

Griffith City Council

SPECIAL SCHEDULES

for the year ended 30 June 2018



Griffith City Council

Special Schedules

for the year ended 30 June 2018

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¹ Special Schedules are not audited (with the exception of Special Schedule 2).

Background

- (i) These Special Schedules have been designed to meet the requirements of special purpose users such as;
- the NSW Grants Commission
 - the Australian Bureau of Statistics (ABS),
 - the NSW Office of Water (NOW), and
 - the Office of Local Government (OLG).
- (ii) The financial data is collected for various uses including;
- the allocation of Financial Assistance Grants,
 - the incorporation of Local Government financial figures in national statistics,
 - the monitoring of loan approvals,
 - the allocation of borrowing rights, and
 - the monitoring of the financial activities of specific services.

Griffith City Council

Special Schedule 1 – Net Cost of Services
for the year ended 30 June 2018

\$'000

Function or activity	Expenses from continuing operations	Income from continuing operations		Net cost of services
		Non-capital	Capital	
Governance	1,940	608	–	(1,332)
Administration	6,558	233	–	(6,325)
Public order and safety				
Fire service levy, fire protection, emergency services	552	178	282	(92)
Animal control	152	190	–	38
Other	387	243	–	(144)
Total public order and safety	1,091	611	282	(198)
Health	472	165	–	(307)
Environment				
Noxious plants and insect/vermin control	214	130	–	(84)
Other environmental protection	–	–	–	–
Solid waste management	3,698	7,308	–	3,610
Street cleaning	229	35	–	(194)
Stormwater management	1,014	208	319	(487)
Total environment	5,155	7,681	319	2,845
Community services and education				
Administration and education	402	48	1	(353)
Aged persons and disabled	19	15	–	(4)
Total community services and education	421	63	1	(357)
Housing and community amenities				
Public cemeteries	431	765	–	334
Public conveniences	204	–	–	(204)
Town planning	3,514	1,021	(93)	(2,586)
Total housing and community amenities	4,149	1,786	(93)	(2,456)
Water supplies	6,506	10,204	195	3,893
Sewerage services	6,652	8,895	1,022	3,265

Griffith City Council

Special Schedule 1 – Net Cost of Services (continued)
for the year ended 30 June 2018

\$'000

Function or activity	Expenses from continuing operations	Income from continuing operations		Net cost of services
		Non-capital	Capital	
Recreation and culture				
Public libraries	954	229	–	(725)
Museums	453	166	52	(235)
Art galleries	310	49	–	(261)
Performing arts venues	1,525	650	154	(721)
Sporting grounds and venues	909	127	65	(717)
Swimming pools	2,296	1,593	–	(703)
Parks and gardens (lakes)	2,843	48	189	(2,606)
Total recreation and culture	9,290	2,862	460	(5,968)
Mining, manufacturing and construction				
Other mining, manufacturing and construction	12	79	–	67
Total mining, manufacturing and const.	12	79	–	67
Transport and communication				
Urban roads (UR) – local	2,895	10	–	(2,885)
Urban roads – regional	–	–	86	86
Sealed rural roads (SRR) – local	942	1,958	560	1,576
Sealed rural roads (SRR) – regional	691	584	–	(107)
Unsealed rural roads (URR) – local	2,802	–	740	(2,062)
Unsealed rural roads (URR) – regional	–	–	–	–
Bridges on UR – local	–	–	–	–
Bridges on SRR – local	–	–	–	–
Bridges on URR – local	–	–	–	–
Bridges on regional roads	–	–	–	–
Parking areas	62	–	–	(62)
Footpaths	319	–	188	(131)
Aerodromes	711	833	–	122
Other transport and communication	1,177	1,022	–	(155)
Total transport and communication	9,599	4,407	1,574	(3,618)
Economic affairs				
Camping areas and caravan parks	945	277	–	(668)
Other economic affairs	1,014	723	–	(291)
Total economic affairs	1,959	1,000	–	(959)
Totals – functions	53,804	38,594	3,760	(11,450)
General purpose revenues ⁽¹⁾		21,804		21,804
Share of interests – joint ventures and associates using the equity method	–	5		5
NET OPERATING RESULT ⁽²⁾	53,804	60,403	3,760	10,359

(1) Includes: rates and annual charges (including ex gratia, excluding water and sewer), non-capital general purpose grants, interest on investments (excluding externally restricted assets) and interest on overdue rates and annual charges (2) As reported in the Income Statement

Griffith City Council

Special Schedule 2 – Permissible income for general rates
for the year ended 30 June 2019

\$'000		Calculation 2018/19	Calculation 2017/18
Notional general income calculation ⁽¹⁾			
Last year notional general income yield	a	16,407	16,149
Plus or minus adjustments ⁽²⁾	b	34	21
Notional general income	c = (a + b)	16,441	16,170
Permissible income calculation			
Special variation percentage ⁽³⁾	d	0.00%	0.00%
Or rate peg percentage	e	2.30%	1.50%
Or crown land adjustment (incl. rate peg percentage)	f	0.00%	0.00%
Less expiring special variation amount	g	–	–
Plus special variation amount	h = d x (c – g)	–	–
Or plus rate peg amount	i = c x e	378	243
Or plus Crown land adjustment and rate peg amount	j = c x f	–	–
Sub-total	k = (c + g + h + i + j)	16,819	16,413
Plus (or minus) last year's carry forward total	l	(9)	(13)
Less valuation objections claimed in the previous year	m	–	(1)
Sub-total	n = (l + m)	(9)	(14)
Total permissible income	o = k + n	16,811	16,398
Less notional general income yield	p	16,812	16,407
Catch-up or (excess) result	q = o – p	(1)	(9)
Plus income lost due to valuation objections claimed ⁽⁴⁾	r	1	–
Less unused catch-up ⁽⁵⁾	s	–	–
Carry forward to next year	t = q + r – s	(0)	(9)

Notes

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



INDEPENDENT AUDITOR'S REPORT

Special Schedule 2 - Permissible Income for general rates

Griffith City Council

To the Councillors of Griffith City Council

Opinion

I have audited the accompanying Special Schedule 2 – Permissible Income for general rates (the Schedule) of Griffith City Council (the Council) for the year ending 30 June 2019.

In my opinion, the Schedule of the Council for the year ending 30 June 2019 is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting (LG Code) issued by the Office of Local Government (OLG), and is in accordance with the books and records of the Council.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Schedule' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Other Information

Other information comprises the information included in the Council's annual report for the year ended 30 June 2018, other than the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements, special purpose financial statements and the Special Schedules excluding Special Schedule 2 (the other Schedules).

My opinion on the Schedule does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and the special purpose financial statements.

In connection with my audit of the Schedule, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Schedule or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Schedule

The Councillors are responsible for the preparation of the Schedule in accordance with the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

In preparing the Schedule, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless it is not appropriate to do so.

Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

- obtain reasonable assurance whether the Schedule as a whole is free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the Schedule.

A description of my responsibilities for the audit of the Schedule is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar8.pdf. The description forms part of my auditor's report.

My opinion does *not* provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited Schedule on any website where it may be presented
- about any other information which may have been hyperlinked to/from the Schedule.



Lawrissa Chan
Director

26 October 2018
SYDNEY

Griffith City Council

Special Schedule 3 – Water Supply Income Statement

Includes all internal transactions, i.e. prepared on a gross basis
for the year ended 30 June 2018

\$'000	2018	2017
A Expenses and income		
Expenses		
1. Management expenses		
a. Administration	2,514	2,009
b. Engineering and supervision	447	424
2. Operation and maintenance expenses		
– dams and weirs		
a. Operation expenses	–	–
b. Maintenance expenses	–	–
– Mains		
c. Operation expenses	618	570
d. Maintenance expenses	128	166
– Reservoirs		
e. Operation expenses	23	3
f. Maintenance expenses	4	5
– Pumping stations		
g. Operation expenses (excluding energy costs)	1	6
h. Energy costs	67	41
i. Maintenance expenses	9	14
– Treatment		
j. Operation expenses (excluding chemical costs)	1,007	946
k. Chemical costs	380	399
l. Maintenance expenses	143	125
– Other		
m. Operation expenses	406	457
n. Maintenance expenses	223	149
o. Purchase of water	603	492
3. Depreciation expenses		
a. System assets	2,182	1,992
b. Plant and equipment	115	117
4. Miscellaneous expenses		
a. Interest expenses	–	–
b. Revaluation decrements	–	–
c. Other expenses	14	77
d. Impairment – system assets	–	–
e. Impairment – plant and equipment	–	–
f. Aboriginal Communities Water and Sewerage Program	–	–
g. Tax equivalents dividends (actually paid)	–	–
5. Total expenses	8,884	7,992

Griffith City Council

Special Schedule 3 – Water Supply Income Statement (continued)

Includes all internal transactions, i.e. prepared on a gross basis
for the year ended 30 June 2018

\$'000	2018	2017
Income		
6. Residential charges		
a. Access (including rates)	1,344	1,279
b. Usage charges	5,710	4,645
7. Non-residential charges		
a. Access (including rates)	624	599
b. Usage charges	2,532	2,051
8. Extra charges	–	–
9. Interest income	548	550
10. Other income	497	423
10a. Aboriginal Communities Water and Sewerage Program	–	–
11. Grants		
a. Grants for acquisition of assets	–	–
b. Grants for pensioner rebates	65	68
c. Other grants	–	–
12. Contributions		
a. Developer charges	195	468
b. Developer provided assets	–	–
c. Other contributions	105	328
13. Total income	11,620	10,411
14. Gain (or loss) on disposal of assets	51	15
15. Operating result	2,787	2,434
15a. Operating result (less grants for acquisition of assets)	2,787	2,434

Griffith City Council

Special Schedule 3 – Water Supply Income Statement (continued)

Includes all internal transactions, i.e. prepared on a gross basis
for the year ended 30 June 2018

\$'000	2018	2017
B Capital transactions		
Non-operating expenditures		
16. Acquisition of fixed assets		
a. New assets for improved standards	–	–
b. New assets for growth	630	483
c. Renewals	512	1,183
d. Plant and equipment	778	101
17. Repayment of debt	–	–
18. Totals	1,920	1,767
Non-operating funds employed		
19. Proceeds from disposal of assets	134	51
20. Borrowing utilised	–	–
21. Totals	134	51
C Rates and charges		
22. Number of assessments		
a. Residential (occupied)	8,155	8,116
b. Residential (unoccupied, ie. vacant lot)	156	180
c. Non-residential (occupied)	1,513	1,520
d. Non-residential (unoccupied, ie. vacant lot)	182	180
23. Number of ETs for which developer charges were received	26 ET	70 ET
24. Total amount of pensioner rebates (actual dollars)	\$ 112,819	\$ 117,636

Griffith City Council

Special Schedule 4 – Water Supply Statement of Financial Position

Includes internal transactions, i.e. prepared on a gross basis
as at 30 June 2018

\$'000	Current	Non-current	Total
ASSETS			
25. Cash and investments			
a. Developer charges	3,003	–	3,003
b. Special purpose grants	–	–	–
c. Accrued leave	–	–	–
d. Unexpended loans	–	–	–
e. Sinking fund	–	–	–
f. Other	16,176	–	16,176
26. Receivables			
a. Specific purpose grants	–	–	–
b. Rates and availability charges	–	–	–
c. User charges	3,587	–	3,587
d. Other	281	544	825
27. Inventories	2,568	–	2,568
28. Property, plant and equipment			
a. System assets	–	128,302	128,302
b. Plant and equipment	–	5,035	5,035
29. Other assets	–	–	–
30. Total assets	<u>25,615</u>	<u>133,881</u>	<u>159,496</u>
LIABILITIES			
31. Bank overdraft	–	–	–
32. Creditors	4	–	4
33. Borrowings	–	–	–
34. Provisions			
a. Tax equivalents	–	–	–
b. Dividend	–	–	–
c. Other	–	–	–
35. Total liabilities	<u>4</u>	<u>–</u>	<u>4</u>
36. NET ASSETS COMMITTED	<u>25,611</u>	<u>133,881</u>	<u>159,492</u>
EQUITY			
37. Accumulated surplus			89,817
38. Asset revaluation reserve			69,675
39. Other reserves			–
40. TOTAL EQUITY			<u>159,492</u>
Note to system assets:			
41. Current replacement cost of system assets			180,846
42. Accumulated current cost depreciation of system assets			(52,544)
43. Written down current cost of system assets			<u>128,302</u>

Griffith City Council

Special Schedule 5 – Sewerage Service Income Statement

Includes all internal transactions, i.e. prepared on a gross basis
for the year ended 30 June 2018

\$'000	2018	2017
A Expenses and income		
Expenses		
1. Management expenses		
a. Administration	1,094	1,215
b. Engineering and supervision	390	426
2. Operation and maintenance expenses		
– mains		
a. Operation expenses	541	564
b. Maintenance expenses	104	136
– Pumping stations		
c. Operation expenses (excluding energy costs)	749	654
d. Energy costs	101	157
e. Maintenance expenses	85	132
– Treatment		
f. Operation expenses (excl. chemical, energy, effluent and biosolids management costs)	492	547
g. Chemical costs	162	245
h. Energy costs	276	267
i. Effluent management	4	20
j. Biosolids management	100	–
k. Maintenance expenses	133	133
– Other		
l. Operation expenses	151	179
m. Maintenance expenses	8	15
3. Depreciation expenses		
a. System assets	2,200	1,813
b. Plant and equipment	92	102
4. Miscellaneous expenses		
a. Interest expenses	1,323	1,373
b. Revaluation decrements	–	–
c. Other expenses	–	5
d. Impairment – system assets	–	–
e. Impairment – plant and equipment	–	–
f. Aboriginal Communities Water and Sewerage Program	–	–
g. Tax equivalents dividends (actually paid)	–	–
5. Total expenses	8,005	7,983

Griffith City Council

Special Schedule 5 – Sewerage Service Income Statement (continued)

Includes all internal transactions, i.e. prepared on a gross basis
for the year ended 30 June 2018

\$'000	2018	2017
Income		
6. Residential charges (including rates)	6,668	6,472
7. Non-residential charges		
a. Access (including rates)	839	826
b. Usage charges	888	739
8. Trade waste charges		
a. Annual fees	46	43
b. Usage charges	171	208
c. Excess mass charges	–	–
d. Re-inspection fees	–	–
9. Extra charges	–	–
10. Interest income	205	204
11. Other income	22	29
11a. Aboriginal Communities Water and Sewerage Program	–	–
12. Grants		
a. Grants for acquisition of assets	904	212
b. Grants for pensioner rebates	57	59
c. Other grants	–	–
13. Contributions		
a. Developer charges	89	323
b. Developer provided assets	–	–
c. Other contributions	28	31
14. Total income	<u>9,917</u>	<u>9,146</u>
15. Gain (or loss) on disposal of assets	3	36
16. Operating result	<u>1,915</u>	<u>1,199</u>
16a. Operating result (less grants for acquisition of assets)	1,011	987

Griffith City Council

Special Schedule 5 – Sewerage Service Income Statement (continued)

Includes all internal transactions, i.e. prepared on a gross basis
for the year ended 30 June 2018

\$'000	2018	2017
B Capital transactions		
Non-operating expenditures		
17. Acquisition of fixed assets		
a. New assets for improved standards	–	–
b. New assets for growth	213	341
c. Renewals	74	151
d. Plant and equipment	234	316
18. Repayment of debt	766	715
19. Totals	1,287	1,523
Non-operating funds employed		
20. Proceeds from disposal of assets	18	93
21. Borrowing utilised	–	–
22. Totals	18	93
C Rates and charges		
23. Number of assessments		
a. Residential (occupied)	7,322	7,285
b. Residential (unoccupied, ie. vacant lot)	130	175
c. Non-residential (occupied)	693	699
d. Non-residential (unoccupied, ie. vacant lot)	108	112
24. Number of ETs for which developer charges were received	17 ET	69 ET
25. Total amount of pensioner rebates (actual dollars)	\$ 99,663	\$ 103,233

Griffith City Council

Special Schedule 6 – Sewerage Service Statement of Financial Position

Includes internal transactions, i.e. prepared on a gross basis
as at 30 June 2018

\$'000	Current	Non-current	Total
ASSETS			
26. Cash and investments			
a. Developer charges	1,584	–	1,584
b. Special purpose grants	–	–	–
c. Accrued leave	–	–	–
d. Unexpended loans	–	–	–
e. Sinking fund	–	–	–
f. Other	5,573	–	5,573
27. Receivables			
a. Specific purpose grants	–	–	–
b. Rates and availability charges	2,044	–	2,044
c. User charges	346	–	346
d. Other	–	–	–
28. Inventories	–	–	–
29. Property, plant and equipment			
a. System assets	–	114,688	114,688
b. Plant and equipment	–	8,249	8,249
30. Other assets	–	–	–
31. Total assets	<u>9,547</u>	<u>122,937</u>	<u>132,484</u>
LIABILITIES			
32. Bank overdraft	–	–	–
33. Creditors	–	–	–
34. Borrowings	822	16,836	17,658
35. Provisions			
a. Tax equivalents	–	–	–
b. Dividend	–	–	–
c. Other	–	–	–
36. Total liabilities	<u>822</u>	<u>16,836</u>	<u>17,658</u>
37. NET ASSETS COMMITTED	<u>8,725</u>	<u>106,101</u>	<u>114,826</u>
EQUITY			
38. Accumulated surplus			67,223
39. Asset revaluation reserve			47,603
40. Other reserves			–
41. TOTAL EQUITY			<u>114,826</u>
Note to system assets:			
42. Current replacement cost of system assets			172,830
43. Accumulated current cost depreciation of system assets			(58,142)
44. Written down current cost of system assets			<u>114,688</u>

Griffith City Council

Notes to Special Schedules 3 and 5 for the year ended 30 June 2018

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

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) including 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.

Griffith City Council

Special Schedule 7 – Report on Infrastructure Assets as at 30 June 2018

\$'000

Asset class	Asset category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	2017/18 Required maintenance ^a	2017/18 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
								1	2	3	4	5
Buildings	Buildings – specialised	500	500	250	250	61,176	85,497	48%	41%	8%	3%	0%
	Sub-total	500	500	250	250	56,662	85,497	48.0%	41.0%	8.0%	3.0%	0.0%
Other structures	Other structures	–	–	50	50	7,254	9,530	98%	2%	0%	0%	0%
	Sub-total	–	–	50	50	7,254	9,530	98.0%	2.0%	0.0%	0.0%	0.0%
Roads	Roads	4,565	4,565	4,675	4,675	247,712	302,679	78%	18%	3%	1%	0%
	Parking Areas	65	65	50	50	3,067	3,868	78%	18%	3%	1%	0%
	Bridges	5	5	1	1	2,419	4,546	1%	67%	32%	0%	0%
	Footpaths	105	105	20	20	7,466	13,758	10%	41%	44%	5%	0%
	Other road assets	–	–	2	2	201	266	78%	18%	3%	1%	0%
	Sub-total	4,740	4,740	4,748	4,748	259,559	325,117	74.0%	19.7%	5.1%	1.2%	0.0%
Water supply network	Water supply network	2,505	2,505	1,100	1,100	128,302	180,846	31%	55%	10%	4%	0%
	Sub-total	2,505	2,505	1,100	1,100	128,302	180,846	31.0%	55.0%	10.0%	4.0%	0.0%
Sewerage network	Sewerage network	2,675	2,675	630	630	114,688	172,830	17%	38%	38%	4%	3%
	Sub-total	2,675	2,675	630	630	114,688	172,830	17.0%	38.0%	38.0%	4.0%	3.0%

Griffith City Council

Special Schedule 7 – Report on Infrastructure Assets as at 30 June 2018 (continued)

\$'000

Asset class	Asset category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	2017/18 Required maintenance ^a	2017/18 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
								1	2	3	4	5
Stormwater drainage	Stormwater drainage	200	200	130	130	50,257	64,687	73%	9%	8%	4%	6%
	Sub-total	200	200	130	130	50,257	64,687	73.0%	9.0%	8.0%	4.0%	6.0%
Open space / recreational assets	Parks & Gardens Infrastructure	200	200	150	150	16,494	25,390	43%	39%	16%	2%	0%
	Sub-total	200	200	150	150	14,235	25,390	43.0%	39.0%	16.0%	2.0%	0.0%
	TOTAL – ALL ASSETS	10,820	10,820	7,058	7,058	630,957	863,897	50.3%	32.4%	13.5%	2.7%	1.0%

Notes:

a Required maintenance is the amount identified in Council's asset management plans.

Infrastructure asset condition assessment 'key'

1	Excellent/very good	No work required (normal maintenance)
2	Good	Only minor maintenance work required
3	Satisfactory	Maintenance work required
4	Poor	Renewal required
5	Very poor	Urgent renewal/upgrading required

Griffith City Council

Special Schedule 7 – Report on Infrastructure Assets (continued)
for the year ended 30 June 2018

	Amounts 2018	Indicator 2018	Prior periods		Benchmark
			2017	2016	
Infrastructure asset performance indicators * consolidated					
1. Buildings and infrastructure renewals ratio ⁽¹⁾					
Asset renewals ⁽²⁾	10,719	100.57%	73.37%	74.32%	>= 100%
Depreciation, amortisation and impairment	10,658				
2. Infrastructure backlog ratio ⁽¹⁾					
Estimated cost to bring assets to a satisfactory standard	10,820	1.71%	1.68%	1.61%	< 2.00%
Net carrying amount of infrastructure assets	630,957				
3. Asset maintenance ratio					
Actual asset maintenance	7,058	100.00%	100.00%	100.08%	> 100%
Required asset maintenance	7,058				
4. Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	10,820	1.25%	1.29%	1.25%	
Gross replacement cost	863,897				

Notes

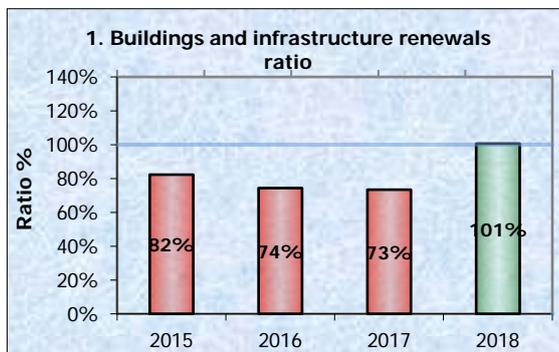
* All asset performance indicators are calculated using the asset classes identified in the previous table.

(1) Excludes Work In Progress (WIP)

(2) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

Griffith City Council

Special Schedule 7 – Report on Infrastructure Assets (continued) for the year ended 30 June 2018



Purpose of asset renewals ratio

To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.

Commentary on 2017/18 result

2017/18 Ratio 100.57%

Council has increased its ratio this year to ensure that infrastructure assets are maintained to a satisfactory condition in future years

Benchmark: — Minimum $\geq 100.00\%$
Source for benchmark: Code of Accounting Practice and Financial Reporting #26

Ratio achieves benchmark
Ratio is outside benchmark



Purpose of infrastructure backlog ratio

This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.

Commentary on 2017/18 result

2017/18 Ratio 1.71%

This ratio has remained stable for the past 4 years and demonstrates that Council is committed to renewing and maintaining assets to a satisfactory standard.

Benchmark: — Maximum $< 2.00\%$
Source for benchmark: Code of Accounting Practice and Financial Reporting #26

Ratio achieves benchmark
Ratio is outside benchmark



Purpose of asset maintenance ratio

Compares actual vs. required annual asset maintenance. A ratio above 100% indicates Council is investing enough funds to stop the infrastructure backlog growing.

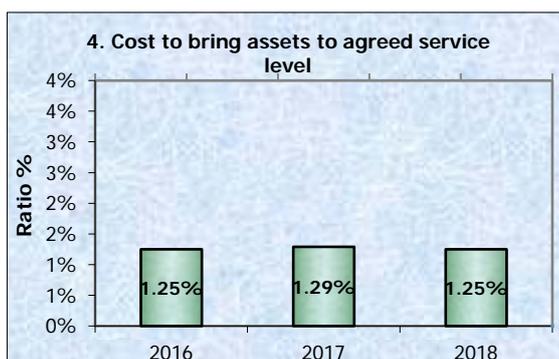
Commentary on 2017/18 result

2017/18 Ratio 100.00%

Council continues to invest in maintaining its assets to ensure an infrastructure backlog does not occur.

Benchmark: — Minimum $> 100.00\%$
Source for benchmark: Code of Accounting Practice and Financial Reporting #26

Ratio achieves benchmark
Ratio is outside benchmark



Purpose of agreed service level ratio

This ratio provides a snapshot of the proportion of outstanding renewal works compared to the total value of assets under Council's care and stewardship.

Commentary on 2017/18 result

2017/18 Ratio 1.25%

Council has maintained a low ratio by maintaining its assets at an acceptable level over the last several years

Griffith City Council

Special Schedule 7 – Report on Infrastructure Assets (continued)
for the year ended 30 June 2018

	General indicators ⁽¹⁾		Water indicators		Sewer indicators		Benchmark
	2018	2017	2018	2017	2018	2017	
Infrastructure asset performance indicators by fund							
1. Buildings and infrastructure renewals ratio ⁽²⁾							
Asset renewals ⁽³⁾	150.02%	111.52%	49.44%	61.07%	4.77%	15.55%	>= 100%
Depreciation, amortisation and impairment							
2. Infrastructure backlog ratio ⁽²⁾							
Estimated cost to bring assets to a satisfactory standard	1.45%	1.41%	1.95%	1.98%	2.33%	2.34%	< 2.00%
Net carrying amount of infrastructure assets							
3. Asset maintenance ratio							
Actual asset maintenance	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	> 100%
Required asset maintenance							
4. Cost to bring assets to agreed service level							
Estimated cost to bring assets to an agreed service level set by Council	1.11%	1.14%	1.39%	1.42%	1.55%	1.58%	
Gross replacement cost							

Notes

- (1) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.
- (2) Excludes Work In Progress (WIP)
- (3) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.