

Bourke Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2015

*"To build a strong, united community, proud
of our past and committed to our future"*



Bourke Shire Council

Special Schedules

for the financial year ended 30 June 2015

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¹ Special Schedules are not audited (with the exception of Special Schedule 9).

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.

Bourke Shire Council

Special Schedule No. 1 - Net Cost of Services

for the financial year ended 30 June 2015

\$'000

Function or Activity	Expenses from Continuing Operations	Income from continuing operations		Net Cost of Services
		Non Capital	Capital	
Governance	218	-	-	(218)
Administration	1,043	1,375	-	332
Public Order and Safety				
Fire Service Levy, Fire Protection, Emergency Services	399	350	-	(49)
Beach Control	-	-	-	-
Enforcement of Local Govt. Regulations	-	-	-	-
Animal Control	119	10	-	(109)
Other	6	3	-	(3)
Total Public Order & Safety	524	363	-	(161)
Health	651	86	-	(565)
Environment				
Noxious Plants and Insect/Vermin Control	141	81	-	(60)
Other Environmental Protection	203	33	-	(170)
Solid Waste Management	622	487	-	(135)
Street Cleaning	-	-	-	-
Drainage	119	163	-	44
Stormwater Management	-	-	-	-
Total Environment	1,085	764	-	(321)
Community Services and Education				
Administration & Education	13	1	-	(12)
Social Protection (Welfare)	-	-	-	-
Aged Persons and Disabled	12	-	-	(12)
Children's Services	-	-	-	-
Total Community Services & Education	25	1	-	(24)
Housing and Community Amenities				
Public Cemeteries	170	22	-	(148)
Public Conveniences	-	-	-	-
Street Lighting	164	32	-	(132)
Town Planning	19	36	-	17
Other Community Amenities	370	121	-	(249)
Total Housing and Community Amenities	723	211	-	(512)
Water Supplies	1,829	2,040	641	852
Sewerage Services	748	831	-	83

Bourke Shire Council

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

for the financial year ended 30 June 2015

\$'000

Function or Activity	Expenses from Continuing Operations	Income from continuing operations		Net Cost of Services
		Non Capital	Capital	
Recreation and Culture				
Public Libraries	261	28	-	(233)
Museums	-	-	-	-
Art Galleries	-	-	-	-
Community Centres and Halls	51	7	-	(44)
Performing Arts Venues	-	-	-	-
Other Performing Arts	-	-	-	-
Other Cultural Services	43	4	-	(39)
Sporting Grounds and Venues	402	1	-	(401)
Swimming Pools	182	-	-	(182)
Parks & Gardens (Lakes)	162	-	-	(162)
Other Sport and Recreation	41	-	-	(41)
Total Recreation and Culture	1,142	40	-	(1,102)
Fuel & Energy	-	-	-	-
Agriculture	-	-	-	-
Mining, Manufacturing and Construction				
Building Control	-	19	-	19
Other Mining, Manufacturing & Construction	-	-	-	-
Total Mining, Manufacturing and Const.	-	19	-	19
Transport and Communication				
Urban Roads (UR) - Local	2,477	2,899	-	422
Urban Roads - Regional	-	-	-	-
Sealed Rural Roads (SRR) - Local	-	-	-	-
Sealed Rural Roads (SRR) - Regional	-	-	-	-
Unsealed Rural Roads (URR) - Local	760	-	-	(760)
Unsealed Rural Roads (URR) - Regional	852	-	-	(852)
Bridges on UR - Local	249	-	400	151
Bridges on SRR - Local	-	-	-	-
Bridges on URR - Local	-	-	-	-
Bridges on Regional Roads	-	-	-	-
Parking Areas	-	-	-	-
Footpaths	91	-	-	(91)
Aerodromes	208	5	-	(203)
Other Transport & Communication	4,918	4,773	1,133	988
Total Transport and Communication	9,555	7,677	1,533	(345)
Economic Affairs				
Camping Areas & Caravan Parks	-	-	-	-
Other Economic Affairs	1,365	484	-	(881)
Total Economic Affairs	1,365	484	-	(881)
Totals – Functions	18,908	13,891	2,174	(2,843)
General Purpose Revenues ⁽²⁾		6,511		6,511
Share of interests - joint ventures & associates using the equity method	-	-		-
NET OPERATING RESULT ⁽¹⁾	18,908	20,402	2,174	3,668

(1) As reported in the Income Statement

(2) Includes: Rates & Annual Charges (incl. Ex Gratia, excl. Water & Sewer), Non Capital General Purpose Grants, Interest on Investments (excl. Ext. Restricted Assets) & Interest on overdue Rates & Annual Charges

Bourke Shire Council

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

for the financial year ended 30 June 2015

\$'000

Classification of Debt	Principal outstanding at beginning of the year			New Loans raised during the year	Debt redemption during the year		Transfers to Sinking Funds	Interest applicable for Year	Principal outstanding at the end of the year		
	Current	Non Current	Total		From Revenue	Sinking Funds			Current	Non Current	Total
Loans (by Source)											
Commonwealth Government	-	-	-	-	-	-	-	-	-	-	-
Treasury Corporation	-	-	-	-	-	-	-	-	-	-	-
Other State Government	-	-	-	-	-	-	-	-	-	-	-
Public Subscription	-	-	-	-	-	-	-	-	-	-	-
Financial Institutions	822	3,557	4,379	1,278	816	-	-	262	903	3,938	4,841
Other	-	-	-	-	-	-	-	-	-	-	-
Total Loans	822	3,557	4,379	1,278	816	-	-	262	903	3,938	4,841
Other Long Term Debt											
Ratepayers Advances	-	-	-	-	-	-	-	-	-	-	-
Government Advances	-	-	-	-	-	-	-	-	-	-	-
Finance Leases	-	-	-	-	-	-	-	-	-	-	-
Deferred Payments	-	-	-	-	-	-	-	-	-	-	-
Total Long Term Debt	-	-	-	-	-	-	-	-	-	-	-
Total Debt	822	3,557	4,379	1,278	816	-	-	262	903	3,938	4,841

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).

Bourke Shire Council

Special Schedule No. 3 - Water Supply Income Statement

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

\$'000	Actuals 2015	Actuals 2014
A Expenses and Income		
Expenses		
1. Management expenses		
a. Administration	342	259
b. Engineering and Supervision	126	141
2. Operation and Maintenance expenses		
- Dams & Weirs		
a. Operation expenses	7	-
b. Maintenance expenses	-	-
- Mains		
c. Operation expenses	-	-
d. Maintenance expenses	157	136
- Reservoirs		
e. Operation expenses	-	-
f. Maintenance expenses	2	1
- Pumping Stations		
g. Operation expenses (excluding energy costs)	-	-
h. Energy costs	22	-
i. Maintenance expenses	73	66
- Treatment		
j. Operation expenses (excluding chemical costs)	-	-
k. Chemical costs	-	-
l. Maintenance expenses	473	636
- Other		
m. Operation expenses	-	-
n. Maintenance expenses	201	228
o. Purchase of water	-	-
3. Depreciation expenses		
a. System assets	336	340
b. Plant and equipment	52	38
4. Miscellaneous expenses		
a. Interest expenses	36	39
b. Revaluation Decrements	-	-
c. Other expenses	-	-
d. Impairment - System assets	-	-
e. Impairment - Plant and equipment	-	-
f. Aboriginal Communities Water & Sewerage Program	-	-
g. Tax Equivalents Dividends (actually paid)	-	-
5. Total expenses	1,827	1,884

Bourke Shire Council

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

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

\$'000	Actuals 2015	Actuals 2014
Income		
6. Residential charges		
a. Access (including rates)	932	906
b. Usage charges	678	746
7. Non-residential charges		
a. Access (including rates)	-	-
b. Usage charges	-	-
8. Extra charges	-	-
9. Interest income	96	111
10. Other income	328	94
10a. Aboriginal Communities Water and Sewerage Program	-	-
11. Grants		
a. Grants for acquisition of assets	641	-
b. Grants for pensioner rebates	6	6
c. Other grants	-	-
12. Contributions		
a. Developer charges	-	-
b. Developer provided assets	-	-
c. Other contributions	-	-
13. Total income	2,681	1,863
14. Gain (or loss) on disposal of assets	(2)	6
15. Operating Result	852	(15)
15a. Operating Result (less grants for acquisition of assets)	211	(15)

Bourke Shire Council

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

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

\$'000	Actuals 2015	Actuals 2014
B Capital transactions		
Non-operating expenditures		
16. Acquisition of Fixed Assets		
a. New Assets for Improved Standards	-	21
b. New Assets for Growth	-	-
c. Renewals	-	36
d. Plant and equipment	-	-
17. Repayment of debt		
a. Loans	-	28
b. Advances	-	-
c. Finance leases	-	-
18. Transfer to sinking fund	-	-
19. Totals	<u>-</u>	<u>85</u>
Non-operating funds employed		
20. Proceeds from disposal of assets	-	-
21. Borrowing utilised		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
22. Transfer from sinking fund	-	-
23. Totals	<u>-</u>	<u>-</u>
C Rates and charges		
24. Number of assessments		
a. Residential (occupied)	1,031	1,031
b. Residential (unoccupied, ie. vacant lot)	113	114
c. Non-residential (occupied)	158	158
d. Non-residential (unoccupied, ie. vacant lot)	81	81
25. Number of ETs for which developer charges were received	- ET	- ET
26. Total amount of pensioner rebates (actual dollars)	\$ 11,834	\$ 10,742

Bourke Shire Council

Special Schedule No. 3 - Water Supply Cross Subsidies

for the financial year ended 30 June 2015

\$'000	Yes	No	Amount
D Best practice annual charges and developer charges*			
27. Annual charges			
a. Does Council have best-practice water supply annual charges and usage charges*?	<input type="checkbox"/>	<input type="checkbox"/>	
If Yes, go to 28a.			
If No, please report if council has removed land value from access charges (ie rates)?			
<p>NB. 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.</p>			
b. Cross-subsidy from residential customers using less than allowance (page 25 of Guidelines)			<input type="text"/>
c. Cross-subsidy to non-residential customers (page 24 of Guidelines)			<input type="text"/>
d. Cross-subsidy to large connections in unmetered supplies (page 26 of Guidelines)			<input type="text"/>
28. Developer charges			
a. Has council completed a water supply Development Servicing** Plan?	<input type="checkbox"/>	<input type="checkbox"/> No	
b. Total cross-subsidy in water supply developer charges for 2014/15 (page 47 of Guidelines)			<input type="text"/>
** In accordance with page 9 of Developer Charges Guidelines for Water Supply, Sewerage and Stormwater, NSW Office of Water, December, 2002.			
29. Disclosure of cross-subsidies			
Total of cross-subsidies (27b +27c + 27d + 28b)			<input type="text" value="-"/>

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

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

Bourke Shire Council

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

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

\$'000	Actuals Current	Actuals Non Current	Actuals Total
ASSETS			
30. Cash and investments			
a. Developer charges	-	-	-
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	2,958	-	2,958
31. Receivables			
a. Specific purpose grants	185	-	185
b. Rates and Availability Charges	196	-	196
c. User Charges	-	-	-
d. Other	308	-	308
32. Inventories	-	-	-
33. Property, plant and equipment			
a. System assets	-	10,709	10,709
b. Plant and equipment	-	254	254
34. Other assets	-	-	-
35. Total assets	3,647	10,963	14,610
LIABILITIES			
36. Bank overdraft	-	-	-
37. Creditors	42	-	42
38. Borrowings			
a. Loans	29	478	507
b. Advances	-	-	-
c. Finance leases	-	-	-
39. Provisions			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	-	-	-
40. Total liabilities	71	478	549
41. NET ASSETS COMMITTED	3,576	10,485	14,061
EQUITY			
42. Accumulated surplus			7,702
43. Asset revaluation reserve			6,359
44. TOTAL EQUITY			14,061
Note to system assets:			
45. Current replacement cost of system assets			22,984
46. Accumulated current cost depreciation of system assets			(12,977)
47. Written down current cost of system assets			10,007

Bourke Shire Council

Special Schedule No. 5 - Sewerage Service Income Statement

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

\$'000	Actuals 2015	Actuals 2014
A Expenses and Income		
Expenses		
1. Management expenses		
a. Administration	200	164
b. Engineering and Supervision	46	47
2. Operation and Maintenance expenses		
- Mains		
a. Operation expenses	10	-
b. Maintenance expenses	67	80
- Pumping Stations		
c. Operation expenses (excluding energy costs)	34	46
d. Energy costs	26	21
e. Maintenance expenses	91	94
- Treatment		
f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs)	77	29
g. Chemical costs	-	-
h. Energy costs	-	-
i. Effluent Management	-	-
j. Biosolids Management	-	-
k. Maintenance expenses	-	-
- Other		
l. Operation expenses	-	-
m. Maintenance expenses	-	-
3. Depreciation expenses		
a. System assets	188	178
b. Plant and equipment	-	-
4. Miscellaneous expenses		
a. Interest expenses	8	8
b. Revaluation Decrements	-	-
c. Other expenses	-	-
d. Impairment - System assets	-	-
e. Impairment - Plant and equipment	-	-
f. Aboriginal Communities Water & Sewerage Program	-	-
g. Tax Equivalents Dividends (actually paid)	-	-
5. Total expenses	747	667

Bourke Shire Council

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

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

\$'000	Actuals 2015	Actuals 2014
Income		
6. Residential charges (including rates)	676	631
7. Non-residential charges		
a. Access (including rates)	83	106
b. Usage charges	-	-
8. Trade Waste Charges		
a. Annual Fees	-	-
b. Usage charges	-	-
c. Excess mass charges	-	-
d. Re-inspection fees	-	-
9. Extra charges	-	-
10. Interest income	66	81
11. Other income	-	-
11a. Aboriginal Communities Water & Sewerage Program	-	-
12. Grants		
a. Grants for acquisition of assets	-	-
b. Grants for pensioner rebates	5	5
c. Other grants	-	-
13. Contributions		
a. Developer charges	-	-
b. Developer provided assets	-	-
c. Other contributions	-	-
14. Total income	830	823
15. Gain (or loss) on disposal of assets	-	-
16. Operating Result	83	156
16a. Operating Result (less grants for acquisition of assets)	83	156

Bourke Shire Council

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

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

\$'000	Actuals 2015	Actuals 2014
B Capital transactions		
Non-operating expenditures		
17. Acquisition of Fixed Assets		
a. New Assets for Improved Standards	-	-
b. New Assets for Growth	-	-
c. Renewals	-	-
d. Plant and equipment	-	-
18. Repayment of debt		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
19. Transfer to sinking fund	-	-
20. Totals	<u>-</u>	<u>-</u>
Non-operating funds employed		
21. Proceeds from disposal of assets	-	-
22. Borrowing utilised		
a. Loans	-	3
b. Advances	-	-
c. Finance leases	-	-
23. Transfer from sinking fund	-	-
24. Totals	<u>-</u>	<u>3</u>
C Rates and charges		
25. Number of assessments		
a. Residential (occupied)	1,084	1,092
b. Residential (unoccupied, ie. vacant lot)	-	-
c. Non-residential (occupied)	128	128
d. Non-residential (unoccupied, ie. vacant lot)	-	-
26. Number of ETs for which developer charges were received	- ET	- ET
27. Total amount of pensioner rebates (actual dollars)	\$ 10,063	\$ 9,231

Bourke Shire Council

Special Schedule No. 5 - Sewerage Service Cross Subsidies

for the financial year ended 30 June 2015

\$'000	Yes	No	Amount
D Best practice annual charges and developer charges*			
28. Annual charges			
a. Does Council have best-practice sewerage annual charges, usage charges and trade waste fees & charges*?	<input type="checkbox"/> Yes	<input type="checkbox"/>	
If Yes, go to 29a.			
If No, please report if council has removed land value from access charges (ie rates)?	<input type="checkbox"/>	<input type="checkbox"/>	
NB. Such charges for both residential customers and non-residential customers comply with section 4.2 & 4.3 of the Water Supply, Sewerage and Trade Waste Pricing Guidelines, NSW Office of Water, December, 2002. Such charges do not involve significant cross subsidies.			
b. 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"/>
29. Developer charges			
a. Has council completed a sewerage Development Servicing** Plan?	<input type="checkbox"/>	<input type="checkbox"/> No	
b. Total cross-subsidy in sewerage developer charges for 2014/15 (page 47 of Guidelines)			<input type="text"/>
** In accordance with page 9 of Developer Charges Guidelines for Water Supply, Sewerage and Stormwater, NSW Office of Water, December, 2002.			
30. Disclosure of cross-subsidies			
Total of cross-subsidies (28b + 28c + 29b)			<input type="text" value="-"/>

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

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

Bourke Shire Council

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

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

\$'000	Actuals Current	Actuals Non Current	Actuals Total
ASSETS			
31. Cash and investments			
a. Developer charges	-	-	-
b. Special purpose grants	74	-	74
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	834	-	834
32. Receivables			
a. Specific purpose grants	-	-	-
b. Rates and Availability Charges	177	-	177
c. User Charges	-	-	-
d. Other	-	-	-
33. Inventories	-	-	-
34. Property, plant and equipment			
a. System assets	-	9,235	9,235
b. Plant and equipment	-	28	28
35. Other assets	-	-	-
36. Total Assets	1,085	9,263	10,348
LIABILITIES			
37. Bank overdraft	-	-	-
38. Creditors	-	-	-
39. Borrowings			
a. Loans	3	86	89
b. Advances	-	-	-
c. Finance leases	-	-	-
40. Provisions			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	-	-	-
41. Total Liabilities	3	86	89
42. NET ASSETS COMMITTED	1,082	9,177	10,259
EQUITY			
42. Accumulated surplus			4,539
44. Asset revaluation reserve			5,720
45. TOTAL EQUITY			10,259
Note to system assets:			
46. Current replacement cost of system assets			15,270
47. Accumulated current cost depreciation of system assets			(7,499)
48. Written down current cost of system assets			7,771

Bourke Shire Council

Notes to Special Schedule No.'s 3 & 5

for the financial year ended 30 June 2015

Administration ⁽¹⁾

(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 ⁽¹⁾

(item 1b of Special Schedules 3 and 5) comprises the following:

- Engineering staff:
 - Salaries and allowance
 - Travelling expenses
 - Accrual of leave entitlements
 - Employment overheads.
- Other technical and supervision staff:
 - Salaries and allowance
 - Travelling expenses
 - Accrual of leave entitlements
 - Employment overheads.

Operational expenses (item 2 of Special Schedules 3 and 5) comprise the day to day operational expenses excluding maintenance expenses.

Maintenance expenses (item 2 of Special Schedules 3 and 5) comprise the day to day repair and maintenance expenses. (Refer to Section 5 of the Local Government Asset Accounting Manual regarding capitalisation principles and the distinction between capital and maintenance expenditure).

Other expenses (item 4c of Special Schedules 3 and 5) includes all expenses not recorded elsewhere.

Revaluation decrements (item 4b of Special Schedules 3 and 5) is to be used when I,PP&E decreases in FV.

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

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

Residential charges ⁽²⁾ (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 ⁽²⁾ (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:

⁽¹⁾ 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).

⁽²⁾ 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.

Bourke Shire Council

Special Schedule No. 7 - Report on Infrastructure Assets

as at 30 June 2015

\$'000

Asset Class	Asset Category	Estimated cost to bring up to a satisfactory standard refer (1)	Required Annual Maintenance refer (2)	Actual Maintenance 2014/15 refer (3)	Written Down Value (WDV) refer (4)	Assets in Condition as a % of WDV				
						1	2	3	4	5
						refer (4) & (5)				
Buildings	Council Offices / Administration Centres	740	20	11	1,733	21%	63%	0%	16%	0%
	Council Works Depot	-	5	5	1,399	66%	34%	1%	0%	0%
	Council Public Halls	-	10	12	2,264	12%	66%	21%	1%	0%
	Council Houses	-	20	12	1,227	100%	0%	0%	0%	0%
	RFS & SES	-	2	2	1,434	92%	8%	0%	0%	0%
	Medical	30	10	8	1,236	56%	44%	1%	0%	0%
	Sport Complex	-	20	19	1,231	37%	63%	1%	0%	0%
	Airport Terminal	-	2	1	695	94%	6%	0%	0%	0%
	Back O'Bouke Centre	-	55	60	5,826	80%	20%	0%	0%	0%
	Swimming Pool	-	2	1	619	67%	30%	0%	0%	3%
	Other	-	1	1	67	96%	0%	4%	0%	0%
	Other	-	2	19	6,225	64%	30%	4%	2%	0%
	sub total	770	149	149	23,956	62.9%	32.3%	3.1%	1.6%	0.1%
Other Structures	Other Structures	-	5	1	1,856	60%	26%	13%	0%	1%
	Other - Jandra Paddle Boat	-	15	12	488	6%	83%	11%	0%	0%
	Other - Crossley Engine	-	3	-	103	100%	0%	0%	0%	0%
	sub total	-	23	13	2,447	50.9%	36.5%	12.1%	0.2%	0.4%

Bourke Shire Council

Special Schedule No. 7 - Report on Infrastructure Assets (continued)

as at 30 June 2015

\$'000										
Asset Class	Asset Category	Estimated cost to bring up to a satisfactory standard refer (1)	Required Annual Maintenance refer (2)	Actual Maintenance 2014/15 refer (3)	Written Down Value (WDV) refer (4)	Assets in Condition as a % of WDV				
						1	2	3	4	5
						refer (4) & (5)				
Roads	Town & Village Roads	-	385	385	8,190	38%	39%	14%	9%	0%
	Roads Other	640	1,700	1,703	118,097	12%	6%	82%	1%	0%
	Bridges	-	22	22	17,471	58%	24%	16%	3%	0%
	Footpaths	973	20	17	1,804	13%	0%	31%	55%	2%
	Cycle ways	-	3	4	301	60%	40%	0%	0%	0%
	Kerb and Gutter	2,766	20	2	3,365	5%	7%	13%	71%	4%
	Airport Runway	-	50	37	4,159	63%	4%	27%	5%	1%
	sub total	4,379	2,200	2,169	153,385	19.7%	9.4%	67.2%	3.6%	0.2%
Water Supply Network	Reservoirs	-	2	2	2,397	0%	43%	57%	0%	0%
	Pumping Station/s	-	45	45	877	66%	11%	10%	11%	3%
	Treatment Plants	8,000	200	200	488	7%	0%	24%	69%	0%
	Pipeline	-	230	240	6,193	16%	0%	76%	7%	1%
	Inlet Works	-	10	-	44	0%	0%	100%	0%	0%
	Telemetry/Ancillary	-	10	10	8	0%	0%	98%	0%	3%
	sub total	8,000	497	497	10,007	16.1%	11.5%	63.3%	8.4%	0.7%
Sewerage Network	Pumping Station/s	-	40	40	2,392	30%	17%	25%	0%	29%
	Treatment	-	5	2	550	0%	62%	38%	0%	0%
	Pipelines	1,600	60	60	4,806	0%	9%	91%	0%	0%
	Telemetry/Ancillary	-	10	10	22	53%	22%	26%	0%	0%
	Other	-	-	-	1					100%
	sub total	1,600	115	112	7,771	9.3%	15.0%	66.9%	0.0%	8.8%

Bourke Shire Council

Special Schedule No. 7 - Report on Infrastructure Assets (continued)

as at 30 June 2015

\$'000

Asset Class	Asset Category	Estimated cost to bring up to a satisfactory standard refer (1)	Required Annual Maintenance refer (2)	Actual Maintenance 2014/15 refer (3)	Written Down Value (WDV) refer (4)	Assets in Condition as a % of WDV				
						1	2	3	4	5
						refer (4) & (5)				
Stormwater Drainage	Outfall Structures	5,000	55	32	4,179	9%	39%	49%	3%	0%
	sub total	5,000	55	32	4,178	9.0%	39.3%	48.6%	2.8%	0.3%
Open Space/ Recreational Assets	Swimming Pools	500	40	8	1,039	4%	6%	88%	2%	0%
	Open Spaces/Recreational	-	60	53	3,425	43%	36%	15%	2%	5%
	sub total	500	100	61	4,464	33.8%	28.8%	31.7%	1.9%	3.8%
Other Infrastructure Assets	Other Levee Banks	-	40	8	8,546	5%	94%	0%	1%	0%
	sub total	-	40	8	8,546	4.8%	94.1%	0.0%	1.1%	0.0%
	TOTAL - ALL ASSETS	20,249	3,179	3,041	214,754	23.8%	16.9%	55.4%	3.3%	0.6%

Notes:

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

1	Excellent	No work required (normal maintenance)
2	Good	Only minor maintenance work required
3	Average	Maintenance work required

4	Poor	Renewal required
5	Very Poor	Urgent renewal/upgrading required

Bourke Shire Council

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

\$ '000	Amounts	Indicator	Prior Periods	
	2015	2015	2014	2013
Infrastructure Asset Performance Indicators Consolidated				
1. Building, Infrastructure & Other Structures Renewals Ratio				
Asset Renewals				
<u>(Building, Infrastructure & Other Structures) ⁽¹⁾</u>	<u>4,575</u>	158.74%	73.40%	87.24%
Depreciation, Amortisation & Impairment	<u>2,882</u>			
2. Infrastructure Backlog Ratio				
Estimated Cost to bring Assets to a Satisfactory Condition	<u>20,249</u>			
Total value ⁽²⁾ of Infrastructure, Building, Other Structures & depreciable Land Improvement Assets	<u>214,754</u>	9.43%	17.08%	n/a
3. Asset Maintenance Ratio				
Actual Asset Maintenance	<u>3,041</u>			
Required Asset Maintenance	<u>3,179</u>	0.96	1.00	n/a
4. Capital Expenditure Ratio				
Annual Capital Expenditure	<u>7,150</u>			
Annual Depreciation	<u>3,946</u>	1.81	0.81	n/a

Notes

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

⁽²⁾ Written Down Value

Bourke Shire Council

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

\$ '000	Water 2015	Sewer 2015	General ⁽¹⁾ 2015
Infrastructure Asset Performance Indicators By Fund			
1. Building, Infrastructure & Other Structures			
Renewals Ratio			
Asset Renewals (Building, Infrastructure & Other Structures) ⁽²⁾	0.00%	0.00%	193.12%
Depreciation, Amortisation & Impairment			
prior period:	0.00%	0.00%	85.47%
2. Infrastructure Backlog Ratio			
Estimated Cost to bring Assets to a Satisfactory Condition	79.94%	20.59%	5.41%
Total value ⁽³⁾ of Infrastructure, Building, Other Structures & Depreciable Land Improvement Assets			
prior period:	79.49%	57.65%	11.92%
3. Asset Maintenance Ratio			
Actual Asset Maintenance	1.00	0.97	0.95
Required Asset Maintenance			
prior period:	1.00	1.13	0.99
4. Capital Expenditure Ratio			
Annual Capital Expenditure	0.00	0.00	2.12
Annual Depreciation			
prior period:	0.15	0.00	0.92

Notes

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

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

(3) Written Down Value

Bourke Shire Council

Special Schedule No. 9 - Permissible Income Calculation

for the financial year ended 30 June 2016

\$'000		Calculation 2014/15	Calculation 2015/16
Notional General Income Calculation ⁽¹⁾			
Last Year Notional General Income Yield	a	1,677	1,716
Plus or minus Adjustments ⁽²⁾	b	-	-
Notional General Income	c = (a + b)	1,677	1,716
Permissible Income Calculation			
Special variation percentage ⁽³⁾	d	0.00%	0.00%
or Rate peg percentage	e	2.30%	2.40%
or Crown land adjustment (incl. rate peg percentage)	f	0.00%	0.00%
less expiring Special variation amount	g	-	-
plus Special variation amount	h = d x (c-g)	-	-
or plus Rate peg amount	i = c x e	39	41
or plus Crown land adjustment and rate peg amount	j = c x f	-	-
sub-total	k = (c+g+h+i+j)	1,716	1,757
plus (or minus) last year's Carry Forward Total	l	4	2
less Valuation Objections claimed in the previous year	m	(3)	-
sub-total	n = (l + m)	1	2
Total Permissible income	o = k + n	1,717	1,759
less Notional General Income Yield	p	1,715	1,752
Catch-up or (excess) result	q = o - p	2	7
plus Income lost due to valuation objections claimed ⁽⁴⁾	r	-	-
less Unused catch-up ⁽⁵⁾	s	-	(2)
Carry forward to next year	t = q + r - s	2	5

Notes

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

BOURKE SHIRE COUNCIL
SPECIAL SCHEDULE NO. 9
INDEPENDENT AUDITORS' REPORT

REPORT ON SPECIAL SCHEDULE NO. 9

We have audited the accompanying special purpose financial statement comprising the reconciliation of total permissible general income (Special Schedule No. 9) of Bourke Shire Council for the year ending 30 June 2016.

Responsibility of Council for Special Schedule No. 9

The Council is responsible for the preparation and fair presentation of Special Schedule No. 9 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 No. 9 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 No. 9 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 No. 9 is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in Special Schedule No. 9. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of Special Schedule No. 9, 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 No. 9.

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.

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In making our risk assessments, we consider internal controls relevant to the entity's preparation of Special Schedule No. 9 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 No. 9 of Bourke Shire Council for 2015/16 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.

HILL ROGERS SPENCER STEER



GARY MOTTAU

Partner

Dated at Sydney this 23rd day of October 2015