

Bogan
SHIRE

Annual Report 2012/2013



Comfortable Country Living

ADOPTED 28 November 2013
481/2013



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About Bogan Shire

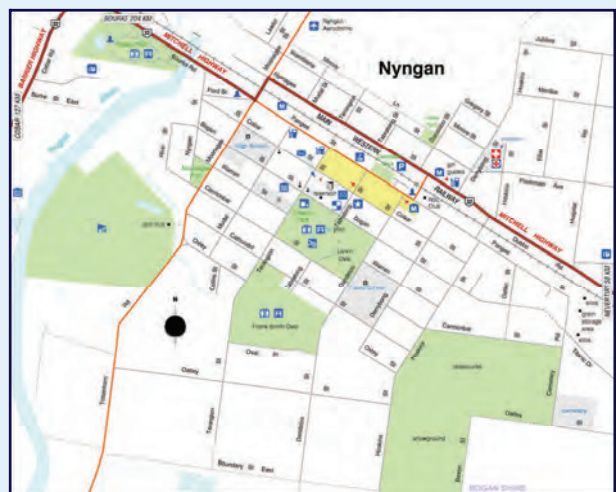
Bogan Shire, situated in Western New South Wales, has an area of 14,610 square kilometres, equivalent to about 1.8% of the State's land surface. The geographical centre of the State lies within the Shire boundaries. The Shire has an estimated population of 2900. Nyngan, the Shire's Administrative Centre, is located on the Bogan River at the junction of the Mitchell and Barrier Highways - an ideal rest point for the weary traveller.

There is an abundance of productive agricultural land for sheep and cattle production and large scale cropping enterprises. Nyngan's farmers are highly competitive on local and international markets and the large quantity of agricultural produce is conducive to the development of value adding industries and marketing ventures.

Nyngan offers warm hospitality and all the facilities of a modern rural township. Three Motels, two Caravan Parks and Hotels provide a choice of accommodation options. Three licensed Clubs cater for entertainment and relaxation. The town also boasts a selection of cafes, restaurants and take-away food outlets for dining.

The Bogan Shire has 1 high school, four primary schools, 1 pre-school, a mobile pre-school, and a TAFE Campus. Nyngan's medical needs are catered for by the new Nyngan Health Service (Multi-purpose Health Centre which incorporates a nursing home complex) and a network of health professionals including two doctors.

The recreational and sporting facilities in Nyngan are excellent and include facilities for bowls, golf, tennis, dancing, swimming, rugby union, rugby league, touch football, cricket, netball, fishing, boating, canoeing, water-skiing, soccer, little athletics and pony club. Whether you are looking for an outback experience or a place to escape the hectic pace of the city life, we hope that a visit to the Bogan Shire will show you what real *"Comfortable Country Living"* is all about.



General Manager's Message

Bogan Shire stands for "Comfortable Country Living" and during the course of the 2012/13 financial year Councillors and staff worked towards maintaining and improving this state of being.

During the year under review, routine work such as road maintenance, water and sewerage treatment, parks and gardens maintenance and support for a range of community events such as Australia Day, Nyngan Show and Ag Expo continued, along with a significant workload in repairing flood damage to our roads caused by the flood in March 2012.

Road construction projects also continued in 2012/13 with a further 2km of the Hermidale Nymagee Road being sealed and preparation of 2km of the Colane Road for sealing.

Our program of improvements at the ever-popular Nyngan pool included the installation of new seating, shade shelters and a diving board. With support from the Lions Club we were also able to put up shade shelters over the playground at O'Reilly Park which sadly were partially vandalised earlier this year.

At a public meeting in January 2013, a Committee was elected from those present to work with Bogan Shire Council to progress the availability of affordable accommodation for the aged in Nyngan and working together with this Committee, Council decided that a retirement village, similar in concept to Cooee Lodge at Gilgandra, should be established in Nyngan with construction expected to start in 2014.

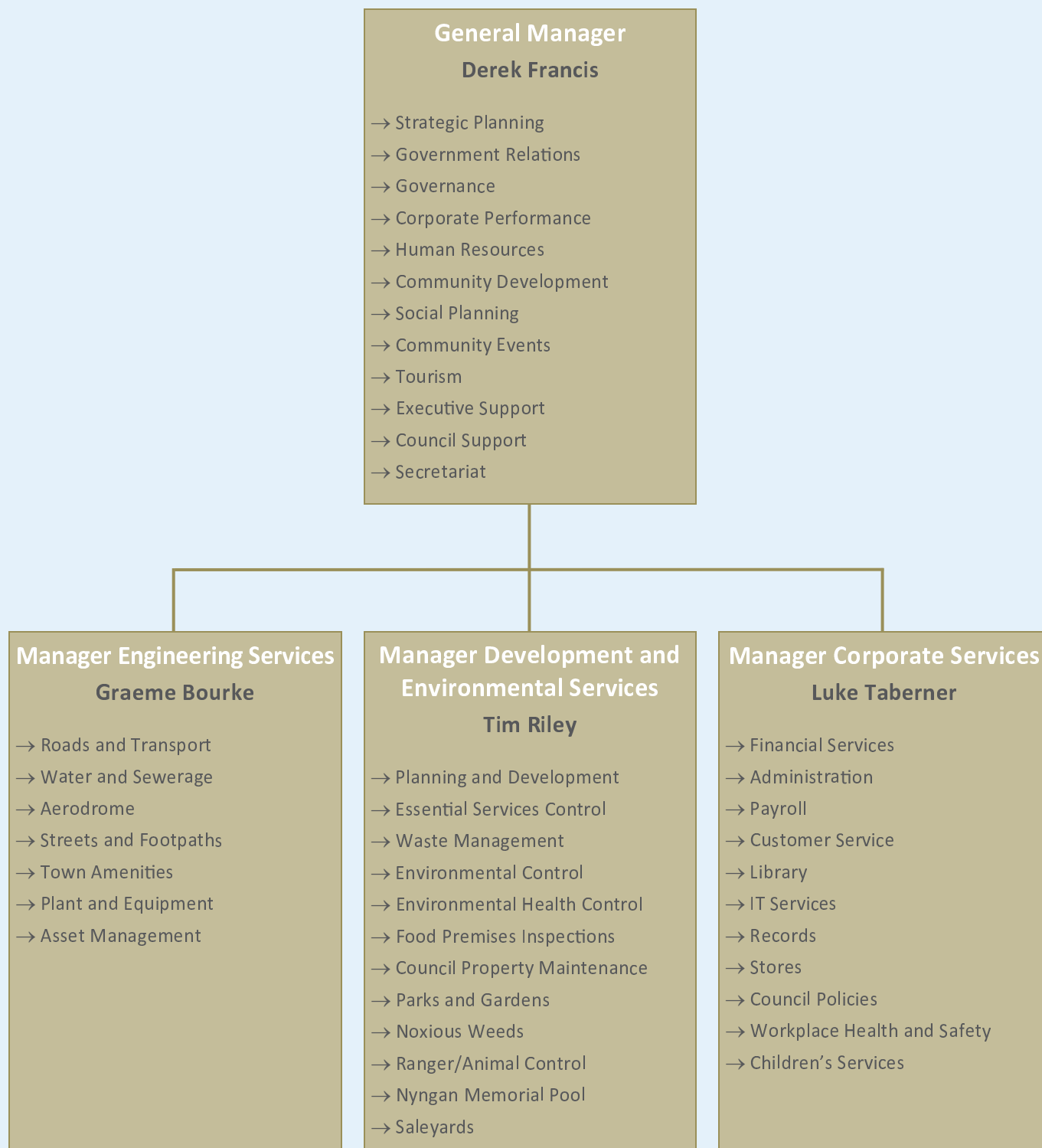
The first phase of a new park development, known as Heritage Park was completed during the year which acts as the focal point for Nyngan's heritage precinct. Historical artefacts representing the town's railway heritage were erected as a feature in the park along with a sandstone circle to which local families have attached plaques commemorating their own heritage in the Bogan Shire area.

Bogan Shire was one of the Councils that received the strongest financial sustainability rating amongst the Orana Region of Councils and prides itself on the way that it discharges its stewardship function in looking after the community's resources.

Derek Francis

General Manager

Organisational Structure



Mission Statement

*"Comfortable
Country
Living"*

To provide a comfortable country lifestyle by progressively improving the level of appropriate facilities and services and encouraging growth and economic development that is responsive to the needs of the community

Keyword Definition – Comfortable

Safe and secure (both physically and financially protected), affordable, enjoyable, and relaxed community environment.

Mission Statement

DESIRED OUTCOMES

Safe and Secure

- Economic viability for the shire as a whole – sustained business activity and continuing economic development
- Effective regulation and law enforcement
- Safe and trafficable road networks
- Full range of health services readily available
- Sanitation standards maintained
- Water quality assured
- Effective sewerage systems in place
- Flood Protection provided
- Protection and promotion of natural and man-made environments

Enjoyable

- Quality sporting and recreation facilities provided
- Cultural and social fabric of the community encouraged and supported
- Library service catering for the broader community
- The latest communication mediums are easily accessible
- High standard of service maintained through successful management of assets

Affordable

- Lower cost of living relative to regional and capital centres of population
- Competitive and diverse commercial enterprises
- Equitable distribution of rates, fees and charges
- Efficient and effective delivery of services

Relaxed

- The more laid-back qualities associated with “country” living are not lost
- Community and social fabric promoted and supported

Statement of Business Ethics

Bogan Shire Council is committed to the highest standards of honesty, fairness and integrity in all its business dealings.

Council operates according to an adopted Code of Conduct that sets out the standards of behaviour that Councillors and staff are expected to abide by when dealing with customers, suppliers, members of the community and public and when interacting with work colleagues.

With increasing business interaction between Council and the private sector it is important that standards of ethical behaviour expected of councillors and staff are maintained by members of the private sector in their dealings with Council.

Compliance with the standards contained within the document will ensure the best level of service can be provided to the community.

Values

The way Bogan Shire Council makes decisions, takes action and conducts business is defined by the following values.

- Honesty and integrity
- Meeting community expectations
- Open transparent decision making
- Equity and fair dealings
- Mutual Respect
- Accountability for our actions

Business Principles

The core principles underpinning all the business dealings of Bogan Shire Council are:

Obtaining the Best Value for Money

This does not mean that the best value for money equates to the lowest price. Council will use a number of factors to determine best value for money. Included are cost, quality, reliability, whole life running cost and timelines.

Statement of Business Ethics

Impartiality and Fairness

Council will be objective, even handed and reasonable through business dealings. Council's business dealings will be transparent and open to public scrutiny whenever possible, subject to confidentiality and privacy obligations.

Compliance with Legal and Statutory Obligations

Council at all times will adhere to all legal and statutory obligations.

What you can expect from Council and Staff

In order to maintain the highest standards of integrity and ethical conduct, Councillors and staff are required to comply with a Code of Conduct which includes:

1. Be accountable for actions
2. Act with fairness and equity
3. Exercise authority appropriately and transparently
4. Be responsible for their safety and that of others
5. Ensure awareness and compliance with Code of Conduct
6. Avoid actual and perceived conflicts of interest
7. Maintain confidentiality and privacy of information
8. Not engage in external employment that may create a conflict, affect work performance, use resources or information of Council, or bring discredit to Council
9. Report corruption, maladministration and wastage

Statement of Business Ethics

What Bogan Shire Council expects from its providers

Council expects private sector providers of goods and services will observe the following principles when dealing with Council;

1. Act ethically, fairly and honestly in dealing with Council
2. Be economically, socially and environmentally responsible in the provision of goods and services
3. Respect the conditions set out in Council documents
4. Comply with Councils procurement and purchasing policy and procedures
5. Respect the obligation of Councillors and staff to comply with the Council Code of Conduct
6. Do not lobby Councillors or Staff
7. Provide accurate and reliable information and advice when requested
8. Declare actual or perceived conflicts when aware such exists
9. Do not divulge privileged or confidential information to unauthorised persons
10. Do not engage in cohesive practises
11. Do not offer Councillors or staff inducements or incentives designed to improperly influence the conduct of their duties

Compliance

Council requires all providers to comply with the "Statement of Business Ethics". The principles are consistent with those of other public sector agencies, and are based on guidelines from the NSW Independent Commission against Corruption.

Non compliance could result in:

1. Termination of contracts
2. Loss of future opportunity
3. Investigation for corruption
4. Criminal Prosecution

Council Contact Information



Visit us:

Council Chambers are located at 81 Cobar Street, Nyngan NSW 2825

Office Hours: Monday to Friday from 8.00am – 4.30pm

Contact us:

Telephone: (02) 6835 9000

Fax: (02) 6835 9011

Email: admin@bogan.nsw.gov.au

Webpage: www.bogan.nsw.gov.au

Write to us:

If you wish to write to Council on any matter, the letter should be addressed to:

*The General Manager
Bogan Shire Council
PO Box 221
NYNGAN NSW 2825*

Council Contact Information

Meet with Staff:

Council staff are available during office hours to answer enquiries. It is good practice, although not essential, to make a prior appointment to see staff. This will ensure the staff member you require is available at the time.

Attend Council meetings:

There are 12 Ordinary Council meetings each year, one per month. Council meetings are held on the fourth Thursday of each month, except the December meeting which is held on the third Thursday of the month. All meetings start at 9.30am. Meetings are held at the Council Chambers on Cobar Street, Nyngan. Council meetings are attended by all Councillors and Management Staff of the Council.

All meetings of Council are open for the public to attend, with the exception of closed meeting items. You may address Council in the Public Forum regarding a matter for consideration by Council in the meeting Business Paper. Notification to address the Council must be given 7 days before the day of the meeting. A Special Council Meeting may be called in between Ordinary Council Meetings if a matter of urgency arises that cannot wait until the next ordinary meeting. At least 24 hours notice must be given to call a Special Meeting. Bogan Shire Council comprises of nine Councillors, with the general election held every four years, usually in September. The next election is scheduled for September 2012.

After Hours Service / Other Council Contacts

Works Depot:	02 6835 9060
Engineering Department:	02 6835 9027
Ranger:	0428 607 407
Swimming Pool:	02 6835 9100
Rural Fire Service:	02 6822 4422
Bogan Bush Mobile:	02 68321 932
Public Library:	02 6835 9080
Museum:	02 6832 1052
Visitor Information Centre:	02 6832 1052

Statutory Information

s428(4)(b) cl 132 Amount of Rates and Charges Written Off During the Year

The following amounts of Rates and Charges were written off during the period 01.07.2012 to 30.06.2013

General Rates	<i>Pensioners</i>	\$48,846
	<i>Postponed/Other</i>	\$8,330
Water Rates	<i>Pensioners</i>	\$16,710
	<i>Other</i>	\$1,110
Sewerage Rates	<i>Pensioners</i>	\$14,438
	<i>Other</i>	\$181
Interest Charges	<i>Postponed/Other</i>	\$1,480
Total Rates and Charges Written Off		\$91,095

It should be noted that Council receives a subsidy payment from the Department of Local Government for 55% of the Pensioner write-offs for the year. In 2012/13 this subsidy amounted to \$43,902.

s428(4)(b) cl 217(1)(a3) Legal Proceedings

Council had no reportable legal proceedings.

s428(4)(b) cl 217(1)(a1) Elected Members

Elected Member Expenses

The Mayoral Allowance for the year was set by Council at \$16,238 with \$3,248 (20%) of this paid to the Deputy Mayor as remuneration for services carried out on behalf of Council in the Mayor's absence. Councillors' annual remuneration was set at \$7,930 and was paid in twelve (12) monthly payments.

Councillors' travelling expenses, when using their own vehicle to attend Council functions and meetings, are reimbursed at the rates prescribed under the Car Allowance provisions of the Notional Agreement Preserving the Local Government State Award, with reimbursement of actual costs of incidentals subject to production of adequate documentation to substantiate claims.

The Mayor is provided with a motor vehicle (costs are included under plant) and an office (costs are included under office costs). Lunch and morning tea is provided for Councillors on meeting days.

Statutory Information

The following costs have been incurred by Council during the 2012/2013 financial year relating to the provision of councillor facilities and the payment of councillor expenses.

Office Expenses	\$1,333
Telephone Expenses	\$731
Attendance at Conferences	\$35,129
Training	\$0
Interstate Visits	\$0
Overseas Visits	\$0
Spouse/Partner Expenses	\$0
Insurance	\$4,145
Childcare	\$0
Total Sundry Elected Members Cost	\$41,338

s428(4)(b) cl 217(1)(a) Details of overseas visits by councillors, council staff or other persons representing council

No overseas visits were taken in 2012/2013 financial year.

s428(4)(b) cl 217(1)(b) Senior Staff Employment of Senior Staff

During the year Council employed one senior staff member under contract, the General Manager. Total remuneration, including salaries, superannuation, motor vehicle and rental assistance is shown in the table below.

Total Salary	\$167,087
Total amount payable by Council (salary sacrifice & superannuation)	\$20,888
Total value non-cash benefits	\$13,920
Total	\$201,895

s428(4)(b) cl 217(1)(a2) Major Contracts Awarded

During the 2012/2013 financial year there were 3 contracts awarded—Rock crushing to the value of \$228,000 (Calvani Crushing Pty Ltd), the supply of a Grader to the value of \$401,500 (Westrac) and a Street Sweeper to the value of \$224,078 (Rosmech).

Statutory Information

s428(4)(b) cl 217(1)(a4) Summary of Resolutions made under Section 67 Concerning Work Carried Out on Private Land

Council did not subsidise any private works undertaken during the year.

s428(4)(b) cl 217(1)(a5) Total Contributed or Otherwise Granted Under Section 356

The total amount contributed or otherwise granted under Section 356 for the 2012/2013 financial year was \$37,942. The details of this amount are as follows:

Donation of Funding / Services to Sporting & Non-Profit bodies	\$991
Donations to Non-Profit Organisations	\$35,451
Student Scholarships	\$1,500
TOTAL	\$37,942

s428(4)(b) cl 217(1)(a6) External Bodies Exercising Council Functions

The external bodies that were delegated functions by Council during the year are as follows:

Committee	Function
Nyngan Museum Management	Care and control of Museum
Mid-State Shearing Shed Museum	Care and control of Museum
Bogan Bush Mobile	Provision of Mobile Pre-School services to out-lying rural areas
Hermidale Sports Ground	Care and control of grounds and the organisation of activities
Collerreina Hall	Care and control of grounds and the organisation of activities
Nyngan Rugby Union Clubhouse	Care and control of Clubhouse
Bogan Shire Community Arts	Organisation of community arts
Friends of the Cemetery	Care of Cemetery Grounds
Nyngan Garden Club	Assisting with Town Beautification

s428(4)(b) cl 217(1)(a7) Controlling Interest in Companies

Council held no controlling interest in any company during the 2012/2013 period.

s428(4)(b) cl 217(1)(a8) Partnerships, Cooperatives and Joint Ventures

Bogan Shire is incorporated within the North Western Library Association with the shires of Coonamble, Gilgandra and Warren. Council's financial interest in this association is reported in Note 19 to the General Purpose Financial Reports.

Council is also a member of the Orana Regional Organisation of Council (OROC) group of councils fostering development, industry and tourism within the region.

s428(4)(b) cl 217(1)(a9) Activities to Implement EEO Management Plan

The EEO Policy and Management Plan are due for review and update. The review has been further delayed with recent staff changes but is expected to be completed within the next financial year.

s428(2)(f) cl 217(1)(f) Activities Relating to Enforcing and Ensuring Compliance with the Companion Animals Act and Regulation

Lodgement of Pound Data returns with the department.

2012/2013 Seizure Activity

During the year Council seized 22 companion animals, 4 companion animals were found and 1 companion animal was voluntarily surrendered of which all were euthanized.

Lodgement of pound data was sent to the Department of Local Government.

Lodgement of Data relating to Dog attacks with the department.

Council has received some reports of dog attacks which have been attended to, with the owners being cautioned and/or the dogs destroyed.

Amount of funding spent relating to Companion animal management and activities.

Council expended a net \$134,906 on activities relating to the management and control of companion animals during the 2012/2013 financial year. A further detailed breakup of the income and expenditure for the management and control of companion animals in the Bogan Shire is listed below:

Statutory Information

Income	\$
Registration Fees	1,164
Other Fees (Microchipping, impounding)	9,966
Total Income	11,130
Expenditure	
Impounding & Controlling Expenses	92,990
Administration	35,674
Other Expenses	17,372
Total Expenses	146,036
TOTAL COST OF COMPANION ANIMAL OPERATIONS	\$134,906

Companion animal community education programs carried out.

Council undertook a limited education program via the use of local media resources such as the council column in the local paper to distribute information to the general public; information was also made available at both Council offices and the Public Library.

Strategies Council has in place to promote and assist the de-sexing of dogs and cats.

Council has significantly reduced the cost of lifelong registration for both de-sexed dogs and cats, with the fee being equivalent to 23% of the normal registration fee to encourage residents to have their companion animals de-sexed. This fee is reduced even further for pensioners in the Bogan Shire to help make the de-sexing of animals an affordable and attractive option for all sectors in the community.

Strategies in place to comply with the requirement under section 64 (Companion Animals Act) to seek alternatives to euthanasia for unclaimed animals

Before destroying a seized or surrendered animal it is the duty of the Council to consider whether there is an alternative action to that of destroying the animal and (if practicable) to adopt any such alternative. Information regarding any impounded animal is available at the main offices of Council for members of the public to access when required.

Off Leash areas provided in the council area

Council provides one 'Off Leash' area which is the area north of the Work's Depot between the levee bank and the Bogan River to the south eastern corner: **Lot 3, DP 746465, (opposite property "Yelate")**.

Annexure One Financial Statements



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Bogan Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2013



Comfortable Country Living

Bogan Shire Council

General Purpose Financial Statements

for the financial year ended 30 June 2013

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Overview

(i) These financial statements are General Purpose Financial Statements and cover the consolidated operations for Bogan Shire Council.

(ii) Bogan 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 (LGA) 1993 of NSW.

Council's Statutory Charter is detailed in Paragraph 8 of the LGA and includes giving Council;

- the ability to provide goods, services & facilities, and to carry out activities appropriate to the current & 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 November 2013. Council has the power to amend and reissue these financial statements.

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Understanding Council's Financial Statements

Introduction

Each year, individual Local Governments across NSW are required to present a set of audited financial statements to their Council & Community.

What you will find in the Statements

The financial statements set out the financial performance, financial position & cash flows of Council for the financial year ended 30 June 2013.

The format of the financial statements is standard across all NSW Councils and complies with both the accounting & reporting requirements of Australian Accounting Standards and requirements as set down by the NSW Division of Local Government.

About the Councillor/Management Statement

The financial statements must be certified by Senior staff as "presenting fairly" the Council's financial results for the year, and are required to be adopted by Council - ensuring both responsibility for & ownership of the financial statements.

About the Primary Financial Statements

The financial statements incorporate 5 "primary" financial statements:

1. The Income Statement

Summarises Council's financial performance for the year, listing all income & expenses.

This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

2. The Statement of Comprehensive Income

Primarily records changes in the fair values of Council's Infrastructure, Property, Plant & Equipment.

3. The Statement of Financial Position

A 30 June snapshot of Council's financial position indicating its Assets, Liabilities & "Net Wealth".

4. The Statement of Changes in Equity

The overall change for the year (in dollars) of Council's "Net Wealth".

5. The Statement of Cash Flows

Indicates where Council's cash came from and where it was spent.

This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

About the Notes to the Financial Statements

The Notes to the financial statements provide greater detail and additional information on the 5 primary financial statements.

About the Auditor's Reports

Council's financial statements are required to be audited by external accountants (that generally specialize in Local Government).

In NSW, the Auditor provides 2 audit reports:

1. An opinion on whether the financial statements present fairly the Council's financial performance & position, &
2. Their observations on the conduct of the Audit including commentary on the Council's financial performance & financial position.

Who uses the Financial Statements ?

The financial statements are publicly available documents & must be presented at a Council meeting between 7 days & 5 weeks after the date of the Audit Report.

Submissions from the public can be made to Council up to 7 days subsequent to the public presentation of the financial statements.

Council is required to forward an audited set of financial statements to the Division of Local Government.

Bogan Shire Council

General Purpose Financial Statements
for the financial year ended 30 June 2013

Statement by Councillors and Management
made pursuant to Section 413(2)(c) of the Local Government Act 1993 (as amended)

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

- The Local Government Act 1993 (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
- accords with Council's accounting and other records.

We are not aware of any matter that would render the Reports false or misleading in any way.

Signed in accordance with a resolution of Council made on 24.10.2013.



R L Donald
MAYOR



J E Hampstead
COUNCILLOR



D A Francis
GENERAL MANAGER



L F Taberner
RESPONSIBLE ACCOUNTING OFFICER

Bogan Shire Council

Income Statement

for the financial year ended 30 June 2013

Budget ⁽¹⁾ 2013	\$ '000	Notes	Actual 2013	Actual 2012
Income from Continuing Operations				
<i>Revenue:</i>				
3,767	Rates & Annual Charges	3a	3,806	3,561
1,645	User Charges & Fees	3b	2,766	2,317
258	Interest & Investment Revenue	3c	324	331
896	Other Revenues	3d	178	259
5,243	Grants & Contributions provided for Operating Purposes	3e,f	6,002	6,272
1,190	Grants & Contributions provided for Capital Purposes	3e,f	83	927
<i>Other Income:</i>				
-	Net gains from the disposal of assets	5	198	17
-	Net Share of interests in Joint Ventures & Associated Entities using the equity method	19	3	6
12,999	Total Income from Continuing Operations		13,360	13,690
Expenses from Continuing Operations				
5,888	Employee Benefits & On-Costs	4a	5,097	4,407
25	Borrowing Costs	4b	1	21
4,115	Materials & Contracts	4c	3,957	2,883
2,811	Depreciation & Amortisation	4d	2,953	3,386
-	Impairment	4d	-	-
140	Other Expenses	4e	1,567	1,291
12,979	Total Expenses from Continuing Operations		13,575	11,988
20	Operating Result from Continuing Operations		(215)	1,702
Discontinued Operations				
-	Net Profit/(Loss) from Discontinued Operations	24	-	-
20	Net Operating Result for the Year		(215)	1,702
20	Net Operating Result attributable to Council		(215)	1,702
-	Net Operating Result attributable to Non-controlling Interests		-	-
(1,170)	Net Operating Result for the year before Grants and Contributions provided for Capital Purposes		(298)	775

(1) Original Budget as approved by Council - refer Note 16

Bogan Shire Council

Statement of Comprehensive Income

for the financial year ended 30 June 2013

\$ '000	Notes	Actual 2013	Actual 2012
Net Operating Result for the year (as per Income statement)		(215)	1,702
Other Comprehensive Income:			
Amounts which will not be reclassified subsequently to the Operating Result			
Gain (loss) on revaluation of I,PP&E	20b (ii)	516	3,459
Other Movements in reserves (adjustments to reflect revised cost of replacement)	20b (ii)	<u>(17,224)</u>	<u>-</u>
Total Items which will not be reclassified subsequently to the Operating Result		(16,708)	3,459
Amounts which will be reclassified subsequently to the Operating Result when specific conditions are met			
Nil			
Total Other Comprehensive Income for the year		(16,708)	3,459
Total Comprehensive Income for the Year		(16,923)	5,161
Total Comprehensive Income attributable to Council		(16,923)	5,161
Total Comprehensive Income attributable to Non-controlling Interests		-	-

Bogan Shire Council

Statement of Financial Position

as at 30 June 2013

\$ '000	Notes	Actual 2013	Actual 2012
ASSETS			
Current Assets			
Cash & Cash Equivalents	6a	6,707	4,192
Investments	6b	1,815	1,800
Receivables	7	1,007	1,942
Inventories	8	253	254
Other	8	157	192
Non-current assets classified as "held for sale"	22	-	-
Total Current Assets		9,939	8,380
Non-Current Assets			
Investments	6b	-	-
Receivables	7	154	320
Inventories	8	-	-
Infrastructure, Property, Plant & Equipment	9	205,074	223,339
Investments accounted for using the equity method	19	70	67
Investment Property	14	-	-
Intangible Assets	25	-	-
Total Non-Current Assets		205,298	223,726
TOTAL ASSETS		215,237	232,106
LIABILITIES			
Current Liabilities			
Payables	10	452	580
Borrowings	10	3	24
Provisions	10	1,162	825
Total Current Liabilities		1,617	1,429
Non-Current Liabilities			
Payables	10	-	-
Borrowings	10	-	3
Provisions	10	57	188
Total Non-Current Liabilities		57	191
TOTAL LIABILITIES		1,674	1,620
Net Assets		213,563	230,486
EQUITY			
Retained Earnings	20	141,339	141,554
Revaluation Reserves	20	72,224	88,932
Council Equity Interest		213,563	230,486
Non-controlling Interests		-	-
Total Equity		213,563	230,486

Bogan Shire Council

Statement of Changes in Equity
for the financial year ended 30 June 2013

\$ '000	Notes	Retained Earnings	Reserves (Refer 20b)	Council Interest	Non- controlling Interest	Total Equity
2013						
Opening Balance (as per Last Year's Audited Accounts)		141,554	88,932	230,486	-	230,486
a. Correction of Prior Period Errors	20 (c)	-	-	-	-	-
b. Changes in Accounting Policies (prior year effects)	20 (d)	-	-	-	-	-
Revised Opening Balance (as at 1/7/12)		141,554	88,932	230,486	-	230,486
c. Net Operating Result for the Year		(215)	-	(215)	-	(215)
d. Other Comprehensive Income						
- Revaluations : IPP&E Asset Revaluation Rsve	20b (ii)	-	516	516	-	516
- Revaluations: Other Reserves	20b (ii)	-	-	-	-	-
- Transfers to Income Statement	20b (ii)	-	-	-	-	-
- Impairment (loss) reversal relating to I,PP&E	20b (ii)	-	-	-	-	-
- Other Movements (revised cost of replacement)	20b (ii)	-	(17,224)	(17,224)	-	(17,224)
Other Comprehensive Income		-	(16,708)	(16,708)	-	(16,708)
Total Comprehensive Income (c&d)		(215)	(16,708)	(16,923)	-	(16,923)
e. Distributions to/(Contributions from) Non-controlling Interests		-	-	-	-	-
f. Transfers between Equity		-	-	-	-	-
Equity - Balance at end of the reporting period		141,339	72,224	213,563	-	213,563

\$ '000	Notes	Retained Earnings	Reserves (Refer 20b)	Council Interest	Non- controlling Interest	Total Equity
2012						
Opening Balance (as per Last Year's Audited Accounts)		144,692	231,519	376,211	-	376,211
a. Correction of Prior Period Errors	20 (c)	(4,840)	(146,046)	(150,886)	-	(150,886)
b. Changes in Accounting Policies (prior year effects)	20 (d)	-	-	-	-	-
Revised Opening Balance (as at 1/7/11)		139,852	85,473	225,325	-	225,325
c. Net Operating Result for the Year		1,702	-	1,702	-	1,702
d. Other Comprehensive Income						
- Revaluations : IPP&E Asset Revaluation Rsve	20b (ii)	-	3,459	3,459	-	3,459
- Revaluations: Other Reserves	20b (ii)	-	-	-	-	-
- Transfers to Income Statement	20b (ii)	-	-	-	-	-
- Impairment (loss) reversal relating to I,PP&E	20b (ii)	-	-	-	-	-
- Other Movements	20b (ii)	-	-	-	-	-
Other Comprehensive Income		-	3,459	3,459	-	3,459
Total Comprehensive Income (c&d)		1,702	3,459	5,161	-	5,161
e. Distributions to/(Contributions from) Non-controlling Interests		-	-	-	-	-
f. Transfers between Equity		-	-	-	-	-
Equity - Balance at end of the reporting period		141,554	88,932	230,486	-	230,486

Bogan Shire Council

Statement of Cash Flows

for the financial year ended 30 June 2013

Budget 2013	\$ '000	Notes	Actual 2013	Actual 2012
Cash Flows from Operating Activities				
Receipts:				
3,764	Rates & Annual Charges		3,945	3,490
1,644	User Charges & Fees		3,131	2,439
259	Investment & Interest Revenue Received		330	315
6,433	Grants & Contributions		7,204	7,329
894	Other		589	863
Payments:				
(5,888)	Employee Benefits & On-Costs		(4,703)	(4,259)
(4,251)	Materials & Contracts		(4,797)	(3,590)
(24)	Borrowing Costs		-	(23)
-	Other		(2,037)	(1,449)
2,831	Net Cash provided (or used in) Operating Activities	11b	3,661	5,115
Cash Flows from Investing Activities				
Receipts:				
-	Sale of Investment Securities		2,600	1,320
389	Sale of Infrastructure, Property, Plant & Equipment		841	458
-	Deferred Debtors Receipts		16	269
Payments:				
-	Purchase of Investment Securities		(2,615)	(1,800)
(3,425)	Purchase of Infrastructure, Property, Plant & Equipment		(1,964)	(4,388)
(3,036)	Net Cash provided (or used in) Investing Activities		(1,122)	(4,141)
Cash Flows from Financing Activities				
Receipts:				
408	Proceeds from Borrowings & Advances		-	-
Payments:				
(72)	Repayment of Borrowings & Advances		(24)	(354)
336	Net Cash Flow provided (used in) Financing Activities		(24)	(354)
131	Net Increase/(Decrease) in Cash & Cash Equivalents		2,515	620
5,992	plus: Cash & Cash Equivalents - beginning of year	11a	4,192	3,572
6,123	Cash & Cash Equivalents - end of the year	11a	6,707	4,192
Additional Information:				
	plus: Investments on hand - end of year	6b	1,815	1,800
Total Cash, Cash Equivalents & Investments			8,522	5,992

Please refer to Note 11 for information on the following:

- Non Cash Financing & Investing Activities.
- Financing Arrangements.
- Net cash flow disclosures relating to any Discontinued Operations

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

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n/a - not applicable

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies

The principal accounting policies adopted by Council in the preparation of these consolidated financial statements are set out below in order to assist in its general understanding.

Under Australian Accounting Standards (AASBs), accounting policies are defined as those specific principles, bases, conventions, rules and practices applied by a reporting entity (in this case Council) in preparing and presenting its financial statements.

(a) Basis of preparation

(i) Background

These financial statements are general purpose financial statements which have been prepared in accordance with;

- Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board,
- the Local Government Act (1993) & Regulation, and
- the Local Government Code of Accounting Practice and Financial Reporting.

For the purpose of preparing these financial statements, Council has been deemed to be a not-for-profit entity.

(ii) Compliance with International Financial Reporting Standards (IFRSs)

Because AASBs are sector neutral, some standards either:

- (a) have local Australian content and prescription that is specific to the Not-For-Profit sector (including Local Government) which are not in compliance with IFRS's, or
- (b) specifically exclude application by Not for Profit entities.

Accordingly in preparing these financial statements and accompanying notes, Council has been unable to comply fully with International Accounting Standards, but has complied fully with Australian Accounting Standards.

Under the Local Government Act (LGA), Regulations and Local Government Code of Accounting Practice & Financial Reporting, it should be noted that Councils in NSW only have a requirement to comply with AASBs.

(iii) New and amended standards adopted by Council

None of the new standards and amendments to standards that are mandatory for the first time for the financial year beginning 1 July 2013 affected any of the amounts recognised in the current period or any prior period and are not likely to affect future periods.

(iv) Early adoption of Accounting Standards

Council has not elected to apply any pronouncements before their operative date in the annual reporting period beginning 1 July 2013.

Refer further to paragraph (ab) relating to a summary of the effects of Standards with future operative dates.

(v) Basis of Accounting

These financial statements have been prepared under the **historical cost convention** except for:

- (i) financial assets and liabilities at fair value through profit or loss, available-for-sale financial assets and investment properties which are all valued at fair value,
- (ii) the write down of any Asset on the basis of Impairment (if warranted) and
- (iii) certain classes of Infrastructure, property, plant & equipment that are accounted for at fair valuation.

The accrual basis of accounting has also been applied in their preparation.

(vi) Changes in Accounting Policies

Council's accounting policies have been consistently applied to all the years presented, unless otherwise stated.

Bogan Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies

There have also been no changes in accounting policies when compared with previous financial statements unless otherwise stated [refer Note 20(d)].

(vii) Critical Accounting Estimates

The preparation of financial statements requires the use of certain critical accounting estimates (in conformity with AASBs).

Accordingly this 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 entity 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 are set out below.

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

Critical judgements in applying the entity's accounting policies

- (i) Impairment of Receivables - Council has made a significant judgement about the impairment of a number of its receivables in Note 7.

(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 entity and specific criteria have been met for each of the Council's activities as described below.

Council bases any 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:

Rates, Annual Charges, Grants and Contributions

Rates, annual charges, grants and contributions (including developer contributions) are recognised as revenues when the Council obtains control over the assets comprising these receipts.

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.

A provision for the impairment on rates receivables has not been established as unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold.

Control over granted 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.

Revenue from Contributions is recognised when the Council either obtains control of the contribution or the right to receive it, (i) it is probable that the economic benefits comprising the contribution will flow to the Council and (ii) the amount of the contribution can be measured reliably.

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 undischarged at balance date, the unused grant or contribution is disclosed in Note 3(g).

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies

Note 3(g) also discloses the amount of unused grant or contribution from prior years that was expended on Council's operations during the current year.

The Council has obligations to provide facilities from contribution revenues levied on developers under the provisions of S94 of the EPA Act 1979.

Whilst Council generally incorporates these amounts as part of a Development Consents Order, such developer contributions are only recognised as income upon their physical receipt by Council, due to the possibility that individual Development Consents may not be acted upon by the applicant and accordingly would not be payable to Council.

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.

A detailed Note relating to developer contributions can be found at Note 17.

User Charges, Fees and Other Income

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

A provision for the impairment of these receivables is recognised when collection in full is no longer probable.

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

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.

Interest and Rents

Rents are recognised as revenue on a proportional basis when the payment is due, the value of the

payment is notified, or the payment is received, whichever first occurs.

Interest Income from Cash & Investments is accounted for using the Effective Interest method in accordance with AASB 139.

(c) Principles of Consolidation

These financial statements incorporate (i) the assets and liabilities of Council and any Entities (or operations) that it **controls** (as at 30 June 2013) and (ii) all the related operating results (for the financial year ended the 30th June 2013).

The financial statements also include Council's share of the assets, liabilities, income and expenses of any **Jointly Controlled Operations** under the appropriate headings.

In the process of reporting on Council's activities as a single unit, all inter-entity year end balances and reporting period transactions have been eliminated in full between Council and its controlled entities.

(i) The Consolidated Fund

In accordance with the provisions of Section 409(1) of the LGA 1993, 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.

The Consolidated Fund and other entities through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this report.

The following entities have been included as part of the Consolidated Fund:

- *Bogan Shire Council General Purpose Operations*
- *Bogan Shire Council Water Supply Fund*
- *Bogan Shire Council Sewerage Fund*

Due to their immaterial value and nature, the following Committees, Entities & Operations have been excluded from consolidation:

- *Nyngan Museum Management Committee*
- *Bogan Bush Mobile Management Committee*

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies

- *Mid State Shearing Shed Management Committee*
- *Hermidale Sports Ground Management Committee*
- *Collerina Hall Management Committee*
- *Coolabah Hall Management Committee*
- *Nyngan Rugby Union Clubhouse Management Committee*

(ii) The Trust Fund

In accordance with the provisions of Section 411 of the Local Government Act 1993 (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 statements.

Trust monies and property held by Council but not subject to the control of Council, have been excluded from these statements.

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) Joint Ventures

Jointly Controlled Assets & Operations

The proportionate interests in the assets, liabilities and expenses of a Joint Venture Activity have been incorporated throughout the financial statements under the appropriate headings.

Jointly Controlled Entities

Any interests in Joint Venture Entities & Partnerships are accounted for using the equity method and is carried at cost.

Under the equity method, the share of the profits or losses of the partnership is recognised in the income statement, and the share of movements in retained earnings & reserves is recognised in the balance sheet.

(iv) Associated Entities

Where Council has the power to participate in the financial and operating decisions (of another entity), ie. where Council is deemed to have "significant influence" over the other entities operations but neither controls nor jointly controls the entity, then Council accounts for such interests using the equity method of accounting – in a similar fashion to Joint Venture Entities & Partnerships.

Such entities are usually termed Associates.

(v) County Councils

Council is not a member of any County Councils.

(vi) Additional Information

Note 19 provides more information in relation to Joint Venture Entities, Associated Entities and Joint Venture Operations where applicable.

(d) Leases

All Leases entered into by Council are reviewed and classified on inception date as either a Finance Lease or an Operating Lease.

Finance Leases

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

Finance leases are capitalised at the lease's inception at the lower of the fair value of the leased property and the present value of the minimum lease payments.

The corresponding rental obligations, net of finance charges, are included in borrowings.

Each lease payment is allocated between the liability outstanding and the recognition of a finance charge.

The interest element of the finance charge is costed to the income statement over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies

Property, plant and equipment acquired under finance leases is depreciated over the shorter of each leased asset's useful life and the lease term.

Operating Leases

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor 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 is recognised in income on a straight-line basis over the lease term.

(e) Cash and Cash Equivalents

Cash and cash equivalents includes;

- cash on hand,
- deposits held at call with financial institutions,
- 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, and
- bank overdrafts.

Bank overdrafts are shown within borrowings in current liabilities on the balance sheet but are incorporated into Cash & Cash Equivalents for presentation of the Cash Flow Statement.

(f) Investments and Other Financial Assets

Council (in accordance with AASB 139) classifies each of its investments into one of the following categories for measurement purposes:

- **financial assets at fair value through profit or loss,**
- **loans and receivables,**
- **held-to-maturity investments, and**

- **available-for-sale financial assets.**

Each classification depends on the purpose/intention for which the investment was acquired & at the time it was acquired.

Management determines each Investment classification at the time of initial recognition and 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 include financial assets that are "held for trading".

A financial asset is classified in the "held for trading" category if it is acquired principally for the purpose of selling in the short term.

Assets in this category are primarily classified as current assets as they are primarily held for trading &/or are expected to be realised within 12 months of the balance sheet date.

(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 arise when the Council provides money, goods or services directly to a debtor with no intention (or in some cases ability) of selling the resulting receivable.

They are included in current assets, except for those with maturities greater than 12 months after the balance sheet date which are classified as non-current assets.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity.

In contrast to the "Loans & Receivables" classification, these investments are generally quoted in an active market.

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies

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

Investments must be 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.

Accordingly, this classification principally comprises marketable equity securities, but can include all types of financial assets that could otherwise be classified in one of the other investment categories.

They are generally included in non-current assets unless management intends to dispose of the investment within 12 months of the balance sheet date or the term to maturity from the reporting date is less than 12 months.

Financial Assets – Reclassification

Council may choose to reclassify a non-derivative trading financial asset out of the held-for-trading category if the financial asset is no longer held for the purpose of selling it in the near term.

Financial assets other than loans and receivables are permitted to be reclassified out of the held-for-trading category only in rare circumstances arising from a single event that is unusual and highly unlikely to recur in the near term.

Council may also choose to reclassify financial assets that would meet the definition of loans and receivables out of the held-for-trading or available-for-sale categories if it has the intention and ability to hold these financial assets for the foreseeable future or until maturity at the date of reclassification.

Reclassifications are made at fair value as of the reclassification date. Fair value becomes the new cost or amortised cost as applicable, and no reversals of fair value gains or losses recorded before reclassification date are subsequently made.

Effective interest rates for financial assets reclassified to loans and receivables and held-to-maturity categories are determined at the reclassification date. Further increases in estimates of cash flows adjust effective interest rates prospectively.

General Accounting & Measurement of Financial Instruments:

(i) Initial Recognition

Investments are initially recognised (and measured) at fair value, plus in the case of investments not at "fair value through profit or loss", directly attributable transactions costs

Purchases and sales of investments are recognised on trade-date - the date on which the Council commits to purchase or sell the asset.

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

(ii) Subsequent Measurement

Available-for-sale financial assets and **financial assets at fair value through profit and loss** are subsequently carried at fair value.

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

Realised and unrealised gains and losses arising from changes in the fair value of the financial assets classified as "**fair value through profit or loss**" category are included in the income statement in the period in which they arise.

Unrealised gains and losses arising from changes in the fair value of non monetary securities classified as "**available-for-sale**" are recognised in equity in the available-for-sale investments revaluation reserve.

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

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies

Impairment

Council assesses at each balance date 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.

If there is evidence of impairment for any of Council's financial assets carried at amortised cost (eg. 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 group may measure impairment on the basis of an instrument's fair value using an observable market price.

(iii) Types of Investments

Council has an approved Investment Policy in order to undertake its investment of money in accordance with (and to comply with) Section 625 of the Local Government Act and S212 of the LG (General) Regulation 2005.

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

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

Council amended its policy following revisions to the Ministerial Local Government Investment Order arising from the Cole Inquiry recommendations. Certain investments that Council holds are no longer prescribed (eg. managed funds, CDOs, and equity linked notes), however they have been retained under grandfathering provisions of the Order. These will be disposed of when most financially advantageous to Council.

(g) Fair value estimation

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 balance sheet 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 balance date.

Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held.

If the market for a financial asset is not active (and for unlisted securities), the Council establishes fair value by using valuation techniques.

These include reference to the fair values of recent arm's length transactions, involving the same instruments or other instruments that are substantially the same, discounted cash flow analysis, and option pricing models refined to reflect the issuer's specific circumstances.

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.

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies

(h) Receivables

Receivables are initially recognised at fair value and subsequently measured at amortised cost, less any provision for impairment.

Receivables (excluding Rates & Annual Charges) are generally due for settlement no more than 30 days from the date of recognition.

The collectability of receivables is reviewed on an ongoing basis. Debts which are known to be uncollectible are written off in accordance with Council's policy.

A provision for impairment (ie. an allowance account) relating to receivables is established when there is objective evidence that the Council will not be able to collect all amounts due according to the original terms of each receivable.

The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate.

Impairment losses are 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.

(i) Inventories

Raw Materials and Stores, Work in Progress and Finished Goods

Raw materials and stores, work in progress and finished goods in respect of business undertakings are all 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 the basis of weighted average costs.

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.

Inventories held in respect of non-business undertakings have been valued at cost subject to adjustment for loss of service potential.

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.

(j) Infrastructure, Property, Plant and Equipment (I,PP&E)

Acquisition of assets

Council's non current assets are continually revalued (over a 5 year period) in accordance with the fair valuation policy as mandated by the Division of Local Government.

At balance date, the following classes of I,PP&E were stated at their Fair Value;

- **Investment Properties** – refer Note 1(p),
- **Water and Sewerage Networks**
(Internal Valuation)
- **Operational Land** (Internal Valuation)

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies

- **Buildings – Specialised/Non Specialised**
(Internal Valuation)
- **Plant and Equipment**
(as approximated by depreciated historical cost)
- **Roads Assets incl. roads, bridges & footpaths**
(Internal Valuation)
- **Drainage Assets** (Internal Valuation)
- **Bulk Earthworks** (Internal Valuation)
- **Community Land** (Internal Valuation)
- **Land Improvements**
(as approximated by depreciated historical cost)
- **Other Structures**
(as approximated by depreciated historical cost)
- **Other Assets**
(as approximated by depreciated historical cost)

Initial Recognition

On initial recognition, an assets cost is measured at its fair value, plus all expenditure that is directly attributable to the acquisition.

Where settlement of any part of an asset's cash consideration is deferred, the amounts payable in the future are discounted to their present value as at the date of recognition (ie. date of exchange) of the asset to arrive at fair value.

The discount rate used is the Council's incremental borrowing rate, being the rate at which a similar borrowing could be obtained from an independent financier under comparable terms and conditions.

Where infrastructure, property, plant and equipment assets are acquired for no cost or for an amount other than cost, the assets are recognised in the financial statements at their fair value at acquisition date - being the amount that the asset could have been exchanged between knowledgeable willing parties in an arm's length transaction.

Subsequent costs

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.

Asset Revaluations (including Indexation)

In accounting for Asset Revaluations relating to Infrastructure, Property, Plant & Equipment:

- Increases in the combined carrying amounts of asset classes arising on revaluation are credited to the asset revaluation reserve.
- To the extent that a net asset class increase reverses a decrease previously recognised via the profit or loss, then increase is first recognised in profit or loss.
- Net decreases that reverse previous increases of the same asset class are first charged against revaluation reserves directly in equity to the extent of the remaining reserve attributable to the asset, with all other decreases charged to the Income statement.

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 assets, 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 revalues the asset to that amount.

Full revaluations are undertaken for all assets on a 5 year cycle.

Adjustment of Asset Values

The values of Roads, Bridges and Drains shown in note 9 have been adjusted downwards to allow for a decreased unit cost of replacement as calculated by Council's Asset Engineer.

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies

Capitalisation Thresholds

Items of infrastructure, property, plant and equipment are not capitalised unless their cost of acquisition exceeds the following;

Land

- council land	100% Capitalised
- open space	100% Capitalised
- land under roads (purchases after 30/6/08)	100% Capitalised

Plant & Equipment

Office Furniture	> \$5,000
Office Equipment	> \$5,000
Other Plant & Equipment	> \$5,000

Buildings & Land Improvements

Park Furniture & Equipment	> \$2,000
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Building

- construction/extensions	100% Capitalised
- renovations	> \$10,000

Other Structures	> \$2,000
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Water & Sewer Assets

Reticulation extensions	> \$5,000
Other	> \$5,000

Stormwater Assets

Drains & Culverts	> \$5,000
Other	> \$5,000

Transport Assets

Road construction & reconstruction	> \$10,000
Bridge construction & reconstruction	> \$10,000

Depreciation

Depreciation on Council's infrastructure, property, plant and equipment assets is calculated using the straight line method in order to allocate an assets cost (net of residual values) over its estimated useful life.

Land is not depreciated.

Estimated useful lives for Council's I,PP&E include:

Plant & Equipment

- Office Equipment	5 to 10 years
- Office furniture	10 to 20 years

- Computer Equipment	4 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 25 years
- Sealed Roads : Structure	20 to 50 years
- Unsealed roads	10 to 20 years

- Bridge : Concrete	80 to 100 years
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Water & Sewer Assets

- Dams and reservoirs	80 to 100 years
- Bores	20 to 40 years

- Reticulation pipes : PVC	70 to 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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All asset residual values and useful lives are reviewed and adjusted (where appropriate), at each balance sheet date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount – refer Note 1(s) on Asset Impairment.

Disposal and De-recognition

An item of property, plant and equipment is derecognised upon disposal or when no further

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies

future economic benefits are expected from its use or disposal.

Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in Council's Income Statement in the year the asset is derecognised.

(k) Land

Land (other than Land under Roads) is in accordance with Part 2 of Chapter 6 of the Local Government Act (1993) classified as either Operational or Community.

This classification of Land is disclosed in Note 9(a).

(l) 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 acquired after 1 July 2008 is recognised in accordance with AASB 116 – Property, Plant and Equipment.

(m) Intangible Assets

Council has not classified any assets as Intangible.

(n) Crown Reserves

Crown Reserves under Council's care and control are recognised as assets of the Council.

While ownership of the reserves remains with the Crown, Council retains 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.

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

Representations are currently being sought across State and Local Government to develop a consistent accounting treatment for Crown Reserves across both tiers of government.

(o) Rural Fire Service assets

Under section 119 of the Rural Fires Act 1997, "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".

At present, the accounting for such fire fighting equipment is not treated in a consistent manner across all Councils.

Until such time as discussions on this matter have concluded and the legislation changed, Council will continue to account for these assets as it has been doing in previous years, which is to incorporate the assets, their values and depreciation charges within these financial statements.

(p) Investment property

Investment property comprises land &/or buildings that are principally held for long-term rental yields, capital gains or both that is not occupied by Council.

Council has not classified any assets as investment property.

(q) Provisions for close down, restoration and for environmental clean up costs – including Tips and Quarries

Close down, Restoration and Remediation costs include the dismantling and demolition of infrastructure, the removal of residual materials and the remediation of disturbed areas.

Estimated close down and restoration costs are provided for in the accounting period when the

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies

obligation arising from the related disturbance occurs, whether this occurs during the development or during the operation phase, based on the net present value of estimated future costs.

Provisions for close down and restoration costs do not include any additional obligations which are expected to arise from future disturbance.

Costs are estimated on the basis of a closure plan.

The cost estimates are calculated annually during the life of the operation to reflect known developments, eg updated cost estimates and revisions to the estimated lives of operations, and are subject to formal review at regular intervals.

Close down, Restoration and Remediation costs are a normal consequence of tip and quarry operations, and the majority of close down and restoration expenditure is incurred at the end of the life of the operations.

Although the ultimate cost to be incurred is uncertain, Council estimates the respective costs based on feasibility and engineering studies using current restoration standards and techniques.

The amortisation or 'unwinding' of the discount applied in establishing the net present value of provisions is charged to the income statement in each accounting period.

This amortisation of the discount is disclosed as a borrowing cost in Note 4(b).

Other movements in the provisions for Close down, Restoration and Remediation costs including those resulting from new disturbance, updated cost estimates, changes to the estimated lives of operations and revisions to discount rates are capitalised within property, plant and equipment.

These costs are then depreciated over the lives of the assets to which they relate.

Where rehabilitation is conducted systematically over the life of the operation, rather than at the time of closure, provision is made for the estimated outstanding continuous rehabilitation work at each balance sheet date and the cost is charged to the income statement.

Provision is made for the estimated present value of the costs of environmental cleanup obligations outstanding at the balance sheet date.

These costs are charged to the income statement.

Movements in the environmental cleanup provisions are presented as an operating cost, except for the unwind of the discount which is shown as a borrowing cost.

Remediation procedures generally commence soon after the time the damage, remediation process and estimated remediation costs become known, but may continue for many years depending on the nature of the disturbance and the remediation techniques.

As noted above, the ultimate cost of environmental remediation is uncertain and cost estimates can vary in response to many factors including changes to the relevant legal requirements, the emergence of new restoration techniques or experience at other locations.

The expected timing of expenditure can also change, for example in response to changes in quarry reserves or production rates.

As a result there could be significant adjustments to the provision for close down and restoration and environmental cleanup, which would affect future financial results.

Specific Information relating to Council's provisions relating to Close down, Restoration and Remediation costs can be found at Note 26.

(r) Non-Current Assets (or Disposal Groups) "Held for Sale" & Discontinued Operations

Non-current assets (or disposal groups) are classified as held for sale and stated at the lower of either (i) their carrying amount and (ii) fair value less costs to sell, if their carrying amount will be recovered principally through a sale transaction rather than through continuing use.

The exception to this is plant and motor vehicles which are turned over on a regular basis. Plant and motor vehicles are retained in Non Current Assets under the classification of Infrastructure, Property, Plant and Equipment - unless the assets are to be

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies

traded in after 30 June and the replacement assets were already purchased and accounted for as at 30 June.

For any assets or disposal groups classified as Non-Current Assets "held for sale", an impairment loss is recognised at any time when the assets carrying value is greater than its fair value less costs to sell.

Non-current assets "held for sale" are not depreciated or amortised while they are classified as "held for sale".

Non-current assets classified as "held for sale" are presented separately from the other assets in the balance sheet.

A Discontinued Operation is a component of the entity that has been disposed of or is classified as "held for sale" and that represents a separate major line of business or geographical area of operations, is part of a single co-ordinated plan to dispose of such a line of business or area of operations, or is a subsidiary acquired exclusively with a view to resale.

The results of discontinued operations are presented separately on the face of the income statement.

(s) Impairment of assets

All Council's I,PP&E is subject to an annual assessment of impairment.

Assets that are subject to amortisation are reviewed 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.

Where an asset is not held principally for cash generating purposes (for example Infrastructure Assets) and would be replaced if the Council was deprived of it then depreciated replacement cost is used as value in use, otherwise value in use is estimated by using a discounted cash flow model.

Non-financial assets (other than goodwill) that suffered a prior period impairment are reviewed for possible reversal of the impairment at each reporting date.

Goodwill & other Intangible Assets that have an indefinite useful life and are not subject to amortisation are tested annually for impairment.

(t) Payables

These amounts represent liabilities and include goods and services provided to the Council prior to the end of financial year which are unpaid.

The amounts for goods and services are unsecured and are usually paid within 30 days of recognition.

(u) Borrowings

Borrowings are initially recognised at fair value, net of transaction costs incurred.

Borrowings are subsequently measured at amortised cost.

Amortisation results in any difference between the proceeds (net of transaction costs) and the redemption amount being recognised in the Income Statement over the period of the borrowings using the effective interest method.

Borrowings are removed from the balance sheet when the obligation specified in the contract is discharged, cancelled or expired.

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

(v) Borrowing costs

Borrowing costs are expensed.

(w) Provisions

Provisions for legal claims, service warranties and other like liabilities are recognised when:

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies

- Council has a present legal or constructive obligation as a result of past events;
- it is more likely than not that an outflow of resources will be required to settle the obligation; and
- the amount has been reliably estimated.

Provisions are not recognised for future operating losses.

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.

(x) Employee benefits

(i) Short Term Obligations

Short term employee benefit obligations include liabilities for wages and salaries (including non-monetary benefits), annual leave and vesting sick leave expected to be settled within the 12 months after the reporting period.

Leave liabilities are recognised in the provision for employee benefits in respect of employees' services up to the reporting date with other short term employee benefit obligations disclosed under payables..

These provisions are measured at the amounts expected to be paid when the liabilities are settled.

Liabilities for non vesting sick leave are recognised at the time when the leave is taken and measured at the rates paid or payable, and accordingly no Liability has been recognised in these reports.

Wages & salaries, annual leave and vesting sick leave are all classified as Current Liabilities.

(ii) Other Long Term Obligations

The liability for all long service and annual leave in respect of services provided by employees up to the reporting date (which is not expected to be settled within the 12 months after the reporting period) are recognised in the provision for employee benefits.

These liabilities are measured at the present value of the expected future payments to be made 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 then discounted using market yields at the reporting date based on national government bonds with terms to maturity and currency that match as closely as possible the estimated future cash outflows.

Due to the nature of when and how Long Service Leave can be taken, all Long Service Leave for employees with 4 or more years of service has been classified as Current, as it has been deemed that Council does not have the unconditional right to defer settlement beyond 12 months – even though it is not anticipated that all employees with more than 4 years service (as at reporting date) will apply for and take their leave entitlements in the next 12 months.

(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

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies

in the balance sheet, 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 which 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 can account for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans – i.e. as an expense when they become payable.

Council is party to an Industry Defined Benefit Plan under the Local Government Superannuation Scheme, named the “Local Government Superannuation Scheme – Pool B”

This Scheme has been deemed to be a “multi employer fund” for the purposes of AASB 119.

Sufficient information is not available to account for the Scheme as a defined benefit plan (in accordance with AASB 119) because the assets to the scheme are pooled together for all Councils.

The last valuation of the Scheme was performed by Mr Martin Stevenson BSc,FIA,FIAA on 20/02/13 and covers the period ended 30/06/13.

However the position is monitored annually and the Actuary has estimated that as at 30 June 2013 the prior period deficit still exists.

Effective from 1 July 2009, employers are required to contribute additional contributions to assist in extinguishing this deficit.

The amount of employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense and disclosed as part of Superannuation Expenses at Note 4(a) for the year ending 30 June 2013 was \$133,712.

The amount of additional contributions included in the total employer contribution advised above is \$57,250.

The share of this deficit that can be broadly attributed to Council is estimated to be in the order of \$ 266,177 as at 30 June 2013.

Council's share of that deficiency cannot be accurately calculated as the Scheme is a mutual arrangement where assets and liabilities are pooled together for all member councils.

For this reason, no liability for the deficiency has been recognised in these financial statements.

Council has, however, disclosed a contingent liability in Note 18 to reflect the possible obligation that may arise should the Scheme require immediate payment to correct the deficiency.

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.

(iv) Employee Benefit On-Costs

Council has recognised at year end the aggregate on-cost liabilities arising from employee benefits, and in particular those on-cost liabilities that will arise when payment of current employee benefits is made in future periods.

These amounts include Superannuation and Workers Compensation expenses which will be payable upon the future payment of certain Leave Liabilities accrued as at 30/6/13.

(y) Self insurance

Council does not self insure.

(z) Allocation between current and non-current assets & liabilities

In the determination of whether an asset or liability is classified as current or non-current, consideration is

Bogan Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies

given to the time when each asset or liability is expected to be settled.

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle.

Exceptions

In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months (such as vested long service leave), the liability is classified as current even if not expected to be settled within the next 12 months.

In the case of inventories that are "held for trading", these are also classified as current even if not expected to be realised in the next 12 months.

(aa) Taxes

The Council is exempt from both Commonwealth Income Tax and Capital Gains Tax.

Council does however have to comply with both Fringe Benefits Tax and Goods and Services Tax (GST).

Goods & Services Tax (GST)

Income, expenses and assets are all recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office (ATO).

In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of the revenue / expense.

Receivables and payables within the Balance Sheet are stated inclusive of any applicable GST.

The net amount of GST recoverable from or payable to the ATO is included as a current asset or current liability in the Balance Sheet.

Operating cash flows within the Cash Flow Statement are on a gross basis, ie. they are inclusive of GST where applicable.

Investing and Financing cash flows are treated on a net basis (where recoverable from the ATO), ie. they

are exclusive of GST. Instead, the GST component of investing and financing activity cash flows which are recoverable from or payable to the ATO are classified as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from (or payable to) the ATO.

(ab) New accounting standards and UIG interpretations

Certain new (or amended) accounting standards and interpretations have been published that are not mandatory for reporting periods ending 30 June 2013.

Council has not adopted any of these standards early.

Council's assessment of the impact of these new standards and interpretations is set out below.

Applicable to Local Government with implications:

AASB 9 Financial Instruments, associated standards, AASB 2010-7 Amendments to Australian Accounting Standards arising from AASB 9 and AASB 2012-6 Amendments to Australian Accounting Standards – Mandatory Effective Date of AASB 9 and transitional disclosures (effective from 1 January 2015)

AASB 9 Financial Instruments addresses the classification, measurement and de-recognition of financial assets and financial liabilities.

The standard is not applicable until 1 January 2015 but is available for early adoption.

When adopted, the standard will affect in particular Council's accounting for its available-for-sale financial assets, since AASB 9 only permits the recognition of fair value gains and losses in other comprehensive income if they relate to equity investments that are not held for trading.

Fair value gains and losses on available-for-sale debt investments, for example, will therefore have to be recognised directly in profit or loss although there is

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies

currently a proposal by the IASB to introduce a Fair value through Other Comprehensive Income category for debt instruments.

There will be no impact on Council's accounting for financial liabilities, as the new requirements only affect the accounting for financial liabilities that are designated at fair value through profit or loss and Council does not have any such liabilities.

The de-recognition rules have been transferred from AASB 139 Financial Instruments: Recognition and Measurement and have not been changed.

AASB 13 Fair Value Measurement and AASB 2011-8 Amendments to Australian Accounting Standards arising from AASB 13 (effective 1 January 2013)

AASB 13 explains how to measure fair value and aims to enhance fair value disclosures.

Council has yet to determine which, if any, of its current measurement techniques will have to change as a result of the new guidance.

It is therefore not possible to state the impact, if any, of the new rules on any of the amounts recognised in the financial statements.

However, application of the new standard will impact the type of information disclosed in the notes to the financial statements.

Council does not intend to adopt the new standard before its operative date, which means that it would be first applied in the annual reporting period ending 30 June 2014.

Applicable to Local Government but no implications for Council;

AASB 2012-2 Amendments to Australian Accounting Standards – Disclosures – Offsetting Financial Assets and Financial Liabilities [AASB 132 & AASB 7] (effective 1 January 2013)

This Standard amends the required disclosures in AASB 7 to include information that will enable users of an entity's financial statements to evaluate the effect or potential effect of netting arrangements,

including rights of set-off associated with the entity's recognised financial assets and recognised financial liabilities, on the entity's financial position.

This Standard also amends AASB 132 to refer to the additional disclosures added to AASB 7 by this Standard.

The adoption of this standard will not change the reported financial position and performance of the entity, there are no impact on disclosures as there are no offsetting arrangements currently in place.

AASB 2012-3 Amendments to Australian Accounting Standards – Offsetting Financial Assets and Financial Liabilities [AASB 132] (effective 1 January 2014).

This Standard adds application guidance to AASB 132 to address inconsistencies identified in applying some of the offsetting criteria of AASB 132, including clarifying the meaning of "currently has a legally enforceable right of set-off" and that some gross settlement systems may be considered equivalent to net settlement.

The adoption of this standard will not change the reported financial position and performance of the entity, there are no impact on disclosures as there are no offsetting arrangements currently in place.

Applicable to Local Government but not relevant to Council at this stage;

AASB 10 Consolidated Financial Statements, AASB 11 Joint Arrangements, AASB 12 Disclosure of Interests in Other Entities, revised AASB 127 Separate Financial Statements and AASB 128 Investments in Associates and Joint Ventures and AASB 2011-7 Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards (effective 1 January 2013)

This suite of five new and amended standards address the accounting for joint arrangements, consolidated financial statements and associated disclosures.

AASB 10 replaces all of the guidance on control and consolidation in AASB 127 Consolidated and

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies

Separate Financial Statements, and Interpretation 12 Consolidation – Special Purpose Entities.

The core principle that a consolidated entity presents a parent and its subsidiaries as if they are a single economic entity remains unchanged, as do the mechanics of consolidation. However, the standard introduces a single definition of control that applies to all entities.

It focuses on the need to have both power and rights or exposure to variable returns.

Power is the current ability to direct the activities that significantly influence returns. Returns must vary and can be positive, negative or both.

Control exists when the investor can use its power to affect the amount of its returns.

There is also new guidance on participating and protective rights and on agent/principal relationships. Council does not expect the new standard to have a significant impact on its composition.

AASB 11 introduces a principles based approach to accounting for joint arrangements.

The focus is no longer on the legal structure of joint arrangements, but rather on how rights and obligations are shared by the parties to the joint arrangement.

Based on the assessment of rights and obligations, a joint arrangement will be classified as either a joint operation or a joint venture.

Joint ventures are accounted for using the equity method, and the choice to proportionately consolidate will no longer be permitted.

Parties to a joint operation will account their share of revenues, expenses, assets and liabilities in much the same way as under the previous standard.

AASB 11 also provides guidance for parties that participate in joint arrangements but do not share joint control.

Council's investment in the joint venture partnership will be classified as a joint venture under the new rules.

As Council already applies the equity method in accounting for this investment, AASB 11 will not have any impact on the amounts recognised in its financial statements.

AASB 12 sets out the required disclosures for entities reporting under the two new standards, AASB 10 and AASB 11, and replaces the disclosure requirements currently found in AASB 127 and AASB 128.

Application of this standard by Council will not affect any of the amounts recognised in the financial statements, but will impact the type of information disclosed in relation to Council's investments.

Amendments to AASB 128 provide clarification that an entity continues to apply the equity method and does not remeasure its retained interest as part of ownership changes where a joint venture becomes an associate, and vice versa.

The amendments also introduce a "partial disposal" concept.

Council is still assessing the impact of these amendments.

Council does not expect to adopt the new standards before their operative date.

They would therefore be first applied in the financial statements for the annual reporting period ending 30 June 2014.

Revised AASB 119 Employee Benefits, AASB 2011-10 Amendments to Australian Accounting Standards arising from AASB 119 (September 2011) and AASB 2011-11 Amendments to AASB 119 (September 2011) arising from Reduced Disclosure Requirements (effective 1 January 2013)

This revised standard on accounting for employee benefits requires the recognition of all re-measurements of defined benefit liabilities/assets immediately in other comprehensive income (removal of the so-called 'corridor' method) and the calculation of a net interest expense or income by applying the discount rate to the net defined benefit liability or asset.

This replaces the expected return on plan assets that is currently included in profit or loss.

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies

The standard also introduces a number of additional disclosures for defined benefit liabilities/assets and could affect the timing of the recognition of termination benefits.

The amendments will have to be implemented retrospectively.

Council does not recognise defined benefit assets and liabilities for the reasons set out in paragraph (x) (iii) and so these changes will not have an impact on its reported results.

Not applicable to Local Government per se;

AASB 2012-5 Amendments to Australian Accounting Standards arising from Annual Improvements 2009–2011 Cycle (effective 1 January 2013)

AASB 1 - this standard clarifies that an entity can apply AASB 1 more than once. An entity can elect to apply AASB 123 from the transition date or an earlier date.

AASB 101 - clarifies that a third statement of financial position is required when the opening statement of financial position is materially affected by any adjustments.

AASB 116 - clarifies the classification of servicing equipment.

AASB 132 and Interpretation 2 - clarifies that income tax relating to distributions to holders of an equity instrument and to transaction costs of an equity transaction shall be accounted for in accordance with AASB 112 Income Taxes

AASB 134 - provides clarification about segment reporting.

The amendments arising from this standard are not expected to change the reported financial position or performance of the Council.

There are no other standards that are not yet effective and that are expected to have a material impact on the entity in the current or future reporting periods and on foreseeable future transactions.

(ac) Rounding of amounts

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

(ad) 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.

(ae) Disclaimer

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

Bogan Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2013

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 & Non-current)		
	Original Budget 2013	Actual 2013	Actual 2012	Original Budget 2013	Actual 2013	Actual 2012	Original Budget 2013	Actual 2013	Actual 2012	Actual 2013	Actual 2012	Actual 2013	Actual 2012	Actual 2013	Actual 2012
Governance	-	46	-	323	328	444	(323)	(282)	(444)	(46)	-	81	81	81	81
Administration	516	128	309	3,109	3,135	1,082	(2,593)	(3,007)	(773)	-	35	8,528	11,068	11,068	11,068
Public Order & Safety	135	198	178	421	476	401	(286)	(278)	(223)	-	260	432	438	438	438
Health	3	12	31	-	7	50	3	5	(19)	-	-	381	387	387	387
Environment	529	492	586	1,177	868	802	(648)	(376)	(216)	-	-	620	626	626	626
Community Services & Education	325	329	284	496	460	319	(171)	(131)	(35)	299	267	389	394	394	394
Housing & Community Amenities	359	294	136	234	175	245	125	119	(109)	271	18	8,781	8,797	8,797	8,797
Water Supplies	1,244	1,685	1,094	1,254	1,580	1,292	(10)	105	(198)	-	-	15,180	14,526	14,526	14,526
Sewerage Services	678	564	491	436	366	382	242	198	109	-	-	8,933	8,499	8,499	8,499
Recreation & Culture	78	234	67	980	1,215	1,090	(902)	(981)	(1,023)	188	22	10,021	10,051	10,051	10,051
Mining, Manufacturing & Construction	-	3	-	-	4	-	-	(1)	-	-	-	-	-	-	-
Transport & Communication	4,561	3,697	4,210	3,533	4,438	5,743	1,028	(741)	(1,533)	1,237	932	160,963	176,303	176,303	176,303
Economic Affairs	123	169	112	1,016	523	138	(893)	(354)	(26)	-	-	858	869	869	869
Total Functions & Activities	8,551	7,851	7,498	12,979	13,575	11,988	(4,428)	(5,724)	(4,490)	1,949	1,534	215,167	232,039	232,039	232,039
Share of gains/(losses) in Associates & Joint Ventures (using the Equity Method)	-	3	6	-	-	-	-	3	6	-	-	70	67	67	67
General Purpose Income ¹	4,448	5,506	6,186	-	-	-	4,448	5,506	6,186	2,896	3,612	-	-	-	-
Operating Result from Continuing Operations	12,999	13,360	13,690	12,979	13,575	11,988	20	(215)	1,702	4,845	5,146	215,237	232,106	232,106	232,106

1. Includes: Rates & Annual Charges (incl. Ex-Gratia), Untied General Purpose Grants & Unrestricted Interest & Investment Income.

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

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

Costs relating to the 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, area representation and public disclosure and compliance.

ADMINISTRATION

Corporate Support and Other Support Services (not otherwise attributed to the listed functions / activities).

PUBLIC ORDER & SAFETY

Fire protection, animal control, beach control, enforcement of local government regulations, emergency services, other.

HEALTH

Inspection, immunisations, food control, health centres, other, administration.

ENVIRONMENT

Noxious plants and insect/vermin control, other environmental protection, solid waste management, street cleaning, drainage, stormwater management.

COMMUNITY SERVICES & EDUCATION

Administration, family day care, child care, youth services, other family and children, aged and disabled, migrant services, Aboriginal services, other community services, education.

HOUSING & COMMUNITY AMENITIES

Housing, town planning, street lighting, other sanitation and garbage, public cemeteries, public conveniences, other community amenities.

WATER SUPPLIES

SEWERAGE SERVICES

Council provides water & sewer to the main town & some villages

RECREATION & CULTURE

Public libraries, museums, art galleries, community centres, public halls, other cultural services, swimming pools, sporting grounds, parks and gardens (lakes), other sport and recreation.

MINING, MANUFACTURING & CONSTRUCTION

Building control, abattoirs, quarries & pits, other.

TRANSPORT & COMMUNICATION

Urban roads, sealed rural roads, unsealed rural roads, bridges, footpaths, aerodromes, parking areas, bus shelters and services, water transport, RTA works, other.

ECONOMIC AFFAIRS

Camping areas, caravan parks, tourism and area promotion, industrial development promotion, saleyards and markets, real estate development, commercial nurseries, other business undertakings.

Bogan Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2013

Note 3. Income from Continuing Operations

\$ '000	Notes	Actual 2013	Actual 2012
(a) Rates & Annual Charges			
Ordinary Rates			
Residential		237	249
Farmland		1,450	1,460
Mining		500	483
Business		206	179
Total Ordinary Rates		2,393	2,371
Special Rates			
Nil			
Annual Charges (pursuant to s.496, s.496A, s.496B, s.501 & s.611)			
Domestic Waste Management Services		371	361
Water Supply Services		581	439
Sewerage Services		381	312
Waste Management Services (non-domestic)		80	78
Total Annual Charges		1,413	1,190
TOTAL RATES & ANNUAL CHARGES		3,806	3,561

Council has used 2011 year valuations provided by the NSW Valuer General in calculating its rates.

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 3. Income from Continuing Operations (continued)

\$ '000	Notes	Actual 2013	Actual 2012
(b) User Charges & Fees			
Specific User Charges (per s.502 - Specific "actual use" charges)			
Water Supply Services		989	519
Sewerage Services		163	119
Total User Charges		1,152	638
Other User Charges & Fees			
(i) Fees & Charges - Statutory & Regulatory Functions (per s.608)			
Building Regulation		(3)	-
Planning & Building Regulation		18	61
Private Works - Section 67		42	59
Registration Fees		1	3
Section 149 Certificates (EPA Act)		13	10
Section 603 Certificates		3	3
Other		8	9
Total Fees & Charges - Statutory/Regulatory		82	145
(ii) Fees & Charges - Other (incl. General User Charges) (per s.608)			
Admission & Service Fees		7	6
Cemeteries		23	33
Community Centres		8	-
Leaseback Fees - Council Vehicles		10	9
Library & Art Gallery		4	4
Museum		6	5
Park Rents		2	3
Reimbursements		100	-
RMS (formerly RTA) Charges (State Roads not controlled by Council)		1,373	1,468
Saleyards		1	1
Waste Disposal Tipping Fees		-	5
Other		(9)	-
Other		7	-
Total Fees & Charges - Other		1,532	1,534
TOTAL USER CHARGES & FEES		2,766	2,317

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 3. Income from Continuing Operations (continued)

\$ '000	Notes	Actual 2013	Actual 2012
(c) Interest & Investment Revenue (incl. losses)			
Interest & Dividends			
- Interest on Overdue Rates & Annual Charges (incl. Special Purpose Rates)		64	59
- Interest earned on Investments (interest & coupon payment income)		260	257
Amortisation of Premiums & Discounts			
- Interest Free (& Interest Reduced) Loans provided		-	15
<u>TOTAL INTEREST & INVESTMENT REVENUE</u>		<u>324</u>	<u>331</u>
Interest Revenue is attributable to:			
Unrestricted Investments/Financial Assets:			
Overdue Rates & Annual Charges (General Fund)		64	59
General Council Cash & Investments		153	181
Restricted Investments/Funds - External:			
Water Fund Operations		46	36
Sewerage Fund Operations		61	51
Domestic Waste Management operations		-	4
<u>Total Interest & Investment Revenue Recognised</u>		<u>324</u>	<u>331</u>
(d) Other Revenues			
Rental Income - Other Council Properties		94	121
Legal Fees Recovery - Rates & Charges (Extra Charges)		18	11
Legal Fees Recovery - Other		8	-
Insurance Policy Rebate		34	83
Sales - Scrap Metal		8	37
Other		16	7
<u>TOTAL OTHER REVENUE</u>		<u>178</u>	<u>259</u>

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 3. Income from Continuing Operations (continued)

\$ '000	2013 Operating	2012 Operating	2013 Capital	2012 Capital
(e) Grants				
General Purpose (Untied)				
Financial Assistance - General Component	1,599	1,995	-	-
Financial Assistance - Local Roads Component	1,286	1,605	-	-
Pensioners' Rates Subsidies - General Component	11	12	-	-
Total General Purpose	2,896	3,612	-	-
Specific Purpose				
Pensioners' Rates Subsidies:				
- Water	9	10	-	-
- Sewerage	8	8	-	-
- Domestic Waste Management	16	16	-	-
Aged Care	20	-	-	-
Bushfire & Emergency Services	187	260	-	-
Community Care	273	267	-	-
Employment & Training Programs	-	3	-	-
Flood Restoration	531	418	-	-
Heritage & Cultural	1	3	-	-
Library	157	22	-	-
Street Lighting	15	15	-	-
Transport (Roads to Recovery)	691	458	-	-
Transport (Other Roads & Bridges Funding)	-	-	-	19
L G Reform Fund	-	30	-	-
Youth Services	1	-	-	-
Other	40	5	-	-
Total Specific Purpose	1,949	1,515	-	19
Total Grants	4,845	5,127	-	19
Grant Revenue is attributable to:				
- Commonwealth Funding	3,457	3,600	-	-
- State Funding	1,388	1,527	-	19
	4,845	5,127	-	19

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 3. Income from Continuing Operations (continued)

\$ '000	2013 Operating	2012 Operating	2013 Capital	2012 Capital
(f) Contributions				
Developer Contributions:				
(s93 & s94 - EP&A Act, s64 of the LGA):				
Nil				
Other Contributions:				
Heritage/Cultural	-	2	-	-
On Road Diesel Fuel Grant	67	57	-	-
Other Councils - Joint Works/Services	25	25	-	-
Recreation & Culture	25	-	6	19
Roads & Bridges	-	-	24	889
RMS Contributions (Regional Roads, Block Grant)	1,065	974	-	-
Water Supplies (excl. Section 64 contributions)	(25)	87	-	-
Other	-	-	53	-
Total Other Contributions	1,157	1,145	83	908
Total Contributions	1,157	1,145	83	908
<u>TOTAL GRANTS & CONTRIBUTIONS</u>	<u>6,002</u>	<u>6,272</u>	<u>83</u>	<u>927</u>

\$ '000	Actual 2013	Actual 2012
(g) Restrictions relating to Grants and Contributions		
Certain grants & contributions are obtained by Council on condition that they be spent in a specified manner:		
Unexpended at the Close of the Previous Reporting Period	222	612
add: Grants & contributions recognised in the current period but not yet spent:	420	222
less: Grants & contributions recognised in a previous reporting period now spent:	-	(612)
Net Increase (Decrease) in Restricted Assets during the Period	420	(390)
Unexpended and held as Restricted Assets	<u>642</u>	<u>222</u>
Comprising:		
- Specific Purpose Unexpended Grants	<u>642</u>	<u>222</u>
	<u>642</u>	<u>222</u>

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 4. Expenses from Continuing Operations

\$ '000	Notes	Actual 2013	Actual 2012
(a) Employee Benefits & On-Costs			
Salaries and Wages		3,955	3,336
Travelling		5	-
Employee Leave Entitlements (ELE)		736	642
ELE On-costs		4	-
Superannuation		442	343
Workers' Compensation Insurance		101	69
Fringe Benefit Tax (FBT)		(10)	24
Training Costs (other than Salaries & Wages)		87	87
Other		33	77
Total Employee Costs		5,353	4,578
less: Capitalised Costs		(256)	(171)
TOTAL EMPLOYEE COSTS EXPENSED		5,097	4,407
Number of "Equivalent Full Time" Employees at year end		55	50
(b) Borrowing Costs			
(i) Interest Bearing Liability Costs			
Interest on Loans		1	21
Total Interest Bearing Liability Costs Expensed		1	21
(ii) Other Borrowing Costs			
Nil			
TOTAL BORROWING COSTS EXPENSED		1	21

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 4. Expenses from Continuing Operations (continued)

\$ '000	Notes	Actual 2013	Actual 2012
(c) Materials & Contracts			
Raw Materials & Consumables		2,422	1,257
Contractor & Consultancy Costs		1,471	1,578
Auditors Remuneration ⁽¹⁾		33	30
Legal Expenses:			
- Legal Expenses: Debt Recovery		3	14
- Legal Expenses: Other		28	4
<u>TOTAL MATERIALS & CONTRACTS</u>		<u>3,957</u>	<u>2,883</u>

1. Auditor Remuneration

During the year, the following fees were incurred for services provided by the Council's Auditor (& the Auditors of other Consolidated Entities):

(i) Audit and Other Assurance Services

- Audit & review of financial statements: Council's Auditor	33	30
Remuneration for audit and other assurance services	<u>33</u>	<u>30</u>
Total Auditor Remuneration	<u>33</u>	<u>30</u>

\$ '000	Notes	Impairment Costs		Depreciation/Amortisation	
		Actual 2013	Actual 2012	Actual 2013	Actual 2012
(d) Depreciation, Amortisation & Impairment					
Plant and Equipment		-	-	498	466
Office Equipment		-	-	44	68
Furniture & Fittings		-	-	2	4
Buildings - Non Specialised		-	-	130	130
Buildings - Specialised		-	-	46	46
Other Structures		-	-	53	53
Infrastructure:					
- Roads, Bridges & Footpaths		-	-	1,651	2,099
- Stormwater Drainage		-	-	28	29
- Water Supply Network		-	-	417	370
- Sewerage Network		-	-	84	121
<u>TOTAL DEPRECIATION & IMPAIRMENT COSTS EXPENSED</u>		<u>-</u>	<u>-</u>	<u>2,953</u>	<u>3,386</u>

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 4. Expenses from Continuing Operations (continued)

\$ '000	Notes	Actual 2013	Actual 2012
(e) Other Expenses			
Other Expenses for the year include the following:			
Advertising		29	13
Bad & Doubtful Debts		134	19
Bank Charges		16	15
Cleaning		33	39
Computer Software Charges		83	79
Contributions/Levies to Other Levels of Government		159	131
Councillor Expenses - Mayoral Fee		15	16
Councillor Expenses - Councillors' Fees		64	67
Councillors' Expenses (incl. Mayor) - Other (excluding fees above)		38	18
Donations, Contributions & Assistance to other organisations (Section 356)		83	39
Electricity & Heating		214	205
Insurance		382	372
Postage		11	9
Printing & Stationery		59	42
Street Lighting		80	62
Subscriptions & Publications		15	28
Telephone & Communications		70	65
Valuation Fees		16	31
Other		66	41
<u>TOTAL OTHER EXPENSES</u>		<u>1,567</u>	<u>1,291</u>

Note 5. Gains or Losses from the Disposal of Assets

Property (excl. Investment Property)			
Proceeds from Disposal - Property		525	-
less: Carrying Amount of Property Assets Sold / Written Off		(421)	-
Net Gain/(Loss) on Disposal		104	-
Plant & Equipment			
Proceeds from Disposal - Plant & Equipment		316	231
less: Carrying Amount of P&E Assets Sold / Written Off		(222)	(214)
Net Gain/(Loss) on Disposal		94	17
Financial Assets*			
Proceeds from Disposal / Redemptions / Maturities - Financial Assets		2,600	1,320
less: Carrying Amount of Financial Assets Sold / Redeemed / Matured		(2,600)	(1,320)
Net Gain/(Loss) on Disposal		-	-
<u>NET GAIN/(LOSS) ON DISPOSAL OF ASSETS</u>		<u>198</u>	<u>17</u>

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 6a. - Cash Assets and Note 6b. - Investments

\$ '000	Notes	2013	2013	2012	2012
		Actual Current	Actual Non Current	Actual Current	Actual Non Current
Cash & Cash Equivalents (Note 6a)					
Cash on Hand and at Bank		422	-	6	-
Cash-Equivalent Assets ¹					
- Deposits at Call		4,785	-	2,186	-
- Short Term Deposits		1,500	-	2,000	-
Total Cash & Cash Equivalents		6,707	-	4,192	-
Investments (Note 6b)					
- Long Term Deposits		1,815	-	1,800	-
Total Investments		1,815	-	1,800	-
TOTAL CASH ASSETS, CASH EQUIVALENTS & INVESTMENTS		8,522	-	5,992	-

¹ Those Investments where time to maturity (from date of purchase) is < 3 mths.

Cash, Cash Equivalents & Investments were classified at year end in accordance with AASB 139 as follows:

Cash & Cash Equivalents

a. "At Fair Value through the Profit & Loss"		6,707	-	4,192	-
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Investments

b. "Held to Maturity"	6(b-ii)	1,815	-	1,800	-
Investments		1,815	-	1,800	-

Note 6(b-i)**Reconciliation of Investments classified as "Held to Maturity"**

Balance at the Beginning of the Year		1,800	-	1,320	-
Additions		2,615	-	1,800	-
Disposals (sales & redemptions)		(2,600)	-	(1,320)	-
Balance at End of Year		1,815	-	1,800	-

Comprising:

- Long Term Deposits		1,815	-	1,800	-
Total		1,815	-	1,800	-

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 6c. Restricted Cash, Cash Equivalents & Investments - Details

\$ '000	2013	2013	2012	2012
	Actual Current	Actual Non Current	Actual Current	Actual Non Current
Total Cash, Cash Equivalents and Investments	8,522	-	5,992	-
attributable to:				
External Restrictions (refer below)	3,484	-	2,305	-
Internal Restrictions (refer below)	2,866	-	2,251	-
Unrestricted	2,172	-	1,436	-
	8,522	-	5,992	-

2013 \$ '000	Opening Balance	Transfers to Restrictions	Transfers from Restrictions	Closing Balance
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Details of Restrictions

External Restrictions - Included in Liabilities

Specific Purpose Unexpended Loans-General (A)	69	-	(69)	-
---	----	---	------	---

External Restrictions - Included in Liabilities	69	-	(69)	-
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External Restrictions - Other

Specific Purpose Unexpended Grants (F)	222	420	-	642
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Water Supplies (G)	547	443	-	990
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Sewerage Services (G)	1,467	385	-	1,852
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External Restrictions - Other	2,236	1,248	-	3,484
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Total External Restrictions	2,305	1,248	(69)	3,484
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Internal Restrictions

Plant & Vehicle Replacement	200	-	-	200
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Employees Leave Entitlement	291	30	-	321
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Carry Over Works	1,602	310	(1,602)	310
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Bush Mobile Service	48	-	-	48
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Roads & Ancillary Services	26	31	(26)	31
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Strategic Planning	18	-	(18)	-
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Town Planning	11	-	(11)	-
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Village Amenities	55	69	(34)	90
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Future Infrastructure fund	-	180	-	180
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FAG 2013/14	-	1,516	-	1,516
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Other	-	170	-	170
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Total Internal Restrictions	2,251	2,306	(1,691)	2,866
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TOTAL RESTRICTIONS	4,556	3,554	(1,760)	6,350
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A Loan moneys which must be applied for the purposes for which the loans were raised.

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

G Water, Sewerage, Domestic Waste Management (DWM) & other Special Rates/Levies/Charges are externally restricted assets and must be applied for the purposes for which they were raised.

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 7. Receivables

\$ '000	Notes	2013		2012	
		Current	Non Current	Current	Non Current
Purpose					
Rates & Annual Charges		251	120	258	288
Interest & Extra Charges		64	96	51	76
User Charges & Fees		450	-	508	80
Private Works		-	-	24	-
Contributions to Works		-	-	462	-
Accrued Revenues					
- Interest on Investments		18	-	48	-
- Other Income Accruals		114	-	-	-
Government Grants & Subsidies		84	-	548	-
Deferred Debtors		15	9	40	-
Net GST Receivable		5	-	-	-
Other Debtors		6	-	20	-
Total		1,007	225	1,959	444
less: Provision for Impairment					
Rates & Annual Charges		-	(37)	(7)	(66)
Interest & Extra Charges		-	(27)	(8)	(47)
User Charges & Fees		-	(7)	(2)	(11)
Total Provision for Impairment - Receivables		-	(71)	(17)	(124)
<u>TOTAL NET RECEIVABLES</u>		<u>1,007</u>	<u>154</u>	<u>1,942</u>	<u>320</u>
Externally Restricted Receivables					
Water Supply					
- Rates & Availability Charges		93	92	311	43
- Other		360	-	96	-
Sewerage Services					
- Rates & Availability Charges		21	23	41	26
- Other		55	-	34	-
Domestic Waste Management		104	-	98	-
Total External Restrictions		633	115	580	69
Internally Restricted Receivables					
Nil					
Unrestricted Receivables		374	39	1,362	251
TOTAL NET RECEIVABLES		<u>1,007</u>	<u>154</u>	<u>1,942</u>	<u>320</u>

Notes on Debtors above:

- (i) Rates & 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 & charges at 10.00% (2012 11.00%). Generally all other receivables are non interest bearing.
- (iv) Please refer to Note 15 for issues concerning Credit Risk and Fair Value disclosures.

Bogan Shire Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 8. Inventories & Other Assets

\$ '000	Notes	2013		2012	
		Current	Non Current	Current	Non Current
Inventories					
Stores & Materials		253	-	254	-
Total Inventories		253	-	254	-
Other Assets					
Prepayments		157	-	192	-
Total Other Assets		157	-	192	-
TOTAL INVENTORIES / OTHER ASSETS		410	-	446	-

Externally Restricted Assets

There are no restrictions applicable to the above assets.

(i) Other Disclosures**(a) Inventory Write Downs**

There were no amounts recognised as an expense relating to the write down of Inventory balances held during the year.

Bogan Shire Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 9a. Infrastructure, Property, Plant & Equipment

	Asset Movements during the Reporting Period											as at 30/6/2013				
	as at 30/6/2012						Asset Additions	WDV of Asset Disposals	Depreciation Expense	Adjustments down	Adjustments Up (2) / Revaluations	At Cost	At Fair Value	Accumulated Dep'n	Accumulated Impairment	Carrying Value
	At Cost	At Fair Value	Accumulated Dep'n	Impairment	Carrying Value	At Cost										
	\$ '000															
Plant & Equipment	-	7,894	3,847	-	4,047	809	(222)	(498)	-	21	-	8,139	3,982	-	4,157	
Office Equipment	-	446	329	-	117	31	-	(44)	-	-	-	453	349	-	104	
Furniture & Fittings	-	139	122	-	17	4	-	(2)	-	-	-	143	124	-	19	
Land:																
- Operational Land	-	172	-	-	172	-	-	-	-	-	-	172	-	-	172	
- Community Land	-	2,452	-	-	2,452	-	-	-	-	-	-	2,452	-	-	2,452	
Buildings - Non Specialised	-	15,693	2,787	-	12,906	217	(421)	(130)	-	11,423	-	29,702	5,707	-	23,995	
Buildings - Specialised	-	2,780	825	-	1,955	72	-	(46)	(421)	1,609	-	4,344	1,175	-	3,169	
Other Structures	-	2,870	752	-	2,118	22	-	(53)	-	-	-	5,608	3,521	-	2,087	
Infrastructure:																
- Roads, Bridges, Footpaths	-	66,880	31,616	-	35,264	884	-	(1,651)	(10,941)	-	-	52,726	29,170	-	23,556	
- Bulk Earthworks (non-depreciable)	-	137,149	-	-	137,149	-	-	-	(13,869)	-	-	123,280	-	-	123,280	
- Stormwater Drainage	-	7,237	708	-	6,529	-	-	(28)	(5,044)	-	-	2,088	631	-	1,457	
- Water Supply Network	-	30,221	16,500	-	13,721	-	-	(417)	-	346	-	30,680	17,030	-	13,650	
- Sewerage Network	-	11,076	4,185	-	6,891	-	-	(84)	(1)	170	-	10,545	3,569	-	6,976	
Other Assets:																
- Library Books	-	16	15	-	1	-	-	-	(1)	-	-	16	16	-	-	
- Other	-	154	154	-	-	-	-	-	-	-	-	154	154	-	-	
TOTAL INFRASTRUCTURE,																
PROPERTY, PLANT & EQUIP.																
	-	285,179	61,840	-	223,339	2,039	(643)	(2,953)	(30,277)	13,569	-	270,502	65,423	-	205,074	

(1.) Additions to Buildings, Other Structures & Infrastructure Assets are made up of Asset Renewals (\$963K) and New Assets (\$232K). Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

(2.) Figures of \$21K, \$11,423K and \$1,609K relating to buildings are adjustments. Figures of \$346K and \$170K relating to water and sewer are revaluations

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 9b. Externally Restricted Infrastructure, Property, Plant & Equipment

\$ '000 Class of Asset	Actual 2013				Actual 2012			
	At Cost	At Fair Value	A/Dep & Impairm't	Carrying Value	At Cost	At Fair Value	A/Dep & Impairm't	Carrying Value
Water Supply								
Infrastructure	-	30,680	17,030	13,650	-	30,222	16,500	13,722
Total Water Supply	-	30,680	17,030	13,650	-	30,222	16,500	13,722
Sewerage Services								
Plant & Equipment	-	-	-	-	-	72	20	52
Infrastructure	-	10,545	3,569	6,976	-	11,075	4,185	6,890
Total Sewerage Services	-	10,545	3,569	6,976	-	11,147	4,205	6,942
Domestic Waste Management								
Plant & Equipment	-	491	192	299	-	491	161	330
Total DWM	-	491	192	299	-	491	161	330
TOTAL RESTRICTED I,PP&E	-	41,716	20,791	20,925	-	41,860	20,866	20,994

Note 9c. Infrastructure, Property, Plant & Equipment - Current Year Impairments

Council has recognised no impairment losses during the reporting period nor reversed any prior period losses.

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 10a. Payables, Borrowings & Provisions

\$ '000	Notes	2013		2012	
		Current	Non Current	Current	Non Current
Payables					
Goods & Services - operating expenditure		84	-	488	-
Goods & Services - capital expenditure		82	-	7	-
Payments Received In Advance		3	-	44	-
Accrued Expenses:					
- Borrowings		3	-	2	-
- Salaries & Wages		188	-	-	-
- Other Expenditure Accruals		92	-	-	-
ATO - Net GST Payable		-	-	36	-
Other		-	-	3	-
Total Payables		452	-	580	-
Borrowings					
Loans - Secured ¹		3	-	24	3
Total Borrowings		3	-	24	3
Provisions					
Employee Benefits;					
Annual Leave		495	-	380	-
Long Service Leave		667	57	445	188
Total Provisions		1,162	57	825	188
Total Payables, Borrowings & Provisions		1,617	57	1,429	191
(i) Liabilities relating to Restricted Assets					
		2013		2012	
		Current	Non Current	Current	Non Current
Externally Restricted Assets					
Water		6	-	9	-
Liabilities relating to externally restricted assets		6	-	9	-
Internally Restricted Assets					
Nil					
Total Liabilities relating to restricted assets		6	-	9	-
Total Liabilities relating to Unrestricted Assets		1,611	57	1,420	191
TOTAL PAYABLES, BORROWINGS & PROVISIONS		1,617	57	1,429	191

¹: Loans are secured over the General Rating Income of Council

Disclosures on Liability Interest Rate Risk Exposures, Fair Value Disclosures & Security can be found in Note 15.

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 10a. Payables, Borrowings & Provisions (continued)

\$ '000	Actual 2013	Actual 2012
---------	----------------	----------------

(ii) Current Liabilities not anticipated to be settled within the next 12 months

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

Provisions - Employees Benefits	756	610
	<u>756</u>	<u>610</u>

Note 10b. Description of and movements in Provisions

Class of Provision	2012		2013			Closing Balance as at 30/6/13
	Opening Balance as at 1/7/12	Additional Provisions	Decrease due to Payments	Remeasurement effects due to Discounting	Unused amounts reversed	
Annual Leave	380	376	(261)	-	-	495
Sick Leave	-	83	(83)	-	-	-
Long Service Leave	633	122	(31)	-	-	724
Other Leave	-	150	(150)	-	-	-
TOTAL	1,013	731	(525)	-	-	1,219

- a. Employees Leave Entitlements & 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.

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 11. Statement of Cash Flows - Additional Information

\$ '000	Notes	Actual 2013	Actual 2012
(a) Reconciliation of Cash Assets			
Total Cash & Cash Equivalent Assets	6a	6,707	4,192
Less Bank Overdraft	10	-	-
BALANCE as per the STATEMENT of CASH FLOWS		6,707	4,192
(b) Reconciliation of Net Operating Result to Cash provided from Operating Activities			
Net Operating Result from Income Statement		(215)	1,702
Adjust for non cash items:			
Depreciation & Amortisation		2,953	3,386
Net Losses/(Gains) on Disposal of Assets		(198)	(17)
Amortisation of Premiums, Discounts & Prior Period Fair Valuations			
- Interest on all fair value adjusted Interest Free Advances made by Council		-	(15)
Share of Net (Profits) or Losses of Associates/Joint Ventures		(3)	(6)
+/- Movement in Operating Assets and Liabilities & Other Cash Items:			
Decrease/(Increase) in Receivables		1,155	(142)
Increase/(Decrease) in Provision for Doubtful Debts		(70)	19
Decrease/(Increase) in Inventories		1	6
Decrease/(Increase) in Other Assets		35	2
Increase/(Decrease) in Payables		(404)	48
Increase/(Decrease) in accrued Interest Payable		1	(2)
Increase/(Decrease) in other accrued Expenses Payable		280	(59)
Increase/(Decrease) in Other Liabilities		(80)	(21)
Increase/(Decrease) in Employee Leave Entitlements		206	214
NET CASH PROVIDED FROM/(USED IN) OPERATING ACTIVITIES from the STATEMENT of CASH FLOWS		3,661	5,115
(c) Non-Cash Investing & Financing Activities			
Nil			
(d) Financing Arrangements			
(i) Unrestricted access was available at balance date to the following lines of credit:			
Bank Overdraft Facilities ⁽¹⁾		200	200
Credit Cards / Purchase Cards		10	10
Total Financing Arrangements		210	210

1. The Bank overdraft facility may be drawn at any time and may be terminated by the bank without notice. Interest rates on overdrafts are Interest Rates on Loans & Other Payables are disclosed in Note 15.

(ii) Secured Loan Liabilities

Loans are secured by a mortgage over future years Rate Revenue only.

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 12. Commitments for Expenditure

\$ '000	Notes	Actual 2013	Actual 2012
(a) Capital Commitments (exclusive of GST)			
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:			
Property, Plant & Equipment			
Purchase of Rosmech Merlin streetsweeper.		224	-
construction of new waste cell at Nyngan		400	-
Total Commitments		624	-
These expenditures are payable as follows:			
Within the next year		624	-
Total Payable		624	-
Sources for Funding of Capital Commitments:			
Unrestricted General Funds		624	-
Total Sources of Funding		624	-

(b) Finance Lease Commitments

Nil

(c) Operating Lease Commitments (Non Cancellable)

Nil

(d) Investment Property Commitments

Nil

(e) Investment in Associates / Joint Ventures - Commitments

For Capital Commitments and Other Commitments relating to Investments in Associates & Joint Ventures, refer to Note 19 (b)

Bogan Shire Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 13a(i). Statement of Performance Measurement - Indicators (Consolidated)

\$ '000	Amounts	Indicator	Prior Periods	
	2013	2013	2012	2011
Local Government Industry Indicators - Consolidated				
1. Unrestricted Current Ratio				
Current Assets less all External Restrictions ⁽¹⁾	<u>5,822</u>	6.81 : 1	6.78	2.73
Current Liabilities less Specific Purpose Liabilities ^(2,3)	<u>855</u>			
2. Debt Service Ratio				
Debt Service Cost	<u>25</u>	0.25%	3.71%	5.82%
Income from Continuing Operations (excl. Capital Items & Specific Purpose Grants/Contributions)	<u>10,171</u>			
3. Rates & Annual Charges Coverage Ratio				
Rates & Annual Charges	<u>3,806</u>	28.49%	26.01%	23.39%
Income from Continuing Operations	<u>13,360</u>			
4. Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage				
Rates, Annual & Extra Charges Outstanding	<u>467</u>	10.53%	13.21%	13.18%
Rates, Annual & Extra Charges Collectible	<u>4,433</u>			
5. Building & Infrastructure Renewals Ratio				
Asset Renewals ⁽⁴⁾	<u>963</u>	40.87%	66.51%	41.70%
Depreciation, Amortisation & Impairment	<u>2,356</u>			

Notes

⁽¹⁾ Refer Notes 6-8 inclusive.

Also excludes any Real Estate & Land for resale not expected to be sold in the next 12 months

⁽²⁾ Refer to Note 10(a).

⁽³⁾ Refer to Note 10(a)(ii) - excludes all payables & provisions not expected to be paid in the next 12 months (incl. ELE).

⁽⁴⁾ 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 and infrastructure assets only.

Bogan Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2013

Note 13a(ii). Local Government Industry Indicators - Graphs (Consolidated)

<p>1. Unrestricted Current Ratio</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Ratio : 1</th> </tr> </thead> <tbody> <tr> <td>2010</td> <td>3.35</td> </tr> <tr> <td>2011</td> <td>2.73</td> </tr> <tr> <td>2012</td> <td>6.78</td> </tr> <tr> <td>2013</td> <td>6.81</td> </tr> </tbody> </table>	Year	Ratio : 1	2010	3.35	2011	2.73	2012	6.78	2013	6.81	<p>Purpose of Unrestricted Current Ratio</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>Commentary on 2012/13 Result</p> <p>2012/13 Ratio 6.81 : 1</p> <p>High cash balance due to Grants paid in advance along with minimal current liabilities.</p>
Year	Ratio : 1											
2010	3.35											
2011	2.73											
2012	6.78											
2013	6.81											
<p>2. Debt Service Ratio</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Ratio %</th> </tr> </thead> <tbody> <tr> <td>2010</td> <td>7.16%</td> </tr> <tr> <td>2011</td> <td>5.82%</td> </tr> <tr> <td>2012</td> <td>3.71%</td> </tr> <tr> <td>2013</td> <td>0.25%</td> </tr> </tbody> </table>	Year	Ratio %	2010	7.16%	2011	5.82%	2012	3.71%	2013	0.25%	<p>Purpose of Debt Service Ratio</p> <p>To assess the impact of loan principal & interest repayments on the discretionary revenue of council.</p>	<p>Commentary on 2012/13 Result</p> <p>2012/13 Ratio 0.25%</p> <p>Due to loan principal being repaid</p>
Year	Ratio %											
2010	7.16%											
2011	5.82%											
2012	3.71%											
2013	0.25%											
<p>3. Rates & Annual Charges Coverage Ratio</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Ratio %</th> </tr> </thead> <tbody> <tr> <td>2010</td> <td>29.14%</td> </tr> <tr> <td>2011</td> <td>23.39%</td> </tr> <tr> <td>2012</td> <td>26.01%</td> </tr> <tr> <td>2013</td> <td>28.49%</td> </tr> </tbody> </table>	Year	Ratio %	2010	29.14%	2011	23.39%	2012	26.01%	2013	28.49%	<p>Purpose of Rates & Annual Charges Coverage Ratio</p> <p>To assess the degree of Council's dependence upon revenue from rates and annual charges and to assess the security of Council's income.</p>	<p>Commentary on 2012/13 Result</p> <p>2012/13 Ratio 28.49%</p> <p>Steady</p>
Year	Ratio %											
2010	29.14%											
2011	23.39%											
2012	26.01%											
2013	28.49%											
<p>4. Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Ratio %</th> </tr> </thead> <tbody> <tr> <td>2010</td> <td>11.69%</td> </tr> <tr> <td>2011</td> <td>13.18%</td> </tr> <tr> <td>2012</td> <td>13.21%</td> </tr> <tr> <td>2013</td> <td>10.53%</td> </tr> </tbody> </table>	Year	Ratio %	2010	11.69%	2011	13.18%	2012	13.21%	2013	10.53%	<p>Purpose of Rates & Annual Charges Outstanding Ratio</p> <p>To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts.</p>	<p>Commentary on 2012/13 Result</p> <p>2012/13 Ratio 10.53%</p> <p>Steady</p>
Year	Ratio %											
2010	11.69%											
2011	13.18%											
2012	13.21%											
2013	10.53%											
<p>5. Building & Infrastructure Renewals Ratio</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Ratio %</th> </tr> </thead> <tbody> <tr> <td>2010</td> <td>40.19%</td> </tr> <tr> <td>2011</td> <td>41.70%</td> </tr> <tr> <td>2012</td> <td>66.51%</td> </tr> <tr> <td>2013</td> <td>40.87%</td> </tr> </tbody> </table>	Year	Ratio %	2010	40.19%	2011	41.70%	2012	66.51%	2013	40.87%	<p>Purpose of Asset Renewals Ratio</p> <p>To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.</p>	<p>Commentary on 2012/13 Result</p> <p>2012/13 Ratio 40.87%</p> <p>Road reseals this year</p>
Year	Ratio %											
2010	40.19%											
2011	41.70%											
2012	66.51%											
2013	40.87%											

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 13b. Statement of Performance Measurement - Indicators (by Fund)

\$ '000	Water 2013	Sewer 2013	General ¹ 2013
Local Government Industry Indicators - by Fund			
1. Unrestricted Current Ratio			
Current Assets less all External Restrictions ⁽¹⁾	240.67 : 1	No Liabilities	6.81 : 1
Current Liabilities less Specific Purpose Liabilities ^(2,3)			
prior period:	106.00 : 1	No Liabilities	6.78 : 1
2. Debt Service Ratio			
Debt Service Cost	0.00%	0.00%	0.31%
Income from Continuing Operations (excl. Capital Items & Specific Purpose Grants/Contributions)			
prior period:	0.00%	0.00%	4.35%
3. Rates & Annual Charges Coverage Ratio			
Rates & Annual Charges	34.42%	61.29%	25.72%
Income from Continuing Operations			
prior period:	40.09%	63.67%	23.21%
4. Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage			
Rates, Annual & Extra Charges Outstanding	30.99%	11.58%	6.89%
Rates, Annual & Extra Charges Collectible			
prior period:	80.64%	21.14%	3.68%
5. Building & Infrastructure Renewals Ratio			
Asset Renewals (Building & Infrastructure assets)	0.00%	0.00%	51.91%
Depreciation, Amortisation & Impairment			
prior period:	0.00%	0.00%	60.69%

Notes

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

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

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 & Financial Liabilities recognised in the financial statements is presented below.

	Carrying Value		Fair Value	
	2013	2012	2013	2012
Financial Assets				
Cash and Cash Equivalents	6,707	4,192	6,707	4,192
Investments				
- "Held to Maturity"	1,815	1,800	1,815	1,800
Receivables	1,161	2,262	1,161	2,262
Total Financial Assets	9,683	8,254	9,683	8,254
Financial Liabilities				
Payables	449	536	449	230
Loans / Advances	3	27	3	27
Total Financial Liabilities	452	563	452	257

Fair Value is determined as follows:

- **Cash & Cash Equivalents, Receivables, Payables** - are estimated to be the carrying value which approximates mkt value.
- **Borrowings & Held to Maturity Investments** - are based upon estimated future cash flows discounted by the current market interest rates applicable to assets & liabilities with similar risk profiles, unless quoted market prices are available.
- Financial Assets classified (i) "**at fair value through profit & 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.

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 15. Financial Risk Management (continued)

\$ '000

(a) Cash & Cash Equivalents, Financial assets 'at fair value through the profit & Loss' "Available-for-sale" financial assets & "Held-to-maturity" Investments

Council's objective is to maximise its return on cash & investments whilst maintaining an adequate level of liquidity and preserving capital.

Council's Finance area manages the Cash & Investments portfolio with the assistance of independent advisors.

Council has an Investment Policy which complies with the Local Government Act & Minister's Investment Order. This Policy is regularly reviewed by Council and it's staff and an Investment Report is tabled before Council on a monthly basis setting out the portfolio breakup and its performance.

The major risk associated with Investments is 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.

Cash & Investments are also subject to interest rate risk - the risk that movements in interest rates could affect returns and income.

A further risk associated with Cash & Investments is 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.

Council also seeks advice from independent advisers before placing any funds in Cash Equivalents & Investments.

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
2013				
Possible impact of a 10% movement in Market Values	85	85	(85)	(85)
2012				
Possible impact of a 10% movement in Market Values	50	50	(50)	(50)

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 15. Financial Risk Management (continued)

\$ '000

(b) Receivables

Council's major receivables comprise (i) Rates & Annual charges and (ii) User Charges & 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 & 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:

	2013	2013	2012	2012
	Rates & Annual Charges	Other Receivables	Rates & Annual Charges	Other Receivables
(i) Ageing of Receivables				
Current (not yet overdue)	101	713	207	1,502
Past due by up to 30 days	42	21	49	46
Past due between 31 and 180 days	46	56	55	117
Past due between 181 and 365 days	48	64	60	174
Past due by more than 1 year	134	7	175	18
	371	861	546	1,857

(ii) Movement in Provision for Impairment of Receivables

	2013	2012
Balance at the beginning of the year	141	122
+ new provisions recognised during the year	-	19
- amounts already provided for & written off this year	(70)	-
Balance at the end of the year	71	141

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 15. Financial Risk Management (continued)

\$ '000

(c) Payables & Borrowings

Payables & 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 & overdraft facilities utilised as required.

The contractual undiscounted cash outflows (ie. principal and interest) of Council's Payables & Borrowings are set out in the Liquidity 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		
2013									
Trade/Other Payables	-	449	-	-	-	-	-	449	449
Loans & Advances	-	3	-	-	-	-	-	3	3
Total Financial Liabilities	-	452	-	-	-	-	-	452	452
2012									
Trade/Other Payables	-	436	-	-	-	-	-	436	536
Loans & Advances	-	25	1	2	-	-	-	28	27
Total Financial Liabilities	-	461	1	2	-	-	-	464	563

Borrowings are also subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs & debt servicing requirements. Council manages this risk through the diversification of borrowing types, maturities & interest rate structures.

The following interest rates were applicable to Council's Borrowings at balance date:

	2013		2012	
	Carrying Value	Average Interest Rate	Carrying Value	Average Interest Rate
Trade/Other Payables	449	0.0%	536	0.0%
Loans & Advances - Fixed Interest Rate	3	7.0%	27	7.4%
	452		563	

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 16. Material Budget Variations

\$ '000

Council's Original Financial Budget for 12/13 was adopted by the Council on 28 June 2012.

While the Income Statement included in this General Purpose Financial Report must disclose the Original Budget adopted by Council, the Local Government Act 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	2013 Budget	2013 Actual	2013 ----- Variance* -----		
REVENUES					
Rates & Annual Charges	3,767	3,806	39	1%	F
User Charges & Fees	1,645	2,766	1,121	68%	F
Due to a combination of an increase in access charges for connection to the water service and increased usage by consumers as a result of a low rainfall.					
Interest & Investment Revenue	258	324	66	26%	F
More cash on hand than expected , grants received early.					
Other Revenues	896	178	(718)	(80%)	U
More accurate classification of revenue has resulted in more items being classified as user charges and fees rather than other revenue Also due to lower than budgeted revenue from rent and scrap metal sales and a lower insurance rebate.					
Operating Grants & Contributions	5,243	6,002	759	14%	F
Due to the classification of Roads to Recovery Grants as operating which were budgeted for as Capital Grants					
Capital Grants & Contributions	1,190	83	(1,107)	(93%)	U
Due to the classification of Roads to Recovery Grants as operating which were budgeted for as Capital Grants					
Net Gains from Disposal of Assets	-	198	198	0%	F
Share of Net Profits - JV's & Associates	-	3	3	0%	F

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 16. Material Budget Variations (continued)

\$ '000	2013 Budget	2013 Actual	2013 Variance*		
EXPENSES					
Employee Benefits & On-Costs	5,888	5,097	791	13%	F
Vacancies of staff					
Borrowing Costs	25	1	24	96%	F
Loan not taken up (garbage depot)					
Materials & Contracts	4,115	3,957	158	4%	F
Depreciation & Amortisation	2,811	2,953	(142)	(5%)	U
Other Expenses	140	1,567	(1,427)	(1019%)	U
Due to an error in the budget which understated other expenses. Actual expenditure in 2012 was \$1291K. Bad and Doubtful debts have increased by \$115K over the previous year due to a review of outstanding debts.					

Budget Variations relating to Council's Cash Flow Statement include:

Cash Flows from Operating Activities	2,831	3,661	830	29.3%	F
Greater collection debtors					
Cash Flows from Investing Activities	(3,036)	(1,122)	1,914	(63.0%)	F
Less capital expenditure than expected					
Cash Flows from Financing Activities	336	(24)	(360)	(107.1%)	U
No loans taken up as expected					

Note 17. Statement of Developer Contributions

Council currently has no S94 Developer Contribution Plans or S94 Funds on hand from prior years.

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 18. Contingencies & 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 & 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 Schemes most recent full actuarial review indicated that the Net Assets of the Scheme were not sufficient to meet the accrued benefits of the Schemes Defined Benefit member category with member Councils required to make significantly higher contributions in future years.

The Local Government Superannuation Scheme however is unable to provide Council with an accurate estimate of its share of the net deficit and accordingly Council has not recorded any net liability from its Defined Benefit Scheme obligations in accordance with AASB 119.

Future contributions made to the defined benefit scheme to rectify the net deficit position will be recognised as an expense when they become payable - similar to the accounting for Defined Contributions Plans.

(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 Council's contributions to the pool and the result of insurance claims within each of the Fund Years.

The future realisation and finalisation of claims incurred but not reported to 30/6 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.

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.

(iv) Other Guarantees

Council has provided no other Guarantees other than those listed above.

Bogan Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2013

Note 18. Contingencies & Other Assets/Liabilities Not Recognised (continued)

\$ '000

LIABILITIES NOT RECOGNISED (continued):

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.

(iii) Potential Land Acquisitions due to Planning Restrictions imposed by Council

Council has classified a number of privately owned land parcels as Local Open Space or Bushland.

As a result, where notified in writing by the various owners, Council will be required to purchase these land parcels.

At reporting date, reliable estimates as to the value of any potential liability (& subsequent land asset) from such potential acquisitions has not been possible.

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 & including 30/6/08.

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 19. Controlled Entities, Associated Entities & Interests in Joint Ventures

\$ '000

Council's objectives can and in some cases are best met through the use of separate entities & operations.

These operations and entities range from 100% ownership and control through to lower levels of ownership and control via co-operative arrangements with other Councils, Bodies and other Outside Organisations.

The accounting and reporting for these various entities, operations and arrangements varies in accordance with accounting standards, depending on the level of Councils (i) interest and (ii) control and the type (form) of entity/operation, as follows;

Associated Entities & Joint Venture Entities

Note 19(a) (i) & (ii)

Arrangements in the form of a Separate Entity that deploys the resources of the operation itself.

Under Associated Entities, Council significantly influences the operations (but does not control them, whilst for JV Entities, Council Jointly Controls the Operations with other parties.

Accounting Recognition:

(i) **Subsidiaries disclosed under Note 19(a), and Joint Venture Operations disclosed at Note 19(c), are accounted for on a Line by Line Consolidation basis within the Income Statement and Statement of Financial Position.**

(ii) **Associated Entities and Joint Venture Entities as per Notes 19(b)(i) & (ii) are accounted for using the Equity Accounting Method - and are disclosed as a 1 line entry in both the Income Statement and Statement of Financial Position.**

	Council's Share of Net Income		Council's Share of Net Assets	
	Actual 2013	Actual 2012	Actual 2013	Actual 2012
Associated Entities	-	-	-	-
Joint Venture Entities	3	6	70	67
Total	3	6	70	67

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 19. Controlled Entities, Associated Entities & Interests in Joint Ventures

\$ '000

(a) Associated Entities & Joint Venture Entities

(i) ASSOCIATED ENTITIES

Council has no interest in any Associated Entities.

(ii) JOINT VENTURE ENTITIES

(a) Carrying Amounts

Name of Entity	Principal Activity	2013	2012
North Western Regional Library	Community Library Services	70	67
Total Carrying Amounts - Joint Venture Entities		70	67

(b) Relevant Interests

Name of Entity	Interest in Outputs		Interest in Ownership		Proportion of Voting Power	
	2013	2012	2013	2012	2013	2012
North Western Regional Library	25%	25%	25%	25%	25%	25%

(c) Movement in Carrying Amounts

	North Western Regional Library	
	2013	2012
Opening Balance	67	61
Share in Operating Result	3	6
Council's Equity Share in the Joint Venture Entity	70	67

(d) Share of Joint Ventures Assets & Liabilities

	Assets		Liabilities		Net Assets
	Current	Non Current	Current	Non Current	
2013					
North Western Regional Library	19	51	-	-	70
Totals	19	51	-	-	70
2012					
North Western Regional Library	13	54	-	-	67
Totals	13	54	-	-	67

(e) Share of Joint Ventures Revenues, Expenses & Results

	2013			2012		
	Revenues	Expenses	Result	Revenues	Expenses	Result
North Western Regional Library	60	57	3	55	49	6
Totals	60	57	3	55	49	6

(f) Contingent Liabilities of Joint Venture Entities

	2013	2012
Share of Contingent Liabilities incurred jointly with other Participants	25.00%	25.00%
Share of Contingent Liabilities for which Council is severally liable	25.00%	25.00%

No material losses are anticipated in respect of any of the above contingent liabilities

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 20. Equity - Retained Earnings and Revaluation Reserves

\$ '000	Notes	Actual 2013	Actual 2012
(a) Retained Earnings			
Movements in Retained Earnings were as follows:			
Balance at beginning of Year (from previous years audited accounts)		141,554	144,692
a. Correction of Prior Period Errors	20 (c)	-	(4,840)
b. Net Operating Result for the Year		(215)	1,702
Balance at End of the Reporting Period		<u>141,339</u>	<u>141,554</u>
(b) Reserves			
(i) Reserves are represented by:			
- Infrastructure, Property, Plant & Equipment Revaluation Reserve		72,224	88,932
Total		<u>72,224</u>	<u>88,932</u>
(ii) Reconciliation of movements in Reserves:			
Infrastructure, Property, Plant & Equipment Revaluation Reserve			
- Opening Balance		88,932	231,519
- Revaluations for the year	9(a)	516	3,459
- Correction of Prior Period Errors	20(c)	-	(146,046)
- Other movements (adjustments to reflect revised cost of replacement)		(17,224)	-
- Balance at End of Year		<u>72,224</u>	<u>88,932</u>
TOTAL VALUE OF RESERVES		<u>72,224</u>	<u>88,932</u>

(iii) Nature & Purpose of Reserves**Infrastructure, Property, Plant & Equipment Revaluation Reserve**

- The Infrastructure, Property, Plant & Equipment Revaluation Reserve is used to record increments/decrements of Non Current Asset values due to their revaluation.

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 20. Equity - Retained Earnings and Revaluation Reserves (continued)

\$ '000	Notes	Actual 2013	Actual 2012
---------	-------	----------------	----------------

(c) Correction of Error/s relating to a Previous Reporting Period

Correction of errors as disclosed in last year's financial statements:

Council revalued the following asset classes for the 11/12 Year End:

Roads, Bridges, Footpaths
Stormwater Drainage

The infrastructure replacement costs adopted in the original Asset Management Plan were based on valuations developed from state wide unit rates adjusted for rural areas such as Nyngan.

The replacement costs in the current plan are based on unit rates that relate specifically to Bogan Shire and are developed from actual costs. Council's estimate is a site specific assessment based on actual Bogan Shire conditions.

Many of the assets such as bridges, culverts, kerb and gutter, footpaths, etc. are similar in both valuations but it is in the area of rural roads where the topography and geology unique to the Shire greatly affect the estimated replacement values.

The current replacement cost for the Levee Bank was amended to correctly record the actual length to be valued. This was the major variation to the revaluation of Stormwater Drainage.

In accordance with AASB 108 - Accounting Policies, Changes in Accounting Estimates and Errors, the above Prior Period Errors have been recognised retrospectively.

These amounted to the following Equity Adjustments:

- Adjustments to Opening Equity - 1/7/11 (relating to adjustments for the 30/6/11 reporting year end and prior periods)	-	(150,886)
- Adjustments to Closing Equity - 30/6/12 (relating to adjustments for the 30/6/12 year end)	-	-
Total Prior Period Adjustments - Prior Period Errors	-	(150,886)

(d) Voluntary Changes in Accounting Policies

Council made no voluntary changes in any accounting policies during the year.

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 21. Financial Result & Financial Position by Fund

Income Statement by Fund \$ '000	Actual 2013	Actual 2013	Actual 2013
<u>Continuing Operations</u>	Water	Sewer	General ¹
Income from Continuing Operations			
Rates & Annual Charges	589	380	2,837
User Charges & Fees	981	163	1,622
Interest & Investment Revenue	46	62	216
Other Revenues	91	-	87
Grants & Contributions provided for Operating Purposes	4	15	5,983
Grants & Contributions provided for Capital Purposes	-	-	83
Other Income			
Net Gains from Disposal of Assets	-	-	198
Share of interests in Joint Ventures & Associates using the Equity Method	-	-	3
Total Income from Continuing Operations	1,711	620	11,029
Expenses from Continuing Operations			
Employee Benefits & on-costs	240	59	4,798
Borrowing Costs	-	-	1
Materials & Contracts	900	200	2,857
Depreciation & Amortisation	415	85	2,453
Impairment	-	-	-
Other Expenses	25	15	1,527
Net Losses from the Disposal of Assets	-	7	(7)
Total Expenses from Continuing Operations	1,580	366	11,629
Operating Result from Continuing Operations	131	254	(600)
Discontinued Operations			
Net Profit/(Loss) from Discontinued Operations	-	-	-
Net Operating Result for the Year	131	254	(600)
Net Operating Result attributable to each Council Fund	131	254	(600)
Net Operating Result attributable to Non-controlling Interests	-	-	-
Net Operating Result for the year before Grants and Contributions provided for Capital Purposes	131	254	(683)

¹ General Fund refers to all Council's activities other than Water & Sewer.

NB. All amounts disclosed above are Gross - that is, they include internal charges & recoveries made between the Funds.

Bogan Shire Council

Notes to the Financial Statements

as at 30 June 2013

Note 21. Financial Result & Financial Position by Fund (continued)

Statement of Financial Position by Fund \$ '000	Actual 2013	Actual 2013	Actual 2013
ASSETS	Water	Sewer	General¹
Current Assets			
Cash & Cash Equivalents	990	1,852	3,865
Investments	-	-	1,815
Receivables	453	76	478
Inventories	-	-	253
Other	-	-	157
Non-current assets classified as 'held for sale'	-	-	-
Total Current Assets	1,443	1,928	6,568
Non-Current Assets			
Investments	-	-	-
Receivables	92	23	39
Inventories	-	-	-
Infrastructure, Property, Plant & Equipment	13,650	6,976	184,448
Investments Accounted for using the equity method	-	-	70
Investment Property	-	-	-
Intangible Assets	-	-	-
Total Non-Current Assets	13,742	6,999	184,557
TOTAL ASSETS	15,185	8,927	191,125
LIABILITIES			
Current Liabilities			
Payables	6	-	446
Borrowings	-	-	3
Provisions	-	-	1,162
Total Current Liabilities	6	-	1,611
Non-Current Liabilities			
Payables	-	-	-
Borrowings	-	-	-
Provisions	-	-	57
Total Non-Current Liabilities	-	-	57
TOTAL LIABILITIES	6	-	1,668
Net Assets	15,179	8,927	189,457
EQUITY			
Retained Earnings	6,262	6,852	128,225
Revaluation Reserves	8,917	2,075	61,232
Total Equity	15,179	8,927	189,457

¹ General Fund refers to all Council's activities other than Water & Sewer.

NB. All amounts disclosed above are Gross - that is, they include internal receivables & payables between the Funds.

Bogan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2013

Note 22. "Held for Sale" Non Current Assets & Disposal Groups

\$ '000

Council did not classify any Non Current Assets or Disposal Groups as "Held for Sale".

Note 23. Events occurring after the Reporting Period

Events that occur between the end of the reporting period (ending 30 June 2013) 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 18/11/13.

Events that occur after the Reporting Period represent one of two types:

(i) Events that provide evidence of conditions that existed at the Reporting Period

These financial statements (and the figures therein) incorporate all "adjusting events" that provided evidence of conditions that existed at 30 June 2013.

(ii) Events that provide evidence of conditions that arose after the Reporting Period

These financial statements (& figures therein) do not incorporate any "non-adjusting events" that have occurred after 30 June 2013 and which are only indicative of conditions that arose after 30 June 2013.

Council is unaware of any material or significant "non-adjusting events" that should be disclosed.

Note 24. Discontinued Operations

Council has not classified any of its Operations as "Discontinued".

Note 25. Intangible Assets

Intangible Assets represent identifiable non-monetary asset 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.

Note 26. Reinstatement, Rehabilitation & Restoration Liabilities

Council has no outstanding obligations to make, restore, rehabilitate or reinstate any of its assets/operations.

Bogan Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2013

Note 27. Council Information & Contact Details

Principal Place of Business:

81 Cobar Street
Nyngan NSW 2825

Contact Details**Mailing Address:**

PO Box 221
Nyngan NSW 2825

Opening Hours:

8:30am to 4:30pm
Monday to Friday
Detail Opening Hours here

Telephone: 02 6835 9000

Facsimile: 02 6835 9011

Internet: www.bogan.nsw.gov.au

Email: admin@bogan.nsw.gov.au

Officers**GENERAL MANAGER**

D A Francis

RESPONSIBLE ACCOUNTING OFFICER

L F Taberner

PUBLIC OFFICER

Luke Taberner

AUDITORS

Hill Rogers Spencer Steer
Chartered Accountants

Elected Members**MAYOR**

R L Donald

COUNCILLORS

J E Hampstead OAM (Deputy Mayor)

J L Douglas

L H Dutton

H J Griffiths

W G Deacon

E M McLaughlin

G R J Neill

K M Ryan

Other Information

ABN: 68 886 242 083

BOGAN SHIRE COUNCIL
GENERAL PURPOSE FINANCIAL STATEMENTS
INDEPENDENT AUDITORS' REPORT

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying *general purpose financial statements* of *Bogan Shire Council*, which comprises the Statement of Financial Position as at 30 June 2013, Income Statement, Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the Statement by Councillors and Management. The financial statements include the consolidated financial statements of the economic entity and the entities it controlled at year end or from time to time during the year.

Responsibility of Council for the Financial Statements

The Council is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Local Government Act 1993. 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 the financial statements that are 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 the financial statements 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 the financial statements are free from material misstatement. Our audit responsibility does not extend to the original budget information disclosed in the Income Statement, Statement of Cash Flows, and Note 2(a) or the budget variation explanations disclosed in Note 16. Nor does our responsibility extend to the projected future developer contributions and costs disclosed in Note 17. Accordingly, no opinion is expressed on these matters.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 Council's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the financial statements. Our audit did not involve an analysis of the prudence of business decisions made by Council or management.

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Practising as Hill Rogers Spencer
Steer Assurance Partners

ABN 56 435 338 966

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.

Basis for Qualified Auditor's Opinion

Note 9 discloses adjustments to the replacement costs of buildings, roads, bridges, footpaths, bulk earthworks and stormwater drainage totalling a net reduction of \$17.224 million as at 30 June 2013. This agrees with the movement in the Revaluation Reserve described in Note 20. We however have been unable to obtain sufficient appropriate audit evidence to satisfy ourselves that the carrying value has been determined in accordance with AASB 116 and the Local Government Code of Accounting Practice and Financial Reporting.

Qualified Auditor's Opinion

In our opinion, except for the effects on the financial statements of the matter referred to in the paragraph titled *Basis for Qualified Auditor's Opinion*,

- (a) the Council's accounting records have been kept in accordance with the requirements of the Local Government Act 1993, Chapter 13 part 3 Division 2; and
- (b) the financial statements:
 - (i) have been presented in accordance with the requirements of this Division;
 - (ii) are consistent with the Council's accounting records;
 - (iii) present fairly the Council's financial position, the results of its operations and its cash flows; and
 - (iv) are in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia.
- (c) all information relevant to the conduct of the audit has been obtained; and
- (d) there are no material deficiencies in the accounting records or financial statements that we have become aware of during the course of the audit.

Emphasis of Matter

Without qualification to the opinion expressed above, we draw attention to the requirement under Section 416 of the Local Government Act 1993 to prepare financial reports and have them audited within four (4) months of the end of the financial year.

HILL ROGERS SPENCER STEER



Gary Mottau
Partner

Dated at Sydney this 18th day of November 2013

18 November 2013

The Mayor
Bogan Shire Council
PO Box 221
NYNGAN NSW 2825

Mayor,

Audit Report - Year Ended 30 June 2013

We are pleased to advise completion of the audit of Council's books and records for the year ended 30 June 2013 and that all information required by us was readily available. We have signed our reports as required under Section 417(1) of the Local Government Act, 1993 and the Local Government Code of Accounting Practice and Financial Reporting to the General and Special Purpose Financial Statements.

Our audit has been conducted in accordance with Australian Auditing Standards so as to express an opinion on both the General and Special Purpose Financial Statements of the Council. We have ensured that the accounts have been prepared in accordance with Australian equivalents to International Financial Reporting Standards (AIFRS) and the Local Government Code of Accounting Practice and Financial Reporting.

This report on the conduct of the audit is also issued under Section 417(1) and we now offer the following comments on the financial statements and the audit;

1. RESULTS FOR THE YEAR

1.1 *Operating Result*

The operating result for the year was a deficit of \$215,000 and compares with a surplus of \$1.702 million in the previous year.

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The following table sets out the results for the year and the extent (%) that each category of revenue and expenses contributed to the total.

	2013	% of	2012	% of	Increase
	\$000	Total	\$000	Total	(Decrease)
					\$000
Revenues before capital items					
Rates & annual charges	3,806	29%	3,561	28%	245
User charges, fees & other revenues	3,145	24%	2,599	20%	546
Grants & contributions provided for operating purposes	6,002	45%	6,272	49%	(270)
Interest & investment revenue	324	2%	331	3%	(7)
	13,277	100%	12,763	100%	514
Expenses					
Employee benefits & costs	5,097	38%	4,407	37%	690
Materials, contracts & other expenses	5,524	41%	4,174	35%	1,350
Depreciation, amortisation & impairment	2,953	22%	3,386	28%	(433)
Borrowing costs	1	0%	21	0%	(20)
	13,575	100%	11,988	100%	1,587
Surplus/(Deficit) before capital items	(298)		775		(1,073)
Grants & contributions provided for capital purposes	83		927		(844)
Net Surplus/(Deficit) for the year	(215)		1,702		(1,917)

The table above shows an overall decrease compared with the previous year of \$1.917 million and can be attributed to increased expenditure on materials (\$1.165 million) and a reduction in capital contributions received (\$825,000).

1.2 Funding Result

The operating result does not take into account all revenues and all expenditures and in reviewing the overall financial performance of Council it is useful to take into account the total source of revenues and where they were spent during the year which is illustrated in the table below.

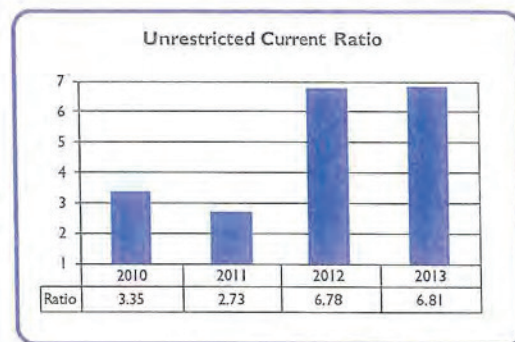
	2013	2012
	\$'000	\$'000
Funds were provided by:-		
Operating Result (as above)	(215)	1,702
Add back non funding items:-		
- Depreciation, amortisation & impairment	2,953	3,386
- Book value of non-current assets sold	643	214
- (Surplus)/Deficit in joint ventures	(3)	(6)
	3,378	5,296
Transfers from externally restricted assets (net)	0	38
Transfers from internal reserves (net)	0	0
Repayments from deferred debtors	16	254
Net Changes in current/non-current assets & liabilities	381	260
	3,775	5,848
Funds were applied to:-		
Purchase and construction of assets	(2,039)	(4,027)
Principal repaid on loans	(24)	(354)
Transfers to externally restricted assets (net)	(1,235)	0
Transfers to internal reserves (net)	(615)	(483)
	(3,913)	(4,864)
Increase/(Decrease) in Available Working Capital	(138)	984

2. FINANCIAL POSITION

2.1 Unrestricted Current Ratio

The Unrestricted Current Ratio is a financial indicator specific to local government and represents Council's ability to meet its debts and obligations as they fall due.

After eliminating externally restricted assets and current liabilities not expected to be paid within the next 12 months net current assets amounted to \$4.967 million representing a factor of 6.81 to 1.



2.2 Available Working Capital – (Working Funds)

A more meaningful financial indicator specific to local government is the level of **Available Working Capital**. Net Current Assets are adjusted by eliminating both external and internal reserves held for future purposes.

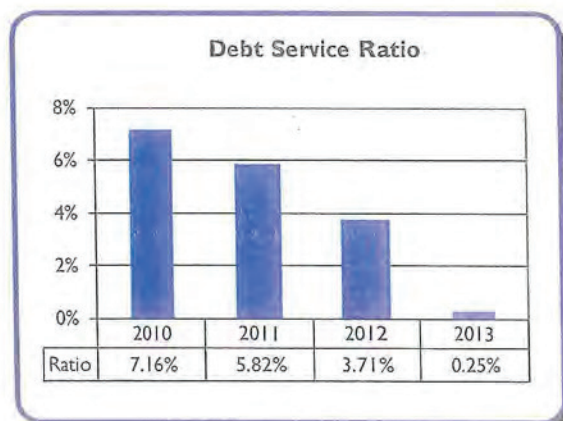
At the close of the year the Available Working Capital of Council stood at \$2.495 million as detailed below;

	2013	2012	Change
	\$'000	\$'000	\$'000
Net Current Assets (Working Capital) as per Accounts	8,322	6,951	1,371
Add: Payables & provisions not expected to be realised in the next 12 months included above	756	610	146
Adjusted Net Current Assets	9,078	7,561	1,517
Add: Budgeted & expected to pay in the next 12 months			
- Borrowings	3	24	(21)
- Employees leave entitlements	406	215	191
- Deferred debtors	(15)	(40)	25
Less: Externally restricted assets	(4,111)	(2,876)	(1,235)
Less: Internally restricted assets	(2,866)	(2,251)	(615)
Available Working Capital as at 30 June	2,495	2,633	(138)

The balance of Available Working Capital should be at a level to manage Council's day to day operations including the financing of hard core debtors, stores and to provide a buffer against unforeseen and unbudgeted expenditures. Taking into consideration the nature and level of the internally restricted assets (Reserves) set aside we are of the opinion that Available Working Capital as at 30 June 2013 was sound.

2.3 Debt

Operating revenue (excluding special purpose grants and contributions) required to service debt (loan repayments) was 0.25%.



2.4 Summary

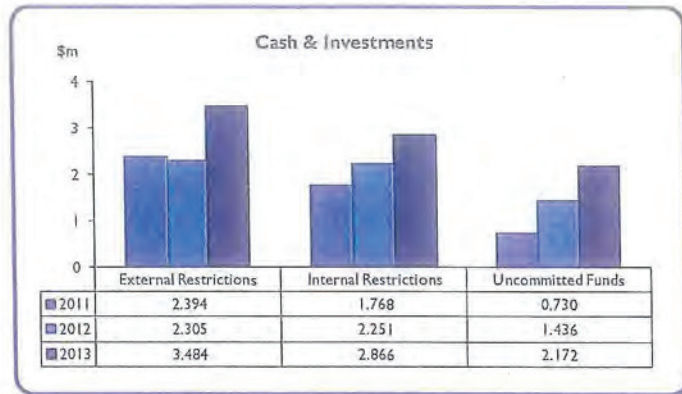
Council's overall financial position, when taking into account the above financial indicators was, in our opinion, sound.

3. CASH ASSETS

3.1 Cash & Investments

Cash and investments held at the close of the year amounted to \$8.522 million as compared with \$5.992 million and \$4.892 million at the close of financial years 2012 and 2011 respectively.

The table alongside summarises the purposes for which cash and investments were held.



Externally restricted cash and investments are restricted in their use by externally imposed requirements and consisted of unexpended grant funding of \$642,000 and water and sewerage funds of \$2.842 million.

Internally restricted cash and investments have been restricted in their use by resolution or policy of Council to reflect forward plans, identified programs of works, and are, in fact, Council's "**Reserves**". These Reserves totalled \$2.866 million and their purposes are more fully disclosed in Note 6 of the financial statements.

Unrestricted cash and investments amounted to \$2.172 million, which is available to provide liquidity for day to day operations.

3.2 Cash Flows

The Statement of Cash Flows illustrates the flow of cash moving in and out of Council during the year and reveals that Cash Assets increased by \$2.515 million to \$6.707 million at the close of the year.

In addition to operating activities which contributed net cash of \$3.661 million were the proceeds from the sale of investment securities (\$2.6 million), asset sales (\$841,000) and repayments by deferred debtors (\$16,000). Cash outflows other than operating activities were used to repay loans (\$24,000), purchase investment securities (\$2.615 million) and purchase and construct assets (\$1.964 million).

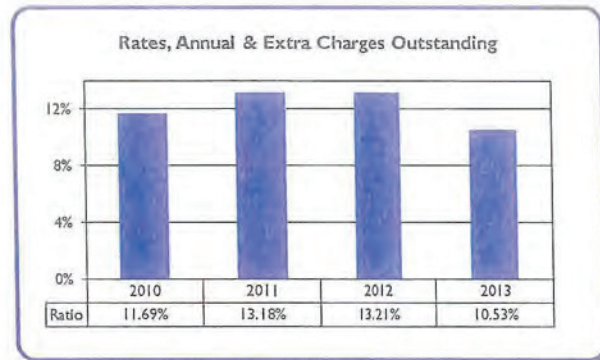
4. RECEIVABLES

4.1 Rates & Annual Charges (excluding interest & extra charges)

Net rates and annual charges levied during the year totalled \$3.806 million and represented 28.49% of Council's total revenues. Including arrears, the total rates and annual charges collectible was \$4.279 million of which \$3.945 million (92.19%) was collected.

4.2 Rates, Annual & Extra Charges

Arrears of rates, annual & extra charges stood at \$467,000 at the end of the year and represented 10.53% of those receivables.



4.3 Other Receivables

Receivables (other than rates, annual & extra charges) amounted to \$701,000 and consisted mainly of user charges, fees & contributions to works (\$450,000) and government grants and subsidies (\$84,000).

Those considered to be uncertain of collection have been provided for as doubtful debts and this provision amounted to \$7,000.

5. PAYABLES

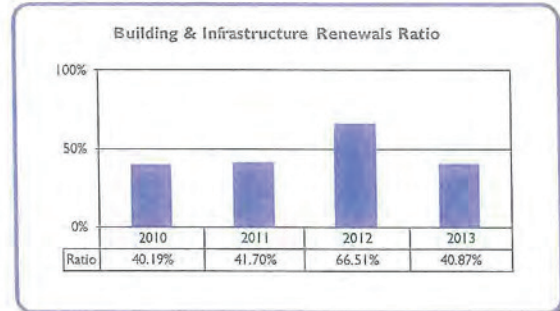
Employees Leave Entitlements Council's provision for its liability toward employees leave entitlements and associated on costs amounted to \$1.219 million.

A cash reserve of \$321,000 was held at year end representing 26% of this liability and, was in our opinion, sufficient to enable Council to meet unbudgeted and unanticipated retirements.

6. BUILDINGS AND INFRASTRUCTURE RENEWALS

The Buildings and Infrastructure Renewals ratio measures the rate at which these assets are renewed against the rate at which they are depreciating.

The ratio indicates that asset renewals for 2013 represented 40.87% of the depreciation charges for these assets. An industry benchmark is considered to be 100%, measured annually over the long term.



7. MANAGEMENT LETTER

A letter was issued to management on 30 April 2013 in respect of our examination of certain aspects of Council's accounting systems and internal controls necessary to produce reliable financial reports that we considered warrant attention. This letter also included our suggestions of possible ways to strengthen and/or improve procedures.

8. CONCLUSION

We wish to record our appreciation to your General Manager and his staff for their ready co-operation and the courtesies extended to us during the conduct of the audit.

Yours faithfully,

HILL ROGERS SPENCER STEER

GARY MOTTAU
Partner

Bogan Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2013



Comfortable Country Living

Bogan Shire Council

Special Purpose Financial Statements

for the financial year ended 30 June 2013

Contents	Page
1. Statement by Councillors & Management	2
2. Special Purpose Financial Statements:	
Income Statement - Water Supply Business Activity	3
Income Statement - Sewerage Business Activity	4
Income Statement - Other Business Activities	n/a
Statement of Financial Position - Water Supply Business Activity	5
Statement of Financial Position - Sewerage Business Activity	6
Statement of Financial Position - Other Business Activities	n/a
3. Notes to the Special Purpose Financial Statements	7
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Background

(i) These Special Purpose Financial Statements have been prepared for the use by both Council and the Division 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 & 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 over \$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 & debt guarantee fees (where the business benefits from councils borrowing position by comparison with commercial rates).

Bogan Shire Council

Special Purpose Financial Statements

for the financial year ended 30 June 2013

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 & Costing for Council Businesses - A Guide to Competitive Neutrality".
- The Local Government Code of Accounting Practice and Financial Reporting.
- The NSW Office of Water (Department of Environment, Climate Change and Water) Guidelines - "Best Practice Management of Water and Sewerage".

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 24/10/2013.



R L Donald
MAYOR



J E Hampstead
COUNCILLOR



D A Francis
GENERAL MANAGER



L F Taberner
RESPONSIBLE ACCOUNTING OFFICER

Bogan Shire Council

Income Statement of Council's Water Supply Business Activity

for the financial year ended 30 June 2013

\$ '000	Actual 2013	Actual 2012
Income from continuing operations		
Access charges	589	439
User charges	981	523
Fees	-	-
Interest	46	36
Grants and contributions provided for non capital purposes	4	97
Profit from the sale of assets	-	-
Other income	91	-
Total income from continuing operations	1,711	1,095
Expenses from continuing operations		
Employee benefits and on-costs	240	241
Borrowing costs	-	-
Materials and contracts	900	621
Depreciation and impairment	415	370
Water purchase charges	25	58
Loss on sale of assets	-	-
Calculated taxation equivalents	-	-
Debt guarantee fee (if applicable)	-	-
Other expenses	-	3
Total expenses from continuing operations	1,580	1,293
Surplus (deficit) from Continuing Operations before capital amounts	131	(198)
Grants and contributions provided for capital purposes	-	-
Surplus (deficit) from Continuing Operations after capital amounts	131	(198)
Surplus (deficit) from discontinued operations	-	-
Surplus (deficit) from ALL Operations before tax	131	(198)
less: Corporate Taxation Equivalent (30%) [based on result before capital]	(39)	-
SURPLUS (DEFICIT) AFTER TAX	92	(198)
plus Opening Retained Profits	6,125	6,323
plus/less: Prior Period Adjustments	-	-
plus Adjustments for amounts unpaid:		
- Taxation equivalent payments	-	-
- Debt guarantee fees	-	-
- Corporate taxation equivalent	39	-
less:		
- Tax Equivalent Dividend paid	-	-
- Surplus dividend paid	-	-
Closing Retained Profits	6,256	6,125
Return on Capital %	1.0%	-1.4%
Subsidy from Council	384	614
Calculation of dividend payable:		
Surplus (deficit) after tax	92	(198)
less: Capital grants and contributions (excluding developer contributions)	-	-
Surplus for dividend calculation purposes	92	-
Potential Dividend calculated from surplus	46	-

Bogan Shire Council

Income Statement of Council's Sewerage Business Activity

for the financial year ended 30 June 2013

\$ '000	Actual 2013	Actual 2012
Income from continuing operations		
Access charges	380	312
User charges	163	119
Liquid Trade Waste charges	-	-
Fees	-	-
Interest	62	51
Grants and contributions provided for non capital purposes	15	8
Profit from the sale of assets	-	-
Other income	-	-
Total income from continuing operations	620	490
Expenses from continuing operations		
Employee benefits and on-costs	59	53
Borrowing costs	-	-
Materials and contracts	200	197
Depreciation and impairment	85	121
Loss on sale of assets	7	-
Calculated taxation equivalents	-	-
Debt guarantee fee (if applicable)	-	-
Other expenses	15	11
Total expenses from continuing operations	366	382
Surplus (deficit) from Continuing Operations before capital amounts	254	108
Grants and contributions provided for capital purposes	-	-
Surplus (deficit) from Continuing Operations after capital amounts	254	108
Surplus (deficit) from discontinued operations	-	-
Surplus (deficit) from ALL Operations before tax	254	108
less: Corporate Taxation Equivalent (30%) [based on result before capital]	(76)	(32)
SURPLUS (DEFICIT) AFTER TAX	178	76
plus Opening Retained Profits	6,605	6,497
plus/less: Prior Period Adjustments	-	-
plus Adjustments for amounts unpaid:		
- Taxation equivalent payments	-	-
- Debt guarantee fees	-	-
- Corporate taxation equivalent	76	32
less:		
- Tax Equivalent Dividend paid	-	-
- Surplus dividend paid	-	-
Closing Retained Profits	6,859	6,605
Return on Capital %	3.6%	1.6%
Subsidy from Council	9	102
Calculation of dividend payable:		
Surplus (deficit) after tax	178	76
less: Capital grants and contributions (excluding developer contributions)	-	-
Surplus for dividend calculation purposes	178	76
Potential Dividend calculated from surplus	89	38

Bogan Shire Council

Statement of Financial Position - Council's Water Supply Business Activity
as at 30 June 2013

\$ '000	Actual 2013	Actual 2012
ASSETS		
Current Assets		
Cash and cash equivalents	990	547
Investments	-	-
Receivables	453	407
Inventories	-	-
Other	-	-
Non-current assets classified as held for sale	-	-
Total Current Assets	1,443	954
Non-Current Assets		
Investments	-	-
Receivables	92	43
Inventories	-	-
Infrastructure, property, plant and equipment	13,650	13,722
Investments accounted for using equity method	-	-
Investment property	-	-
Other	-	-
Total non-Current Assets	13,742	13,765
TOTAL ASSETS	15,185	14,719
LIABILITIES		
Current Liabilities		
Bank Overdraft	-	-
Payables	6	9
Interest bearing liabilities	-	-
Provisions	-	-
Total Current Liabilities	6	9
Non-Current Liabilities		
Payables	-	-
Interest bearing liabilities	-	-
Provisions	-	-
Total Non-Current Liabilities	-	-
TOTAL LIABILITIES	6	9
NET ASSETS	15,179	14,710
EQUITY		
Retained earnings	6,262	6,125
Revaluation reserves	8,917	8,585
Council equity interest	15,179	14,710
Non-controlling interest	-	-
TOTAL EQUITY	15,179	14,710

Bogan Shire Council

Statement of Financial Position - Council's Sewerage Business Activity

as at 30 June 2013

\$ '000	Actual 2013	Actual 2012
ASSETS		
Current Assets		
Cash and cash equivalents	1,852	1,467
Investments	-	-
Receivables	76	41
Inventories	-	-
Other	-	34
Non-current assets classified as held for sale	-	-
Total Current Assets	1,928	1,542
Non-Current Assets		
Investments	-	-
Receivables	23	26
Inventories	-	-
Infrastructure, property, plant and equipment	6,976	6,942
Investments accounted for using equity method	-	-
Investment property	-	-
Other	-	-
Total non-Current Assets	6,999	6,968
TOTAL ASSETS	8,927	8,510
LIABILITIES		
Current Liabilities		
Bank Overdraft	-	-
Payables	-	-
Interest bearing liabilities	-	-
Provisions	-	-
Total Current Liabilities	-	-
Non-Current Liabilities		
Payables	-	-
Interest bearing liabilities	-	-
Provisions	-	-
Total Non-Current Liabilities	-	-
TOTAL LIABILITIES	-	-
NET ASSETS	8,927	8,510
EQUITY		
Retained earnings	6,852	6,605
Revaluation reserves	2,075	1,905
Council equity interest	8,927	8,510
Non-controlling equity interest	-	-
TOTAL EQUITY	8,927	8,510

Bogan Shire Council

Special Purpose Financial Statements

for the financial year ended 30 June 2013

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

Bogan Shire Council

Notes to the Special Purpose Financial Statements

for the financial year ended 30 June 2013

Note 1. Significant Accounting Policies

These financial statements are a Special Purpose Financial Statements (SPFS) prepared for use by Council and the Division of Local Government.

For the purposes of these statements, the Council is not a reporting not-for-profit entity.

The figures presented in these special purpose financial statements, unless otherwise stated, 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) &
- Australian Accounting Interpretations.

The disclosures in these special purpose financial statements have been prepared in accordance with:

- the Local Government Act and Regulation, and
- the Local Government Code of Accounting Practice and Financial Reporting.

The statements are also prepared on an accruals basis, based on historic costs and do not take into account changing money values nor current values of non-current assets (except where specifically stated).

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' to 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 Government Policy statement on the "Application of National Competition Policy to Local Government".

The "Pricing & Costing for Council Businesses A Guide to Competitive Neutrality" issued by the Division of Local Government in July 1997 has also been adopted.

The pricing & costing guidelines outline the process for identifying and allocating costs to activities and provide a standard of 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 & 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)

Nil

Category 2

(where gross operating turnover is less than \$2 million)

a. **Bogan Shire Council Combined Water Supplies**

Water supply operations servicing the town of Nyngan and the villages of Hermidale, Girilambone and Coolabah.

b. **Bogan Shire Council Sewerage Service**

Sewerage reticulation and treatment operations and net assets servicing the town of Nyngan.

Monetary Amounts

Amounts shown in the financial statements are in Australian currency and rounded to the nearest one thousand dollars, with the exception of some figures disclosed in 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 Notes 2 and Note 3 are disclosed in whole dollars.

(i) Taxation Equivalent Charges

Council is liable to pay various taxes and financial duties in undertaking its business activities. Where

Bogan Shire Council

Notes to the Special Purpose Financial Statements

for the financial year ended 30 June 2013

Note 1. Significant Accounting Policies

this is the case, they are disclosed in these statements as a cost of operations just like all other costs.

However, where Council is exempt from paying taxes which are generally paid by private sector businesses (such as income tax), equivalent tax payments have been applied to all Council nominated business activities and are reflected in these 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 **\$406,000** of combined land values attracts **0%**. From \$406,001 to \$2,482,000 the rate is **1.6% + \$100**. For the remaining combined land value that exceeds \$2,482,000, a premium marginal rate of **2.0%** applies.

Payroll Tax – **5.45%** on the value of taxable salaries and wages in excess of \$689,000.

In accordance with the guidelines for Best Practice Management of Water Supply and Sewerage, 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 in the Best Practice Management of Water Supply and Sewerage Guides to as a "Dividend for Taxation equivalent", may be applied for any purpose allowed under the Local Government Act, 1993.

Achievement of substantial compliance against the guidelines for Best Practice Management of Water Supply and Sewerage 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 each reported Business Activity.

Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account of 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 positive gain/(loss) from ordinary activities before capital amounts has been achieved.

Since this taxation equivalent is notional - that is, it is payable to the "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 Council's General Purpose Financial Statements.

The rate applied of 30% is the equivalent company tax rate prevalent as at balance date. No adjustments have been made for variations that have occurred during the year.

Local Government Rates & 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 & 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 the council's borrowing rate for its business activities.

Bogan Shire Council

Notes to the Special Purpose Financial Statements for the financial year ended 30 June 2013

Note 1. Significant Accounting Policies

(ii) Subsidies

Government policy requires that subsidies provided to customers and the funding of those subsidies must be explicitly disclosed.

Subsidies occur where 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 the 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 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 Rate of Return on Capital 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 3.77% at 30/6/13.

The actual rate of return achieved by each Business Activity is disclosed at the foot of each respective Income Statement.

(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.

The dividend, calculated and approved in accordance with the Best Practice Management Guidelines, must not exceed either:

- (i) 50% of this surplus in any one year, or
- (ii) the number of water supply or sewerage assessments at 30 June 2013 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with the guidelines for Best Practice Management of Water Supply and Sewerage, a Dividend Payment form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are required to be submitted to the NSW Office of Water prior to making the dividend and only after it has approved the payment.

Bogan Shire Council

Notes to the Special Purpose Financial Statements for the financial year ended 30 June 2013

Note 2. Water Supply Business Best Practice Management disclosure requirements

Dollars Amounts shown below are in WHOLE DOLLARS (unless otherwise indicated)

2013

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)	No of assessments multiplied by \$3/assessment	3,252
(iii)	Amounts payable for Tax Equivalents [lesser of (i) and (ii)]	-
(iv)	Amounts actually paid for Tax Equivalents	-

2. Dividend from Surplus

(i)	50% of Surplus before Dividends [Calculated in accordance with Best Practice Management for Water Supply and Sewerage Guidelines]	45,850
(ii)	No. of assessments multiplied by \$30/assessment, less tax equivalent charges/assessment	32,520
(iii)	Cumulative surplus before Dividends for the 3 years to 30 June 2013, less the cumulative dividends paid for the 2 years to 30 June 2012 & 30 June 2011	(490,300)

2013 Surplus	91,700	2012 Surplus	(198,000)	2011 Surplus	(384,000)
		2012 Dividend	-	2011 Dividend	-

(iv)	Maximum dividend from surplus [least of (i), (ii) and (iii) above]	n/a
(v)	Dividend actually paid from surplus [refer below for required pre-dividend payment Criteria]	-

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)	NO
(ii)	Full Cost Recovery, without significant cross subsidies [Refer Item 2(a) in Table 1 on page 22 of the Best Practice Guidelines]	NO
	- Complying charges [Item 2(b) in Table 1]	YES
	- DSP with Commercial Developer Charges [Item 2(e) in Table 1]	NO
	- If Dual Water Supplies, Complying Charges [Item 2(g) in Table 1]	NO
(iii)	Sound Water Conservation and Demand Management implemented	YES
(iv)	Sound Drought Management implemented	NO
(v)	Complete Performance Reporting Form (by 15 September each year)	YES
(vi)	a. Integrated Water Cycle Management Evaluation	NO
	b. Complete and implement Integrated Water Cycle Management Strategy	NO

Bogan Shire Council

Notes to the Special Purpose Financial Statements for the financial year ended 30 June 2013

Note 2. Water Supply Business Best Practice Management disclosure requirements (continued)

Dollars Amounts shown below are in WHOLE DOLLARS (unless otherwise indicated) 2013

National Water Initiative (NWI) Financial Performance Indicators

NWI F1	Total Revenue (Water) Total Income (w13) - Grants for the Acquisition of Assets (w11a) - Interest Income (w9) - Aboriginal Communities W&S Program Income (w10a)	\$'000	1,665
NWI F4	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)]	%	64.74%
NWI F9	Written Down Replacement Cost of Fixed Assets (Water) Written down current cost of system assets (w47)	\$'000	13,317
NWI F11	Operating Cost (OMA) (Water) Management Expenses (w1) + Operational & Maintenance Expenses (w2)	\$'000	1,165
NWI F14	Capital Expenditure (Water) Acquisition of fixed assets (w16)	\$'000	-
NWI F17	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 & Equipment (w33b)]	%	0.64%
NWI F26	Capital Works Grants (Water) Grants for the Acquisition of Assets (w11a)	\$'000	-

- Notes:
1. References to w (eg. w12) refer to item numbers within Special Schedules No. 3 & 4 of Council's Annual Financial Statements.
 2. The NWI Performance Indicators are based upon the National Performance Framework Handbook for Urban Performance Reporting Indicators & Definitions.

Bogan Shire Council

Notes to the Special Purpose Financial Statements for the financial year ended 30 June 2013

Note 3. Sewerage Business Best Practice Management disclosure requirements

Dollars Amounts shown below are in WHOLE DOLLARS (unless otherwise indicated)

2013

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)	No of assessments multiplied by \$3/assessment	2,922
(iii)	Amounts payable for Tax Equivalents [lesser of (i) and (ii)]	-
(iv)	Amounts actually paid for Tax Equivalents	-

2. Dividend from Surplus

(i)	50% of Surplus before Dividends [Calculated in accordance with Best Practice Management for Water Supply and Sewerage Guidelines]	88,900
(ii)	No. of assessments x (\$30 less tax equivalent charges per assessment)	29,220
(iii)	Cumulative surplus before dividends for the 3 years to 30 June 2013, less the cumulative dividends paid for the 2 years to 30 June 2012 & 30 June 2011	332,500

2013 Surplus	177,800	2012 Surplus	75,600	2011 Surplus	79,100
		2012 Dividend	-	2011 Dividend	-

(iv)	Maximum dividend from surplus [least of (i), (ii) and (iii) above]	29,220
(v)	Dividend actually paid from surplus [refer below for required pre-dividend payment Criteria]	-

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)	NO
(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]	NO
	Complying charges	
	(a) Residential [Item 2(c) in Table 1]	YES
	(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]	NO
	Liquid Trade Waste Approvals & Policy [Item 2(f) in Table 1]	NO
(iii)	Complete Performance Reporting Form (by 15 September each year)	YES
(iv)	a. Integrated Water Cycle Management Evaluation	NO
	b. Complete and implement Integrated Water Cycle Management Strategy	NO

Bogan Shire Council

Notes to the Special Purpose Financial Statements
for the financial year ended 30 June 2013Note 3. Sewerage Business
Best Practice Management disclosure requirements (continued)

Dollars Amounts shown below are in WHOLE DOLLARS (unless otherwise indicated) 2013

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	558
NWI F10	Written Down Replacement Cost of Fixed Assets (Sewerage) Written down current cost of system assets (s48)	\$'000	6,806
NWI F12	Operating Cost (Sewerage) Management Expenses (s1) + Operational & Maintenance Expenses (s2)	\$'000	282
NWI F15	Capital Expenditure (Sewerage) Acquisition of Fixed Assets (s17)	\$'000	-
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 (ie. WDCC) of System Assets (s48) + Plant & Equipment (s34b)]	%	2.82%
NWI F27	Capital Works Grants (Sewerage) Grants for the Acquisition of Assets (12a)	\$'000	-

**National Water Initiative (NWI) Financial Performance Indicators
Water & Sewer (combined)**

NWI F3	Total Income (Water & 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	2,223
NWI F8	Revenue from Community Service Obligations (Water & Sewerage) Community Service Obligations (NWI F25) x 100 divided by Total Income (NWI F3)	%	1.44%
NWI F16	Capital Expenditure (Water & Sewerage) Acquisition of Fixed Assets (w16 + s17)	\$'000	-
NWI F19	Economic Real Rate of Return (Water & 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 & equipment (w33b + s34b)]	%	1.38%
NWI F20	Dividend (Water & Sewerage) Dividend paid from surplus (2(v) of Note 2 + 2(v) of Note 3)	\$'000	-
NWI F21	Dividend Payout Ratio (Water & Sewerage) Dividend (NWI F20) x 100 divided by Net Profit after tax (NWI F24)	%	0.00%

Bogan Shire Council

Notes to the Special Purpose Financial Statements
for the financial year ended 30 June 2013Note 3. Sewerage Business
Best Practice Management disclosure requirements (continued)

Dollars Amounts shown below are in WHOLE DOLLARS (unless otherwise indicated) 2013

National Water Initiative (NWI) Financial Performance Indicators
Water & Sewer (combined)

NWI F22	Net Debt to Equity (Water & Sewerage) Overdraft (w36 + s37) + Borrowings (w38 + s39) - Cash & Investments (w30 + s31) x 100 divided by [Total Assets (w35 + s36) - Total Liabilities (w40 + s41)]	%	-11.79%
NWI F23	Interest Cover (Water & Sewerage) Earnings before Interest & Tax (EBIT) divided by Net Interest Earnings before Interest & Tax (EBIT): 277 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: - 107 Interest Expense (w4a + s4a) - Interest Income (w9 + s10)		> 100
NWI F24	Net Profit After Tax (Water & Sewerage) Surplus before dividends (w15a + s16a) - Tax equivalents paid (Note 2-1(iv) + Note 3-1(iv))	\$'000	384
NWI F25	Community Service Obligations (Water & Sewerage) Grants for Pensioner Rebates (w11b + s12b)	\$'000	32

- Notes:
- References to w (eg. s12) refer to item numbers within Special Schedules No. 5 & 6 of Council's Annual Financial Statements.
 - The NWI Performance Indicators are based upon the National Performance Framework Handbook for Urban Performance Reporting Indicators & Definitions.

Hill Rogers
Spencer Steer

BOGAN SHIRE COUNCIL
SPECIAL PURPOSE FINANCIAL STATEMENTS
INDEPENDENT AUDITORS' REPORT

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying *special purpose financial statements* of **Bogan Shire Council**, which comprises the Statement of Financial Position as at 30 June 2013, Income Statement for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the Statement by Councillors and Management.

Responsibility of Council for the Financial Statements

The Council is responsible for the preparation and fair presentation of the financial statements in accordance with the Local Government Act 1993 and have determined that the accounting policies described in Note 1 to the financial statements, which form part of the financial statements, are appropriate to meet the financial reporting requirements of the Division of Local Government. 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 the financial statements that are 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 the financial statements 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 the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 Council's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the financial statements.

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Our audit did not involve an analysis of the prudence of business decisions made by Council or management.

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.

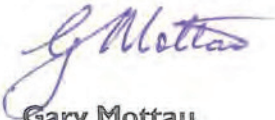
Auditor's Opinion

In our opinion, the special purpose financial statements of the Council are presented fairly in accordance with the requirements of those applicable Accounting Standards detailed in Note 1 and the Local Government Code of Accounting Practice and Financial Reporting.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial statements have been prepared for the purpose of fulfilling the financial reporting requirements of the Division of Local Government. As a result, the financial statements may not be suitable for another purpose.

HILL ROGERS SPENCER STEER



Gary Mottau
Partner

Dated at Sydney this 18th day of November 2013

Bogan Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2013



Comfortable Country Living

Bogan Shire Council

Special Schedules

for the financial year ended 30 June 2013

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¹ Special Purpose Schedules are not audited.

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.

Bogan Shire Council

Special Schedule No. 1 - Net Cost of Services

for the financial year ended 30 June 2013

\$'000

Function or Activity	Expenses from. Continuing. Operations.	Income from continuing operations		Net Cost. of Services.
		Non Capital.	Capital.	
Governance	328	46	-	(282)
Administration	3,135	128	-	(3,007)
Public Order and Safety				
Fire Service Levy, Fire Protection, Emergency Services	330	187	-	(143)
Beach Control	-	-	-	-
Enforcement of Local Govt. Regulations	-	-	-	-
Animal Control	146	11	-	(135)
Other	-	-	-	-
Total Public Order & Safety	476	198	-	(278)
Health	7	12	-	5
Environment				
Noxious Plants and Insect/Vermin Control	122	28	-	(94)
Other Environmental Protection	277	3	-	(274)
Solid Waste Management	468	461	-	(7)
Street Cleaning	-	-	-	-
Drainage	1	-	-	(1)
Stormwater Management	-	-	-	-
Total Environment	868	492	-	(376)
Community Services and Education				
Administration & Education	142	14	-	(128)
Social Protection (Welfare)	-	-	-	-
Aged Persons and Disabled	22	19	-	(3)
Children's Services	296	296	-	-
Total Community Services & Education	460	329	-	(131)
Housing and Community Amenities				
Public Cemeteries	72	24	-	(48)
Public Conveniences	-	-	-	-
Street Lighting	-	-	-	-
Town Planning	103	270	-	167
Other Community Amenities	-	-	-	-
Total Housing and Community Amenities	175	294	-	119
Water Supplies	1,580	1,685	-	105
Sewerage Services	366	564	-	198

Bogan Shire Council

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

for the financial year ended 30 June 2013

\$'000

Function or Activity	Expenses from. Continuing. Operations.	Income from continuing operations		Net Cost. of Services.
		Non Capital.	Capital.	
Recreation and Culture				
Public Libraries	201	192	-	(9)
Museums	-	-	-	-
Art Galleries	-	-	-	-
Community Centres and Halls	129	14	-	(115)
Performing Arts Venues	-	-	-	-
Other Performing Arts	-	-	-	-
Other Cultural Services	1	-	-	(1)
Sporting Grounds and Venues	656	28	-	(628)
Swimming Pools	228	-	-	(228)
Parks & Gardens (Lakes)	-	-	-	-
Other Sport and Recreation	-	-	-	-
Total Recreation and Culture	1,215	234	-	(981)
Fuel & Energy	-	-	-	-
Agriculture	-	-	-	-
Mining, Manufacturing and Construction				
Building Control	4	3	-	(1)
Other Mining, Manufacturing & Construction	-	-	-	-
Total Mining, Manufacturing and Const.	4	3	-	(1)
Transport and Communication				
Urban Roads (UR) - Local	355	-	-	(355)
Urban Roads - Regional	-	-	-	-
Sealed Rural Roads (SRR) - Local	217	-	-	(217)
Sealed Rural Roads (SRR) - Regional	2,840	2,227	1,451	838
Unsealed Rural Roads (URR) - Local	869	-	-	(869)
Unsealed Rural Roads (URR) - Regional	-	-	-	-
Bridges on UR - Local	-	-	-	-
Bridges on SRR - Local	-	-	-	-
Bridges on URR - Local	-	-	-	-
Bridges on Regional Roads	-	-	-	-
Parking Areas	1	-	-	(1)
Footpaths	-	-	-	-
Aerodromes	69	-	-	(69)
Other Transport & Communication	87	19	-	(68)
Total Transport and Communication	4,438	2,246	1,451	(741)
Economic Affairs				
Camping Areas & Caravan Parks	-	-	-	-
Other Economic Affairs	523	169	-	(354)
Total Economic Affairs	523	169	-	(354)
Totals – Functions	13,575	6,400	1,451	(5,724)
General Purpose Revenues⁽²⁾		5,506		5,506
Share of interests - joint ventures & associates using the equity method	-	3		3
NET OPERATING RESULT⁽¹⁾	13,575	11,909	1,451	(215)

(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

Bogan Shire Council

Special Schedule No. 2(a) - Statement of Long Term Debt (all purpose)
for the financial year ended 30 June 2013

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		From Revenue	Sinking Funds			Current	Non Current
Loans (by Source)									
Commonwealth Government	-	-	-	-	-	-	-	-	-
Treasury Corporation	-	-	-	-	-	-	-	-	-
Other State Government	-	-	-	-	-	-	-	-	-
Public Subscription	-	-	-	-	-	-	-	-	-
Financial Institutions	24	3	27	24	-	-	1	3	3
Other	-	-	-	-	-	-	-	-	-
Total Loans	24	3	27	24	-	-	1	3	3
Other Long Term Debt									
Ratepayers Advances	-	-	-	-	-	-	-	-	-
Government Advances	-	-	-	-	-	-	-	-	-
Finance Leases	-	-	-	-	-	-	-	-	-
Deferred Payments	-	-	-	-	-	-	-	-	-
Total Long Term Debt	-	-	-	-	-	-	-	-	-
Total Debt	24	3	27	24	-	-	1	3	3

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).

Bogan 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 2013

\$'000	Actuals 2013	Actuals 2012
A Expenses and Income Expenses		
1. Management expenses		
a. Administration	252	198
b. Engineering and Supervision	-	-
2. Operation and Maintenance expenses		
- Dams & Weirs		
a. Operation expenses	-	-
b. Maintenance expenses	6	3
- Mains		
c. Operation expenses	171	-
d. Maintenance expenses	251	150
- Reservoirs		
e. Operation expenses	-	-
f. Maintenance expenses	10	20
- Pumping Stations		
g. Operation expenses (excluding energy costs)	28	44
h. Energy costs	90	55
i. Maintenance expenses	133	54
- Treatment		
j. Operation expenses (excluding chemical costs)	-	56
k. Chemical costs	120	83
l. Maintenance expenses	-	50
- Other		
m. Operation expenses	-	-
n. Maintenance expenses	104	155
o. Purchase of water	-	54
3. Depreciation expenses		
a. System assets	415	370
b. Plant and equipment	-	-
4. Miscellaneous expenses		
a. Interest expenses	-	-
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	1,580	1,292

Bogan 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 2013

\$'000	Actuals 2013	Actuals 2012
Income		
6. Residential charges		
a. Access (including rates)	544	439
b. Usage charges	999	522
7. Non-residential charges		
a. Access (including rates)	-	-
b. Usage charges	-	-
8. Extra charges	8	-
9. Interest income	46	36
10. Other income	21	-
10a. Aboriginal Communities Water and Sewerage Program	-	-
11. Grants		
a. Grants for acquisition of assets	-	-
b. Grants for pensioner rebates	17	10
c. Other grants	-	-
12. Contributions		
a. Developer charges	-	-
b. Developer provided assets	-	-
c. Other contributions	76	87
13. Total income	1,711	1,094
14. Gain (or loss) on disposal of assets	-	-
15. Operating Result	131	(198)
15a. Operating Result (less grants for acquisition of assets)	131	(198)

Bogan 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 2013

\$'000	Actuals 2013	Actuals 2012
B Capital transactions		
Non-operating expenditures		
16. Acquisition of Fixed Assets		
a. New Assets for Improved Standards	-	-
b. New Assets for Growth	-	-
c. Renewals	-	29
d. Plant and equipment	-	-
17. Repayment of debt		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
18. Transfer to sinking fund	-	-
19. Totals	<u>-</u>	<u>29</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)	954	891
b. Residential (unoccupied, ie. vacant lot)	-	-
c. Non-residential (occupied)	130	130
d. Non-residential (unoccupied, ie. vacant lot)	-	-
25. Number of ETs for which developer charges were received	- ET	- ET
26. Total amount of pensioner rebates (actual dollars)	\$ 16,538	\$ 16,537

Bogan Shire Council

Special Schedule No. 3 - Water Supply Cross Subsidies
for the financial year ended 30 June 2013

\$'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)?			
	<input type="checkbox"/>	<input type="checkbox"/>	
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.			
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"/>	
b. Total cross-subsidy in water supply developer charges for 2012/13 (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.

Bogan 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 2013

\$'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	991	-	991
31. Receivables			
a. Specific purpose grants	-	-	-
b. Rates and Availability Charges	93	92	185
c. User Charges	248	-	248
d. Other	112	-	112
32. Inventories	-	-	-
33. Property, plant and equipment			
a. System assets	-	13,649	13,649
b. Plant and equipment	-	-	-
34. Other assets	-	-	-
35. Total assets	1,444	13,741	15,185
LIABILITIES			
36. Bank overdraft	-	-	-
37. Creditors	6	-	6
38. Borrowings			
a. Loans	-	-	-
b. Advances	-	-	-
c. Finance leases	-	-	-
39. Provisions			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	-	-	-
40. Total liabilities	6	-	6
41. NET ASSETS COMMITTED	1,438	13,741	15,179
EQUITY			
42. Accumulated surplus			6,262
43. Asset revaluation reserve			8,917
44. TOTAL EQUITY			15,179
Note to system assets:			
45. Current replacement cost of system assets			29,924
46. Accumulated current cost depreciation of system assets			(16,607)
47. Written down current cost of system assets			13,317

Bogan 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 2013

\$'000	Actuals 2013	Actuals 2012
A Expenses and Income		
Expenses		
1. Management expenses		
a. Administration	110	130
b. Engineering and Supervision	7	-
2. Operation and Maintenance expenses		
- Mains		
a. Operation expenses	15	-
b. Maintenance expenses	40	32
- Pumping Stations		
c. Operation expenses (excluding energy costs)	77	2
d. Energy costs	17	-
e. Maintenance expenses	7	6
- Treatment		
f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs)	-	43
g. Chemical costs	1	-
h. Energy costs	-	13
i. Effluent Management	-	-
j. Biosolids Management	-	-
k. Maintenance expenses	-	33
- Other		
l. Operation expenses	1	2
m. Maintenance expenses	7	-
3. Depreciation expenses		
a. System assets	84	122
b. Plant and equipment	-	-
4. Miscellaneous expenses		
a. Interest expenses	-	-
b. Revaluation Decrements	-	-
c. Other expenses	-	-
d. Impairment - System assets	-	-
e. Impairment - Plant and equipment	-	-
f. Aboriginal Communities Water & Sewerage Program	-	-
g. Tax Equivalent Dividends (actually paid)	-	-
5. Total expenses	366	383

Bogan Shire Council

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

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2013

\$'000	Actuals 2013	Actuals 2012
Income		
6. Residential charges (including rates)	380	313
7. Non-residential charges		
a. Access (including rates)	-	119
b. Usage charges	163	-
8. Trade Waste Charges		
a. Annual Fees	-	-
b. Usage charges	-	-
c. Excess mass charges	-	-
d. Re-inspection fees	-	-
9. Extra charges	-	5
10. Interest income	61	46
11. Other income	-	-
11a. Aboriginal Communities Water & Sewerage Program	-	-
12. Grants		
a. Grants for acquisition of assets	-	-
b. Grants for pensioner rebates	15	8
c. Other grants	-	-
13. Contributions		
a. Developer charges	-	-
b. Developer provided assets	-	-
c. Other contributions	-	-
14. Total income	619	491
15. Gain (or loss) on disposal of assets	-	-
16. Operating Result	253	108
16a. Operating Result (less grants for acquisition of assets)	253	108

Bogan Shire Council

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

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2013

\$'000	Actuals 2013	Actuals 2012
B Capital transactions		
Non-operating expenditures		
17. Acquisition of Fixed Assets		
a. New Assets for Improved Standards	-	20
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>20</u>
Non-operating funds employed		
21. Proceeds from disposal of assets	-	-
22. Borrowing utilised		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
23. Transfer from sinking fund	-	-
24. Totals	<u>-</u>	<u>-</u>
C Rates and charges		
25. Number of assessments		
a. Residential (occupied)	854	823
b. Residential (unoccupied, ie. vacant lot)	-	-
c. Non-residential (occupied)	120	120
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)	\$ 14,438	\$ 14,437

Bogan Shire Council

Special Schedule No. 5 - Sewerage Cross Subsidies
for the financial year ended 30 June 2013

\$'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"/> y	<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"/> y	<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"/> y	<input type="checkbox"/>	
b. Total cross-subsidy in sewerage developer charges for 2012/13 (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"/> -

* 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.

Bogan 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 2013

\$'000	Actuals Current	Actuals Non Current	Actuals Total
ASSETS			
31. Cash and investments			
a. Developer charges	-	-	-
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	1,852	-	1,852
32. Receivables			
a. Specific purpose grants	-	-	-
b. Rates and Availability Charges	21	23	44
c. User Charges	-	-	-
d. Other	55	-	55
33. Inventories	-	-	-
34. Property, plant and equipment			
a. System assets	-	6,976	6,976
b. Plant and equipment	-	-	-
35. Other assets	-	-	-
36. Total Assets	<u>1,928</u>	<u>6,999</u>	<u>8,927</u>
LIABILITIES			
37. Bank overdraft	-	-	-
38. Creditors	-	-	-
39. Borrowings			
a. Loans	-	-	-
b. Advances	-	-	-
c. Finance leases	-	-	-
40. Provisions			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	-	-	-
41. Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
42. NET ASSETS COMMITTED	<u>1,928</u>	<u>6,999</u>	<u>8,927</u>
EQUITY			
42. Accumulated surplus			6,852
44. Asset revaluation reserve			2,075
45. TOTAL EQUITY			<u>8,927</u>
Note to system assets:			
46. Current replacement cost of system assets			10,268
47. Accumulated current cost depreciation of system assets			(3,462)
48. Written down current cost of system assets			<u>6,806</u>

Bogan Shire Council

Notes to Special Schedule No.'s 3 & 5

for the financial year ended 30 June 2013

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.

Bogan Shire Council

Special Schedule No. 8 - Financial Projections

as at 30 June 2013

	Actual ⁽¹⁾ 12/13	Forecast ⁽²⁾ 13/14	Forecast ⁽²⁾ 14/15	Forecast ⁽²⁾ 15/16	Forecast ⁽²⁾ 16/17	Forecast ⁽²⁾ 17/18	Forecast ⁽²⁾ 18/19	Forecast ⁽²⁾ 19/20	Forecast ⁽²⁾ 20/21	Forecast ⁽²⁾ 21/22	Forecast ⁽²⁾ 22/23
\$'000											
(i) OPERATING BUDGET											
Income from continuing operations	13,360	11,712	12,122	12,547	12,986	13,441	13,911	14,398	14,902	15,423	15,963
Expenses from continuing operations	13,575	13,972	14,530	15,022	15,530	16,056	16,600	17,163	17,745	18,347	18,971
Operating Result from Continuing Operations	(215)	(2,260)	(2,408)	(2,475)	(2,544)	(2,615)	(2,689)	(2,765)	(2,843)	(2,924)	(3,008)
(ii) CAPITAL BUDGET											
New Capital Works ⁽²⁾	2,241	6,095	2,379	2,406	2,484	2,614	2,721	2,830	2,942	3,056	3,123
Replacement/Refurbishment of Existing Assets	-	5	-	-	-	-	-	-	-	-	-
Total Capital Budget	2,241	6,100	2,379	2,406	2,484	2,614	2,721	2,830	2,942	3,056	3,123
Funded by:											
- Loans	-	2,275	-	-	-	-	-	-	-	-	-
- Asset sales	-	149	200	200	200	200	200	200	200	200	200
- Reserves	-	666	-	-	-	-	-	-	-	-	-
- Grants/Contributions	1,451	1,469	1,270	1,321	1,374	1,429	1,486	1,545	1,607	1,671	1,738
- Recurrent revenue	790	1,541	909	885	910	985	1,035	1,085	1,135	1,185	1,185
- Other	-	-	-	-	-	-	-	-	-	-	-
	2,241	6,100	2,379	2,406	2,484	2,614	2,721	2,830	2,942	3,056	3,123

Notes:

- (1) From 12/13 Income Statement.
- (2) New Capital Works are major non-recurrent projects, eg new Leisure Centre, new Library, new Swimming pool etc.
- (3) Financial projections should be in accordance with Council's Integrated Planning and Reporting framework.

Annexure Two Objectives and Performance



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Annexure Two

Objectives and Performance

2012/2013

1 - Building our Community

1.1 Culture and Social

Our community enjoys and actively participates in our rich culture, social environment and communal vibe.

Strategy	Activities 2012/2013	Status
1.1.1 Continue to support and create opportunities for community festivals, events and cultural activities through planning, marketing, direct involvement and various forms of assistance.	Provide administrative support and facilities to support the Bogan Day Out Festival and the Bogan River Ball	Completed
1.1.1 Continue to support and create opportunities for community festivals, events and cultural activities through planning, marketing, direct involvement and various forms of assistance.	Provide community events, activities and venues to celebrate Australia Day	Completed
1.1.1 Continue to support and create opportunities for community festivals, events and cultural activities through planning, marketing, direct involvement and various forms of assistance.	Provide facilities and administrative support for the Nyngan Easter Challenge	Completed
1.1.1 Continue to support and create opportunities for community festivals, events and cultural activities through planning, marketing, direct involvement and various forms of assistance.	Provide facilities for the Nyngan Show, Ag Expo and Duck Creek	Completed
1.1.1 Continue to support and create opportunities for community festivals, events and cultural activities through planning, marketing, direct involvement and various forms of assistance.	Seek sponsorship and organise the Nyngan Christmas Lights Competition	Completed
1.1.1 Continue to support and create opportunities for community festivals, events and cultural activities through planning, marketing, direct involvement and various forms of assistance.	Source funding and support community organisations to host an event to celebrate International Women's Day	Not Progressing
1.1.1 Continue to support and create opportunities for community festivals, events and cultural activities through planning, marketing, direct involvement and various forms of assistance.	Support a range of local community organisations	Completed
1.1.1 Continue to support and create opportunities for community festivals, events and cultural activities through planning, marketing, direct involvement and various forms of assistance.	Support and encourage a variety of artistic exhibitions	Completed
1.1.2 Support all local communities, heritage and cultural groups to reconnect to, preserve and share our Shire's heritage and social history.	Conduct citizenship ceremonies	Not Progressing
1.1.2 Support all local communities, heritage and cultural groups to reconnect to, preserve and share	Continue to support the Nyngan Museum and	Completed

Strategy	Activities 2012/2013	Status
our Shire's heritage and social history.	Mid-State Shearing Shed Museum	
1.1.2 Support all local communities, heritage and cultural groups to reconnect to, preserve and share our Shire's heritage and social history.	Continue with the Community Based Heritage Study	Progressing - No Issues
1.1.2 Support all local communities, heritage and cultural groups to reconnect to, preserve and share our Shire's heritage and social history.	Examine opportunities for public art/murals on existing council amenities	Completed
1.1.2 Support all local communities, heritage and cultural groups to reconnect to, preserve and share our Shire's heritage and social history.	Maintain and preserve Council owned historic buildings	Progressing - No Issues
1.1.2 Support all local communities, heritage and cultural groups to reconnect to, preserve and share our Shire's heritage and social history.	Support groups to source funding (e.g. Heritage or Historical Buildings maintenance and repairs)	Progressing - No Issues
1.1.3 Identify, respect and preserve sites and items of historical significance.	Continue with the Community Based Heritage Study	Progressing - No Issues
1.1.3 Identify, respect and preserve sites and items of historical significance.	Maintain and preserve Council owned historic buildings	Progressing - No Issues
1.1.4 Continue to support and promote attractions contributing to the cultural and economic development of the Shire.	Continue to promote the Nyngan Museum and Mid-State Shearing Shed Museum	Completed
1.1.4 Continue to support and promote attractions contributing to the cultural and economic development of the Shire.	Promote annual events calendar via website, digital message board and council column (e.g. WSPA End of Year Concert, Deb Ball, ANZAC Day Events etc.)	Completed
1.1.5 Develop and support volunteer groups to carry out functions and projects for the benefit of the community and the volunteer.	Develop and maintain a volunteer database	Completed
1.1.5 Develop and support volunteer groups to carry out functions and projects for the benefit of the community and the volunteer.	Produce and update the Community Directory - both the hard copy and on Council's website	Completed
1.1.5 Develop and support volunteer groups to carry out functions and projects for the benefit of the community and the volunteer.	Provide a range of information to families on children's services and childcare within the Bogan Shire	Completed
1.1.5 Develop and support volunteer groups to carry out functions and projects for the benefit of the community and the volunteer.	Provide and promote widely accessible	Completed

Strategy	Activities 2012/2013	Status
community and the volunteer.	information on support services	
1.1.5 Develop and support volunteer groups to carry out functions and projects for the benefit of the community and the volunteer.	Support and promote National Volunteer Week	Completed
1.1.5 Develop and support volunteer groups to carry out functions and projects for the benefit of the community and the volunteer.	Support Clean Up Australia Day and National Tree Day	Not Progressing
1.1.5 Develop and support volunteer groups to carry out functions and projects for the benefit of the community and the volunteer.	Work with volunteer groups to support their activities. (e.g. administrative support and assistance with grant applications)	Completed

1.2 Community Facilities

We have attractive and well managed community facilities that are regularly used and provide for valued recreational, sporting and cultural programs for our community and visitors.

Strategy	Activities 2012/2013	Status
1.2.1 Maintain Nyngan Pool facilities to meet community expectations and relevant regulations.	Annually review patronage	Progressing - No Issues
1.2.1 Maintain Nyngan Pool facilities to meet community expectations and relevant regulations.	Monitor pool water and facilities and maintain to regulated standards	Progressing - No Issues
1.2.2 Improve and upgrade Nyngan Pool to cater for a variety of users.	Develop a program for the upgrading of pool facilities	Progressing - No Issues
1.2.2 Improve and upgrade Nyngan Pool to cater for a variety of users.	Improve operational contract period to suit seasonal conditions	Progressing - No Issues
1.2.2 Improve and upgrade Nyngan Pool to cater for a variety of users.	Review potential for wider usage of pool facilities outside existing user groups	Progressing - No Issues
1.2.3 Maintain and improve our parks, gardens and playgrounds to promote their use and enjoyment by the whole community and our visitors.	Construct pedestrian path connecting Rotary Park to town levee	Progressing - No Issues
1.2.3 Maintain and improve our parks, gardens and playgrounds to promote their use and enjoyment by the whole community and our visitors.	Consult with Nyngan Garden Club regularly to gather suggestions for garden improvements	Progressing - No Issues
1.2.3 Maintain and improve our parks, gardens and playgrounds to promote their use and enjoyment by the whole community and our visitors.	Continue to support the Nyngan Garden Club in volunteer activities in our parks and gardens	Completed
1.2.3 Maintain and improve our parks, gardens and playgrounds to promote their use and enjoyment by the whole community and our visitors.	Continue to upgrade and enhance recreational spaces and facilities	Progressing - No Issues
1.2.3 Maintain and improve our parks, gardens and playgrounds to promote their use and enjoyment by the whole community and our visitors.	Develop landscaping plans for Davidson and Vanges Parks	Progressing - No Issues
1.2.3 Maintain and improve our parks, gardens and playgrounds to promote their use and enjoyment by the whole community and our visitors.	Initiate a Community Street Tree Planting Program	Progressing - No Issues

	Strategy	Activities 2012/2013	Status
1.2.3	Maintain and improve our parks, gardens and playgrounds to promote their use and enjoyment by the whole community and our visitors.	Management and maintenance of the cemetery in accordance with the Plan of Management	Progressing - No Issues
1.2.3	Maintain and improve our parks, gardens and playgrounds to promote their use and enjoyment by the whole community and our visitors.	Progressively conduct safety and access audits for reserves	Progressing - With Issues
1.2.3	Maintain and improve our parks, gardens and playgrounds to promote their use and enjoyment by the whole community and our visitors.	Renew lawn planting of Rotary Park areas damaged by floodwater	Progressing - With Issues
1.2.3	Maintain and improve our parks, gardens and playgrounds to promote their use and enjoyment by the whole community and our visitors.	Review existing access to O'Reilly Park playground and parking areas for travellers	Progressing - No Issues
1.2.3	Maintain and improve our parks, gardens and playgrounds to promote their use and enjoyment by the whole community and our visitors.	Review existing Operational Program for Maintenance	Progressing - No Issues
1.2.3	Maintain and improve our parks, gardens and playgrounds to promote their use and enjoyment by the whole community and our visitors.	Seek grants for development of M&R Program	Not Progressing
1.2.4	Maintain and improve our sports grounds and active recreational facilities to promote the good health and well-being of the community through the diversity of sport and recreation on offer.	Budget for ongoing maintenance of existing facilities	Progressing - No Issues
1.2.4	Maintain and improve our sports grounds and active recreational facilities to promote the good health and well-being of the community through the diversity of sport and recreation on offer.	Cemetery operations are carried out in an efficient and dignified manner by keeping accurate cemetery records and paying due respect to bereaved families	Completed
1.2.4	Maintain and improve our sports grounds and active recreational facilities to promote the good health and well-being of the community through the diversity of sport and recreation on offer.	Extend Showground irrigation system to Cemetery	Progressing - No Issues
1.2.4	Maintain and improve our sports grounds and active recreational facilities to promote the good health and well-being of the community through the diversity of sport and recreation on offer.	Liaise with stakeholders for self-funded maintenance and improvements incorporating sustainable principles	Completed
1.2.4	Maintain and improve our sports grounds and active recreational facilities to promote the good health and well-being of the community through the diversity of sport and recreation on offer.	Maintain smooth playing surfaces and full grass cover on all sports grounds through a planned watering and fertilising program	Completed

Strategy	Activities 2012/2013	Status
1.2.4	Maintain and improve our sports grounds and active recreational facilities to promote the good health and well-being of the community through the diversity of sport and recreation on offer.	Completed
1.2.4	Maintain and improve our sports grounds and active recreational facilities to promote the good health and well-being of the community through the diversity of sport and recreation on offer.	Progressing - No Issues
1.2.4	Maintain and improve our sports grounds and active recreational facilities to promote the good health and well-being of the community through the diversity of sport and recreation on offer.	Progressing - No Issues
1.2.5	Provide well maintained community halls and other similar facilities for community use.	Progressing - With Issues
1.2.5	Provide well maintained community halls and other similar facilities for community use.	Completed
1.2.5	Provide well maintained community halls and other similar facilities for community use.	Progressing - No Issues
1.2.5	Provide well maintained community halls and other similar facilities for community use.	Progressing - With Issues
1.2.5	Provide well maintained community halls and other similar facilities for community use.	Progressing - With Issues
1.2.5	Provide well maintained community halls and other similar facilities for community use.	Progressing - With Issues
1.2.5	Provide well maintained community halls and other similar facilities for community use.	Progressing - With Issues
1.2.6	Provide well maintained Shire showground and equestrian facilities for community use.	Progressing - No Issues
1.2.6	Provide well maintained Shire showground and equestrian facilities for community use.	Completed
1.2.6	Provide well maintained Shire showground and equestrian facilities for community use.	Completed
1.2.7	Develop a plan of management for the Palais Theatre to support community activities.	Not Started
1.2.7	Develop a plan of management for the Palais Theatre to support community activities.	Progressing

	Strategy	Activities 2012/2013	Status
		compliance with BCA provisions	- No Issues
1.2.7	Develop a plan of management for the Palais Theatre to support community activities.	Review outdoor theatre area for usage/alternative usage	Progressing - With Issues
1.2.7	Develop a plan of management for the Palais Theatre to support community activities.	Seek grants for redevelopment of Palais Theatre	Progressing - With Issues
1.2.8	Provide a youth centre that is maintained for recreational, educational and cultural activities.	Work with community organisations to seek funding or assist with fundraising for a dedicated youth centre	Progressing - With Issues

1.3 Ageing and Disability Support

Older people and people with disabilities feel safe, secure, valued, included and are able to actively participate in community life.

Strategy	Activities 2012/2013	Status
1.3.1 Create an environment and culture that allows the community to feel safe, empowered and included.	Work with the community and Government agencies to understand issues and lobby Government to address them	Progressing - No Issues
1.3.2 Identify and monitor the social services needs of older people and people with disabilities in the community and provide infrastructure to support assisted and independent living and social interaction.	Work with the community and Government agencies to understand issues, such as community transport and lobby Government to address them	Progressing - No Issues
1.3.3 Promote a range of recreational, sporting and other opportunities for personal development, interaction and healthy lifestyle for older people and people with a disability through education, support networks and facilities.	Investigate opportunities for funding for activities and/or events in Seniors Week	Completed
1.3.3 Promote a range of recreational, sporting and other opportunities for personal development, interaction and healthy lifestyle for older people and people with a disability through education, support networks and facilities.	Sponsor and organise Senior Citizen of the Year Awards, Morning Tea and Concert in Seniors Week	Completed
1.3.3 Promote a range of recreational, sporting and other opportunities for personal development, interaction and healthy lifestyle for older people and people with a disability through education, support networks and facilities.	Work with the community and Government agencies to understand issues and lobby Government to address them	Progressing - No Issues
1.3.4 Support Community Transport (volunteer driver scheme).	Work with the community and Government agencies to understand issues and lobby Government to address them	Progressing - No Issues

1.4 Children and Young People Support

Children and young people are cared for, safe and are actively engaged with support and development opportunities to encourage them to reach their potential.

Strategy	Activities 2012/2013	Status
1.4.1	Provide childcare facilities, preschools, after hours care and playgroups that meet the needs of the community.	Completed
1.4.1	Provide childcare facilities, preschools, after hours care and playgroups that meet the needs of the community.	Not Progressing
1.4.1	Provide childcare facilities, preschools, after hours care and playgroups that meet the needs of the community.	Progressing - No Issues
1.4.2	Continue to provide the Bush Mobile playgroup service.	Progressing - No Issues
1.4.2	Continue to provide the Bush Mobile playgroup service.	Progressing - No Issues
1.4.3	Improve the education, health, employment and economic development opportunities for young people.	Progressing - No Issues
1.4.4	Provide opportunities for young people to be actively engaged in the development, design and planning of programs, services and infrastructure in which they are a stakeholder or user group.	Completed
1.4.4	Provide opportunities for young people to be actively engaged in the development, design and planning of programs, services and infrastructure in which they are a stakeholder or user group.	Progressing - No Issues
1.4.4	Provide opportunities for young people to be actively engaged in the development, design and planning of programs, services and infrastructure in which they are a stakeholder or user group.	Completed
1.4.4	Provide opportunities for young people to be actively engaged in the development, design and planning of programs, services and infrastructure in which they are a stakeholder or user group.	Completed

1.5 Library

Our library is used by all as a centre for information, learning and recreational reading.

Strategy	Activities 2012/2013	Status
1.5.1 Focus on community needs in providing and promoting quality facilities and access to printed and online	Investigate ways to encourage greater numbers of both traditional and non-traditional library users	Not Started
1.5.1 Focus on community needs in providing and promoting quality facilities and access to printed and online	Provide and promote a well maintained and accessible library service	Completed
1.5.2 Maintain North Western Regional Library Service partnership.	Bogan Librarian to provide adequate information to Regional Librarian for the acquisition of suitable and necessary resources for our community	Completed
1.5.2 Maintain North Western Regional Library Service partnership.	Bogan Librarian to provide information to Regional Librarian re the problems and upgrade needs for the Spydus Library system	Completed

1.6 Education

Our community has access to quality education and learning opportunities at all levels to increase their skills especially in the areas we have a local skills deficit, to support the development of our community and increase their capacity to prosper and contribute to the community.

Strategy	Activities 2012/2013	Status
1.6.1	Identify training and skill development needs and foster a mentoring program for distance education that includes our whole community.	Progressing - No Issues
1.6.2	Provide a range of high quality primary and secondary education and vocational training facilities and opportunities.	Completed
1.6.2	Provide a range of high quality primary and secondary education and vocational training facilities and opportunities.	Completed
1.6.2	Provide a range of high quality primary and secondary education and vocational training facilities and opportunities.	Completed
1.6.2	Provide a range of high quality primary and secondary education and vocational training facilities and opportunities.	Progressing - No Issues
1.6.3	Provide support and encouragement for local people to complete tertiary education and to work in Bogan Shire.	Progressing - No Issues

2 - Connecting our Community

2.1 Road Networks

Our well-constructed and maintained road network enables safe and efficient movement of people and freight throughout the Shire.

Strategy	Activities 2012/2013	Status
2.1.1 Adopt and implement the asset management plan for all shire roads.	Identify road priorities for asset renewal to implement Transport Asset Management Plan	Completed
2.1.2 Maintain State Roads on behalf of RMS.	Prepare bids for submission to Roads and Maritime Services for Ordered Works component of State Roads Maintenance Contract (RMCC) and undertake work as agreed	Completed
2.1.2 Maintain State Roads on behalf of RMS.	Review requirements to engage additional staff and purchase equipment to meet requirements of expanded RMCC	Completed
2.1.3 Maintain Shire Roads in accordance with standards expressed in our asset management plan and our annual maintenance program.	Provide road grading and gravel patching of unsealed road network based on priority parameters including condition assessment and traffic volumes	Completed
2.1.3 Maintain Shire Roads in accordance with standards expressed in our asset management plan and our annual maintenance program.	Reseal and rehabilitate sealed local roads based on condition assessment and in accordance with the Asset Management capital renewal program	Completed
2.1.4 Design and construct new roads to support the needs of the community.	Construct and bitumen seal a 2 kilometre section of Colane Road extending from the end of the existing bitumen seal	Progressing - No Issues
2.1.5 Work with the RMS to ensure current standards of road safety are maintained and to assist in the education of the community.	Construct pedestrian kerb ramps as identified in Pedestrian Access Mobility Plan through RMS grant funding	Completed
2.1.5 Work with the RMS to ensure current standards of road safety are maintained and to assist in	Construct traffic calming device at Flashman Avenue & Derrybong Street intersection as	Not Started

	Strategy	Activities 2012/2013	Status
	the education of the community.	identified through the Traffic Committee	
2.1.5	Work with the RMS to ensure current standards of road safety are maintained and to assist in the education of the community.	Implement Council Fleet Road Safety Policy	Completed
2.1.5	Work with the RMS to ensure current standards of road safety are maintained and to assist in the education of the community.	Work with the Traffic Committee to develop and implement a Road Safety Strategy	Progressing - No Issues
2.1.6	Maintain supporting infrastructure such as parking, kerbs and gutters, signage and street lighting to current standards.	Clean and maintain pipe culvert and levee drainage system once per year	Completed
2.1.6	Maintain supporting infrastructure such as parking, kerbs and gutters, signage and street lighting to current standards.	Implement footpath repairs identified through inspection for public liability risk reduction	Completed
2.1.6	Maintain supporting infrastructure such as parking, kerbs and gutters, signage and street lighting to current standards.	Inspect street lighting and report deficiencies to Essential Energy	Completed
2.1.7	Encourage community feedback on road issues.	Conduct village and rural road tour with Councillors and meet with road users to resolve local issues	Progressing - No Issues

2.2 Public Road Transport

We have reliable, cost-effective and regular public road transport linking the Shire to Dubbo and beyond as well as in Nyngan itself, increasing mobility for people without their own transport and providing a more sustainable alternative.

	Strategy	Activities 2012/2013	Status
2.2.1	Identify gaps and opportunities and engage with stakeholders, including local bus operators to investigate options for improved public transport.	Talk to existing operators about issues and potential strategy to address these issues	Not started
2.2.2	Deliver improved public transport services within Nyngan.	Investigate mini-bus/taxi service in Nyngan	Not started

2.3 Active Transport

Our network supports and encourages people to take up active travel such as walking and cycling to enhance their social and physical well-being.

Strategy	Activities 2012/2013	Status
2.3.1 Engage with potential users, especially schools, to determine preferred bikeway routes.	Engage with schools to determine the preferred bikeway routes	Not Started
2.3.1 Engage with potential users, especially schools, to determine preferred bikeway routes.	Increase cyclists and drivers awareness of each other and the importance of obeying the road rules	Not Started
2.3.2 Design and construct bikeways and footpaths incorporating tree shade cover.	Continue implementation of pedestrian access improvements	Completed
2.3.2 Design and construct bikeways and footpaths incorporating tree shade cover.	Continue to improve the number and length of walking and cycling paths, particularly to tourist sites	Not Progressing

2.4 Air Services

Our valuable airport assets are used to their full potential providing residents, workers and visitors with cost-effective, reliable and safe air services.

	Strategy	Activities 2012/2013	Status
2.4.1	Maintain airport facilities to meet required standards	Review existing buildings M&R program and budget	Progressing - No Issues
2.4.1	Maintain airport facilities to meet required standards	Twice yearly weed spraying on runway and taxi way	Completed
2.4.2	Engage with community and existing airport users to identify opportunities for improvement	Implement a program to protect and maintain existing infrastructure assets identified by the community as high priority to economic and social sustainability	Progressing - No Issues
2.4.3	Advocate for the introduction of a regular commercial air service to Nyngan	Continue to lobby state and federal agencies to improve public transport to Nyngan	Progressing - No Issues

2.5 Rail Services

Our rail connection provides a cost-effective and reliable alternative to other forms of transport for people and freight.

Strategy	Activities 2012/2013	Status
2.5.1 Protect, maintain and expand the existing freight rail services and infrastructure.	Work with the community and State Government on possible opportunities to protect, maintain and expand existing rails services and infrastructure	Not Started
2.5.2 Investigate opportunities for the reintroduction of regular passenger services between Dubbo and Nyngan/Bourke.	Work with the community and State Government on possible opportunities to reintroduce regular passenger services to Nyngan	Not Started

3 - Managing our Environment

3.1 Built Environment

The character, liveability and prosperity of our Shire are enhanced through sound urban planning processes and facilitation of developments in accordance with the Bogan Local Environmental Plan.

	Strategy	Activities 2012/2013	Status
3.1.1	Conduct periodic reviews of Council's planning instruments to ensure that land use planning supports the long term sustainability of our local communities and our economy.	Develop and implement DCP 2012	Progressing - No Issues
3.1.1	Conduct periodic reviews of Council's planning instruments to ensure that land use planning supports the long term sustainability of our local communities and our economy.	Implement LEP 2011	Progressing - No Issues
3.1.1	Conduct periodic reviews of Council's planning instruments to ensure that land use planning supports the long term sustainability of our local communities and our economy.	Monitor workability of LEP 2011 and DCP 2012	Progressing - No Issues
3.1.2	Identify opportunities to expand the availability of a range of housing options based on lifestyle choices and affordability.	Conduct inspections of vacant premises	Progressing - With Issues
3.1.2	Identify opportunities to expand the availability of a range of housing options based on lifestyle choices and affordability.	Review alternative solutions to housing designs	Progressing - No Issues
3.1.2	Identify opportunities to expand the availability of a range of housing options based on lifestyle choices and affordability.	Review existing subdivisions	Progressing - No Issues
3.1.3	Development complies with the Local Environmental Plan legislation formed through the Regional Land Use Study Project.	Continual review and monitoring of LEP and DCP	Progressing - No Issues
3.1.3	Development complies with the Local Environmental Plan legislation formed through the Regional Land Use Study Project.	Ensure all future development compliance with LEP and DCP	Progressing - No Issues
3.1.3	Development complies with the Local Environmental Plan legislation formed through the Regional Land Use Study Project.	Incorporate sustainability controls into LEP	Progressing - No Issues

Strategy	Activities 2012/2013	Status
3.1.3 Development complies with the Local Environmental Plan legislation formed through the Regional Land Use Study Project.	Manage construction certificate process, Principal Certifying Authority process, building site service and management, and inspection and orders process	Progressing - No Issues
3.1.3 Development complies with the Local Environmental Plan legislation formed through the Regional Land Use Study Project.	Provide quality evidence and document management	Progressing - No Issues
3.1.3 Development complies with the Local Environmental Plan legislation formed through the Regional Land Use Study Project.	Respond to reforms in planning process and advocate on behalf of Council	Progressing - No Issues
3.1.3 Development complies with the Local Environmental Plan legislation formed through the Regional Land Use Study Project.	Review and respond to State Government Infrastructure and Planning Committee on sustainable land use	Progressing - No Issues
3.1.4 Ensure our community's buildings are safe, healthy and maintained through regular inspections and compliance with the NSW Building Certification Scheme.	All essential services measures to be inspected and certified	Progressing - No Issues
3.1.4 Ensure our community's buildings are safe, healthy and maintained through regular inspections and compliance with the NSW Building Certification Scheme.	Appoint an accredited person to audit all Council public buildings	Progressing - No Issues
3.1.4 Ensure our community's buildings are safe, healthy and maintained through regular inspections and compliance with the NSW Building Certification Scheme.	Investigate concerns or complaints in relation to overgrown allotments and buildings in a state of disrepair	Progressing - No Issues
3.1.4 Ensure our community's buildings are safe, healthy and maintained through regular inspections and compliance with the NSW Building Certification Scheme.	Issue planning and building certificates including effective customer service	Progressing - No Issues
3.1.4 Ensure our community's buildings are safe, healthy and maintained through regular inspections and compliance with the NSW Building Certification Scheme.	Provide an effective development application, assessment and determination system including pre-lodgement service and effective customer service	Progressing - No Issues
3.1.4 Ensure our community's buildings are safe, healthy and maintained through regular inspections and compliance with the NSW Building Certification Scheme.	Review existing M&R Program	Progressing - No Issues
3.1.5 Develop and implement flood management plans for all urban flood plain areas.	Seek grant application for Flood Management Study	Completed

3.2 Waste Management

Our waste stream is effectively managed, reducing waste to landfill and maximising resource recovery through recycling.

Strategy	Activities 2012/2013	Status
3.2.1 Provide efficient and cost effective kerbside collection of solid and recyclable waste.	Audit the effectiveness of Council's internal waste management processes	Progressing - With Issues
3.2.1 Provide efficient and cost effective kerbside collection of solid and recyclable waste.	Monitor all waste and recycling programs	Progressing - No Issues
3.2.1 Provide efficient and cost effective kerbside collection of solid and recyclable waste.	Remove 20 year 240lit MGBs from service	Progressing - No Issues
3.2.1 Provide efficient and cost effective kerbside collection of solid and recyclable waste.	Review and monitor 240lit kerbside recycling service	Progressing - No Issues
3.2.1 Provide efficient and cost effective kerbside collection of solid and recyclable waste.	Review kerbside waste collection service	Progressing - No Issues
3.2.2 Operate the Nyngan Waste Depot to comply with standards and regulations, ensuring it is environmentally sound.	Develop new 2012 Waste Facility Operations Management Plan	Progressing - No Issues
3.2.2 Operate the Nyngan Waste Depot to comply with standards and regulations, ensuring it is environmentally sound.	Engage the RFS for establish fire breaks to all waste facilities	Progressing - With Issues
3.2.2 Operate the Nyngan Waste Depot to comply with standards and regulations, ensuring it is environmentally sound.	Monitor all deposited waste for separation procedures	Progressing - No Issues

3.3 Natural Environment

Our reserves and other public places are clean, litter-free and appropriately managed, preserving their valued use, biodiversity and visual amenity whilst protecting our environment from waste and litter pollution.

Strategy	Activities 2012/2013	Status
3.3.1	Provide safe, high quality, well serviced and maintained reserves and recreational areas.	Completed
3.3.1	Provide safe, high quality, well serviced and maintained reserves and recreational areas.	Progressing - With Issues
3.3.1	Provide safe, high quality, well serviced and maintained reserves and recreational areas.	Progressing - No Issues
3.3.1	Provide safe, high quality, well serviced and maintained reserves and recreational areas.	Progressing - No Issues
3.3.1	Provide safe, high quality, well serviced and maintained reserves and recreational areas.	Progressing - No Issues
3.3.2	Improve the amenity of the river corridor to enhance and increase utilisation for a range of recreational activities.	Progressing - No Issues
3.3.2	Improve the amenity of the river corridor to enhance and increase utilisation for a range of recreational activities.	Progressing - No Issues
3.3.2	Improve the amenity of the river corridor to enhance and increase utilisation for a range of recreational activities.	Not Started
3.3.3	Provide a clean and pleasant streetscape, ensuring regular street sweeping and cleaning of public spaces.	Not Progressing
3.3.3	Provide a clean and pleasant streetscape, ensuring regular street sweeping and cleaning of public spaces.	Progressing - No Issues

Strategy	Activities 2012/2013	Status
3.3.3	Provide a clean and pleasant streetscape, ensuring regular street sweeping and cleaning of public spaces.	Not Started
3.3.4	Implement programs which foster responsible and protective behaviours towards reducing waste and litter pollution.	Progressing - No Issues
3.3.4	Implement programs which foster responsible and protective behaviours towards reducing waste and litter pollution.	Progressing - No Issues
3.3.4	Implement programs which foster responsible and protective behaviours towards reducing waste and litter pollution.	Progressing - No Issues
3.3.5	Protect, preserve and enhance Bogan Shire's natural environments, waterways, flora and fauna through responsible development and management.	Progressing - No Issues
3.3.5	Protect, preserve and enhance Bogan Shire's natural environments, waterways, flora and fauna through responsible development and management.	Progressing - No Issues
3.3.5	Protect, preserve and enhance Bogan Shire's natural environments, waterways, flora and fauna through responsible development and management.	Progressing - No Issues
3.3.5	Protect, preserve and enhance Bogan Shire's natural environments, waterways, flora and fauna through responsible development and management.	Progressing - With Issues

3.4 Noxious Weeds

Our local environment is protected from noxious weeds through inspection and control measures in compliance with the Noxious Weeds Act.

	Strategy	Activities 2012/2013	Status
3.4.1	Meet Council's obligations under the Noxious Weeds Act 1993 in respect of maintenance of noxious weeds including density and distribution.	Council to meet Noxious Weeds Control obligations	Progressing - No Issues
3.4.1	Meet Council's obligations under the Noxious Weeds Act 1993 in respect of maintenance of noxious weeds including density and distribution.	Operations are in accordance with Regional Weed Control Plans	Progressing - No Issues
3.4.1	Meet Council's obligations under the Noxious Weeds Act 1993 in respect of maintenance of noxious weeds including density and distribution.	Review Shire and weed specific Control Plans	Progressing - No Issues
3.4.2	Ensure Council operations are in accordance with endorsed Regional Weed Control Plans.	Monitor and review Regional Weed Control Plans	Progressing - No Issues
3.4.2	Ensure Council operations are in accordance with endorsed Regional Weed Control Plans.	Review existing weed management program on public lands	Progressing - No Issues
3.4.3	Implement the Shire's weed-specific Control Plans for targeted noxious weeds.	Conduct private property inspections under the noxious weed program	Progressing - No Issues
3.4.4	Investigate the benefits of joining Castlereagh Macquarie County Council.	Investigate the benefits of joining Castlereagh Macquarie County Council.	Progressing - With Issues

3.5 Water

We have access to a secure water supply that is well-managed to provide us with a reliable, safe and cost effective service.

Strategy		Activities 2012/2013	Status
3.5.1	Provide a financially viable, efficient, permanent potable water supply that has sufficient capacity for current and projected growth requirements.	Continue implementation of the Strategic Business Plan for Water	Completed
3.5.1	Provide a financially viable, efficient, permanent potable water supply that has sufficient capacity for current and projected growth requirements.	Examine options for replacement of existing Water Treatment Plant	Completed
3.5.1	Provide a financially viable, efficient, permanent potable water supply that has sufficient capacity for current and projected growth requirements.	Take samples of and analyse potable water supplies	Completed
3.5.2	Implement an ongoing program of capital works improvements and enhancements and asset management to ensure the responsible management of water supply to the area and surrounding villages.	Continue water main replacement program	Progressing - No Issues
3.5.2	Implement an ongoing program of capital works improvements and enhancements and asset management to ensure the responsible management of water supply to the area and surrounding villages.	Maintain water supply infrastructure to relevant Department of Health and Department of Primary Industries (NSW Office of Water) Standards, and in accordance with sustainability	Completed
3.5.2	Implement an ongoing program of capital works improvements and enhancements and asset management to ensure the responsible management of water supply to the area and surrounding villages.	Provide planning, investigation design and management of water management facilities	Completed
3.5.2	Implement an ongoing program of capital works improvements and enhancements and asset management to ensure the responsible management of water supply to the area and surrounding villages.	Replace chemical feeders; reline filter bed walls, re-lad alum shed and replace turbidity meter at Water Treatment Plant.	Completed
3.5.3	Enhance the security of our water supply, ensuring long term drought management plans are developed and water losses are minimised through involvement in the Lower Macquarie Water Utilities Alliance.	Continue active involvement in Lower Macquarie Water User Alliance	Completed
3.5.3	Enhance the security of our water supply, ensuring long term drought management plans are developed and water losses are minimised through involvement in the Lower Macquarie Water	Continue community education on water conservation practices	Completed

Strategy		Activities 2012/2013		Status
	Utilities Alliance.			
3.5.3	Enhance the security of our water supply, ensuring long term drought management plans are developed and water losses are minimised through involvement in the Lower Macquarie Water Utilities Alliance.	Develop regional Water Quality Improvement Plans		Progressing - No Issues
3.5.3	Enhance the security of our water supply, ensuring long term drought management plans are developed and water losses are minimised through involvement in the Lower Macquarie Water Utilities Alliance.	Develop water loss reduction program		Completed

3.6 Sewerage

We have a reliable, safe and cost effective sewerage service.

Strategy	Activities 2012/2013	Status
3.6.1 Provide a financially viable and efficient sewerage system that has sufficient capacity for current and projected growth requirements.	Monitor and review operational costs to improve efficiency of system	Completed
3.6.2 Implement an ongoing program of capital works improvements and enhancements and asset management to ensure the responsible management of waste water in Nyngan.	Purchase ride on mower and shed for Sewage Treatment Works	Completed
3.6.2 Implement an ongoing program of capital works improvements and enhancements and asset management to ensure the responsible management of waste water in Nyngan.	Replace gantry at Sewer Pump Station No. 1	Progressing - No Issues
3.6.3 Ensure our compliance with the EPA license by regularly testing the waste water for treated effluent re-use and disposal.	Engage consultants for monitoring and reporting on Effluent Quality for license reporting	Progressing - No Issues
3.6.4 Ensure management of liquid trade waste through comprehensive licensing practices and a charging structure that reflects costs of treatment.	Commence implementation of Trade Waste Policy by collecting data on commercial premises waste treatment facilities	Progressing - No Issues

4 - Our Health and Safety

4.1 Environmental Health

The health, safety and well-being of residents, workers and visitors is protected by providing effective licensing and regulatory services for commercial premises, essential services and animal management.

Strategy	Activities 2012/2013	Status
4.1.1	Ensure compliance with Local Liquor Accord strategies to maximise public health and safety.	Progressing - No Issues
4.1.1	Ensure compliance with Local Liquor Accord strategies to maximise public health and safety.	Progressing - No Issues
4.1.2	Conduct bi-annual inspections of food preparation businesses to ensure compliance with Safe Foods Standards.	Progressing - No Issues
4.1.2	Conduct bi-annual inspections of food preparation businesses to ensure compliance with Safe Foods Standards.	Progressing - No Issues
4.1.2	Conduct bi-annual inspections of food preparation businesses to ensure compliance with Safe Foods Standards.	Progressing - No Issues
4.1.3	Conduct annual inspections of commercial premises to ensure compliance of the Building Code of Australia.	Progressing - No Issues
4.1.3	Conduct annual inspections of commercial premises to ensure compliance of the Building Code of Australia.	Progressing - No Issues
4.1.4	Continue ongoing management and control of companion animals and ensure owner compliance with NSW Companion Animals Act 1998	Progressing - No Issues

	Strategy	Activities 2012/2013	Status
		Act	
4.1.4	Continue ongoing management and control of companion animals and ensure owner compliance with NSW Companion Animals Act 1998	Data entry of lifetime registrations and fee reconciliation	Progressing - With Issues
4.1.4	Continue ongoing management and control of companion animals and ensure owner compliance with NSW Companion Animals Act 1998	Develop an Animal Control Management Plan	Progressing - No Issues
4.1.4	Continue ongoing management and control of companion animals and ensure owner compliance with NSW Companion Animals Act 1998	Improve public awareness to animal control	Progressing - No Issues
4.1.4	Continue ongoing management and control of companion animals and ensure owner compliance with NSW Companion Animals Act 1998	Promote the registration of companion animals	Progressing - No Issues

4.2 Disaster Management

We have the capability in place to plan, organise and implement measures to respond to and recover from disasters.

Strategy		Activities 2012/2013	Status
4.2.1	Continue with the Local Emergency Management Committee to ensure appropriate response plans are in place.	Continue to fulfil Council's statutory obligations relevant to the LEMC	Progressing - No Issues
4.2.1	Continue with the Local Emergency Management Committee to ensure appropriate response plans are in place.	Review implementation of Disaster and Emergency Management Strategy	Progressing - No Issues
4.2.2	The Local Emergency Management Committee and local State Emergency Services are adequately resourced to ensure they are equipped, trained and prepared to respond to disasters and incidents.	Develop, distribute, communicate and review Flood Risk information and tools in partnership with SES	Completed
4.2.2	The Local Emergency Management Committee and local State Emergency Services are adequately resourced to ensure they are equipped, trained and prepared to respond to disasters and incidents.	Provide a support role to the LEMC/SES by provision of office facilities, secretarial services and housing of equipment	Completed
4.2.2	The Local Emergency Management Committee and local State Emergency Services are adequately resourced to ensure they are equipped, trained and prepared to respond to disasters and incidents.	Support volunteer agencies as required during a disaster event	Completed
4.2.3	Regularly maintain the pumps and the levee bank surrounding Nyngan to ensure the township remains safe and secure during adverse weather conditions and potential influx of floodwaters.	Amend maintenance procedures for floodgate outlets into the Bogan River and include in the levee maintenance manual	Completed
4.2.3	Regularly maintain the pumps and the levee bank surrounding Nyngan to ensure the township remains safe and secure during adverse weather conditions and potential influx of floodwaters.	Grass and debris to be cleared from flood gates annually	Completed
4.2.3	Regularly maintain the pumps and the levee bank surrounding Nyngan to ensure the township remains safe and secure during adverse weather conditions and potential influx of floodwaters.	Monitor compliance with levee maintenance manual and perform required maintenance works	Completed
4.2.3	Regularly maintain the pumps and the levee bank surrounding Nyngan to ensure the township remains safe and secure during adverse weather conditions and potential influx of floodwaters.	Review levee maintenance manual	Progressing - No Issues

4.3 Public Health

Our community has access to the medical services, programs and facilities it needs to enhance and protect our health.

Strategy	Activities 2012/2013	Status
4.3.1 Work with the community and the State Government to ensure medical, dental, specialist, mental health and allied health services and facilities meet the needs of residents and visitors.	Discuss issues with CEO Western LHD	Progressing – With Issues
4.3.1 Work with the community and the State Government to ensure medical, dental, specialist, mental health and allied health services and facilities meet the needs of residents and visitors.	Review incentives to attract and retain medical professionals in Nyngan	Progressing – With Issues
4.3.1 Work with the community and the State Government to ensure medical, dental, specialist, mental health and allied health services and facilities meet the needs of residents and visitors.	Work closely with Nyngan Health Council to lobby on behalf of the community	Progressing – With Issues
4.3.2 Provide an appropriate level of ambulance services for the community.	Seek availability of a 24 hour Ambulance Service for the Shire	Progressing – No Issues
4.3.3 Work with the community, volunteer organisations and the State Government on programs that promote health and wellbeing.	Review and update the Smoke Free Outdoor Areas Policy as required	Completed
4.3.3 Work with the community, volunteer organisations and the State Government on programs that promote health and wellbeing.	Work with Cancer Council NSW on projects to benefit the community	Completed

4.4 Fire Services

Our fire services provide effective and efficient services to the community to protect property and the safety of our community.

	Strategy	Activities 2012/2013	Status
4.4.1	People and property located within the town and villages are protected from fire related incidents.	Ensure compliance with BCA provisions to all premises	Progressing - No Issues
4.4.1	People and property located within the town and villages are protected from fire related incidents.	Liaise with Fire and Rescue NSW on appropriate development of commercial premises	Progressing - No Issues
4.4.1	People and property located within the town and villages are protected from fire related incidents.	Support the activities of Fire and Rescue NSW and lobby in response to community issues and concerns	Progressing - No Issues
4.4.2	People and property located within rural areas are protected from fire related incidents.	Implement BCA and AS 3959 provisions to new DA Consents	Progressing - No Issues
4.4.2	People and property located within rural areas are protected from fire related incidents.	Implement hazard reduction program for villages and rural properties	Completed
4.4.2	People and property located within rural areas are protected from fire related incidents.	Support the activities of RFS and lobby in response to community issues and concerns	Progressing - No Issues

4.5 Policing

Our police services provide effective and efficient services to the community to protect property and the safety of our community.

Strategy	Activities 2012/2013	Status
4.5.1 Provide an appropriate level of police services for the community.	Lobby NSW Police for appropriate numbers in response to community concerns	Progressing - No Issues
4.5.1 Provide an appropriate level of police services for the community.	Support by agreement with NSW Police the recruitment of Police through provision of housing at market rental	Progressing - No Issues
4.5.2 Lobby NSW Police for increased policing and community safety initiatives.	Lobby on behalf of the community	Progressing - No Issues
4.5.3 Improve community safety and maintain low crime levels.	Participate in Community Safety Precinct meetings to discuss and address any issues	Progressing - No Issues
4.5.3 Improve community safety and maintain low crime levels.	Respond to a range of community safety issues	Progressing - No Issues

5 - Developing our Economy

5.1 Local Industries and Business

Local industries, including tourism, and the business that support them continue to grow and prosper.

Strategy	Activities 2012/2013	Status
5.1.1	3 industrial lots to be developed, connecting to utility services and construction of kerb and gutter	Progressing - No Issues
5.1.1	Develop and maintain a partnership program with key stakeholders including business groups and BCTBG	Completed
5.1.1	Investigate the preparation of an Economic Development Plan for Bogan Shire	Completed
5.1.1	Maintain and develop relationship with Regional Development Australia (RDA) Orana	Completed
5.1.1	Work with local businesses to identify issues	Completed
5.1.2	Investigate programs to encourage ways to improve the appearance of shop fronts in our main street	Not Progressing
5.1.2	Work with local business community to ensure appropriate standards are maintained	Progressing - No Issues
5.1.3	Lobby in response to community concerns	Progressing

Strategy	Activities 2012/2013	Status
the local, regional and national economy.		- No Issues
5.1.4 Work in conjunction with the mines to obtain mutual benefit from an abundance of natural mining resources which provide our shire with opportunities for local economic growth and employment.	Develop relationships with the mines to explore opportunities for mutual benefit	Progressing - No Issues
5.1.5 Support and strengthen local business networks to encourage the sharing of information and resources to build the capacity of local business and industry.	Continue to support the Bogan Community Tourism and Business Group (BCTBG)	Completed
5.1.5 Support and strengthen local business networks to encourage the sharing of information and resources to build the capacity of local business and industry.	Council to continue shopping locally for services and products where possible	Progressing - No Issues
5.1.5 Support and strengthen local business networks to encourage the sharing of information and resources to build the capacity of local business and industry.	Maintain and develop relationships with RDA Orana and EDO network	Completed
5.1.5 Support and strengthen local business networks to encourage the sharing of information and resources to build the capacity of local business and industry.	Produce and update the Business Directory on council's website	Completed
5.1.6 Investigate opportunities to support the township of Nyngan and villages of Girilambone, Coolabah and Hermidale.	Meet with village communities to discuss and understand issues relating to the maintenance and servicing of town and village facilities	Progressing - No Issues
5.1.6 Investigate opportunities to support the township of Nyngan and villages of Girilambone, Coolabah and Hermidale.	Produce and update the Bogan Shire Prospectus	Completed
5.1.7 Liaise with Government Agency employers to encourage the provision of incentives for attraction and retention of essential service workers to relocate to Nyngan.	Identify requirements and discuss options with Government Agencies	Not Started

5.2 Tourism

Bogan Shire is regarded as a welcoming and attractive place for people to visit, providing services, cultural experiences and recreational opportunities for our visitors.

Strategy	Activities 2012/2013	Status
5.2.1	Adopt and implement a streetscape master plan.	Completed
5.2.1	Adopt and implement a streetscape master plan.	Completed
5.2.2	Develop and implement a visitor strategy which includes the identification of potential opportunities for growth and new tourism products through consultation with stakeholders.	Not Progressing
5.2.2	Develop and implement a visitor strategy which includes the identification of potential opportunities for growth and new tourism products through consultation with stakeholders.	Completed
5.2.2	Develop and implement a visitor strategy which includes the identification of potential opportunities for growth and new tourism products through consultation with stakeholders.	Completed
5.2.2	Develop and implement a visitor strategy which includes the identification of potential opportunities for growth and new tourism products through consultation with stakeholders.	Completed
5.2.2	Develop and implement a visitor strategy which includes the identification of potential opportunities for growth and new tourism products through consultation with stakeholders.	Completed
5.2.3	Provide and maintain a quality Visitor Information Centre which encourages and supports growth across many sectors of the local economy.	Progressing - No Issues
5.2.3	Provide and maintain a quality Visitor Information Centre which encourages and supports growth across many sectors of the local economy.	Completed
5.2.4	Provide an adequate supply of visitor accommodation.	Completed

5.3 Communications

The community has access to the latest communications infrastructure and technology to facilitate communications for learning, business and providing services to our community.

	Strategy	Activities 2012/2013	Status
5.3.1	Maximise the coverage and availability of telecommunications infrastructure across the shire.	Lobby service providers on behalf of the community	Not Started
5.3.2	Provide appropriate communications infrastructure and services including lobbying for early inclusion into the National Broadband Network.	Lobby for early inclusion into the National Broadband Network	Not Started
5.3.2	Provide appropriate communications infrastructure and services including lobbying for early inclusion into the National Broadband Network.	Monitor national broadband initiatives and capacity	Progressing – No Issues

6 - Responsible Local Government

6.1 Leadership, Advocacy and Governance

Bogan Shire council will deliver open, transparent and effective local government, lobbying on behalf of the community and working in partnership with regional bodies.

Strategy	Activities 2012/2013	Status
6.1.1	Facilitate meaningful engagement and consultation with the community and other stakeholders to progress the outcomes of the Community Strategic Plan.	Completed
6.1.1	Facilitate meaningful engagement and consultation with the community and other stakeholders to progress the outcomes of the Community Strategic Plan.	Progressing – No Issues
6.1.2	Provide accountability to the community by regularly reporting on Council activities through the publication of business papers, meeting minutes and general information.	Progressing – No Issues
6.1.2	Provide accountability to the community by regularly reporting on Council activities through the publication of business papers, meeting minutes and general information.	Progressing – No Issues
6.1.3	Promote accountability to the community by timely completion and publication of statutory reports.	Completed
6.1.3	Promote accountability to the community by timely completion and publication of statutory reports.	Completed
6.1.4	Represent the interests of the community through local Councillors.	Progressing – No Issues
6.1.5	Maintain effective partnerships through regional and industry bodies to collaborate on matters of mutual interest and lobby collectively on behalf of the community.	Progressing – No Issues
6.1.5	Maintain effective partnerships through regional and industry bodies to collaborate on matters of mutual interest and lobby collectively on behalf of the community.	Progressing – No Issues
6.1.5	Maintain effective partnerships through regional and industry bodies to collaborate on matters of mutual interest and lobby collectively on behalf of the community.	Progressing – No Issues

6.2 Managing our Business

Our business is resourced with a competent and motivated workforce and is effectively managed through sound procedures and financial practices to enable us to build and deliver community services and infrastructure both now and into the future.

Strategy		Activities 2012/2013	Status
6.2.1	Develop and implement our Operational Plan and Budget so as to manage our financial resources responsibly.	Develop and manage Council's long term financial strategy	Progressing - With Issues
6.2.1	Develop and implement our Operational Plan and Budget so as to manage our financial resources responsibly.	Effectively manage Council's financial services	Progressing - No Issues
6.2.1	Develop and implement our Operational Plan and Budget so as to manage our financial resources responsibly.	Provide effective investment of Council's funds	Progressing - No Issues
6.2.1	Develop and implement our Operational Plan and Budget so as to manage our financial resources responsibly.	Provide effective investment of Council's insurance	Not Started
6.2.1	Develop and implement our Operational Plan and Budget so as to manage our financial resources responsibly.	Provide financial accounting services	Progressing - With Issues
6.2.1	Develop and implement our Operational Plan and Budget so as to manage our financial resources responsibly.	Provide management accounting services	Progressing - With Issues
6.2.2	Maximise revenue opportunities, such as grants for achievable projects	Coordinate grant opportunities across council	Progressing - No Issues
6.2.3	Manage the recovery of all revenues raised by Council through efficient and systematic debt recovery policies.	Implement revised Debt Recovery Policy	Progressing - No Issues
6.2.4	Conduct regular reviews of policies, reporting systems and plans including asset management and risk management plans to confirm that they are fit for purpose.	Implement approved Asset Management Plan	Completed
6.2.4	Conduct regular reviews of policies, reporting systems and plans including asset management and risk management plans to confirm that they are fit for purpose.	Implement procurement guidelines and procedures	Progressing - With Issues

Strategy	Activities 2012/2013	Status
		Issues
6.2.4	Conduct regular reviews of policies, reporting systems and plans including asset management and risk management plans to confirm that they are fit for purpose.	Progressing - With Issues
6.2.4	Conduct regular reviews of policies, reporting systems and plans including asset management and risk management plans to confirm that they are fit for purpose.	Completed
6.2.4	Conduct regular reviews of policies, reporting systems and plans including asset management and risk management plans to confirm that they are fit for purpose.	Progressing - No Issues
6.2.5	Conduct regular review of systems and processes to improve the effectiveness of risk management, control and governance processes.	Progressing - No Issues
6.2.6	Develop and implement workforce plans to develop and retain a skilled and motivated workforce including aspects such as organisational structure, training plans, performance appraisals and salary systems.	Progressing - No Issues
6.2.6	Develop and implement workforce plans to develop and retain a skilled and motivated workforce including aspects such as organisational structure, training plans, performance appraisals and salary systems.	Progressing - with Issues
6.2.6	Develop and implement workforce plans to develop and retain a skilled and motivated workforce including aspects such as organisational structure, training plans, performance appraisals and salary systems.	Progressing - No Issues
6.2.6	Develop and implement workforce plans to develop and retain a skilled and motivated workforce including aspects such as organisational structure, training plans, performance appraisals and salary systems.	Progressing - No Issues
6.2.6	Develop and implement workforce plans to develop and retain a skilled and motivated workforce including aspects such as organisational structure, training plans, performance appraisals and salary systems.	Progressing - With Issues
6.2.6	Develop and implement workforce plans to develop and retain a skilled and motivated workforce including aspects such as organisational structure, training plans, performance appraisals and salary systems.	Completed

	Strategy	Activities 2012/2013	Status
6.2.6	Develop and implement workforce plans to develop and retain a skilled and motivated workforce including aspects such as organisational structure, training plans, performance appraisals and salary systems.	Maintain current position descriptions	Progressing - No Issues
6.2.6	Develop and implement workforce plans to develop and retain a skilled and motivated workforce including aspects such as organisational structure, training plans, performance appraisals and salary systems.	Manage and promote awareness and effective use of the Employee Assistance Program.	Progressing - No Issues
6.2.6	Develop and implement workforce plans to develop and retain a skilled and motivated workforce including aspects such as organisational structure, training plans, performance appraisals and salary systems.	Manage Council's recruitment process and procedures	Progressing - No Issues
6.2.6	Develop and implement workforce plans to develop and retain a skilled and motivated workforce including aspects such as organisational structure, training plans, performance appraisals and salary systems.	Manage Council's payroll and leave administration function.	Completed
6.2.6	Develop and implement workforce plans to develop and retain a skilled and motivated workforce including aspects such as organisational structure, training plans, performance appraisals and salary systems.	Manage educational assistance program	Progressing - No Issues
6.2.7	Promote a culture of customer service, including supporting processes, to deliver high quality services to the community.	Council to provide information packs to new rate payers	Progressing - With Issues
6.2.7	Promote a culture of customer service, including supporting processes, to deliver high quality services to the community.	Develop customer service charter	Not Started
6.2.7	Promote a culture of customer service, including supporting processes, to deliver high quality services to the community.	Initiate a customer service training program	Not Started
6.2.7	Promote a culture of customer service, including supporting processes, to deliver high quality services to the community.	Investigate tracking of customer service requests and complaints via Council's website	Not Started
6.2.7	Promote a culture of customer service, including supporting processes, to deliver high quality services to the community.	Review the possibility of increasing council business transactions online	Not Progressing
6.2.8	Identify, characterise and assess all potential risks to Workplace Health and Safety and public liability.	Adequate insurance coverage provided and reviewed annually	Progressing - No Issues

	Strategy	Activities 2012/2013	Status
6.2.8	Identify, characterise and asses all potential risks to Workplace Health and Safety and public liability.	Ensure all managers understand their responsibilities in managing risk modify job descriptions and KPI's where appropriate.	Progressing - No Issues
6.2.8	Identify, characterise and asses all potential risks to Workplace Health and Safety and public liability.	Ongoing compliance with Council's statutory obligations and to properly discharge Council's common law duty of care to the community when managing risks	Progressing - No Issues
6.2.8	Identify, characterise and asses all potential risks to Workplace Health and Safety and public liability.	Review and implement Council's WH&S plan and systems	Progressing - With Issues
6.2.9	Adequately resource our IT and communications systems consistent with industry standards and technological development.	Conduct a biennial audit of systems to evaluate their capability to respond to future business requirements	Not Started
6.2.9	Adequately resource our IT and communications systems consistent with industry standards and technological development.	Conduct a staff survey on systems use/problems undertaken biannually	Not Started
6.2.9	Adequately resource our IT and communications systems consistent with industry standards and technological development.	Conduct an initial audit of all existing information management systems for consistency	Progressing - With Issues
6.2.9	Adequately resource our IT and communications systems consistent with industry standards and technological development.	Ensure the IT resource plan reflects requirements	Not Started
6.2.9	Adequately resource our IT and communications systems consistent with industry standards and technological development.	Maintain an up to date Council website	Progressing - No Issues
6.2.9	Adequately resource our IT and communications systems consistent with industry standards and technological development.	Manage and maintain a Records Management System that meets the needs of the organisation, the community and legislative requirements	Progressing - With Issues
6.2.9	Adequately resource our IT and communications systems consistent with industry standards and technological development.	Manage Council's IT network and infrastructure	Not Started

Annexure Three State of the Environment Report



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State of the Environment Snapshot

AA State of the Environment (SoE) Report is an important management tool which aims to provide the community and Local Council with information on the condition of the environment in the local area to assist in decision-making.

Since 2007, the Councils of the Greater Central West Region of NSW (see map) have joined to produce Regional SoE Reports as part of Council reporting requirements.

Recent changes to NSW legislation, mean that Councils are no longer required to produce SoE Reports each year, but only once every four years, in the year of the Council election (which will next

be 2016). However, the participating Councils have decided to continue reporting on an annual basis so that they can provide a detailed Regional SoE report in 2016 that covers trends in the intervening years.

This is a brief snapshot of the Bogan Local Government Area in 2012-13 across a range of environmental indicators as shown in the tables below. The tables provide an understanding of recent trends by comparing this year's data with an average of previous years. The Council snapshot report should be read in conjunction with the 2012-13 Regional SoE snapshot report.

2012-13 Highlights

- ⬇ The total waste entombed at primary landfill has increased.
- ⬆ There was a sizeable increase in the number of native fish released for re-stocking purposes.
- ⬆ The number of instances that drinking water guidelines were not met declined in comparison with 2011-12.
- ⬆ The number of locally-listed heritage items has increased over the past four years.
- ⬆ The amount of material recycled has significantly increased.

Land

Issue	Indicator	2009-10	2010-11	2011-12	2012-13	Trend
Contamination	Contaminated land sites - Contaminated Land Register		0	0	0	➡
	Contaminated land sites - potentially contaminated sites	15	15	15	15	➡
	Contaminated sites rehabilitated	0	0	0	0	➡
Erosion	Erosion affected land rehabilitated (ha)		0	5	0	⬇
Land use planning and management	Number of development consents and building approvals		22	39	25	⬆
Minerals & Petroleum	Number of mining and exploration titles		65		66	⬇
	Area covered by mining and exploration titles (ha)		826,000		928,000	⬇

- ⬆ improvement
- ➡ no or little change
- ⬇ worsening trend

Note - the trend is based on comparing the average of the previous years of reporting with 2012-13

Biodiversity

Issue	Indicator	2009-10	2010-11	2011-12	2012-13	Trend
Habitat Loss	Area protected in Wildlife Refuges (ha)		0	0	0	→
	Area protected in conservation reserves & under voluntary conservation agreements (ha)	1,036	951	951	1,036	→
	Habitat areas revegetated (ha)		0	0	0	→
	Roadside vegetation management plan	No	No	Yes	Yes	↑
Threatened Species	Fish restocking activities: native species	0	2,959	0	15,150	↑
Noxious weeds and feral animals	Fish restocking activities: non-native species	0	0	0	0	→
	Number of declared noxious weeds	88	86	91	91	↓
	Invasive species (listed noxious or WONS) under active management			0	0	→

Towards Sustainability

Issue	Indicator	2009-10	2010-11	2011-12	2012-13	Trend
Waste Generation	Total waste entombed at primary landfill (t)		1,900	1,891	2,165	↓
	Total waste entombed at other landfills (exc recyclables) (t)		150	73	0	↑
	Average total waste generated per person (t)		0.7	0.7	0.7	→
	Emissions from landfill (kt CO2e-)			1	1	→
Reduce	Garden organics collected (diverted from landfill) (t)		0	0	0	→
	E-Waste collected (diverted from landfill)		0	0	0	→
Recycle	Amount of material recycled (t)		31	126	168	↑
	Quantity of material recycled per person (kg)		10	42	56	↑
Littering and illegal dumping	Number of illegal waste disposal complaints to Council		0	3	0	↑
Climate Change Mitigation	Office paper used by Council (A4 reams)		800	1,000	815	↑



Bogan River, Nyngan
(Chris McCulloch)

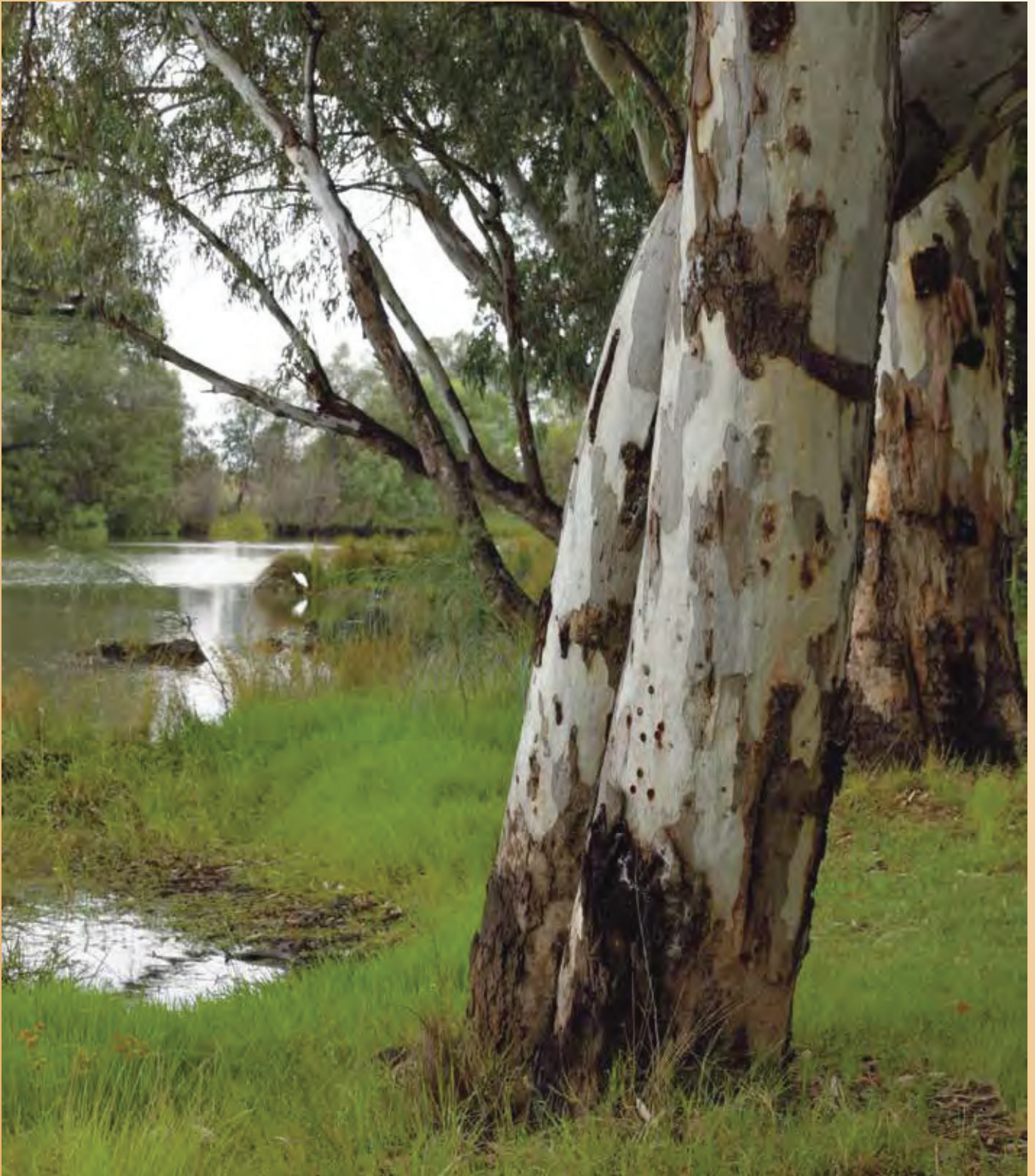
People and Communities

Issue	Indicator	2009-10	2010-11	2011-12	2012-13	Trend
Indigenous Heritage	Development approvals on listed Indigenous sites			0	0	→
Non-Indigenous Heritage	NSW Heritage Items	2	2	2	2	→
	Locally listed heritage items	2	2	4	4	↑

Water and Waterways

Issue	Indicator	2009-10	2010-11	2011-12	2012-13	Trend
Surface & Ground Water Quality	Average salinity levels in selected streams (EC)	152	347	508	479	↓
Industrial/ Agricultural Pollution	Load Based Licencing Volume (kg)		0	0	0	→
	Exceedances of license discharge consent recorded		0	0	0	→
Stormwater Pollution	Number of gross pollutant traps installed		0	0	0	→
	Water pollution complaints		0	0	0	→
Water extraction	Number of irrigation licences from surface water sources	163	165	127	114	↑
	Volume of surface water permissible for extraction under licences (GL)	23	24	29	17	↑
	Number of bore licences from groundwater resources	188	187	381	210	↑
	Volume of groundwater permissible for extraction under licences (GL)	5	7	6	3	↑
Council water consumption	Area of irrigated Council managed parks, sportsgrounds, public open space (ha)	52	52	52	52	→
Town water consumption	Average level of water restrictions implemented	0.0	0.0	0.0	0.0	→
Town Water Quality	Number of instances drinking water guidelines not met		13	21	16	↑
	Number of drinking water complaints		1	0	2	↓





Banks of the Bogan River at Nyngan (Chris McCulloch)



Bogan Shire Council
81 Cobar Street
Nyngan NSW 2825

Phone: (02) 6835 9000
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Mailing Address:
General Manager
Bogan Shire Council
PO Box 221
Nyngan NSW 2825

Appendix 1 Census Data



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2011 ABS Quick Stats - Bogan (A)

Code LGA10950 (LGA)

People 2,900

Male 1,478

Female 1,422

Median age 39

Families 731

Average children per family 2

All private dwellings 1,388

Average people per household 2.5

Median weekly household income \$902

Median monthly mortgage repayments 1083

Median weekly rent \$140

Average motor vehicles per dwelling 1.8

POPULATION (excluding O/S visitors)

Bogan Shire	2011		2006			Change	
	Number	%	Regional NSW	Number	%	Regional NSW	2006 to 2011
Population (excluding O/S visitors)	2,900	100	100	2,880	100	100	20
Males	1,478	51	49.3	1,497	52	49.4	-19
Females	1,422	49	50.7	1,383	48	50.6	39
Australian citizens	2,613	90.1	90.8	2,745	95.3	91	-132
Eligible Voters (citizens aged 18+)	1,904	65.7	69.1	2,001	69.5	68.3	-97
Overseas Visitors	0	--	--	0	--	--	0

Source: Australian Bureau of Statistics, Census of Population and Housing 2006 and 2011. (Usual residence data)
 Compiled and presented by .id, the population experts.

AUSTRALIAN BUREAU OF STATISTICS 2011 Census of Population and Housing

2825, NSW (POA2825) 9285.6 sq Kms

AGE BY SEX

Count of persons

	Males	Females	Persons
Age (years):			
0-4 years	113	105	218
5-9 years	118	98	216
10-14 years	104	93	197
15-19 years	91	72	163
20-24 years	75	73	148
25-29 years	64	56	120
30-34 years	61	75	136
35-39 years	91	94	185
40-44 years	94	99	193
45-49 years	102	75	177
60-64 years	83	74	157
65-69 years	78	86	164
70-74 years	66	70	136
75-79 years	48	41	89
80-84 years	28	35	63
85-89 years	8	21	29
90-94 years	5	9	14
95-99 years	0	3	3
100 years and over	0	0	0
Total	1,373	1,317	2,690

Source: Australian Bureau of Statistics, 2011

This table is based on place of usual residence.

AUSTRALIAN BUREAU OF STATISTICS 2011 Census of Population and Housing

2825, NSW (POA2825) 9285.6 sq Kms

B07 INDIGENOUS STATUS BY AGE BY SEX

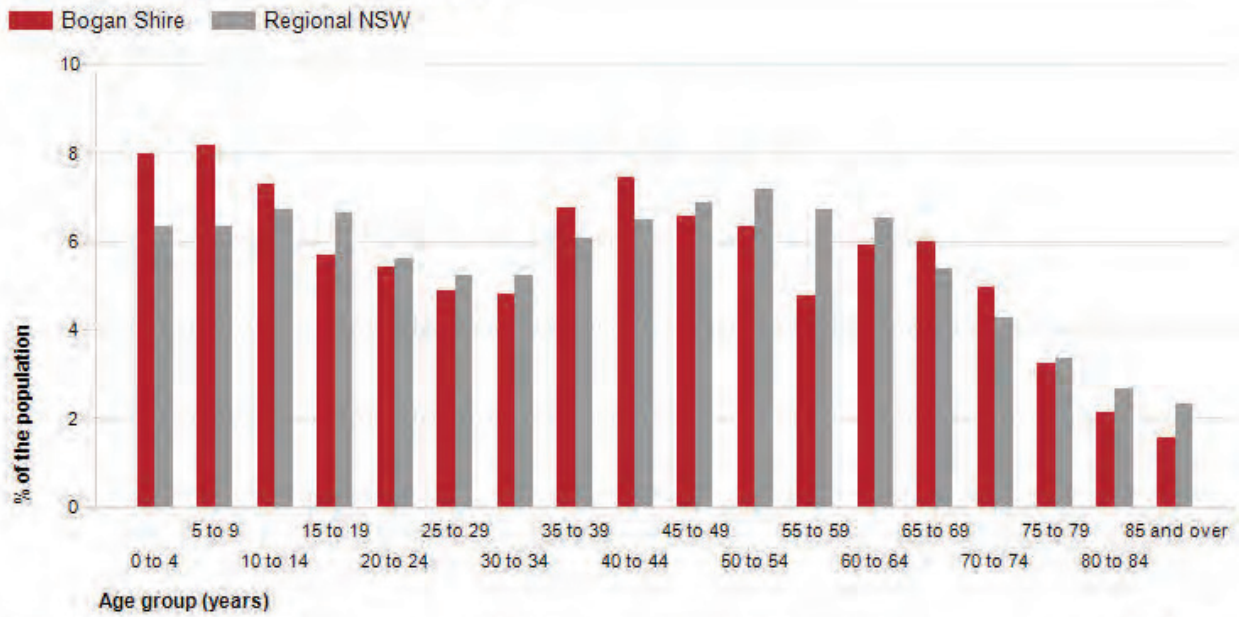
Count of persons

	<i>Indigenous (a)</i>		
	Males	Females	Persons
0-4 years	23	29	52
5-9 years	25	26	51
10-14 years	28	28	56
15-19 years	25	16	41
20-24 years	20	14	34
25-29 years	9	13	22
30-34 years	7	12	19
35-39 years	10	16	26
40-44 years	6	18	24
45-49 years	12	7	19
50-54 years	7	7	14
55-59 years	3	3	6
60-64 years	4	4	8
65 years and over	10	15	25
Total	189	208	397

This table is based on place of usual residence.

(a) Indigenous persons comprised of Aboriginal, Torres Strait Islanders, and both Aboriginal and Torres Strait Islanders.

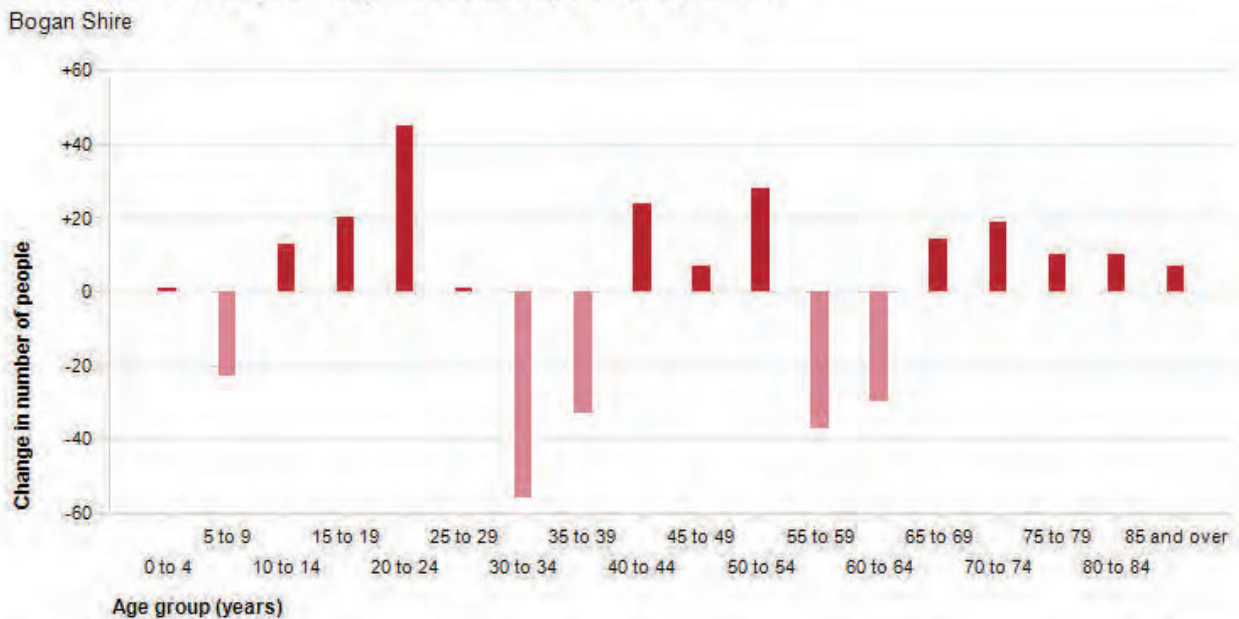
Five year age structure, 2011



Source: Australian Bureau of Statistics, Census of Population and Housing, 2011 (Usual residence data)
Compiled and presented by id, the population experts.

id the population experts

Change in five year age structure, 2006 to 2011



Source: Australian Bureau of Statistics, Census of Population and Housing, 2006 and 2011 (Usual residence data)
Compiled and presented by id, the population experts.

id the population experts

AUSTRALIAN BUREAU OF STATISTICS 2011 Census of Population and Housing

2825, NSW (POA2825) 9285.6 sq Kms

P25 FAMILY COMPOSITION

Count of families (a) and persons in families (b) in occupied private dwellings

	Families	Persons
Couple family with no children	248	497
Couple family with:		
children under 15 and:		
dependent students and non-dependent children	6	17
dependent students and no non-dependent children	28	121
no dependent students and non-dependent children	15	71
no dependent students and no non-dependent children	179	732
Total	228	941
no children under 15 and:		
dependent students and non-dependent children	9	33
dependent students and no non-dependent children	17	45
no dependent students and non-dependent children	41	127
Total	67	205
Total	295	1,146
One parent family with:		
children under 15 and:		
dependent students and non-dependent children	0	3
dependent students and no non-dependent children	7	33
no dependent students and non-dependent children	11	28
no dependent students and no non-dependent children	53	172
Total	71	236
no children under 15 and:		
dependent students and non-dependent children	0	3
dependent students and no non-dependent children	0	3
no dependent students and non-dependent children	45	80
Total	45	86
Total	116	322
Other family	10	21
Total	669	1,986

This table is based on place of enumeration.

(a) Includes same-sex couple families.

(b) Excludes family members temporarily absent on Census night.

AUSTRALIAN BUREAU OF STATISTICS 2011 Census of Population and Housing
2825, NSW (POA2825) 9285.6 sq Kms

P37 SELECTED LABOUR FORCE, EDUCATION AND MIGRATION CHARACTERISTICS BY SEX
 Count of persons (excludes overseas visitors)

	Males	Females	Persons
Persons aged 15 years and over	1,128	1,018	2,146
Labour force status(a):			
Employed, worked full-time(b)	588	262	850
Employed, worked part-time	89	195	284
Employed, away from work(c)	45	35	80
Unemployed, looking for work	37	29	66
Total labour force	759	521	1,280
Not in the labour force	263	420	683
% Unemployment(d)	4.9	5.6	5.2
% Labour force participation(e)	67.3	51.2	59.7
% Employment to population(f)	64	48.4	56.6
Non-school qualifications (a):			
Postgraduate Degree Level	9	6	15
Graduate Diploma and Graduate Certificate Level	5	11	16
Bachelor Degree Level	57	96	153
Advanced Diploma and Diploma Level	35	49	84
Certificate Level	261	126	387
Migration:			
Lived at same address 1 year ago (g)	1,136	1,017	2,153
Lived at different address 1 year ago (g)	187	187	374
Lived at same address 5 years ago (h)	816	715	1,531
Lived at different address 5 years ago (h)	413	394	807

This table is based on place of enumeration.

(a) Applicable to persons aged 15 years and over.

(b) 'Employed, worked full-time' is defined as having worked 35 hours or more in all jobs during the week prior to Census Night.

(c) Includes employed persons who did not state their hours worked.

(d) The number of unemployed persons expressed as a percentage of the total labour force.

(e) The number of persons in the labour force expressed as a percentage of persons aged 15 years and over.

(f) The number of employed persons expressed as a percentage of persons aged 15 years and over.

(g) Excludes persons less than 1 year of age.

(h) Excludes persons less than 5 years of age.

AUSTRALIAN BUREAU OF STATISTICS 2011 Census of Population and Housing
2825, NSW (POA2825) 9285.6 sq Kms

P31 DWELLING STRUCTURE

Count of occupied and unoccupied private dwellings and persons in occupied private dwellings

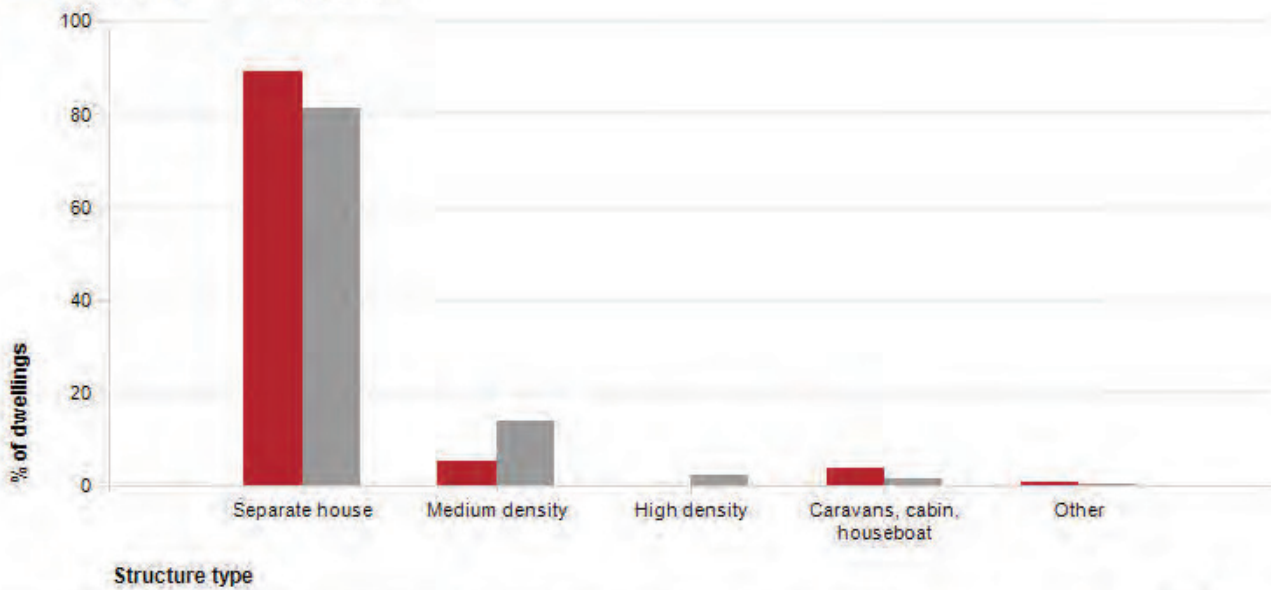
	<i>Dwellings</i>	<i>Persons</i>
Occupied private dwellings:		
Separate house	964	2,444
Semi-detached, row or terrace house, townhouse etc. with:		
One storey	26	41
Two or more storeys	0	0
Total	26	41
Flat, unit or apartment:		
In a one or two storey block	33	37
In a three storey block	0	0
In a four or more storey block	0	0
Attached to a house	0	0
Total	33	37
Other dwelling:		
Caravan, cabin, houseboat	35	59
Improvised home, tent, sleepers out	0	3
House or flat attached to a shop, office, etc.	10	19
Total	45	81
Dwelling structure not stated	5	6
Total occupied private dwellings	1,073	2,609
Unoccupied private dwellings	172	..
Total private dwellings	1,245	2,609

This table is based on place of enumeration.

.. Not applicable

Dwelling structure, 2011

■ Bogan Shire ■ Regional NSW

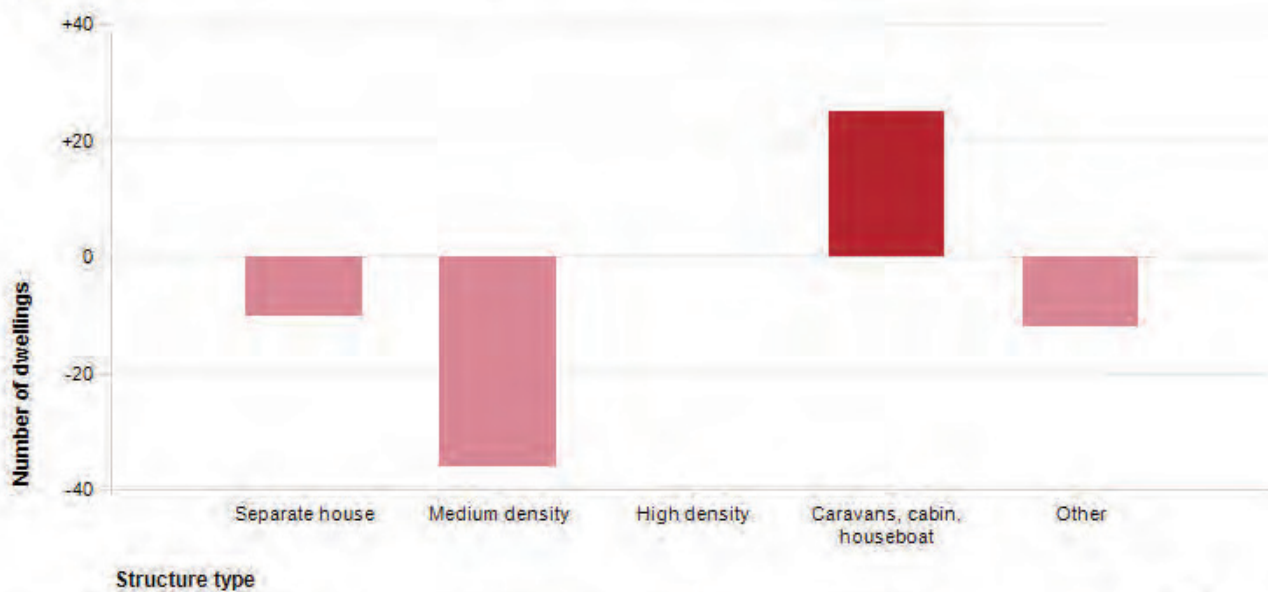


Source: Australian Bureau of Statistics, Census of Population and Housing, 2011 (Enumerated data)
Compiled and presented by id, the population experts.

id the population experts

Change in dwelling structure, 2006 to 2011

Bogan Shire



Source: Australian Bureau of Statistics, Census of Population and Housing, 2006 and 2011 (Enumerated data)
Compiled and presented by id, the population experts.

id the population experts

AUSTRALIAN BUREAU OF STATISTICS 2011 Census of Population and Housing
2825, NSW (POA2825) 9285.6 sq Kms

P15 TYPE OF EDUCATIONAL INSTITUTION ATTENDING

(FULL/PART-TIME STUDENT STATUS BY AGE) BY SEX

Count of persons attending an educational Institution

	<i>Males</i>	<i>Females</i>	<i>Persons</i>
Pre-school	33	29	62
Infants/Primary:			
Government	72	67	139
Catholic	68	54	122
Other Non Government	3	0	3
Total	143	121	264
Secondary:			
Government	74	67	141
Catholic	5	3	8
Other Non Government	0	4	4
Total	79	74	153
Technical or Further Educational Institution (a):			
Full-time student:			
Aged 15-24 years	3	3	6
Aged 25 years and over	0	8	8
Part-time student:			
Aged 15-24 years	14	3	17
Aged 25 years and over	10	11	21
Full/Part-time student status not stated	0	3	3
Total	27	28	55
University or other Tertiary Institutions:			
Full-time student:			
Aged 15-24 years	5	4	9
Aged 25 years and over	4	0	4
Part-time student:			
Aged 15-24 years	0	4	4
Aged 25 years and over	4	8	12
Full/Part-time student status not stated	0	0	0
Total	13	16	29
Other type of educational institution:			
Full-time student	0	0	0
Part-time student	0	6	6
Full/Part-time student status not stated	0	0	0
Total	0	6	6
Type of educational institution not stated	148	127	275
Overseas visitors	7	8	15
Total	450	409	859

This table is based on place of enumeration.

(a) Includes TAFE colleges.

AUSTRALIAN BUREAU OF STATISTICS 2011 Census of Population and Housing
2805, NSW (POA2825) 9285.6 sq Kms

P16 HIGHEST YEAR OF SCHOOL COMPLETED BY AGE BY SEX

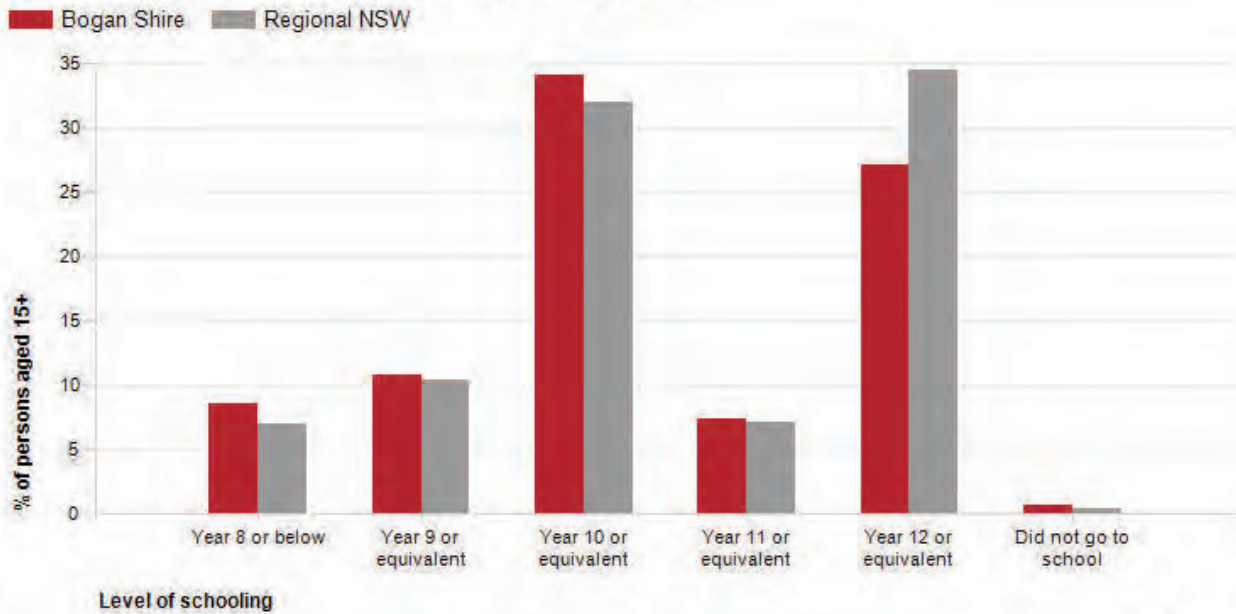
Count of persons aged 15 years and over who are no longer attending primary or secondary school (a)

	Age									Total
	15-19 years	20-24 years	25-34 years	35-44 years	45-54 years	55-64 years	65-74 years	75-84 years	85 yrs & over	
MALES										
Year 12 or equivalent	13	27	75	59	39	34	12	5	3	267
Year 11 or equivalent	4	9	20	17	10	6	8	4	0	78
Year 10 or equivalent	22	30	34	80	97	51	51	20	0	385
Year 9 or equivalent	0	3	7	20	21	15	23	13	4	106
Year 8 or below	4	3	6	7	9	24	32	17	7	109
Did not go to school	3	0	0	0	0	0	0	5	0	8
Highest year of school not stated	5	6	17	25	29	20	21	10	3	136
Total	51	78	159	208	205	150	147	74	17	1,089
FEMALES										
Year 12 or equivalent	14	40	83	91	45	19	16	12	0	320
Year 11 or equivalent	5	5	13	11	7	7	9	3	0	60
Year 10 or equivalent	8	13	22	60	70	55	66	18	6	318
Year 9 or equivalent	4	5	4	11	10	24	18	13	12	101
Year 8 or below	0	0	0	3	6	9	27	11	7	63
Did not go to school	0	0	0	0	3	3	3	0	0	9
Highest year of school not stated	7	6	4	18	15	13	20	21	4	108
Total	38	69	126	194	156	130	159	78	29	979
PERSONS										
Year 12 or equivalent	27	67	158	150	84	53	28	17	3	587
Year 11 or equivalent	9	14	33	28	17	13	17	7	0	138
Year 10 or equivalent	30	43	56	140	167	106	117	38	6	703
Year 9 or equivalent	4	8	11	31	31	39	41	26	16	207
Year 8 or below	4	3	6	10	15	33	59	28	14	172
Did not go to school	3	0	0	0	3	3	3	5	0	17
Highest year of school not stated	12	12	21	43	44	33	41	31	7	244
Total	89	147	285	402	361	280	306	152	46	2,068

This table is based on place of enumeration.

(a) Excludes overseas visitors.

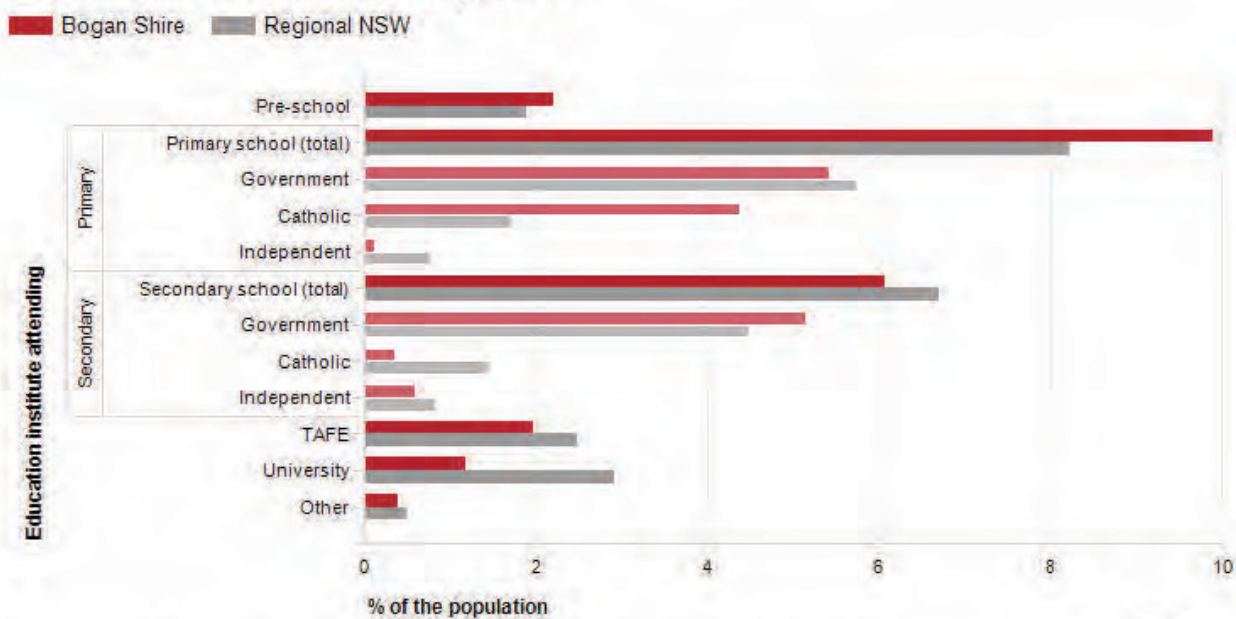
Highest level of schooling completed, 2011



Source: Australian Bureau of Statistics, Census of Population and Housing, 2011 (Usual residence data)
 Compiled and presented by id, the population experts.



Education institute attending, 2011



Source: Australian Bureau of Statistics, Census of Population and Housing, 2011 (Usual residence data)
 Compiled and presented by id, the population experts.



NSW Recorded Crime Statistics 2007-2011

Number of recorded incidents and rate per 100,000 population, 24-month and 60-month trend and Local Government Areas rankings (for 2011)

Bogan Local Government Area

July 2012 to June 2013

<i>Offence group</i>	<i>Offence type</i>	<i>No. of incidents</i>	<i>Rate per 100,000 population</i>	<i>24-month trend^^</i>
17 major offences	Murder [^]	0	0.0	nc**
	Assault - domestic violence related	16	532.8	nc**
	Assault - non-domestic violence related	32	1065.6	Stable
	Sexual assault	3	99.9	nc**
	Indecent assault, act of indecency and other sexual offences	5	166.5	nc**
	Robbery without a weapon	0	0.0	nc**
	Robbery with a firearm	0	0.0	nc**
	Robbery with a weapon not a firearm	0	0.0	nc**
	Break and enter dwelling	20	666.0	nc**
	Break and enter non-dwelling	14	466.2	nc**
	Motor vehicle theft	6	199.8	nc**
	Steal from motor vehicle	25	832.5	Stable
	Steal from retail store	5	166.5	nc**
	Steal from dwelling	17	566.1	nc**
	Steal from person	0	0.0	nc**
	Fraud	7	233.1	nc**
	Malicious damage to property	55	1831.5	Stable
Other Homicide	Attempted murder	0	0.0	nc**
	Murder accessory, conspiracy	0	0.0	nc**
	Manslaughter [^]	0	0.0	nc**
Other Assault	Assault Police	1	33.3	nc**
Abduction and kidnapping		0	0.0	nc**
Blackmail and extortion		0	0.0	nc**
Harassment, threatening behaviour and private nuisance		23	765.9	nc**
Other offences against the person		1	33.3	nc**
Other Theft	Receiving or handling stolen goods	1	33.3	nc**
	Stock theft	3	99.9	nc**
	Other theft	13	432.9	nc**
Arson		9	299.7	nc**
Drug offences	Possession and/or use of cocaine	0	0	nc**
	Possession and/or use of narcotics	0	0	nc**
	Possession and/or use of cannabis	7	233.1	nc**
	Possession and/or use of amphetamines	0	0.0	nc**
	Possession and/or use of ecstasy	0	0.0	nc**
	Possession and/or use of other drugs	3	99.9	nc**

July 2012 to June 2013

Offence group	Offence type	Number of incidents	Rate per 100,000 population	24-month trend ^{^^}
Drug offences	Dealing, trafficking in cocaine	0	0.0	nc**
	Dealing, trafficking in narcotics	0	0.0	nc**
	Dealing, trafficking in cannabis	0	0.0	nc**
	Dealing, trafficking in amphetamines	1	33.3	nc**
	Dealing, trafficking in ecstasy	0	0.0	nc**
	Dealing, trafficking in other drugs	0	0.0	nc**
	Cultivating cannabis	0	0.0	nc**
	Manufacture drug	0	0.0	nc**
	Importing drugs	0	0.0	nc**
	Other drug offences	1	33.3	nc**
Prohibited and regulated weapons offences		7	233.1	nc**
Disorderly conduct	Trespass	33	1098.9	Stable
	Offensive conduct	12	399.6	nc**
	Offensive language	10	333.0	nc**
	Criminal intent	1	33.3	nc**
Betting and gaming offences		0	0.0	nc**
Liquor offences		20	666.0	nc**
Pornography offences		0	0.0	nc**
Prostitution offences		0	0.0	nc**
Against justice procedures	Escape custody	0	0.0	nc**
	Breach Apprehended Violence Order	10	333.0	nc**
	Breach bail conditions	15	499.5	nc**
	Fail to appear	0	0.0	nc**
	Resist or hinder officer	3	99.9	nc**
	Other offences against justice procedures	0	0.0	nc**
Transport regulatory offences		No stats	No stats	nc**
Other offences		16	532.8	nc**

[^] For murder and manslaughter, the data are counts of recorded victims, not criminal incidents.

^{^^} The trend test used was a two-tailed Kendall's rank-order correlation test with a 0.05 level of significance .

For the 24-month trend the annual percentage change is provided if the trend was significant.

For the 60-month trend the average annual percentage change is provided if the trend was significant.

* Ranks are only calculated for Local Government Areas (LGAs) with populations greater than 3000 people (n=141).

Rates are only calculated for the major offences. Ranks are not calculated for murder due to the low number of recorded victims per

The robbery and sex offence categories are combined because the numbers are too small within the individual categories to calculate reliable rate estimates.

** Trend information is not calculated (nc) if at least one 12-month period in the selected timeframe had less than 20 incidents.

NOTE: Data sourced from the NSW Bureau of Crime Statistics and Research must be acknowledged in any document (electronic or otherwise) containing that data.

The acknowledgement should take the form of **Source: NSW Bureau of Crime Statistics and Research**

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