100,000)		(100,000)
1916-0846 DENISON ST - WOLLAMAI- WARMATT	-	-	(72,000)	(72,000)	-	-	(72,000)		(72,000)
1916-0847 TOCUMWAL ST - WOLLAMAI-WARMATT	-	-	(72,000)	(72,000)	-	-	(72,000)	38,000	(34,000)
1916-0932 JERSEY ST CHANTER - TUPPAL	-	-	-	-	(91)	(91)	91	(91)	(91)
1917-0105 FOOTPATH MTCE & REPAIRS	-	(15,225)	-	(15,225)	(455)	(18,709)	3,484	(3,484)	(18,709)
1917-0517 STREET FURNITURE - VARIOUS	-	(4,000)	-	(4,000)	-	(80)	(3,920)		(4,000)
1917-0541 NEW FOOTPATHS - VARIOUS LOCATIONS	-	(10,000)	(35,000)	(45,000)	-	-	(45,000)		(45,000)
1917-0554 FOOTPATH PROVISION OF PRAM CRO	-	-	-	-	-	(96)	96	(96)	(96)
1917-0619 TUPPAL RD - BRIDGE TO NEWELL H	-	-	-	-	-	-	-		-
1917-0648 TAKARI ST NANGUNIA ST TO SNELL	-	-	-	-	(3,204)	(3,204)	0	-	-
1917-0650 2 KERB INT DRUMMND & CHANTER	-	-	-	-	-	-	-		-
1917-0651 COBRAM ST-RACECOURSE TO TOWN	-	-	-	-	-	-	-		-
1917-0653 2 KERB RAMP INT TUPPAL & COREE	-	-	-	-	-	-	-		-
1917-0654 2 KERB RAMP INT TUPPAL&TOCUMWA	-	-	-	-	-	-	-		-
1917-0656 TUPPAL ST MURRAY TO TOCUMWAL	-	-	-	-	-	-	-		-
1917-0658 MURRAY-BOAT RAMP TO DENILIQUIN	-	-	-	-	-	-	-		-
1917-0659 TUPPAL RD PATH END - BRIDGE ST	-	-	-	-	-	-	-		-
1917-0661 BUCHANANS RD HUGHES ST-LAWSON	-	-	-	-	-	-	-		-
1917-0662 DRUMMOND ST CHANTER-CORCORAN	-	-	-	-	-	-	-		-
1917-0663 COBRAM ST ALEXANDER TO SOUTH	-	-	-	-	-	-	-		-
1917-0664 MURRAY ST HEADFORD TO OSBOURNE	(41,742)	-	-	(41,742)	(36,772)	(14,035)	(27,707)		(41,742)

	2017/18 BUDGET CARRIED FORWARD	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
<b>GRAND TOTAL</b>	<b>3,290,232</b>	<b>(866,464)</b>	<b>-</b>	<b>2,041,314</b>	<b>(2,735,306)</b>	<b>3,097,028</b>	<b>(1,639,434)</b>	<b>(2,426,039)</b>	<b>(384,725)</b>
1917-0665 BRUTON ST END TO ANTHONY AVE	(88,000)	-		(88,000)	-	-	(88,000)		(88,000)
1917-0666 HENNESY ST CHARLOTTE TO HANNAH		-		-	-	-	-		-
1917-0667 LAWSON DR BGA	(39,920)	-		(39,920)	-	-	(39,920)		(39,920)
1917-0668 NANGUNIA ST BGA	(38,000)	-		(38,000)	-	-	(38,000)		(38,000)
1917-0669 CARTER ST BGN	(12,000)	-		(12,000)	-	-	(12,000)		(12,000)
1917-0670 COREE ST FIN	(42,000)	-	(42,000)	(84,000)	-	-	(84,000)		(84,000)
1917-0671 HUTSONS RD TOC	(35,000)	-		(35,000)	-	-	(35,000)		(35,000)
1917-0672 WALKING TRACK TO PUMPS BEACH	(10,410)	-		(10,410)	-	-	(10,410)		(10,410)
1917-0673 WALKING TRACK TO QUICKS RD			(60,000)	(60,000)	-	-	(60,000)		(60,000)
1918-0105 STREET LIGHTING - Operations		(77,342)		(77,342)	-	(25,158)	(52,184)		(77,342)
1918-0106 STREET LIGHTING - ELECTRICITY		(144,840)		(144,840)	-	(21,871)	(122,969)		(144,840)
1918-0107 INSTALLATION POWER CABLING UN		-		-	-	-	-		-
1918-0515 STREET LIGHTING IN TOWNS		-		-	-	-	-		-
1919-0105 ROADS & INFRASTRUCTURE ADMIN C		(1,017,116)		(1,017,116)	-	(1,017,600)	484	(484)	(1,017,600)
1922-0105 BUS SHELTERS ROUTINE MTCE & RE		(1,523)		(1,523)	-	-	(1,523)		(1,523)
7060-2510 DEPCN - URBAN ROADS SEALED		(418,847)		(418,847)	-	(104,712)	(314,135)		(418,847)
7070-2510 DEPCN - URBAN ROADS UNSEALED		-		-	-	-	-		-
7100-2510 DEPCN - RURAL SEALED ROADS		(1,323,706)		(1,323,706)	-	(330,927)	(992,780)		(1,323,706)
7100-2610 DEPCN - RURAL BRIDGES		(30,199)		(30,199)	-	(7,550)	(22,649)		(30,199)
7150-2510 DEPCN - REGIONAL ROADS		(449,955)		(449,955)	-	(112,489)	(337,466)		(449,955)
7150-2610 DEPCN - REGIONAL BRIDGES		(61,206)		(61,206)	-	(15,302)	(45,905)		(61,206)
7150-2620 DEPCN - CULVERTS		(19,039)		(19,039)	-	(4,760)	(14,279)		(19,039)
7200-2510 DEPCN - RURAL UNSEALED ROADS		-		-	-	-	-		-
7300-2510 KERB & GUTTER DEPCN		(169,377)		(169,377)	-	(42,344)	(127,033)		(169,377)
7500-2510 FOOTPATH DEPCN		(66,155)		(66,155)	-	(16,539)	(49,616)		(66,155)
FOOTPATHSCAPEXP FOOTPATHS CAPITAL EXPENDITURE		(137,000)	137,000	-	-	-	-		-
K&GCAPEXP KERB & GUTTER CAPITAL EXPENDITURE		(219,000)	219,000	-	-	-	-		-
RURALCONSCAPEXP RURAL SEALED CONSTRUCTION CAPITAL EXPENDITURE		(759,000)	759,000	-	-	-	-		-
RURALSEALEDCAPEXP RURAL SEALED RESEALS CAPITAL EXPENDITURE		(148,614)	148,614	-	-	-	-		-
RURALUNSEALEDCAPEXP RURAL UNSEALED RESHEET CAPITAL EXPENDITURE		(559,000)	559,000	-	-	-	-		-
TOWNSCAPECAPEXP TOWNSCAPE WORKS CAPITAL EXPENDITURE		(80,000)	80,000	-	-	-	-		-
URBANCONSCAPEXP URBAN ROADS CONSTRUCTION CAPITAL EXPENDITURE		(92,528)	92,528	-	-	-	-		-
URBANRESEALCAPEXP URBAN RESEALS CAPITAL EXPENDITURE		(202,000)	202,000	-	-	-	-		-
<b>SHIRE ROADS REVENUE</b>	<b>959,202</b>	<b>1,728,435</b>	<b>-</b>	<b>2,687,637</b>	<b>-</b>	<b>317,840</b>	<b>2,369,797</b>	<b>(756,651)</b>	<b>1,930,986</b>
7100-1500 RURAL ADDRESSING INCOME		-		-	-	-	-		-
7100-1550 ROADS SUNDRY INCOME		-		-	-	-	-		-
7100-1950 RURAL LOCAL ROADS GRANT (RLR) (FAG)		1,296,907		1,296,907	-	169,085	1,127,823		1,296,907
7100-1951 R2R ROADS TO RECOVERY GRANT	780,142	355,378		1,135,520	-	125,265	1,010,255	(780,142)	355,378
7100-1953 RFS HAZARD REDUCTION GRANT		10,150		10,150	-	-	10,150		10,150
7100-1954 RMS DISASTER RECOVERY FUNDING - FLOOD DAMAGE		-		-	-	-	-		-
7100-1955 LGSA GRANT - ROADSIDE VEGETATION		-		-	-	-	-		-
7100-1956 Connected Corridor Project Funding		-		-	-	-	-		-
7100-1957 Fixing Country Roads Grant		-		-	-	-	-		-

	2017/18 BUDGET CARRIED FORWARD	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
<b>GRAND TOTAL</b>	<b>3,290,232</b>	<b>(866,464)</b>	<b>-</b>	<b>2,041,314</b>	<b>(2,735,306)</b>	<b>3,097,028</b>	<b>(1,639,434)</b>	<b>(2,426,039)</b>	<b>(384,725)</b>
7100-1958 RMS SAFER ROADS PROGRAM		-		-	-	-	-		-
7150-1950 RAMROC Weed Control Funding		-		-	-	-	-		-
7300-1600 KERB & GUTTER REFUND		-		-	-	-	-		-
7300-1601 K&G BUCHANANS RD - WIRUNA TO HUGHES		-		-	-	-	-		-
7300-1646 K&G NANGUNIA ST - HUGHES TO WIRUNA		-		-	-	-	-		-
7300-1649 K&G HENNESSY ST - EMILY TO HANNAH		-		-	-	-	-		-
7300-1650 K&G KELLY ST - CHARLOTTE TO EMILY		-		-	-	-	-		-
7300-1651 K&G JERILDERIE ST -HENNESSY TO KELLY		-		-	-	-	-		-
7300-1653 NANGUNIA ST - HUGHES TO WIRUNA -EAST		-		-	-	-	-		-
7300-1654 HANNAH ST - ADAMS TO KELLY		-		-	-	-	-		-
7300-1655 HENNESSY ST - BERRIGAN TO JERILDERIE		-		-	-	-	-		-
7300-1656 KELLY ST - EMILY TO HANNAH		-		-	-	-	-		-
7300-1657 KELLY ST-JERILDERIE TO SHORT -OWNERS		-		-	-	-	-		-
7300-1658 KELLY ST-JERILDERIE TO SHORT -DEVELO		-		-	-	-	-		-
7300-1659 HOWARD ST - BANKER ST TO MACFARLAND		-		-	-	-	-		-
7300-1660 WELLS ST - WEST QUIRK ST		-		-	-	-	-		-
7300-1661 COBRAM ST - WHITE ST TO KELLY ST		-		-	-	-	-		-
7300-1662 KELLY ST - SHORT ST TO EMILY ST		-		-	-	-	-		-
7300-1663 K&G Buchanans Rd -Gunnamara - Wiruna		-		-	-	-	-		-
7300-1664 K&G - Tuppal St Roundabout to Bridge		-		-	-	-	-		-
7300-1665 K&G COBRAM ST TOC		-		-	-	-	-		-
7300-1666 K & G DRUMMOND ST RAILWAY TO DROHAN		-		-	-	-	-		-
7300-1667 K & G HARRIS ST FLYNN TO HAYES ST		-		-	-	-	-		-
7300-1668 K & G Jerilderie St - Horsfall to Na	40,000	-		40,000	-	-	40,000		40,000
7300-1669 K & G Jerilderie St - Nangunia to Or	33,200	-		33,200	-	-	33,200		33,200
7300-1670 K& G Jersey St	20,000	-		20,000	-	-	20,000		20,000
7300-1671 K&G JERILDERIE ST HORSFALL TO ORR		-		-	-	13,184	(13,184)	13,184	13,184
7300-1672 K&G CHANTER ST TOC		-		-	-	5,009	(5,009)	5,009	5,009
7300-1950 MURRAY ST - HEADFORD TO OSBRORNE RMS FUNDING		-		-	-	-	-		-
7300-1951 K&G - RMS SH20 Finley		-		-	-	-	-		-
7500-1652 F/PATH MURRAY ST - NTH OF ATKINSON E		-		-	-	-	-		-
7500-1653 F/PATH MURRAY ST-BOWLING CLUB TO LAK		-		-	-	-	-		-
7500-1654 DENILQUIN & JERILDERIE STS BICYCLE		-		-	-	-	-		-
7500-1655 F/PATH DENILQUIN RD- DEAN TO COWLEY		-		-	-	-	-		-
7500-1656 F/PATH DENILQUIN RD-COWLEY TO ANZAC		-		-	-	-	-		-
7500-1657 F/PATH MURRAY ST-BRUTON TO MURRAY HA	23,000	-		23,000	-	-	23,000		23,000
7500-1658 F/PATH LAWSON DR	17,000	-		17,000	-	-	17,000		17,000
7500-1659 F/PATH CHARLOTTE ST - HENNESSY TO KELLY		-		-	-	-	-		-
7500-1660 F/PATH NANGUNIA ST BGA	9,860	-		9,860	-	-	9,860		9,860
7500-1661 F/PATH CARTER ST BGN		-		-	-	-	-		-
7500-1662 F/PATH CORREE ST FIN	20,000	-	20,000	40,000	-	-	40,000		40,000
7500-1663 F/PATH HUTSONS TOC	16,000	-		16,000	-	-	16,000		16,000
7500-1823 FOOTPATH DENISON ST - WARMATT INTERS		-		-	-	-	-		-
7500-1825 NANGUNIA ST - BANKER TO WIRUNA		-		-	-	-	-		-

	2017/18 BUDGET CARRIED FORWARD	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
<b>GRAND TOTAL</b>	3,290,232	(866,464)	-	2,041,314	(2,735,306)	3,097,028	(1,639,434)	(2,426,039)	(384,725)
7500-1826 CHANTER ST-DRUMMOND TO MITCHELL -STH	-	-	-	-	-	-	-	-	-
7500-1827 STEWART ST - DRUMMOND TO MITCHELL -N	-	-	-	-	-	-	-	-	-
7500-1828 STEWART ST - MITCHELL TO COBRAM	-	-	-	-	-	-	-	-	-
7500-1829 HEADFORD ST - DENISON TO TOCUMWAL	-	-	-	-	-	-	-	-	-
7500-1830 DENISON ST - ABUTTING ROTARY PARK	-	-	-	-	-	-	-	-	-
7500-1831 OSBORNE ST - ROTARY PARK TO MURRAY	-	-	-	-	-	-	-	-	-
7500-1832 WARMATTA ST - COREE TO TOCUMWAL	-	-	-	-	-	-	-	-	-
7500-1833 TOCUMWAL ST - WARMATTA TO WOLLAMAI	-	-	-	-	-	-	-	-	-
7500-1834 TUPPAL RD - BRIDGE TO NEWELL HWY	-	-	-	-	-	-	-	-	-
7500-1835 FINLEY ST - MURRAY TO DUFF	-	-	-	-	-	-	-	-	-
7500-1837 HUGHES ST - HAY ST TO BUCHANANS RD	-	-	-	-	-	-	-	-	-
7500-1838 WOLLAMAI ST -COREE ST TO TOC ST	-	-	-	-	-	-	-	-	-
7500-1839 COWLEY ST - DENI ST TO FINLEY ST	-	-	-	-	-	-	-	-	-
7500-1840 FINLEY ST - DUFF ST TO COWLEY ST	-	-	-	-	-	-	-	-	-
7500-1841 BANKER ST - VERMONT TO AMAROO	-	-	-	-	-	-	-	-	-
7500-1842 VERMONT ST - BANKER TO HUGHES	-	-	-	-	-	-	-	-	-
7500-1843 DRUMMOND ST - CHANTER TO STEWART	-	-	-	-	-	-	-	-	-
7500-1844 Footpath Barooga St Murray - Morris	-	-	-	-	-	-	-	-	-
7500-1845 Footpath Jerilderie St Momalong - PO	-	-	-	-	-	-	-	-	-
7500-1846 Footpath Corcoran Sth to Drummond	-	-	-	-	-	-	-	-	-
7500-1847 Footpath Drummond St Chanter to Cor	-	-	-	-	-	-	-	-	-
7500-1848 Footpath Int Drummond Chanter St	-	-	-	-	-	-	-	-	-
7500-1849 Footpath Int Tuppal Denison St	-	-	-	-	-	-	-	-	-
7500-1850 Footpath Int Tuppal Coree St	-	-	-	-	-	-	-	-	-
7500-1851 Footpath Int Tuppal Tocumwal St	-	-	-	-	-	-	-	-	-
7500-1852 Footpath Tuppal St Murray to Tocumwa	-	-	-	-	-	1,565	(1,565)	1,565	1,565
7500-1853 Footpath Int Boat Ramp Rd Murray St	-	-	-	-	-	-	-	-	-
7500-1854 Footpath Takari St Nangunia Snell Rd	-	-	-	-	-	-	-	-	-
7500-1855 Walking Cycling Track	-	-	-	-	-	-	-	-	-
7500-1856 Footpath Int Corcoran and Drummond	-	-	-	-	-	-	-	-	-
7500-1857 Footpath Buchanans Rd Hughes to Laws	-	-	-	-	-	-	-	-	-
7500-1858 Footpath Cobram St Alexander to Sout	-	-	-	-	-	-	-	-	-
7500-1859 Footpath Murray St Headford to Osbor	-	-	-	-	-	-	-	-	-
7500-1860 Footpath Bruton St end to Anthony Av	-	-	-	-	-	-	-	-	-
7500-1861 Footpath Hennesy St Charlotte to Han	-	-	-	-	-	-	-	-	-
7500-1862 Footpath Jersey St Chanter to Tuppal	-	-	-	-	-	3,591	(3,591)	3,591	3,591
7500-1863 Footpath Cobram St Berrigan	-	-	-	-	-	142	(142)	142	142
7500-1950 FOOTPATHS - RTA FUNDING PAMP	-	-	-	-	-	-	-	-	-
7780-1950 RTA - BUS BAY GRANT REVENUE	-	-	-	-	-	-	-	-	-
7780-1952 DEPT TRANSPORT CPTIGS BUS STOP GRANT	-	-	-	-	-	-	-	-	-
7900-1950 STREET LIGHTING SUBSIDY	46,000	46,000	-	46,000	-	-	46,000	-	46,000
FOOTPATHSCAPINC FOOTPATHS CAPITAL INCOME	20,000	(20,000)	-	-	-	-	-	-	-
K&GCAPINC KERB & GUTTER CAPITAL INCOME	-	-	-	-	-	-	-	-	-
RURALCONSCAPINC RURAL SEALED CONSTRUCTION CAPITAL INCOME	-	-	-	-	-	-	-	-	-

	2017/18 BUDGET CARRIED FORWARD	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
<b>GRAND TOTAL</b>	3,290,232	(866,464)	-	2,041,314	(2,735,306)	3,097,028	(1,639,434)	(2,426,039)	(384,725)
RURALSEALEDCAPI NC RURAL SEALED RESEALS CAPITAL INCOME		-		-	-	-	-		-
RURALUNSEALEDCAPI NC RURAL UNSEALED RESHEET CAPITAL INCOME		-		-	-	-	-		-
TOWNSCAPECAPI NC TOWNSCAPE WORKS CAPITAL INCOME		-		-	-	-	-		-
URBANCONSCAPI NC URBAN ROADS CONSTRUCTION CAPITAL INCOME		-		-	-	-	-		-
URBANRESEALCAPI NC URBAN RESEALS CAPITAL INCOME		-		-	-	-	-		-
<b>SHIRE ROADS Total</b>	(1,856,538)	(6,090,435)	-	(7,946,973)	(787,765)	(3,482,580)	(4,463,347)	(780,142)	(8,727,115)
<b>AERODROMES</b>									
<b>AERODROMES EXPENSE</b>	(31,375)	(173,905)		(205,280)	(9,334)	(76,942)	(128,338)	(21,181)	(226,461)
1911-0183 TOC AERO RUNWAY 927 BITUMEN		-		-	-	-	-		-
1920-0115 BGN AERODROME GROUNDS MTCE		(2,030)		(2,030)	-	-	(2,030)		(2,030)
1920-0170 TOC AERODROME OPERATING EXPENS		(60,900)		(60,900)	(6,894)	(20,760)	(40,140)		(60,900)
1920-0171 TOC AERODROME - INSURANCE		(1,326)		(1,326)	-	(532)	(794)	794	(532)
1920-0172 LIBERATOR INSURANCE		(112)		(112)	-	(77)	(35)	35	(77)
1920-0175 TOC AERODROME BLDG MTCE	(2,119)	(3,045)		(5,164)	-	(295)	(4,869)		(5,164)
1920-0184 TOC AERO RUNWAY 18-36 HEAVY PA	(29,256)	-		(29,256)	-	-	(29,256)		(29,256)
1920-0187 TOC AERO PERIMETER AND TAXIWAY		-		-	-	-	-		-
1920-0190 AERODROME SUBDIVISION WORKS		-		-	(2,440)	(21,652)	21,652	(22,000)	(22,000)
1920-0195 AERODROME MBFC KITCHEN RENO		-		-	-	-	-		-
1920-0200 AERODROME ADMIN CHARGES		(25,990)		(25,990)	-	(26,000)	10	(10)	(26,000)
7700-2026 AERODROME TRANSFER TO RESERVE		(50,000)		(50,000)	-	-	(50,000)		(50,000)
7700-2500 AERODROME EQUIPMENT DEPCN		-		-	-	-	-		-
7700-2504 AERODROME BLDG DEPCN		(9,090)		(9,090)	-	(2,273)	(6,818)		(9,090)
7700-2510 AERODROME RUNWAY DEPCN		(21,008)		(21,008)	-	(5,252)	(15,756)		(21,008)
7700-2520 AERODROME LAND IMPROVEMENTS DEPCN		(404)		(404)	-	(101)	(303)		(404)
AERODROMECAPEXP AERODROME CAPITAL WORKS EXPENDITURE		-		-	-	-	-		-
<b>AERODROMES REVENUE</b>	83,730	21,875		105,605	-	2,277	103,328		105,605
7700-1500 AERODROME SUNDRY INCOME TOC		6,500		6,500	-	1,460	5,040		6,500
7700-1502 AERODROME USER FEES INCOME		15,375		15,375	-	817	14,558		15,375
7700-1600 AERODROME MBFC CONTRIBUTION		-		-	-	-	-		-
7700-1827 AERODROME - SALE OF LAND		-		-	-	-	-		-
7700-1829 AERODROME - GST MARGIN REFUND		-		-	-	-	-		-
7700-1926 AERODROME TRANSFER FROM RESERVE		-		-	-	-	-		-
7700-1951 AERODROME CAPITAL GRANT	83,730	-		83,730	-	-	83,730		83,730
AERODROMECAPI NC AERODROME CAPITAL WORKS INCOME		-		-	-	-	-		-
<b>AERODROMES Total</b>	52,355	(152,030)		(99,675)	(9,334)	(74,665)	(25,010)	(21,181)	(120,856)
<b>CAR PARKING</b>									
<b>CAR PARKING EXPENSE</b>		(7,604)		(7,604)	-	(1,901)	(5,703)		(7,604)

	2017/18 BUDGET CARRIED FORWARD	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
<b>GRAND TOTAL</b>	3,290,232	(866,464)	-	2,041,314	(2,735,306)	3,097,028	(1,639,434)	(2,426,039)	(384,725)
7750-2504 PARKING AREAS - DEPRECIATION EXPENSE		(7,604)		(7,604)	-	(1,901)	(5,703)		(7,604)
<b>CAR PARKING REVENUE</b>		-		-	-	-	-		-
7750-1501 SECT.94 CONTRIB CAR PARK BAROOGA		-		-	-	-	-		-
7750-1502 SECT.94 CONTRIB CAR PARK BERRIGAN		-		-	-	-	-		-
7750-1503 SECT.94 CONTRIB CAR PARK FINLEY		-		-	-	-	-		-
7750-1504 SECT. 94 CONTRIB CAR PARK TOCUMWAL		-		-	-	-	-		-
<b>CAR PARKING Total</b>		(7,604)		(7,604)	-	(1,901)	(5,703)		(7,604)
<b>RMS</b>									
<b>RMS EXPENSE</b>		(1,056,000)		(1,056,000)	(8,617)	(148,670)	(907,330)	-	(1,056,000)
0015-0226 MR226 NANGUNIA ST & HUGHES ST		-		-	(909)	(6,789)	6,789	(6,789)	(6,789)
0015-0356 MR356 BERRIGAN - OAKLANDS RD		-		-	-	(14,077)	14,077	(14,077)	(14,077)
0015-0363 MR363 BERRIGAN - BAROOGA RD		-		-	(2,755)	(32,807)	32,807	(32,807)	(32,807)
0015-0550 MR550 TOCUMWAL - MULWALA RD		-		-	-	(32,941)	32,941	(32,941)	(32,941)
0015-0564 MR564 BERRIGAN - JERILDERIE RD		-		-	-	(5,778)	5,778	(5,778)	(5,778)
0015-0999 RTA MR BLOCK GRANT BUDGET ONLY		(706,000)		(706,000)	-	-	(706,000)	148,671	(557,329)
0015-1226 MR226 CAPITAL PROJECTS		-		-	-	-	-		-
0015-1363 MR363 CAPITAL PROJECTS		-		-	-	-	-		-
0015-1550 MR550 CAPITAL PROJECTS		-		-	-	-	-		-
0015-1564 MR564 CAPITAL PROJECTS		-		-	-	-	-		-
0015-5363 MR363		-		-	-	-	-		-
0015-6363 RECO MR 363 RIV HWY TO COB ST		-		-	-	-	-		-
0015-7226 MR226 NANGUNIA ST 10/11 PROJEC		-		-	-	-	-		-
0015-9999 Block Grant - UNSPENT FUNDS		-		-	-	-	-		-
1956-1000 RTA REGIONAL ROAD REPAIR BUDGET		(350,000)		(350,000)	-	-	(350,000)		(350,000)
1956-1011 MR550 REHAB/WIDEN 22.7-24.3		-		-	-	-	-		-
1956-1012 MR550 REHAB/WIDEN 80.226 - 81.22		-		-	-	-	-		-
1956-1013 MR356 REHAB/WIDEN 30.00-32.51		-		-	(269)	(51,595)	51,595	(51,595)	(51,595)
1956-1014 MR356 REHAB/WIDEN 17781-17361		-		-	-	-	-		-
1956-1015 MR550 REHAB 22.7-24.3		-		-	-	-	-		-
1956-1016 MR226 FLOOD REPAIR		-		-	(4,684)	(4,684)	4,684	(4,684)	(4,684)
<b>RMS REVENUE</b>		1,056,000		1,056,000	-	315,500	740,500		1,056,000
7810-1950 RTA - M&I PROGRAM - BLOCK GRANT		531,000		531,000	-	245,000	286,000		531,000
7830-1950 RTA REHABILITATION WORKS FUNDING		175,000		175,000	-	70,500	104,500		175,000
RMSCAPINCOME - PART 7810-1950 BLOCK GRANT		350,000		350,000	-	-	350,000		350,000
<b>RMS Total</b>		-		-	(8,617)	166,830	(166,830)	-	-
<b>CARAVAN PARKS</b>									

	2017/18 BUDGET CARRIED FORWARD	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
<b>GRAND TOTAL</b>	3,290,232	(866,464)	-	2,041,314	(2,735,306)	3,097,028	(1,639,434)	(2,426,039)	(384,725)
<b>CARAVAN PARKS EXPENSE</b>		(20,415)	(20,000)	(40,415)	-	(6,619)	(33,796)	586	(39,829)
2011-0105 TOC CARAVAN PARK OPERATING EXP		-		-	-	-	-		-
2011-0108 TOC CARAVAN PARK INSURANCE EXP		(2,142)		(2,142)	-	(1,674)	(468)	468	(1,674)
2011-0120 BGN CARAVAN PARK OPERATING EXP		(507)		(507)	-	(2,015)	1,508	(1,508)	(2,015)
2011-0125 BGN CARAVAN PARK - INSURANCE		(510)		(510)	-	(392)	(118)	118	(392)
2011-0126 BGN CARAVAN PARK DONATIONS EXP		(5,075)		(5,075)	-	-	(5,075)		(5,075)
2011-0135 BGN CARAVAN PARK BLDG MTCE		(2,030)		(2,030)	-	-	(2,030)	1,508	(522)
2011-0500 BGN -CARAVAN PARK RESEAL ROADS			(20,000)	(20,000)	-	-	(20,000)		(20,000)
8200-2504 CARAVAN PARK DEPCN		(10,151)		(10,151)	-	(2,538)	(7,613)		(10,151)
<b>CARAVAN PARKS REVENUE</b>		38,000		38,000	-	5,867	32,133		38,000
8200-1890 TOC CARAVAN PARK LEASE		38,000		38,000	-	5,867	32,133		38,000
8200-1895 BGN CARAVAN PARK LEASE		-		-	-	-	-		-
<b>CARAVAN PARKS Total</b>		17,585	(20,000)	(2,415)	-	(752)	(1,663)	586	(1,829)
<b>TOURISM &amp; AREA PROMOTION</b>									
<b>TOURISM &amp; AREA PROMOTION EXPENSE</b>	(115,254)	(92,110)		(207,364)	-	(56,682)	(150,682)	(2,514)	(209,878)
2012-0120 TOC TOURISM INFO OPERATING EXP		-		-	-	-	-		-
2012-0122 TOC TOURISM INFO BLDG MTCE		-		-	-	(459)	459	(459)	(459)
2012-0124 TOC TOURISM INFO - INSURANCE		-		-	-	(711)	711	(711)	(711)
2012-0191 PHOTOGRAPHY-TOURISM GUIDE/WEB		-		-	-	-	-		-
2012-0196 TOURISM STRATEGIC PLAN	(110,254)	-		(110,254)	-	-	(110,254)		(110,254)
2012-0197 REGIONAL TOURISM CONTRIBUTION - MRTB		(14,103)		(14,103)	-	(14,103)	-		(14,103)
2012-0198 TOURISM INITIATIVES		(11,000)		(11,000)	-	(217)	(10,783)		(11,000)
2012-0199 TOURISM ADMIN CHARGES		(32,462)		(32,462)	-	(33,100)	638	(638)	(33,100)
2012-0200 TOURISM EVENTS GRANTS		(20,000)		(20,000)	-	(5,000)	(15,000)		(20,000)
2012-0250 EVENT MARKETING TOOLS	(5,000)	(5,000)		(10,000)	-	-	(10,000)		(10,000)
2012-0300 TOC TOURISM INFO CENTRE		-		-	-	(706)	706	(706)	(706)
8300-2026 TOURISM EVENTS TRANSFER TO RESERVE		-		-	-	-	-		-
8300-2504 TOURISM INFO DEPCN		(9,545)		(9,545)	-	(2,386)	(7,159)		(9,545)
TOURISMCAPEXP TOURISM CAPITAL EXPENDITURE		-		-	-	-	-		-
<b>TOURISM &amp; AREA PROMOTION REVENUE</b>		-		-	-	-	-		-
8300-1890 TOC TOURISM INFO - RENT		-		-	-	-	-		-
8300-1926 TOURISM EVENTS TRANSFER FROM RESERVE		-		-	-	-	-		-
8350-1500 TOC INFO CENTRE INCOME		-		-	-	-	-		-
8350-1501 TOC INFO CNTR GST FREE INCOME		-		-	-	-	-		-
TOURISMCAPIINC TOURISM CAPITAL INCOME		-		-	-	-	-		-
<b>TOURISM &amp; AREA PROMOTION Total</b>	(115,254)	(92,110)		(207,364)	-	(56,682)	(150,682)	(2,514)	(209,878)

	2017/18 BUDGET CARRIED FORWARD	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
<b>GRAND TOTAL</b>	3,290,232	(866,464)	-	2,041,314	(2,735,306)	3,097,028	(1,639,434)	(2,426,039)	(384,725)
<b>BUSINESS DEVELOPMENT</b>									
<b>BUSINESS DEVELOPMENT EXPENSE</b>		(464,060)		(464,060)	(105,223)	(288,236)	(175,824)	(90,962)	(555,022)
1213-0108 FRUIT FLY MITIGATION STRATEGY		(10,000)		(10,000)	(400)	(400)	(9,600)		(10,000)
2013-0119 MURRAY HUME BUSINESS ENTERPRISE		-		-	-	-	-		-
2013-0120 TOCUMWAL INTER-MODEL PRECINCT PROJECT		-		-	-	-	-		-
2013-0122 MURRAY DARLING BASIN SPEAK UP		-		-	-	-	-		-
2013-0205 ECONOMIC DEVELOPMENT OFFICER		(116,850)		(116,850)	-	(27,385)	(89,465)		(116,850)
2013-0208 EDO - TRAVEL COSTS		(5,000)		(5,000)	-	(568)	(4,432)		(5,000)
2013-0210 ECONOMIC DEVEL. STAFF TRAINING/CONFERENCES		(2,000)		(2,000)	-	(635)	(1,365)		(2,000)
2013-0220 ECON DEV. WEBSITE SUBSCRIPTION ID DATA		(15,000)		(15,000)	-	-	(455)		(15,000)
2013-0240 ECON. DEV. OFFICER OFFICE EXPENSES		(1,000)		(1,000)	(14,545)	(14,835)	(710)		(1,000)
2013-0241 ECON. DEV. OFFICER - TELEPHONE		(816)		(816)	-	-	(816)		(816)
2015-0105 INDUSTRIAL & BUSINESS DEVELOPMENT		(23,853)		(23,853)	-	(5,045)	(18,808)		(23,853)
2015-0106 STUDENT ACCOMMODATION SPONSORSHIP		(4,000)		(4,000)	-	-	(4,000)		(4,000)
2015-0107 CONTRIBUTION TO RAMROC		(15,708)		(15,708)	-	(14,809)	(899)		(15,708)
2015-0108 TAFE BOOK SCHOLORSHIP		-		-	-	-	-		-
2015-0109 LOCAL GOVERNMENT SCHOLORSHIP		-		-	-	(420)	420	(420)	(420)
2015-0120 Murray Darling Confernce bid		-		-	-	-	-		-
2015-0165 BUSINESS & ENVIRONMENT AWARDS		(18,360)		(18,360)	-	-	(18,360)		(18,360)
2015-0180 BUSINESS DEVELOPMENT ADMIN CHA		(98,336)		(98,336)	-	(98,600)	264	(264)	(98,600)
2015-0181 NSW RURAL DOCTORS NETWORK BURS		(3,300)		(3,300)	-	(3,000)	(300)		(3,300)
2015-0188 REGIONAL CAREERS FORUM		(6,120)		(6,120)	-	(650)	(5,470)		(6,120)
2015-0529 FIN SUBDIVISION - LEWIS CR		-		-	(90,278)	(90,278)	90,278	(90,278)	(90,278)
2016-0120 RISK MANAGEMENT - TRAINING		(3,570)		(3,570)	-	(758)	(2,812)		(3,570)
2016-0205 RISK MANAGEMENT - SALARIES		(116,850)		(116,850)	-	(25,357)	(91,493)		(116,850)
2016-0241 RISK MANAGEMENT - TELEPHONE		(1,020)		(1,020)	-	(38)	(983)		(1,020)
2016-0242 RISK MANAGEMENT - VEHICLE		(22,277)		(22,277)	-	(5,415)	(16,863)		(22,277)
2017-0120 BENDIGO BANK AGENCY TRAINING		-		-	-	(46)	46		-
2017-0205 BENDIGO BANK AGENCY		-		-	-	-	-		-
8400-2027 ECONOMIC DEVELOPMENT TRANSFER TO RESERVE		-		-	-	-	-		-
<b>BUSINESS DEVELOPMENT REVENUE</b>		6,151		6,151	-	-	6,151		6,151
8400-1503 FHS-CAREERS FORUM REVENUE		-		-	-	-	-		-
8400-1505 BUSINESS & ENVIRONMENT AWARD DONATION		1,538		1,538	-	-	1,538		1,538
8400-1506 BUSINESS & ENVIRONMENT AWARD INCOME		4,613		4,613	-	-	4,613		4,613
8400-1507 TOCUMWAL INTER-MODEL CONTRIBUTIONS		-		-	-	-	-		-
8400-1508 BUSINESS DEVELOPMENT WORKSHOP		-		-	-	-	-		-
8400-1926 MURRAY VALLEY CAG TRANS TO RESERVE		-		-	-	-	-		-
8400-1927 ECONOMIC DEVELOPMENT TRANSFER FROM RESERVE		-		-	-	-	-		-
8400-1950 WOMEN IN BUSINESS		-		-	-	-	-		-
<b>BUSINESS DEVELOPMENT Total</b>		(457,909)		(457,909)	(105,223)	(288,236)	(169,673)	(90,962)	(548,871)

	2017/18 BUDGET CARRIED FORWARD	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
<b>GRAND TOTAL</b>	3,290,232	(866,464)	-	2,041,314	(2,735,306)	3,097,028	(1,639,434)	(2,426,039)	(384,725)
<b>SALEYARDS</b>									
SALEYARDS EXPENSE		(112,985)		(112,985)	-	(34,467)	(78,518)	1,503	(111,482)
2014-0115 SALEYARD OTHER OPERATING EXPEN		(2,030)		(2,030)	-	(521)	(1,509)		(2,030)
2014-0120 SALEYARD EQUIP MTCE		(102)		(102)	-	-	(102)		(102)
2014-0122 SALEYARD - INSURANCE		(8,976)		(8,976)	-	(7,319)	(1,657)	1,657	(7,319)
2014-0130 SALEYARD BLDG MTCE		(1,015)		(1,015)	-	(98)	(917)		(1,015)
2014-0145 SALEYARD ADMIN CHARGES		(3,246)		(3,246)	-	(3,400)	154	(154)	(3,400)
2014-0538 PUMP REPLACEMENT		(5,100)		(5,100)	-	-	(5,100)		(5,100)
8600-2026 SALEYARDS TRANSFER TO RESERVE		-		-	-	-	-		-
8600-2502 SALEYARD OFFICE EQUIP DEPCN		(1,818)		(1,818)	-	(455)	(1,364)		(1,818)
8600-2504 SALEYARD DEPCN		(90,698)		(90,698)	-	(22,675)	(68,024)		(90,698)
SALEYARDS REVENUE		92,516		92,516	-	23,129	69,387		92,516
8600-1926 SALEYARD TRANSFER FROM RESERVE		-		-	-	-	-		-
8600-4310 SALEYARD DEPCN CONTRA		92,516		92,516	-	23,129	69,387		92,516
<b>SALEYARDS Total</b>		(20,469)		(20,469)	-	(11,338)	(9,131)	1,503	(18,966)
<b>REAL ESTATE DEVELOPMENT</b>									
REAL ESTATE DEVELOPMENT EXPENSE	(350,000)	(22,903)	20,000	(352,903)	-	(3,596)	(349,307)	(693)	(353,596)
1200-2026 WORKS TRANSFER TO RESERVE	(350,000)	-		(350,000)	-	-	(350,000)		(350,000)
2015-0140 REAL ESTATE DEVELOPMENT- LEGAL		-		-	-	-	-		-
2015-0141 COMMERCIAL LAND - AGENTS FEES		-		-	-	-	-		-
2015-0142 Real Estate - Aerodrome Promo		-		-	-	-	-		-
2015-0145 REAL ESTATE DEVELOPMENT - RATE		(2,903)		(2,903)	-	(3,596)	693	(693)	(3,596)
2015-0150 RILEY CRT REHABILITATION (INGO RENNER)		-		-	-	-	-		-
BUSINESSDEVCAPEXP BUSINESS DEVELOPMENT CAPITAL WORKS EXPENDITURE		(20,000)	20,000	-	-	-	-		-
REAL ESTATE DEVELOPMENT REVENUE	350,000	15,216		365,216	-	14,508	350,708		365,216
1200-1926 WORKS TRANSFER FROM RESERVE		-		-	-	-	-		-
8710-1200 REAL ESTATE - GAIN ON DISPOSAL		-		-	-	-	-		-
8710-1826 RENTAL - OTHER REAL ESTATE INC. GST		15,216		15,216	-	14,508	708		15,216
8720-1894 FINLEY ST SUBDIVISION - DISPOSAL		-		-	-	-	-		-
8720-1895 FINLEY ST SUBDIVISION - RATE ADJUST.		-		-	-	-	-		-
8720-1926 REAL ESTATE DEVT - TFR TO RESERVE		-		-	-	-	-		-
8720-3800 INVENTORY - HELD FOR SALE		-		-	-	-	-		-
8720-3800 TOC HIGHWAY BLOCK DISPOSAL PROCEEDS	350,000	-		350,000	-	-	350,000		350,000
BUSINESSDEVCAPIPC BUSINESS DEVELOPMENT CAPITAL WORKS INCOME		-		-	-	-	-		-
<b>REAL ESTATE DEVELOPMENT Total</b>	-	(7,687)	20,000	12,313	-	10,912	1,401	(693)	11,620
<b>PRIVATE WORKS</b>									

	2017/18 BUDGET CARRIED FORWARD	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
<b>GRAND TOTAL</b>	3,290,232	(866,464)	-	2,041,314	(2,735,306)	3,097,028	(1,639,434)	(2,426,039)	(384,725)
PRIVATE WORKS EXPENSE		(51,250)		(51,250)	(298)	(14,230)	(37,020)	(26,327)	(77,577)
2019-0155 WRITE OFF BAD DEBTS - P/WORKS		(3,060)		(3,060)	-	-	(3,060)		(3,060)
2020-0000 S/DR TECH SERV (BUDGET)		(40,600)		(40,600)	-	(12,666)	(27,934)	(26,327)	(66,927)
2030-0000 S/DR - CORP SERV (BUDGET)		(7,590)		(7,590)	(298)	(1,563)	(6,027)		(7,590)
PRIVATE WORKS REVENUE		51,250		51,250	-	36,977	14,273	26,327	77,577
8900-1501 PRIVATE WORKS TECH SERVICES INCOME		44,075		44,075	-	9,305	34,770		44,075
8900-1504 PRIVATE WORKS INCOME - SIGNS		-		-	-	-	-		-
8900-1505 PRIVATE WORKS TECH SERVICES GST FREE		-		-	-	26,327	(26,327)	26,327	26,327
8900-1511 PRIVATE WORKS CORP SERVICES INCOME		6,150		6,150	-	1,215	4,935		6,150
8900-1515 PRIVATE WORKS CORP SERVICES GST FREE		1,025		1,025	-	130	895		1,025
PRIVATE WORKS Total		-		-	(298)	22,747	(22,747)	-	-
<b>RATE</b>									
RATE REVENUE		4,960,911		4,960,911	-	4,710,281	13,532	10,619	4,971,530
9100-1000 ORDINARY RATES - FARMLAND		1,840,268		1,840,268	-	1,836,810	3,458		1,840,268
9100-1001 ORDINARY RATES - RESIDENTIAL RURAL		337,116		337,116	-	334,004	3,112		337,116
9100-1002 ORDINARY RATES - RESIDENTIAL BGA		543,640		543,640	-	637,131	(93,491)		543,640
9100-1003 ORDINARY RATES - RESIDENTIAL BGN		328,405		328,405	-	404,757	(76,352)		328,405
9100-1004 ORDINARY RATES - RESIDENTIAL FIN		665,697		665,697	-	827,044	(161,347)		665,697
9100-1005 ORDINARY RATES - RESIDENTIAL TOC		742,268		742,268	-	921,697	(179,429)		742,268
9100-1006 ORDINARY RATES - BUSINESS BGA		92,483		92,483	-	-	92,483		92,483
9100-1007 ORDINARY RATES - BUSINESS BGN		72,986		72,986	-	-	72,986		72,986
9100-1008 ORDINARY RATES - BUSINESS FIN		159,775		159,775	-	-	159,775		159,775
9100-1009 ORDINARY RATES - BUSINESS TOC		181,792		181,792	-	-	181,792		181,792
9100-1010 ORDINARY RATES - RESIDENTIAL		55,092		55,092	-	51,177	3,915		55,092
9100-1080 LESS ORDINARY RATES WRITTEN OFF		(4,568)		(4,568)	-	(13)	(4,555)		(4,568)
9100-1082 LESS ORDINARY RATES D/DEBT EXPENSE		(9,643)		(9,643)	-	-	(9,643)		(9,643)
9100-1083 LESS:FARMLAND RATE CAPPING WRITE OFF		-		-	-	-	-		-
9100-1085 LESS SMALL BALANCES WRITTEN OFF		(507)		(507)	-	-	(507)		(507)
9100-1095 LESS ORDINARY RATE PENSION REBATE		(181,818)		(181,818)	-	(407,186)	(11,730)	11,730	(170,088)
9100-1500 INTEREST EXTRA CHARGES ON RATES		37,925		37,925	-	5,971	31,954		37,925
9300-1950 ORDINARY RATES PENSION SUBSIDY		100,000		100,000	-	98,889	1,111	(1,111)	98,889
RATE Total		4,960,911		4,960,911	-	4,710,281	13,532	10,619	4,971,530
<b>FINANCIAL ASSISTANCE GRANT</b>									
FINANCIAL ASSISTANCE GRANT		3,027,540		3,027,540	-	394,531	2,633,010	(1,538,288)	1,489,252
9200-1950 FINANCIAL ASSISTANCE GRANT (FAG)		3,027,540		3,027,540	-	394,531	2,633,010	(1,538,288)	1,489,252
FINANCIAL ASSISTANCE GRANT Total		3,027,540		3,027,540	-	394,531	2,633,010	(1,538,288)	1,489,252

	2017/18 BUDGET CARRIED FORWARD	2017/18 ORIGINAL BUDGET	17/18 CAPITAL SPLIT	17/18 ORIGINAL PLUS CARRIED FWD	SEPT 17 COMMITMENTS	SEPT 17 ACTUAL	SEPT 17 UNDER/OVER BUDGET	SEPT 17 BUDGET CHANGES	REVISED SEPT 17-18 BUDGET
<b>GRAND TOTAL</b>	3,290,232	(866,464)	-	2,041,314	(2,735,306)	3,097,028	(1,639,434)	(2,426,039)	(384,725)
<b>INTEREST ON INVESTMENTS</b>									
INTEREST ON INVESTMENTS		292,356		292,356	-	168,226	124,130		292,356
9400-1840 INTEREST - AT CALL ACCOUNT		-		-	-	-	-		-
9400-1842 INTEREST - TERM DEPOSITS		292,356		292,356	-	149,725	124,130		292,356
9400-1843 INTEREST - OTHER		-		-	-	18,501	(0)		-
<b>INTEREST ON INVESTMENTS Total</b>		292,356		292,356	-	168,226	124,130		292,356
<b>DEPRECIATION CONTRA</b>									
DEPRECIATION CONTRA		3,803,464		3,803,464	-	950,866	2,852,598		3,803,464
DEPCNCONTRA ACCUMULATED DEPCN GL/JC CONTRA A/C		3,790,031		3,790,031	-	947,508	2,842,523		3,790,031
EIDPCNCONTRA EI DEPRECIATION CONTRA		13,433		13,433	-	3,358	10,075		13,433
HACCDEPCNCONTRA HACC DEPRECIATION CONTRA		-		-	-	-	-		-
<b>DEPRECIATION CONTRA Total</b>		3,803,464		3,803,464	-	950,866	2,852,598		3,803,464
<b>BALANCE BROUGHT FORWARD</b>									
BALANCE BROUGHT FORWARD	6,031,727	382,454		6,031,727	-	-	6,031,727		6,031,727
BALANCE BROUGHT FORWARD	6,031,727	382,454		6,031,727	-	-	6,031,727		6,031,727
<b>BALANCE BROUGHT FORWARD Total</b>	6,031,727	382,454		6,031,727	-	-	6,031,727		6,031,727
<b>WORKING CAPITAL CONTRA</b>									
WORKING CAPITAL CONTRA REVENUE		-		-	-	-	-		-
DEFICITCONTRA DEFICIT WORKING CAPITAL CONTRA		-		-	-	-	-		-
<b>WORKING CAPITAL CONTRA Total</b>		-		-	-	-	-		-
<b>Grand Total</b>	<b>3,290,232</b>	<b>(866,464)</b>	<b>-</b>	<b>2,041,314</b>	<b>(2,735,306)</b>	<b>3,097,028</b>	<b>(1,639,434)</b>	<b>(2,426,039)</b>	<b>(384,725)</b>



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# Quarterly Budget Review Statement

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Berrigan Shire Council

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September  
2017

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Berrigan Shire Council

**Quarterly Budget Review Statement**  
for the period 01/07/17 to 30/09/17

**Report by Responsible Accounting Officer**

The following statement is made in accordance with Clause 203(2) of the Local Government (General) Regulations 2005:

30 September 2017

It is my opinion that the Quarterly Budget Review Statement for Berrigan Shire Council for the quarter ended 30/09/17 indicates that Council's projected financial position at 30/6/18 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

**Signed:**  \_\_\_\_\_

**date:**

Carla von Brockhusen  
Responsible Accounting Officer

Berrigan Shire Council

## Quarterly Budget Review Statement

for the period 01/07/17 to 30/09/17

## Income &amp; Expenses Budget Review Statement

Budget review for the quarter ended 30 September 2017

## Income &amp; Expenses - Council Consolidated

(\$000's)	Original Budget 2017/18	Approved Changes					Revised Budget 2017/18	Variations for this Sep Qtr	Notes	Projected Year End Result	Actual YTD figures
		Carry Forwards	Other than by QBRs	Sep QBRs	Dec QBRs	Mar QBRs					
<b>Income</b>											
Rates and Annual Charges	9,860						9,860	64		9,924	9,966
User Charges and Fees	1,629		800				2,429	7		2,436	335
Interest and Investment Revenues	701						701	1		702	169
Other Revenues	554						554	64		618	136
Grants & Contributions - Operating	5,805	780					6,585	(2,457)		4,128	963
Grants & Contributions - Capital	2,666	285	(800)				2,151	352		2,503	108
Net gain from disposal of assets	346	350					696			696	92
Share of Interests in Joint Ventures	-						-			-	
<b>Total Income from Continuing Operations</b>	<b>21,561</b>	<b>1,415</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,976</b>	<b>(1,969)</b>		<b>21,007</b>	<b>11,769</b>
<b>Expenses</b>											
Employee Costs	8,334	767	294				9,395	190		9,585	3,260
Borrowing Costs	200						200			200	67
Materials & Contracts	1,537	157	451				2,145	206		2,351	1,113
Depreciation	5,935						5,935			5,935	1,484
Legal Costs	-						-			-	
Consultants	-						-			-	
Other Expenses	1,944	152					2,096	(10)		2,086	1,130
Interest & Investment Losses	-						-			-	
Net Loss from disposal of assets	-						-			-	
Share of interests in Joint Ventures	-						-			-	
<b>Total Expenses from Continuing Operations</b>	<b>17,950</b>	<b>1,076</b>	<b>745</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,771</b>	<b>386</b>		<b>20,157</b>	<b>7,054</b>
<b>Net Operating Result from Continuing Operation</b>	<b>3,611</b>	<b>339</b>	<b>(745)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,205</b>	<b>(2,355)</b>		<b>850</b>	<b>4,715</b>
Discontinued Operations - Surplus/(Deficit)							-			-	
<b>Net Operating Result from All Operations</b>	<b>3,611</b>	<b>339</b>	<b>(745)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,205</b>	<b>(2,355)</b>		<b>850</b>	<b>4,715</b>
<b>Net Operating Result before Capital Items</b>	<b>945</b>	<b>54</b>	<b>55</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,054</b>	<b>(2,707)</b>		<b>(1,653)</b>	<b>4,607</b>

Berrigan Shire Council

## Quarterly Budget Review Statement

for the period 01/07/17 to 30/09/17

## Capital Budget Review Statement

Budget review for the quarter ended 30 September 2017

## Capital Budget - Council Consolidated

(\$000's)	Original Budget 2017/18	Approved Changes					Revised Budget 2017/18	Variations for this Sep Qtr	Notes	Projected Year End Result	Actual YTD figures
		Carry Forwards	Other than by QBRs	Sep QBRs	Dec QBRs	Mar QBRs					
<b>Capital Expenditure</b>											
New Assets											
- Plant & Equipment	-	-	-				-			-	
- Land & Buildings	35	10	184				229	90		319	133
- Other	3,548	209	(14)				3,743	63		3,806	273
Renewal Assets (Replacement)											
- Plant & Equipment	1,319	5	8				1,332	(14)		1,318	932
- Land & Buildings	543	38	(440)				141	17		158	28
- Roads, Bridges, Footpaths	3,645	3,106	(35)				6,716	169		6,885	1,586
- Water	928	1,044	(14)				1,958	122		2,080	212
- Sewer	600	400	(20)				980	34		1,014	76
- Other	223	145	(10)				358	451		809	218
<b>Total Capital Expenditure</b>	<b>10,841</b>	<b>4,957</b>	<b>(341)</b>	-	-	-	<b>15,457</b>	<b>932</b>		<b>16,389</b>	<b>3,458</b>
<b>Capital Funding</b>											
Rates & Other Untied Funding	6,618	1,616	159				8,393	1,759		10,152	3,132
Capital Grants & Contributions	3,371	982	(500)				3,853	(740)		3,113	234
Reserves:											
- External Resrictions/Reserves	224	350	-				574	(201)		373	-
- Internal Restrictions/Reserves	282	1,575	-				1,857	114		1,971	-
New Loans	-	-	-				-	-		-	-
Receipts from Sale of Assets											
- Plant & Equipment	346	-	-				346	-		346	92
- Land & Buildings	-	434	-				434	-		434	-
<b>Total Capital Funding</b>	<b>10,841</b>	<b>4,957</b>	<b>(341)</b>	-	-	-	<b>15,457</b>	<b>932</b>		<b>16,389</b>	<b>3,458</b>
<b>Net Capital Funding - Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>

Berrigan Shire Council

## Quarterly Budget Review Statement

for the period 01/07/17 to 30/09/17

## Cash &amp; Investments Budget Review Statement

Budget review for the quarter ended 30 September 2017

## Cash &amp; Investments - Council Consolidated

(\$000's)	Original Budget 2017/18	Approved Changes					Revised Budget 2017/18	Variations for this Sep Qtr	Notes	Projected Year End Result	Actual YTD figures
		Carry Forwards	Other than by QBRs	Sep QBRs	Dec QBRs	Mar QBRs					
<b>Externally Restricted</b> <sup>(1)</sup>											
Water Supplies	6,067	1,062	-	-	-	-	7,129	132		7,261	6,039
Sewerage Supplies	5,714	418	-	-	-	-	6,132	109		6,241	5,484
Domestic Waste Management	1,633	95	-	-	-	-	1,728	(5)		1,723	1,543
Open Space S94	65	-	-	-	-	-	65	-		65	65
Developer Contributions	-	-	-	-	-	-	-	-		-	-
Specific Purpose Grants	-	-	-	-	-	-	-	-		-	-
Early Intervention	123	-	(49)	-	-	-	74	(74)		-	123
<b>Total Externally Restricted</b>	<b>13,602</b>	<b>1,575</b>	<b>(49)</b>	-	-	-	<b>15,128</b>	<b>162</b>		<b>15,290</b>	<b>13,254</b>
(1) Funds that must be spent for a specific purpose											
<b>Internally Restricted</b> <sup>(2)</sup>											
Capital Works	1,618	(350)	-	-	-	-	1,268	-		1,268	1,761
Employee Leave	389	-	-	-	-	-	389	-		389	389
Finley Saleyards	99	-	-	-	-	-	99	-		99	99
Environmental Protection	371	-	-	-	-	-	371	-		371	272
Plant Replacement	1,547	-	-	-	-	-	1,547	2		1,549	1,267
Tourism Events	60	-	-	-	-	-	60	-		60	60
Aerodrome	291	-	-	-	-	-	291	-		291	191
Information Technology	300	-	-	-	-	-	300	-		300	300
Risk Management	187	-	-	-	-	-	187	-		187	187
<b>Total Internally Restricted</b>	<b>4,862</b>	<b>(350)</b>	-	-	-	-	<b>4,512</b>	<b>2</b>		<b>4,514</b>	<b>4,526</b>
(2) Funds that Council has earmarked for a specific purpose											
<b>Unrestricted</b> (ie. available after the above Restrictic	7,541	(1,225)	49	-	-	-	6,365	(164)		6,201	11,531
<b>Total Cash &amp; Investments</b>	<b>26,005</b>						<b>26,005</b>			<b>26,005</b>	<b>29,311</b>

**Quarterly Budget Review Statement**  
for the period 01/07/17 to 30/09/17

**Key Performance Indicators Budget Review Statement - Council specific KPI's**

Budget review for the quarter ended 30 September 2017

(\$000's)	Current Projection		Original Budget 17/18	Actuals Prior Periods	
	Amounts 17/18	Indicator 17/18		16/17	15/16

The Council monitors the following Key Performance Indicators:

**1. Debt Service Ratio**

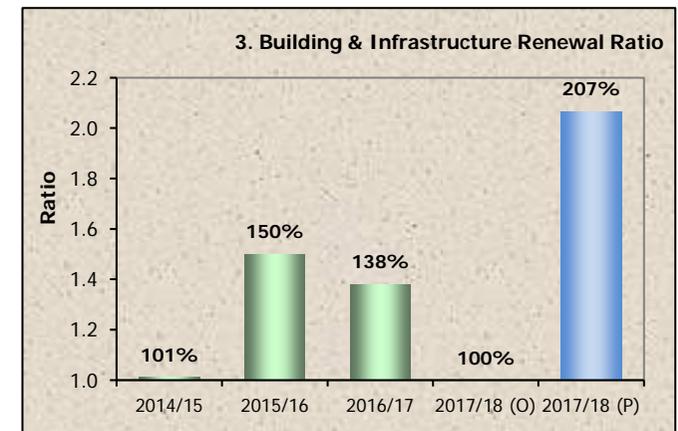
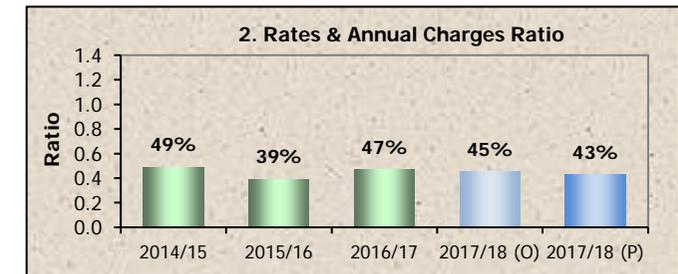
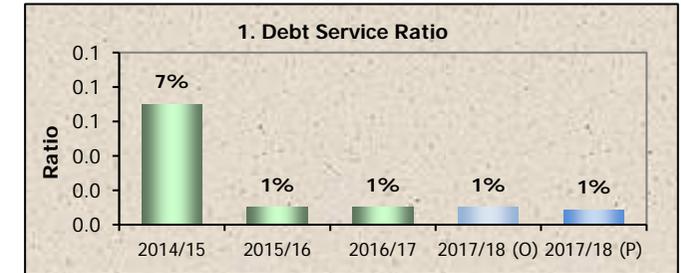
Debt Service Cost	200	1%	1%	1%	1%
Income from Continuing Operations	22976				

**2. Rates & Annual Charges Ratio**

Rates & Annual Charges	9860	43%	45%	47%	39%
Income from Continuing Operations	22976				

**3. Building & Infrastructure Renewal Ratio**

Asset Renewals (Building & Infrastructure)	12264	207%	100%	138%	150%
Depreciation, Amortisation & Impairment	5935				



Berrigan Shire Council

**Quarterly Budget Review Statement**  
for the period 01/07/17 to 30/09/17

**Contracts Budget Review Statement**

Budget review for the quarter ended 30 September 2017

**Part A - Contracts Listing** - contracts entered into during the quarter

Contractor	Contract detail & purpose	Contract Value	Start Date	Duration of Contract	Budgeted (Y/N)	Notes
	Schedule of Rates & Bitumen as previously presented					

Notes:

1. Minimum reporting level is 1% of estimated income from continuing operations of Council or \$50,000 - whatever is the lesser.
2. Contracts listed are those entered into during the quarter being reported and exclude contractors on Council's Preferred Supplier list.
3. Contracts for employment are not required to be included.

Berrigan Shire Council

**Quarterly Budget Review Statement**  
for the period 01/07/17 to 30/09/17

**Consultancy & Legal Expenses Budget Review Statement**

Consultancy & Legal Expenses Overview

<b>Expense</b>	<b>YTD Expenditure (Actual Dollars)</b>	<b>Budgeted (Y/N)</b>
Consultancies	645	y
Legal Fees	24,619	y

**Definition of a consultant:**

A consultant is a person or organisation engaged under contract on a temporary basis to provide recommendations or high level specialist or professional advice to assist decision making by management. Generally it is the advisory nature of the work that differentiates a consultant from other contractors.

**Comments**

Expenditure included in the above YTD figure but not budgeted includes:

**Details**

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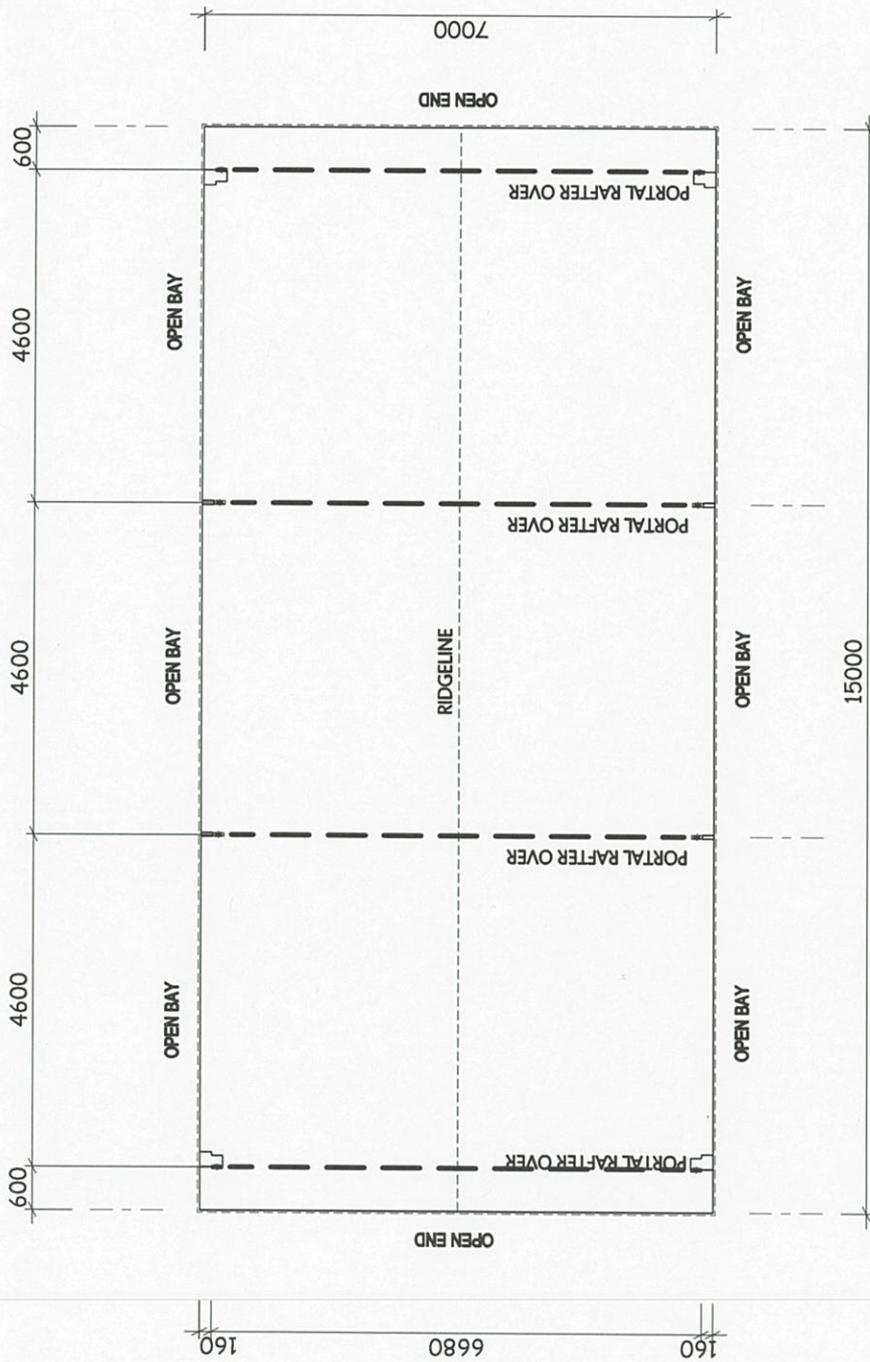
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FLOORPLAN  
SCALE 1:100



VIEW LEGEND

Client: MVE  
Project: Proposed Farm Shed

A-Line Building Systems Pty Ltd  
68 Logis Boulevard  
Dandenong South, 3175  
P: 9792 0044  
F: 9794 7900

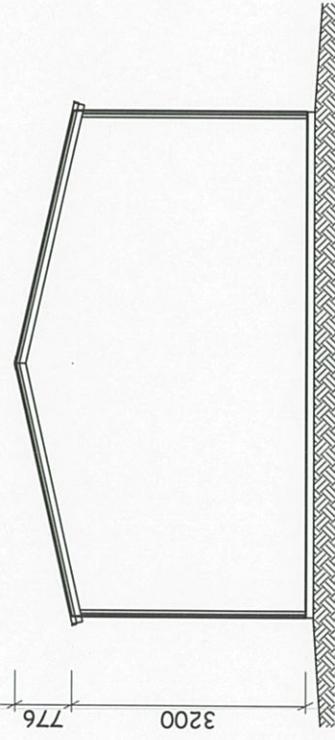


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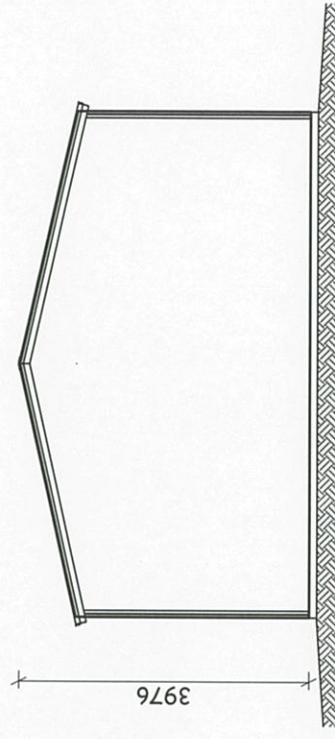
Drawing Name:	Floor Plan	Drawing Number:	A1.1	Rev.	A
Project Number:	11691A - 1	Date:	Aug 2017		
Scale:	1:100	Sheet Size:	15Lx7Wx3.2H   12.5"   3 bays   A4		

MARK	TYPE	HEIGHT	WIDTH	DESCRIPTION

12.5° ROOF PITCH



**1. FRONT ELEVATION**  
SCALE 1:100



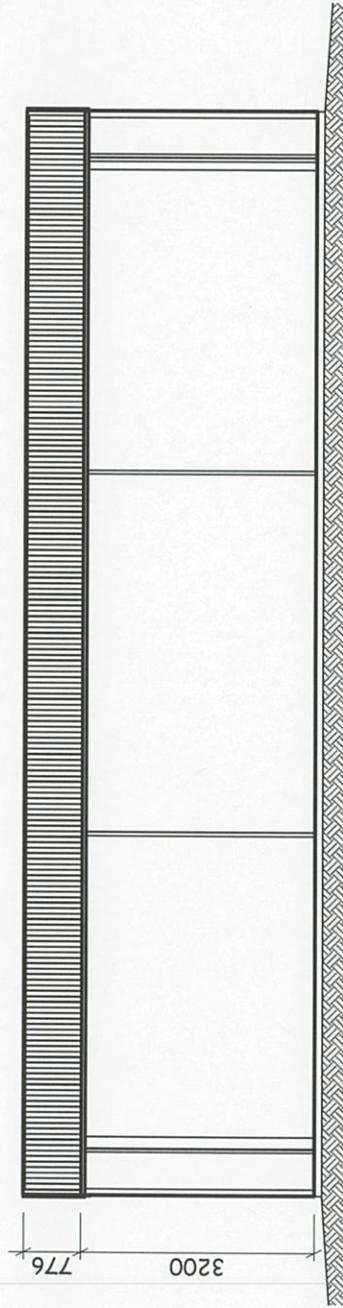
**3. REAR ELEVATION**  
SCALE 1:100

- COLORBOND® VEE RIDGE CAPPING
- COLORBOND® 0.47 TCT CORRUGATED ROOF CLADDING
- COLORBOND® GARAGE BARGE FLASHING
- COLORBOND® QUAD 115 EAVE GUTTER
- WHITE UPVC Ø90 DOWNPIPE
- COLORBOND® 0.47 TCT K-PANEL WALL CLADDING
- COLORBOND® CORNER FLASHING

Client: <b>MVE</b> Project Name: <b>Proposed Farm Shed</b>	
<b>A-Line Building Systems Pty Ltd</b> 68 Logis Boulevard Dandenong South, 3175 P: 9792 0044 F: 9794 7900	 <b>A-LINE</b> BUILDING SYSTEMS
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Drawing Name: <b>Gable Elevations</b> Project Number: <b>11691A - 1</b> Drawing Number: <b>A2.1</b>	Date: <b>Aug 2017</b> Rev: <b>A</b>
Scale: <b>1:100</b> Format: <b>15Lx7Wx3.2H   12.5°   3 bays</b>	
Sheet Size: <b>A4</b>	

MARK	TYPE	HEIGHT	WIDTH	DOOR SCHEDULE	DESCRIPTION

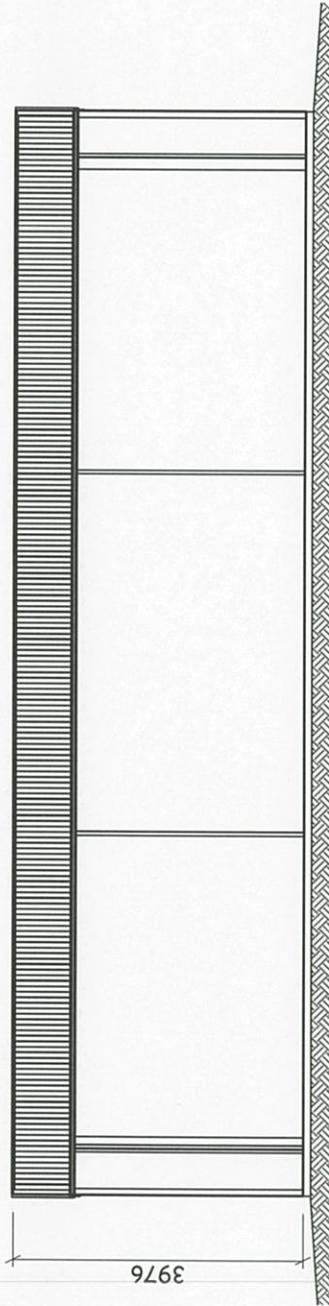


2. RIGHT ELEVATION  
SCALE 1:100

- COLORBOND® VEE RIDGE CAPPING
- COLORBOND® 0.47 TCT CORRUGATED ROOF CLADDING
- COLORBOND® GARAGE BARGE FLASHING
- COLORBOND® QUAD 115 EAVE GUTTER
- WHITE UPVC Ø80 DOWNPIPE
- COLORBOND® 0.47 TCT K-PANEL WALL CLADDING
- COLORBOND® CORNER FLASHING

<p><b>A-Line Building Systems Pty Ltd</b>                  68 Logis Boulevard                  Dandenong South, 3175                  P: 9792 0044                  F: 9794 7900</p>		<p><b>A-LINE</b>                  BUILDING SYSTEMS</p>		<p>Client: <b>MVE</b>                  Project: <b>Proposed Farm Shed</b></p>	
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<p>Scale: <b>1:100</b>                  Sheet Size: <b>A4</b></p>		<p>All Dimensions in Millimetres U.N.O.                  Sheet Size: <b>A4</b></p>		<p>Scale: <b>1:100</b>                  Sheet Size: <b>A4</b></p>	

MARK	TYPE	HEIGHT	WIDTH	DOOR SCHEDULE	DESCRIPTION



4. LEFT ELEVATION  
SCALE 1:100

- COLORBOND® VEE RIDGE CAPPING
- COLORBOND® CORRUGATED ROOF CLADDING
- COLORBOND® GARAGE BARGE FLASHING
- COLORBOND® QUAD 115 EAVE GUTTER
- WHITE UPVC Ø90 DOWNPIPE
- COLORBOND® K-PANEL WALL CLADDING
- COLORBOND® CORNER FLASHING

**A-Line Building Systems Pty Ltd**  
 68 Logis Boulevard  
 Dandenong South, 3175  
 P: 9792 0044  
 F: 9794 7900

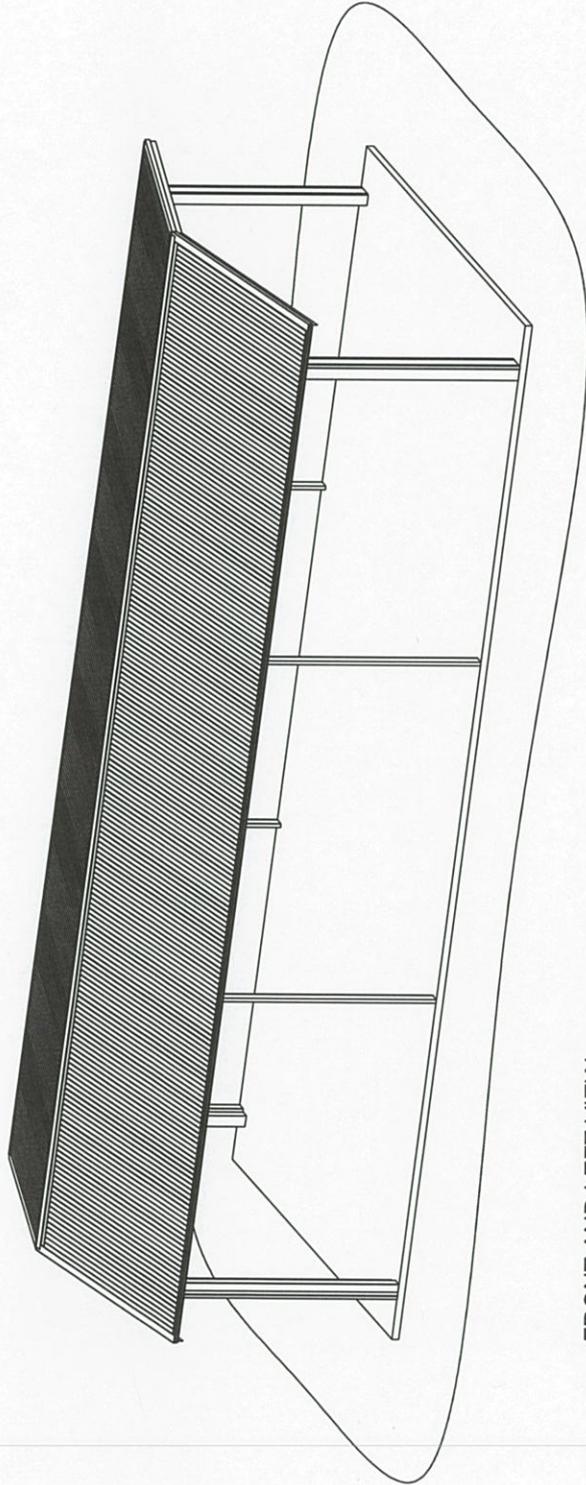


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Client: **MVE**  
 Project: **Proposed Farm Shed**

Drawing Name: **Left Side Elevation**  
 Project Number: **11691A - 1** Drawing Number: **A2.3**  
 Date: **Aug 2017**

Scale: **1:100** Sheet: **151x7Wx3.2H | 12.5° | 3 bays**  
 Sheet Size: **A4**



FRONT AND LEFT VIEW  
SCALE 1:100

A-Line Building Systems Pty Ltd  
68 Logis Boulevard  
Dandenong South, 3175  
P: 9792 0044  
F: 9794 7900



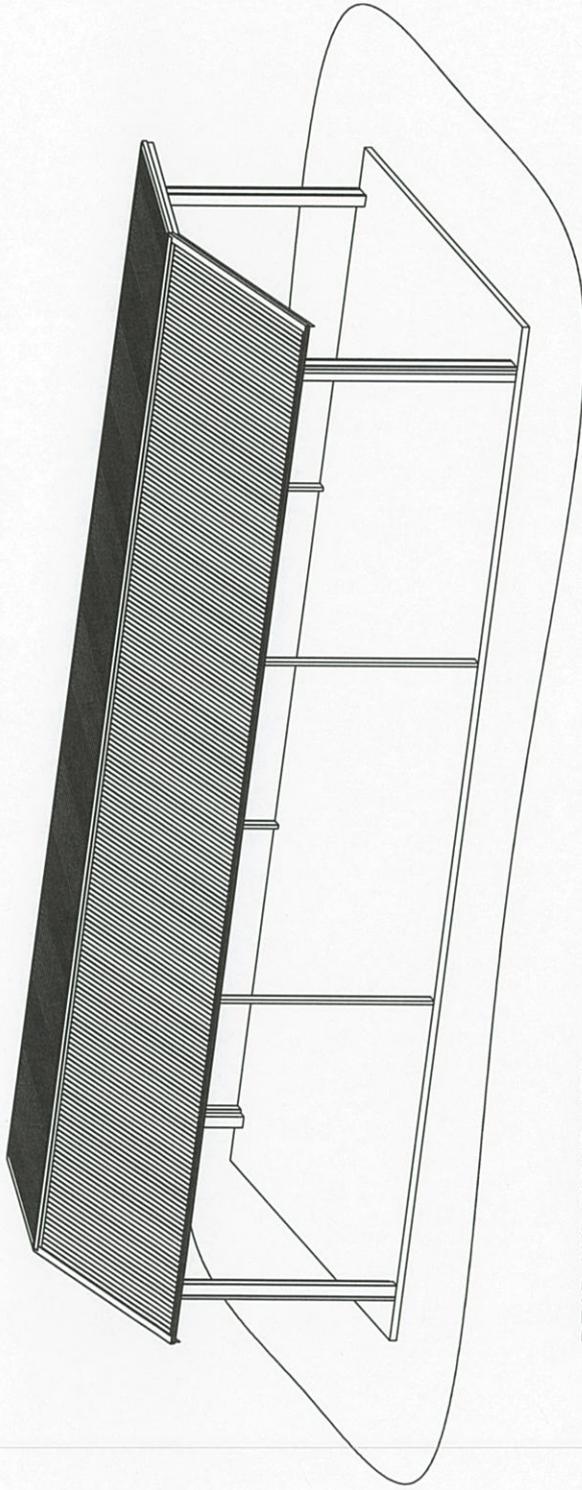
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Client: MVE  
Project: Proposed Farm Shed

Drawing Name: 3D View  
Project Number: 11691A - 1  
Drawing Number: A3.1  
Date: Aug 2017

Scale: 1:100  
Sheet: 15Lx7Wx3.2H | 12.5° | 3 bays

Rev: A  
Sheet Size: A4



REAR AND RIGHT VIEW  
SCALE 1:100

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Dandenong South, 3175  
P: 9792 0044  
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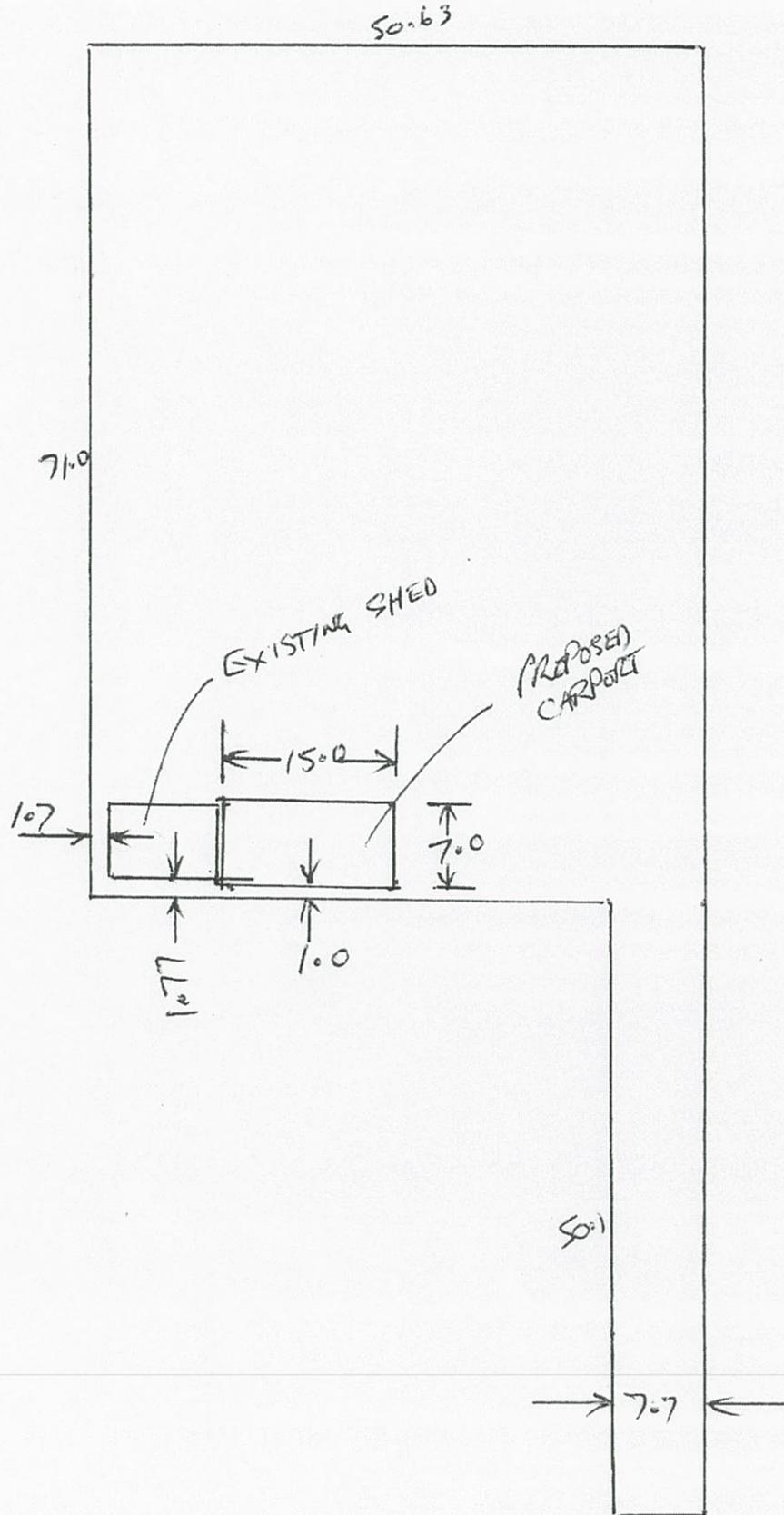
Client: MVE  
Project: Proposed Farm Shed

Drawing Name: 3D View 2  
Project Number: 11691A - 1  
Drawing Number: A3.2  
Date: Aug 2017  
Scale: 1:100  
Sheet: 15Lx7Wx3.2H | 12.5° | 3 bays  
Rev: A

All Dimensions In Millimetres U.N.O.

Sheet Size  
A4

14 BARUNYA ST BARDOGA  
NN + PL GARBETT



**MINUTES OF LOCAL EMERGENCY MANAGEMENT COMMITTEE MEETING  
HELD ON 6<sup>th</sup> OCTOBER 2017 IN THE BERRIGAN SHIRE COUNCIL CHAMBERS,  
56 CHANTER STREET, BERRIGAN COMMENCING AT 10AM**

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**Meeting was chaired by** – Myles Humphries D/LEMO – Berrigan Shire

**Present**

Sup. Paul Condon	NSW Police (Deniliquin)
Sgt Paul Jones	LEOCON - NSW Police (Tocumwal)
Owen Plowman	REMO (NSW Police)
Craig McIntyre	NSW SES D/RegCon-MYR
Myles Humphries	D/LEMO (Berrigan Shire Council)
Daryl Manson	NSW Fire and Rescue
Craig Warwick	NSW RFS

**Invitees**

John Shaw	Moira Shire Council
Leonie Dawes	Moira Shire Council

**1. Apologies**

Scott Fullerton	REMO (NSW Police)
Jinette Graham	NSW SES Berrigan D/Controller
Kris Weiss	NSW SES
Justin Greatorex	NSW SES Berrigan Local Controller
Tina Hooper	NSW Ambulance
Bruce Purves	NSW Ambulance
Steve Hoare	Local Land Services (Deni)
Des Bradley	Team Leader (Red Cross)
Josephine Cusack	D/Team Leader (Red Cross)
Patrick Westwood	NSW RFS
Greydn Davis	NSW RFS

Moved: Craig Warwick  
Seconded: Craig McIntyre

**2. CONFIRMATION OF MINUTES of last meeting held on 2<sup>nd</sup> June 2017**

Moved: Paul Condon  
Seconded: Paul Jones

## 2. BUSINESS ARISING FROM THE MINUTES

- **Progress of DRAFT EM Plan (LEMO)** – To be approved at this meeting- (referred to General Business).
- **Levee Upgrade Grant** – These works have been completed

## 3. AGENCY REPORTS

- **SES – NTR.**
- **Fire and Rescue – (DM) NTR.**
- **Ambulance- NTR.**
- **Rural Fire Service-** (CW) Meeting held yesterday with Berrigan Council to discuss additional conditions related to the development application for the Strawberry Fields Event to be held in mid-November. Organisers will now be required to liaise with EM delegates prior to the event to determine the holding of the event based on the predicted fire weather status. A rating of extreme or catastrophic up to 4 days prior will terminate the event due to the unacceptable bushfire hazard
- **Police – (PC)** The newly appointed REOCON is Mr Peter Barrie, who will also be the Commander of the southern region
- **VRA –** No longer operational
- **Red Cross – NTR**
- **Berrigan Shire Council –**
  1. Adoption of completed Emergency Management Plan. Plan has been distributed with the meeting notice for adoption by the committee.
  2. Street Renaming  
The Council is in receipt of a request for a street renaming from a resident of Barooga Street, Tocumwal. The resident informs the Council that there remains some confusion with addresses with some property numbers for Barooga St and Barooga St North only 200 metres apart.

### MOTION:

That the LEMC not support the proposal to rename streets in Tocumwal based on agreement that no EM agency has issues in the nominated precinct

Moved: Paul Condon

Seconded: Craig Warwick

- **REMO – (OP)**
  1. Mr Peter Barrie is the new Southern Region Commander and REOCON
  2. EM NSW have requested that all EMPLANS be completed by July 2017, A copy of the Berrigan EM Plan is submitted for adoption at this meeting.

3. The NSW State Rescue Board is continuing the implementation of reforms to Rescue Accreditation in remote areas and in particular a new category called Road Crash Rescue (RCR) with acceptable response times being reduced from 90minutes to 60minutes.

4. Scheduled Training Course Dates for the Riverina Murray Emergency Management Region:

#### TRAINING

28/29 Nov. – Evacuation Management - Narrandera

27<sup>th</sup> Feb – Intro to EM – Deniliquin

28<sup>th</sup> Feb – EOCC – Deniliquin

6<sup>th</sup> March – Intro to EM – Wagga

7<sup>th</sup> March – EOCC – Wagga

Note: nominations for courses can be accessed on the web at:  
[www.emergency.nsw.gov.au](http://www.emergency.nsw.gov.au).

5. Emergency Operations: Nil

6. Exercises: Nil

7. Next Meeting Riverina Murray REMC: 11:00 hrs Wed 22 November @ Deniliquin Police Station, Charlotte Street, Deniliquin.

- **Local Lands Services (LLS)- NTR**

#### 4. CORRESPONDENCE

##### Inwards

- As per Agenda

##### Outwards

- Nil

#### 5. EVENTS

- Berrigan Gold Cup – Nov 4
- Strawberry Fields Festival – Nov 17 -19
- The committee was presented with the draft additional conditions of consent, that NSW RFS had presented to Council for incorporation into the Development Application approval for the Strawberry Field event. These conditions included a requirement for the event organisers to contact/meet with LEMC members PRIOR to the event to assess the fire danger risk based on BOM predictions. As previously advised: *A rating of extreme or catastrophic up to 4 days prior will terminate the event due to the unacceptable bushfire hazard*

Proceedings in Brief:

The LEMO Fred Exton entered the meeting at 11.05

LEMC Members agreed that any additional LEMC meeting of the committee was not required for the purpose of meeting the consent conditions set down in the

DA. Organisers would need to liaise with Council and the RFS to meet the conditions.

- Berrigan Night Market – Dec 1
- 

## **6. UPDATE OF EMERGENCY CONTACT DETAILS –**

The contact list was circulated and amended by members.

## **7. GENERAL BUSINESS**

1. The amended draft EM plan was displayed and the committee moved to adopt the document.

MOTION:

That the LEMC adopted the amended EM plan and delegate the LEMO to present this document to the next REMC meeting in November at Deniliquin.

Moved: Craig Warwick

Seconded: Daryl Mason

2. The LEMO confirmed that works related to the upgrade of the levee protecting the Tocumwal township, adjacent to Anzac Avenue had been completed. The works included the raising of the crest of the levee. Craig McIntyre (NSW SES) requested an update of crest levels associated with the works to allow for an update of the current flood plan.

## **8. NEXT MEETING – 2<sup>nd</sup> March 2018, 10am, Berrigan Shire Council Chambers, incorporating the Rescue Sub Committee.**

There being no further business the LEMC meeting closed at 11:25am.

## **9. Rescue Sub Committee Meeting.**

Superintendent Paul Condon deemed that a meeting was not required, based on planning issues already being discussed.