

# Oberon Council

SPECIAL SCHEDULES  
for the year ended 30 June 2012

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**OBERON**  
*"Simply Spectacular"*



## Oberon Council

### Special Schedules

for the financial year ended 30 June 2012

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

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#### Background

(i) These Special Schedules have been designed to meet the requirements of special purpose users such as;

- the NSW Grants Commission
- the Australian Bureau of Statistics (ABS),
- the NSW Office of Water,
- the Department of Environment, Climate Change and Water, and
- the Division of Local Government (DLG).

(ii) The financial data is collected for various uses including;

- the allocation of Financial Assistance Grants,
- the incorporation of Local Government financial figures in national statistics,
- the monitoring of loan approvals,
- the allocation of borrowing rights, and
- the monitoring of the financial activities of specific services.

## Oberon Council

**Special Schedule No. 1 - Net Cost of Services**  
 for the financial year ended 30 June 2012

\$'000

Function or Activity	Expenses from Continuing Operations	Income from continuing operations		Net Cost of Services
		Non Capital	Capital	
<b>Governance</b>	<b>498</b>	<b>-</b>	<b>-</b>	<b>(498)</b>
<b>Administration</b>	<b>823</b>	<b>97</b>	<b>-</b>	<b>(726)</b>
<b>Public Order and Safety</b>				
Fire Service Levy, Fire Protection, Emergency Services	722	209	7	(506)
Beach Control	-	-	-	-
Enforcement of Local Govt. Regulations	-	-	-	-
Animal Control	66	11	-	(55)
Other	9	-	-	(9)
<b>Total Public Order &amp; Safety</b>	<b>797</b>	<b>220</b>	<b>7</b>	<b>(570)</b>
<b>Health</b>	<b>13</b>	<b>6</b>	<b>-</b>	<b>(7)</b>
<b>Environment</b>				
Noxious Plants and Insect/Vermin Control	103	-	-	(103)
Other Environmental Protection	4	-	-	(4)
Solid Waste Management	506	693	-	187
Street Cleaning	89	-	-	(89)
Drainage	147	1	24	(122)
Stormwater Management	54	-	-	(54)
<b>Total Environment</b>	<b>903</b>	<b>694</b>	<b>24</b>	<b>(185)</b>
<b>Community Services and Education</b>				
Administration & Education	-	-	-	-
Social Protection (Welfare)	109	65	23	(21)
Aged Persons and Disabled	44	70	-	26
Children's Services	3	1	-	(2)
<b>Total Community Services &amp; Education</b>	<b>156</b>	<b>136</b>	<b>23</b>	<b>3</b>
<b>Housing and Community Amenities</b>				
Public Cemeteries	90	43	-	(47)
Public Conveniences	103	1	-	(102)
Street Lighting	72	8	-	(64)
Town Planning	575	74	-	(501)
Other Community Amenities	-	-	-	-
<b>Total Housing and Community Amenities</b>	<b>840</b>	<b>126</b>	<b>-</b>	<b>(714)</b>
<b>Water Supplies</b>	<b>1,185</b>	<b>1,141</b>	<b>7</b>	<b>(37)</b>
<b>Sewerage Services</b>	<b>772</b>	<b>820</b>	<b>9</b>	<b>57</b>

## Oberon Council

**Special Schedule No. 1 - Net Cost of Services (continued)**  
 for the financial year ended 30 June 2012

\$'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	267	32	-	(235)
Museums	-	-	-	-
Art Galleries	-	-	-	-
Community Centres and Halls	17	13	45	41
Performing Arts Venues	-	-	-	-
Other Performing Arts	-	-	-	-
Other Cultural Services	6	-	-	(6)
Sporting Grounds and Venues	-	-	-	-
Swimming Pools	221	46	-	(175)
Parks & Gardens (Lakes)	338	6	265	(67)
Other Sport and Recreation	5	1	-	(4)
<b>Total Recreation and Culture</b>	<b>854</b>	<b>98</b>	<b>310</b>	<b>(446)</b>
<b>Fuel &amp; Energy</b>	-	-	-	-
<b>Agriculture</b>	-	-	-	-
<b>Mining, Manufacturing and Construction</b>				
Building Control	101	51	-	(50)
Other Mining, Manufacturing & Construction	22	8	-	(14)
<b>Total Mining, Manufacturing and Const.</b>	<b>123</b>	<b>59</b>	-	<b>(64)</b>
<b>Transport and Communication</b>				
Urban Roads (UR) - Local	340	-	19	(321)
Urban Roads - Regional	105	105	-	-
Sealed Rural Roads (SRR) - Local	1,108	141	263	(704)
Sealed Rural Roads (SRR) - Regional	626	838	1,021	1,233
Unsealed Rural Roads (URR) - Local	1,070	-	80	(990)
Unsealed Rural Roads (URR) - Regional	-	-	-	-
Bridges on UR - Local	12	-	-	(12)
Bridges on SRR - Local	33	-	-	(33)
Bridges on URR - Local	38	-	-	(38)
Bridges on Regional Roads	27	-	-	(27)
Parking Areas	-	-	-	-
Footpaths	52	-	40	(12)
Aerodromes	-	-	-	-
Other Transport & Communication	2,728	3,059	-	331
<b>Total Transport and Communication</b>	<b>6,139</b>	<b>4,143</b>	<b>1,423</b>	<b>(573)</b>
<b>Economic Affairs</b>				
Camping Areas & Caravan Parks	32	16	-	(16)
Other Economic Affairs	451	162	-	(289)
<b>Total Economic Affairs</b>	<b>483</b>	<b>178</b>	-	<b>(305)</b>
<b>Totals – Functions</b>	<b>13,586</b>	<b>7,718</b>	<b>1,803</b>	<b>(4,065)</b>
<b>General Purpose Revenues<sup>(2)</sup></b>	<b>119</b>	<b>5,658</b>		<b>5,658</b>
Share of interests - joint ventures & associates using the equity method	-	-		-
<b>NET OPERATING RESULT <sup>(1)</sup></b>	<b>13,705</b>	<b>13,376</b>	<b>1,803</b>	<b>1,593</b>

(1) As reported in the Income Statement | (2) Includes: Rates & Annual Charges (incl. Ex Gratia, excl. Water & Sewer), Non Capital General Purpose Grants & Interest on Investments (excl. Ext. Restricted Assets)

Oberon Council

Special Schedule No. 2(a) - Statement of Long Term Debt (all purpose)  
for the financial year ended 30 June 2012

\$'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>											
Financial Institutions	87	271	358	-	87	-	-	26	92	179	271
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Total Loans</b>	<b>87</b>	<b>271</b>	<b>358</b>	<b>-</b>	<b>87</b>	<b>-</b>	<b>-</b>	<b>26</b>	<b>92</b>	<b>179</b>	<b>271</b>
<b>Other Long Term Debt</b>											
Government Advances	-	-	-	-	-	-	-	-	-	-	-
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>87</b>	<b>271</b>	<b>358</b>	<b>-</b>	<b>87</b>	<b>-</b>	<b>-</b>	<b>26</b>	<b>92</b>	<b>179</b>	<b>271</b>

Notes: Excludes (i) Internal Loans & (ii) Principal Inflows/Outflows relating to Loan Re-Financing.

This Schedule is prepared using the **face value** of debt obligations, rather than **fair value** (which are reported in the GPFS).

## Oberon Council

### Special Schedule No. 2(b) - Statement of Internal Loans [Section 410(3) LGA 1993] for the financial year ended 30 June 2012

\$'000

#### Summary of Internal Loans

Borrower (by purpose)	Amount originally raised	Total repaid during the year (Principal & Interest)	Principal Outstanding at end of year
Nil			
<b>Totals</b>	-	-	-

Note: The summary of Internal Loans (above) represents the total of Council's Internal Loans categorised according to the borrower.

#### Details of Individual Internal Loans

Borrower (by purpose)	Lender (by purpose)	Date of Minister's Approval	Date Raised	Term (years)	Dates of Maturity	Rate of Interest	Amount Originally raised	Total repaid during year (Princ. & Int.)	Principal Outstanding at end of year
Nil									
<b>Totals</b>							-	-	-

## Oberon Council

## Special Schedule No. 3 - Water Supply Income Statement

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
for the financial year ended 30 June 2012

\$'000	Actuals 2012	Actuals 2011
<b>A Expenses and Income Expenses</b>		
<b>1. Management expenses</b>		
a. Administration	62	53
b. Engineering and Supervision	73	113
<b>2. Operation and Maintenance expenses</b>		
<b>- Dams &amp; Weirs</b>		
a. Operation expenses	-	-
b. Maintenance expenses	-	-
<b>- Mains</b>		
c. Operation expenses	-	-
d. Maintenance expenses	43	51
<b>- Reservoirs</b>		
e. Operation expenses	-	-
f. Maintenance expenses	-	-
<b>- Pumping Stations</b>		
g. Operation expenses (excluding energy costs)	-	-
h. Energy costs	-	-
i. Maintenance expenses	-	-
<b>- Treatment</b>		
j. Operation expenses (excluding chemical costs)	160	152
k. Chemical costs	47	72
l. Maintenance expenses	41	44
<b>- Other</b>		
m. Operation expenses	-	-
n. Maintenance expenses	-	-
o. Purchase of water	553	423
<b>3. Depreciation expenses</b>		
a. System assets	152	166
b. Plant and equipment	5	6
<b>4. Miscellaneous expenses</b>		
a. Interest expenses	26	32
b. Revaluation Decrements	-	-
c. Other expenses	-	-
d. Tax Equivalent Dividends (actually paid)	-	-
<b>5. Total expenses</b>	<b>1,162</b>	<b>1,112</b>

## Oberon Council

## Special Schedule No. 3 - Water Supply Income Statement (continued)

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
for the financial year ended 30 June 2012

\$'000	Actuals 2012	Actuals 2011
<b>Income</b>		
<b>6. Residential charges</b>		
a. Access (including rates)	239	226
b. Usage charges	197	197
<b>7. Non-residential charges</b>		
a. Access (including rates)	55	88
b. Usage charges	588	531
<b>8. Extra charges</b>	7	6
<b>9. Interest income</b>	30	36
<b>10. Other income</b>	8	10
<b>11. Grants</b>		
a. Grants for acquisition of assets	-	-
b. Grants for pensioner rebates	11	10
c. Other grants	6	16
<b>12. Contributions</b>		
a. Developer charges	7	2
b. Developer provided assets	-	-
c. Other contributions	-	-
<b>13. Total income</b>	<u>1,148</u>	<u>1,122</u>
<b>14. Gain (or loss) on disposal of assets</b>	(22)	14
<b>15. Operating Result</b>	<u>(36)</u>	<u>24</u>
<b>15a. Operating Result (less grants for acquisition of assets)</b>	(36)	24



## Oberon Council

## Special Schedule No. 3 - Water Supply Income Statement (continued)

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
for the financial year ended 30 June 2012

\$'000	Actuals 2012	Actuals 2011
<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	118	138
d. Plant and equipment	5	-
<b>17. Repayment of debt</b>		
a. Loans	87	81
b. Advances	-	-
c. Finance leases	-	-
<b>18. Transfer to sinking fund</b>	-	-
<b>19. Totals</b>	<b>210</b>	<b>219</b>
<b>Non-operating funds employed</b>		
<b>20. Proceeds from disposal of assets</b>	-	-
<b>21. Borrowing utilised</b>		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
<b>22. Transfer from sinking fund</b>	-	-
<b>23. Totals</b>	-	-
<b>C Rates and charges</b>		
<b>24. Number of assessments</b>		
a. Residential (occupied)	1,084	1,087
b. Residential (unoccupied, ie. vacant lot)	64	45
c. Non-residential (occupied)	126	125
d. Non-residential (unoccupied, ie. vacant lot)	104	104
<b>25. Number of ETs for which developer charges were received</b>	6 ET	2 ET
<b>26. Total amount of pensioner rebates (actual dollars)</b>	\$ 18,765	\$ 17,765

## Oberon Council

## Special Schedule No. 3 - Water Supply Cross Subsidies

for the financial year ended 30 June 2012

\$'000	Yes	No	Amount
<b>D Best practice annual charges and developer charges*</b>			
<b>27. Annual charges</b>			
a. Does Council have best-practice water supply annual charges and usage charges*?	<input type="checkbox"/> Yes	<input type="checkbox"/>	
If Yes, go to 28a.			
If No, please report if council has removed <b>land value</b> from access charges (ie rates)?			
	<input type="checkbox"/>	<input type="checkbox"/>	
<b>NB.</b> Such charges for both residential customers and non-residential customers comply with section 3.2 of Water Supply, Sewerage and Trade Waste Pricing Guidelines, NSW Office of Water, December, 2002. Such charges do not involve significant cross subsidies.			
b. Cross-subsidy <b>from</b> residential customers using less than allowance (page 25 of Guidelines)			<input type="text"/>
c. Cross-subsidy <b>to</b> non-residential customers (page 24 of Guidelines)			<input type="text"/>
d. Cross-subsidy <b>to</b> large connections in unmetered supplies (page 26 of Guidelines)			<input type="text"/>
<b>28. Developer charges</b>			
a. Has council completed a water supply Development Servicing** Plan?	<input type="checkbox"/> Yes	<input type="checkbox"/>	
b. Total cross-subsidy in water supply developer charges for 2011/12 (page 47 of Guidelines)			<input type="text" value="27,438"/>
** In accordance with page 9 of Developer Charges Guidelines for Water Supply, Sewerage and Stormwater, NSW Office of Water, December, 2002.			
<b>29. Disclosure of cross-subsidies</b>			
<b>Total of cross-subsidies (27b +27c + 27d + 28b)</b>			<input type="text" value="27,438"/>

\* Councils which have not yet implemented best practice water supply pricing should disclose cross-subsidies in items 27b, 27c and 27d above.

However, disclosure of cross-subsidies is **not** required where a Council has implemented best practice pricing and is phasing in such pricing over a period of 3 years.

## Oberon Council

## Special Schedule No. 4 - Water Supply Balance Sheet

Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
as at 30 June 2012

\$'000	Actuals Current	Actuals Non Current	Actuals Total
<b>ASSETS</b>			
<b>30. Cash and investments</b>			
a. Developer charges	8	-	8
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	97	-	97
<b>31. Receivables</b>			
a. Specific purpose grants	-	-	-
b. Rates and Availability Charges	163	-	163
c. Other (including User Charges)	3	-	3
<b>32. Inventories</b>	-	-	-
<b>33. Property, plant and equipment</b>			
a. System assets	-	7,313	7,313
b. Plant and equipment	-	69	69
<b>34. Other assets</b>	-	-	-
<b>35. Total assets</b>	<u>271</u>	<u>7,382</u>	<u>7,653</u>
<b>LIABILITIES</b>			
<b>36. Bank overdraft</b>	-	-	-
<b>37. Creditors</b>	5	-	5
<b>38. Borrowings</b>			
a. Loans	92	178	270
b. Advances	-	-	-
c. Finance leases	-	-	-
<b>39. Provisions</b>			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	-	-	-
<b>40. Total liabilities</b>	<u>97</u>	<u>178</u>	<u>275</u>
<b>41. NET ASSETS COMMITTED</b>	<u>174</u>	<u>7,204</u>	<u>7,378</u>
<b>EQUITY</b>			
<b>42. Accumulated surplus</b>			4,615
<b>43. Asset revaluation reserve</b>			2,763
<b>44. TOTAL EQUITY</b>			<u>7,378</u>
<b>Note to system assets:</b>			
<b>45. Current replacement cost</b> of system assets			11,057
<b>46. Accumulated current cost</b> depreciation of system assets			(3,744)
<b>47. Written down current cost</b> of system assets			<u>7,313</u>

## Oberon Council

## Special Schedule No. 5 - Sewerage Income Statement

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
for the financial year ended 30 June 2012

\$'000	Actuals 2012	Actuals 2011
<b>A Expenses and Income Expenses</b>		
<b>1. Management expenses</b>		
a. Administration	42	40
b. Engineering and Supervision	181	158
<b>2. Operation and Maintenance expenses</b>		
<b>- Mains</b>		
a. Operation expenses	-	-
b. Maintenance expenses	52	47
<b>- Pumping Stations</b>		
c. Operation expenses (excluding energy costs)	37	32
d. Energy costs	21	10
e. Maintenance expenses	3	1
<b>- Treatment</b>		
f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs)	244	212
g. Chemical costs	19	20
h. Energy costs	32	26
i. Effluent Management	-	-
j. Biosolids Management	-	-
k. Maintenance expenses	22	25
<b>- Other</b>		
l. Operation expenses	-	-
m. Maintenance expenses	-	-
<b>3. Depreciation expenses</b>		
a. System assets	56	59
b. Plant and equipment	35	31
<b>4. Miscellaneous expenses</b>		
a. Interest expenses	-	-
b. Revaluation Decrements	-	-
c. Other expenses	-	-
d. Tax Equivalent Dividends (actually paid)	-	-
<b>5. Total expenses</b>	<b>744</b>	<b>661</b>

## Oberon Council

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

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
for the financial year ended 30 June 2012

\$'000	Actuals 2012	Actuals 2011
<b>Income</b>		
<b>6. Residential charges</b> (including rates)	366	347
<b>7. Non-residential charges</b>		
a. Access (including rates)	47	51
b. Usage charges	166	163
<b>8. Trade Waste Charges</b>		
a. Annual Fees	-	-
b. Usage charges	125	182
c. Excess mass charges	-	-
d. Re-inspection fees	-	-
<b>9. Extra charges</b>	5	4
<b>10. Interest income</b>	50	68
<b>11. Other income</b>	51	4
<b>12. Grants</b>		
a. Grants for acquisition of assets	-	-
b. Grants for pensioner rebates	10	9
c. Other grants	-	-
<b>13. Contributions</b>		
a. Developer charges	9	3
b. Developer provided assets	-	-
c. Other contributions	-	-
<b>14. Total income</b>	<u>829</u>	<u>831</u>
<b>15. Gain (or loss) on disposal of assets</b>	(28)	17
<b>16. Operating Result</b>	<u>57</u>	<u>187</u>
<b>16a. Operating Result (less grants for acquisition of assets)</b>	57	187

## Oberon Council

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

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
for the financial year ended 30 June 2012

\$'000	Actuals 2012	Actuals 2011
<b>B Capital transactions</b>		
<b>Non-operating expenditures</b>		
<b>17. Acquisition of Fixed Assets</b>		
a. New Assets for Improved Standards	-	54
b. New Assets for Growth	3	-
c. Renewals	-	-
d. Plant and equipment	-	53
<b>18. Repayment of debt</b>		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
<b>19. Transfer to sinking fund</b>	-	-
<b>20. Totals</b>	<b>3</b>	<b>107</b>
<b>Non-operating funds employed</b>		
<b>21. Proceeds from disposal of assets</b>	-	-
<b>22. Borrowing utilised</b>		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
<b>23. Transfer from sinking fund</b>	-	-
<b>24. Totals</b>	<b>-</b>	<b>-</b>
<b>C Rates and charges</b>		
<b>25. Number of assessments</b>		
a. Residential (occupied)	958	955
b. Residential (unoccupied, ie. vacant lot)	43	45
c. Non-residential (occupied)	126	125
d. Non-residential (unoccupied, ie. vacant lot)	60	61
<b>26. Number of ETs for which developer charges were received</b>	6 ET	2 ET
<b>27. Total amount of pensioner rebates (actual dollars)</b>	\$ 17,614	\$ 16,656

## Oberon Council

## Special Schedule No. 5 - Sewerage Cross Subsidies

for the financial year ended 30 June 2012

\$'000	Yes	No	Amount
<b>D Best practice annual charges and developer charges*</b>			
<b>28. Annual charges</b>			
a. Does Council have best-practice sewerage annual charges, usage charges and trade waste fees & charges*?	<input type="checkbox"/>	<input type="checkbox"/>	
If Yes, go to 29a.			
If No, please report if council has removed <b>land value</b> from access charges (ie rates)?			
<p><b>NB.</b> Such charges for both residential customers and non-residential customers comply with section 4.2 &amp; 4.3 of the Water Supply, Sewerage and Trade Waste Pricing Guidelines, NSW Office of Water, December, 2002. Such charges do not involve significant cross subsidies.</p>			
b. Cross-subsidy to non-residential customers (page 45 of Guidelines)			<input type="text"/>
c. Cross-subsidy to trade waste discharges (page 46 of Guidelines)			<input type="text"/>
<b>29. Developer charges</b>			
a. Has council completed a sewerage Development Servicing** Plan?	<input type="checkbox"/>	<input type="checkbox"/>	
b. Total cross-subsidy in sewerage developer charges for 2011/12 (page 47 of Guidelines)			<input type="text" value="6,636"/>
** In accordance with page 9 of Developer Charges Guidelines for Water Supply, Sewerage and Stormwater, NSW Office of Water, December, 2002.			
<b>30. Disclosure of cross-subsidies</b>			
<b>Total of cross-subsidies (28b + 28c + 29b)</b>			<input type="text" value="6,636"/>

\* Councils which have not yet implemented best practice sewer pricing & liquid waste pricing should disclose cross-subsidies in items 28b and 28c above.

However, disclosure of cross-subsidies is **not** required where a Council has implemented best practice sewerage and liquid waste pricing and is phasing in such pricing over a period of 3 years.

## Oberon Council

## Special Schedule No. 6 - Sewerage Balance Sheet

Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
as at 30 June 2012

\$'000	Actuals Current	Actuals Non Current	Actuals Total
<b>ASSETS</b>			
<b>31. Cash and investments</b>			
a. Developer charges	96	-	96
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	118	736	854
<b>32. Receivables</b>			
a. Specific purpose grants	-	-	-
b. Rates and Availability Charges	78	-	78
c. Other (including User Charges)	2	-	2
<b>33. Inventories</b>	-	-	-
<b>34. Property, plant and equipment</b>			
a. System assets	-	11,373	11,373
b. Plant and equipment	-	332	332
<b>35. Other assets</b>	-	-	-
<b>36. Total Assets</b>	<b>294</b>	<b>12,441</b>	<b>12,735</b>
<b>LIABILITIES</b>			
<b>37. Bank overdraft</b>	-	-	-
<b>38. Creditors</b>	5	-	5
<b>39. Borrowings</b>			
a. Loans	-	-	-
b. Advances	-	-	-
c. Finance leases	-	-	-
<b>40. Provisions</b>			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	-	-	-
<b>41. Total Liabilities</b>	<b>5</b>	<b>-</b>	<b>5</b>
<b>42. NET ASSETS COMMITTED</b>	<b>289</b>	<b>12,441</b>	<b>12,730</b>
<b>EQUITY</b>			
<b>43. Accumulated surplus</b>			5,202
<b>44. Asset revaluation reserve</b>			7,528
<b>45. TOTAL EQUITY</b>			<b>12,730</b>
<b>Note to system assets:</b>			
<b>46. Current replacement cost</b> of system assets			17,428
<b>47. Accumulated current cost</b> depreciation of system assets			(6,055)
<b>48. Written down current cost</b> of system assets			11,373



## Oberon Council

### Notes to Special Schedule No.'s 3 & 5 for the financial year ended 30 June 2012

#### 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.

**Residential charges** <sup>(2)</sup> (items 6a, 6b and item 6 of Special Schedules 3 and 5 respectively) include all income from residential charges. Item 6 of Schedule 3 should be separated into 6a Access Charges (including rates if applicable) and 6b Usage Charges.

**Non-residential charges** <sup>(2)</sup> (items 7a, 7b of Special Schedules 3 and 5) include all income from non-residential charges separated into 7a Access Charges (including rates if applicable) and 7b Usage Charges.

**Trade waste charges** (item 8 of Special Schedule 5) include all income from trade waste charges separated into 8a Annual Fees, 8b Usage Charges and 8c Excess Mass Charges and 8d Re-inspection Fees.

**Other income** (items 10 and 11 of Special Schedules 3 and 5 respectively) include all income not recorded elsewhere.

**Other contributions** (items 12c and 13c of Special Schedules 3 and 5 respectively) incl. capital contributions for water supply or sewerage services received by Council under Section 565 of the Local Government Act.

#### Notes:

<sup>(1)</sup> Administration and engineering costs for the development of capital works projects should be reported as part of the capital cost of the project and not as part of the recurrent expenditure (ie. in item 16 for water supply and item 17 for sewerage, and **not** in items 1a and 1b).

<sup>(2)</sup> To enable accurate reporting of **residential revenue from usage charges**, it is essential for councils to accurately separate their residential (item 6) charges and non-residential (item 7) charges.



Oberon Council

Special Schedule No. 7 - Condition of Public Works (continued)  
as at 30 June 2012

\$'000

ASSET CLASS	Asset Category	Dep'n. Rate (%)	Dep'n Expense (\$)	Cost	Valuation	Accum. Depreciation Amortisation & Impairment	Carrying Amount (WDV)	Asset Condition <sup>#</sup> :	Estimated cost to bring up to a satisfactory condition / standard <sup>(1)</sup>	Required <sup>(2)</sup> Annual Maintenance	Current <sup>(3)</sup> Annual Maintenance
<b>Public Roads</b>	Sealed Local Roads (i)	2.00%	479	-	26,554	7,087	19,467	1-2	-	160	72
	Sealed Local Roads (ii)	2.00%	226	-	12,496	3,335	9,161	3-4	3,701	319	144
	Unsealed Local Roads (i)	2.00%	168	-	8,707	3,994	4,713	1-2	-	177	91
	Unsealed Local Roads (ii)	2.00%	432	-	22,390	10,271	12,119	3-4	6,841	354	182
	Bridges (i)	1.00%	69	-	5,570	1,803	3,767	1-2	-	31	16
	Bridges (ii)	1.00%	25	-	1,957	633	1,324	3-4	484	11	6
	Footpaths (i)	1.00%	30	-	2,552	485	2,067	1-2	-	19	15
	Footpaths (ii)	1.00%	4	-	364	69	295	3-4	75	3	2
	Regional Roads (i)	2.00%	172	-	10,659	2,702	7,957	1-2	-	199	127
	Regional Roads (ii)	2.00%	85	-	5,250	1,331	3,919	3-4	2,817	299	191
	Urban Roads (i)	1.00%	117	-	8,998	1,275	7,723	1-2	-	92	86
	Urban Roads (ii)	1.00%	14	-	1,112	158	954	3-4	98	11	11
	Kerb and Gutter	1.00%	35	-	3,290	1,448	1,842	1-2	-	-	-
	Road Furniture	6.00%	244	-	4,417	1,173	3,244	1-2	-	-	-
	<b>sub total</b>		<b>2,100</b>	<b>-</b>	<b>114,316</b>	<b>35,764</b>	<b>78,552</b>		<b>14,016</b>	<b>1,675</b>	<b>943</b>



Oberon Council

Special Schedule No. 7 - Condition of Public Works (continued)  
 as at 30 June 2012

\$'000

ASSET CLASS	Asset Category	Dep'n. Rate (%)	Dep'n Expense (\$)	Cost	Valuation	Accum. Depreciation Amortisation & Impairment	Carrying Amount (WDV)	Asset Condition #.	Estimated cost to bring up to a satisfactory condition / standard <sup>(1)</sup>	Required Annual Maintenance <sup>(2)</sup>	Current Annual Maintenance <sup>(3)</sup>
		per Note 1	per Note 4	<<<<<<<<< per Note 9 >>>>>>>>>>>>>>>>							
<b>Drainage Works</b>	Stormwater Drains (i)	1.00%	41	-	3,299	1,076	2,223	1-2	-	7	11
	Stormwater Drains (ii)	1.00%	76	-	6,126	1,999	4,127	3-4	1,512	13	20
	<b>sub total</b>		<b>117</b>	<b>-</b>	<b>9,425</b>	<b>3,075</b>	<b>6,350</b>		<b>1,512</b>	<b>20</b>	<b>31</b>
	<b>TOTAL - ALL ASSETS</b>		<b>2,554</b>	<b>-</b>	<b>171,013</b>	<b>50,597</b>	<b>120,416</b>		<b>16,141</b>	<b>1,913</b>	<b>1,122</b>

Notes:

- (1). Satisfactory refers to estimated cost to bring the asset to a satisfactory condition as deemed by Council. It does not include any planned enhancements to the existing asset.
- (2). Required Annual Maintenance is what should be spent to maintain assets in a satisfactory standard.
- (3). Current Annual Maintenance is what has been spent in the current year to maintain assets.

# **Asset Condition "Key" - as per the DLG Integrated Planning & Reporting Manual**

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

## Oberon Council

## Special Schedule No. 8 - Financial Projections

as at 30 June 2012

\$'000	Actual <sup>(1)</sup> 11/12	Forecast 12/13	Forecast 13/14	Forecast <sup>(3)</sup> 14/15	Forecast <sup>(3)</sup> 15/16
<b>(i) OPERATING BUDGET</b>					
Income from continuing operations	15,179	11,824	11,942	12,222	12,501
Expenses from continuing operations	13,705	10,384	10,554	10,803	11,029
<b>Operating Result from Continuing Operations</b>	<b><u>1,474</u></b>	<b><u>1,440</u></b>	<b><u>1,388</u></b>	<b><u>1,419</u></b>	<b><u>1,472</u></b>
<b>(ii) CAPITAL BUDGET</b>					
New Capital Works <sup>(2)</sup>	785	995	435	135	135
Replacement/Refurbishment of Existing Assets	3,609	4,280	4,154	4,153	4,278
<b>Total Capital Budget</b>	<b><u>4,394</u></b>	<b><u>5,275</u></b>	<b><u>4,589</u></b>	<b><u>4,288</u></b>	<b><u>4,413</u></b>
<b>Funded by:</b>					
– Loans	-	-	-	-	-
– Asset sales	221	-	-	-	-
– Reserves	982	1,632	1,802	1,556	1,549
– Grants/Contributions	1,706	3,105	2,140	2,165	2,192
– Recurrent revenue	1,485	538	647	567	672
– Other	-	-	-	-	-
	<b><u>4,394</u></b>	<b><u>5,275</u></b>	<b><u>4,589</u></b>	<b><u>4,288</u></b>	<b><u>4,413</u></b>

**Notes:**

(1) From 11/12 Income Statement.

(2) New Capital Works are major non-recurrent projects, eg new Leisure Centre, new Library, new Swimming pool etc.

(3) If Council has only adopted 3 years of projections then only show 3 years.

(4) Financial Projections should be in accordance with Council's Integrated Planning &amp; Reporting framework.