

# Griffith City Council

SPECIAL SCHEDULES  
for the year ended 30 June 2013

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# Griffith City Council

## Special Schedules

for the financial year ended 30 June 2013

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

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### Background

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

## Griffith City 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.	
<b>Governance</b>	-	-	-	-
<b>Administration</b>	7,520	1,284	5,268	(968)
<b>Public Order and Safety</b>				
Fire Service Levy, Fire Protection, Emergency Services	537	237	1,055	755
Animal Control	83	95	-	12
Other	218	92	-	(126)
<b>Total Public Order &amp; Safety</b>	<b>838</b>	<b>424</b>	<b>1,055</b>	<b>641</b>
<b>Health</b>	<b>535</b>	<b>283</b>	-	<b>(252)</b>
<b>Environment</b>				
Noxious Plants and Insect/Vermin Control	175	117	-	(58)
Solid Waste Management	2,858	5,164	-	2,306
Street Cleaning	211	43	-	(168)
Stormwater Management	793	319	8	(466)
<b>Total Environment</b>	<b>4,037</b>	<b>5,643</b>	<b>8</b>	<b>1,614</b>
<b>Community Services and Education</b>				
Administration & Education	441	171	12	(258)
Aged Persons and Disabled	20	13	-	(7)
<b>Total Community Services &amp; Education</b>	<b>461</b>	<b>184</b>	<b>12</b>	<b>(265)</b>
<b>Housing and Community Amenities</b>				
Public Cemeteries	377	508	2	133
Public Conveniences	240	-	-	(240)
Street Lighting	406	91	-	(315)
Town Planning	2,622	769	192	(1,661)
<b>Total Housing and Community Amenities</b>	<b>3,645</b>	<b>1,368</b>	<b>194</b>	<b>(2,083)</b>
<b>Water Supplies</b>	<b>5,776</b>	<b>7,923</b>	<b>330</b>	<b>2,477</b>
<b>Sewerage Services</b>	<b>6,066</b>	<b>7,710</b>	<b>153</b>	<b>1,797</b>

## Griffith City 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.	
<b>Recreation and Culture</b>				
Public Libraries	820	168	71	(581)
Museums	178	-	-	(178)
Art Galleries	232	75	-	(157)
Performing Arts Venues	923	304	-	(619)
Sporting Grounds and Venues	824	100	66	(658)
Swimming Pools	1,852	1,186	-	(666)
Parks & Gardens (Lakes)	2,337	35	93	(2,209)
<b>Total Recreation and Culture</b>	<b>7,166</b>	<b>1,868</b>	<b>230</b>	<b>(5,068)</b>
<b>Mining, Manufacturing and Construction</b>				
Other Mining, Manufacturing & Construction	31	322	-	291
<b>Total Mining, Manufacturing and Const.</b>	<b>31</b>	<b>322</b>	<b>-</b>	<b>291</b>
<b>Transport and Communication</b>				
Urban Roads (UR) - Local	2,821	8	284	(2,529)
Sealed Rural Roads (SRR) - Local	574	1,015	1,289	1,730
Sealed Rural Roads (SRR) - Regional	650	480	-	(170)
Unsealed Rural Roads (URR) - Local	1,391	-	1,289	(102)
Parking Areas	118	-	9	(109)
Footpaths	274	-	70	(204)
Aerodromes	616	680	1,427	1,491
Other Transport & Communication	1,172	1,574	(19)	383
<b>Total Transport and Communication</b>	<b>7,616</b>	<b>3,757</b>	<b>4,349</b>	<b>490</b>
<b>Economic Affairs</b>				
Camping Areas & Caravan Parks	647	188	-	(459)
Other Economic Affairs	877	568	-	(309)
<b>Total Economic Affairs</b>	<b>1,524</b>	<b>756</b>	<b>-</b>	<b>(768)</b>
<b>Totals – Functions</b>	<b>45,215</b>	<b>31,522</b>	<b>11,599</b>	<b>(2,094)</b>
<b>General Purpose Revenues<sup>(2)</sup></b>		<b>18,911</b>		<b>18,911</b>
<b>NET OPERATING RESULT<sup>(1)</sup></b>	<b>45,215</b>	<b>50,433</b>	<b>11,599</b>	<b>16,817</b>

(1) As reported in the Income Statement

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

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

for the financial year ended 30 June 2013

\$'000

Classification of Debt	Principal outstanding at beginning of the year			New Loans raised during the year	Debt redemption during the year		Transfers to Sinking Funds	Interest applicable for Year	Principal outstanding at the end of the year		
	Current	Non Current	Total		From Revenue	Sinking Funds			Current	Non Current	Total
<b>Loans (by Source)</b>											
Other State Government	102	958	1,060	-	180	-	-	-	109	771	880
Financial Institutions	2,293	24,070	26,363	-	2,289	-	-	1,819	2,447	21,627	24,074
Other	-	-	-	923	164	-	-	54	174	585	759
<b>Total Loans</b>	<b>2,395</b>	<b>25,028</b>	<b>27,423</b>	<b>923</b>	<b>2,633</b>	<b>-</b>	<b>-</b>	<b>1,873</b>	<b>2,730</b>	<b>22,983</b>	<b>25,713</b>
<b>Other Long Term Debt</b>											
Finance Leases	-	-	-	280	69	-	-	2	168	43	211
<b>Total Long Term Debt</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>280</b>	<b>69</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>168</b>	<b>43</b>	<b>211</b>
<b>Total Debt</b>	<b>2,395</b>	<b>25,028</b>	<b>27,423</b>	<b>1,203</b>	<b>2,702</b>	<b>-</b>	<b>-</b>	<b>1,875</b>	<b>2,898</b>	<b>23,026</b>	<b>25,924</b>

Notes: Excludes (i) Internal Loans &amp; (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).

## Griffith City Council

### Special Schedule No. 2(b) - Statement of Internal Loans [Section 410(3) LGA 1993] for the financial year ended 30 June 2013

\$'000

#### Summary of Internal Loans

Borrower (by purpose)	Amount originally raised	Total repaid during the year (Principal & Interest)	Principal Outstanding at end of year
General	1,238	226	624
<b>Totals</b>	<b>1,238</b>	<b>226</b>	<b>624</b>

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

#### Details of Individual Internal Loans

Borrower (by purpose)	Lender (by purpose)	Date of Minister's Approval	Date Raised	Term (years)	Dates of Maturity	Rate of Interest	Amount Originally raised	Total repaid during year (Princ. & Int.)	Principal Outstanding at end of year
Library Services	Water Fund	N/A	25/06/04	10	24/06/14	6.00%	488	65	45
Library Services	Water Fund	N/A	21/03/05	10	21/03/15	6.00%	50	7	9
Aerodrome	Water Fund	04/07/12	04/07/12	10	01/04/17	3.57%	500	110	407
Land (Medical Students)	Water Fund	04/07/12	04/07/12	10	01/04/17	3.57%	200	44	163
<b>Totals</b>							<b>1,238</b>	<b>226</b>	<b>624</b>

## Griffith City 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
<b>A Expenses and Income Expenses</b>		
<b>1. Management expenses</b>		
a. Administration	2,084	2,042
b. Engineering and Supervision	408	451
<b>2. Operation and Maintenance expenses</b>		
<b>- Dams &amp; Weirs</b>		
a. Operation expenses	-	-
b. Maintenance expenses	-	-
<b>- Mains</b>		
c. Operation expenses	573	629
d. Maintenance expenses	191	179
<b>- Reservoirs</b>		
e. Operation expenses	-	-
f. Maintenance expenses	9	15
<b>- Pumping Stations</b>		
g. Operation expenses (excluding energy costs)	7	-
h. Energy costs	71	48
i. Maintenance expenses	13	8
<b>- Treatment</b>		
j. Operation expenses (excluding chemical costs)	1,020	897
k. Chemical costs	371	341
l. Maintenance expenses	96	142
<b>- Other</b>		
m. Operation expenses	157	167
n. Maintenance expenses	123	133
o. Purchase of water	605	591
<b>3. Depreciation expenses</b>		
a. System assets	1,810	1,804
b. Plant and equipment	126	104
<b>4. Miscellaneous expenses</b>		
a. Interest expenses	-	-
b. Revaluation Decrements	-	-
c. Other expenses	7	13
d. Impairment - System assets	-	-
e. Impairment - Plant and equipment	-	-
f. Aboriginal Communities Water & Sewerage Program	-	-
g. Tax Equivalents Dividends (actually paid)	-	-
<b>5. Total expenses</b>	<b>7,671</b>	<b>7,564</b>

## Griffith City 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>Income</b>		
<b>6. Residential charges</b>		
a. Access (including rates)	1,200	1,167
b. Usage charges	3,954	3,358
<b>7. Non-residential charges</b>		
a. Access (including rates)	567	553
b. Usage charges	1,759	1,485
<b>8. Extra charges</b>	-	-
<b>9. Interest income</b>	675	325
<b>10. Other income</b>	238	269
<b>10a. Aboriginal Communities Water and Sewerage Program</b>	-	-
<b>11. Grants</b>		
a. Grants for acquisition of assets	103	261
b. Grants for pensioner rebates	62	67
c. Other grants	42	74
<b>12. Contributions</b>		
a. Developer charges	227	72
b. Developer provided assets	-	-
c. Other contributions	116	69
<b>13. Total income</b>	<b>8,943</b>	<b>7,700</b>
<b>14. Gain (or loss) on disposal of assets</b>	20	37
<b>15. Operating Result</b>	<b>1,292</b>	<b>173</b>
<b>15a. Operating Result (less grants for acquisition of assets)</b>	1,189	(88)



## Griffith City 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>B Capital transactions</b>		
<b>Non-operating expenditures</b>		
<b>16. Acquisition of Fixed Assets</b>		
a. New Assets for Improved Standards	-	-
b. New Assets for Growth	111	1,253
c. Renewals	1,151	645
d. Plant and equipment	246	271
<b>17. Repayment of debt</b>		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
<b>18. Transfer to sinking fund</b>	-	-
<b>19. Totals</b>	<b>1,508</b>	<b>2,169</b>
<b>Non-operating funds employed</b>		
<b>20. Proceeds from disposal of assets</b>	75	108
<b>21. Borrowing utilised</b>		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
<b>22. Transfer from sinking fund</b>	-	-
<b>23. Totals</b>	<b>75</b>	<b>108</b>
<b>C Rates and charges</b>		
<b>24. Number of assessments</b>		
a. Residential (occupied)	8,180	8,165
b. Residential (unoccupied, ie. vacant lot)	-	-
c. Non-residential (occupied)	1,690	1,690
d. Non-residential (unoccupied, ie. vacant lot)	-	-
<b>25. Number of ETs for which developer charges were received</b>	65 ET	21 ET
<b>26. Total amount of pensioner rebates (actual dollars)</b>	\$ 122,912	\$ 123,000

## Griffith City Council

# Special Schedule No. 3 - Water Supply Cross Subsidies

for the financial year ended 30 June 2013

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

## Griffith City 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
<b>ASSETS</b>			
<b>30. Cash and investments</b>			
a. Developer charges	1,541	-	1,541
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	5,572	-	5,572
<b>31. Receivables</b>			
a. Specific purpose grants	-	-	-
b. Rates and Availability Charges	2	-	2
c. User Charges	2,357	-	2,357
d. Other	204	420	624
<b>32. Inventories</b>	295	2,233	2,528
<b>33. Property, plant and equipment</b>			
a. System assets	-	123,293	123,293
b. Plant and equipment	-	-	-
<b>34. Other assets</b>	-	-	-
<b>35. Total assets</b>	<b>9,971</b>	<b>125,946</b>	<b>135,917</b>
<b>LIABILITIES</b>			
<b>36. Bank overdraft</b>	-	-	-
<b>37. Creditors</b>	-	-	-
<b>38. Borrowings</b>			
a. Loans	-	-	-
b. Advances	-	-	-
c. Finance leases	-	-	-
<b>39. Provisions</b>			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	-	-	-
<b>40. Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>41. NET ASSETS COMMITTED</b>	<b>9,971</b>	<b>125,946</b>	<b>135,917</b>
<b>EQUITY</b>			
<b>42. Accumulated surplus</b>			79,884
<b>43. Asset revaluation reserve</b>			56,033
<b>44. TOTAL EQUITY</b>			<b>135,917</b>
<b>Note to system assets:</b>			
<b>45. Current replacement cost</b> of system assets			164,894
<b>46. Accumulated current cost</b> depreciation of system assets			(41,601)
<b>47. Written down current cost</b> of system assets			123,293

## Griffith City 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
<b>A Expenses and Income</b> <b>Expenses</b>		
<b>1. Management expenses</b>		
a. Administration	909	922
b. Engineering and Supervision	308	392
<b>2. Operation and Maintenance expenses</b>		
<b>- Mains</b>		
a. Operation expenses	470	545
b. Maintenance expenses	97	128
<b>- Pumping Stations</b>		
c. Operation expenses (excluding energy costs)	508	517
d. Energy costs	124	130
e. Maintenance expenses	59	54
<b>- Treatment</b>		
f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs)	501	411
g. Chemical costs	98	37
h. Energy costs	401	157
i. Effluent Management	85	116
j. Biosolids Management	-	-
k. Maintenance expenses	145	145
<b>- Other</b>		
l. Operation expenses	147	116
m. Maintenance expenses	8	28
<b>3. Depreciation expenses</b>		
a. System assets	1,444	1,387
b. Plant and equipment	107	92
<b>4. Miscellaneous expenses</b>		
a. Interest expenses	1,646	26
b. Revaluation Decrements	-	-
c. Other expenses	3	-
d. Impairment - System assets	-	-
e. Impairment - Plant and equipment	-	-
f. Aboriginal Communities Water & Sewerage Program	-	-
g. Tax Equivalents Dividends (actually paid)	-	-
<b>5. Total expenses</b>	<b>7,060</b>	<b>5,203</b>

## Griffith City 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>Income</b>		
<b>6. Residential charges</b> (including rates)	5,612	5,439
<b>7. Non-residential charges</b>		
a. Access (including rates)	777	751
b. Usage charges	665	573
<b>8. Trade Waste Charges</b>		
a. Annual Fees	42	43
b. Usage charges	139	130
c. Excess mass charges	-	-
d. Re-inspection fees	-	-
<b>9. Extra charges</b>	-	-
<b>10. Interest income</b>	396	172
<b>11. Other income</b>	25	45
<b>11a. Aboriginal Communities Water &amp; Sewerage Program</b>	-	-
<b>12. Grants</b>		
a. Grants for acquisition of assets	-	-
b. Grants for pensioner rebates	54	60
c. Other grants	-	12
<b>13. Contributions</b>		
a. Developer charges	130	44
b. Developer provided assets	-	-
c. Other contributions	23	13
<b>14. Total income</b>	<b>7,863</b>	<b>7,282</b>
<b>15. Gain (or loss) on disposal of assets</b>	7	3
<b>16. Operating Result</b>	<b>810</b>	<b>2,082</b>
<b>16a. Operating Result (less grants for acquisition of assets)</b>	810	2,082

## Griffith City 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>B Capital transactions</b>		
<b>Non-operating expenditures</b>		
<b>17. Acquisition of Fixed Assets</b>		
a. New Assets for Improved Standards	1,327	11,178
b. New Assets for Growth	-	-
c. Renewals	330	281
d. Plant and equipment	261	296
<b>18. Repayment of debt</b>		
a. Loans	1,158	1,071
b. Advances	-	-
c. Finance leases	-	-
<b>19. Transfer to sinking fund</b>	-	-
<b>20. Totals</b>	<b>3,076</b>	<b>12,826</b>
<b>Non-operating funds employed</b>		
<b>21. Proceeds from disposal of assets</b>	51	14
<b>22. Borrowing utilised</b>		
a. Loans	-	10,200
b. Advances	-	-
c. Finance leases	-	-
<b>23. Transfer from sinking fund</b>	-	-
<b>24. Totals</b>	<b>51</b>	<b>10,214</b>
<b>C Rates and charges</b>		
<b>25. Number of assessments</b>		
a. Residential (occupied)	8,074	8,043
b. Residential (unoccupied, ie. vacant lot)	331	357
c. Non-residential (occupied)	746	754
d. Non-residential (unoccupied, ie. vacant lot)	100	103
<b>26. Number of ETs for which developer charges were received</b>	65 ET	22 ET
<b>27. Total amount of pensioner rebates (actual dollars)</b>	\$ 107,316	\$ 109,000

## Griffith City Council

# Special Schedule No. 5 - Sewerage Cross Subsidies

for the financial year ended 30 June 2013

\$'000	Yes	No	Amount
<b>D Best practice annual charges and developer charges*</b>			
<b>28. Annual charges</b>			
a. Does Council have best-practice sewerage annual charges, usage charges and trade waste fees & charges*?	<input type="checkbox"/> Yes	<input type="checkbox"/>	
If Yes, go to 29a.			
If No, please report if council has removed <b>land value</b> from access charges (ie rates)?			
<input type="checkbox"/>			
<b>NB.</b> 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"/>
<b>29. Developer charges</b>			
a. Has council completed a sewerage Development Servicing** Plan?	<input type="checkbox"/> Yes	<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.			
<b>30. Disclosure of cross-subsidies</b>			
<b>Total of cross-subsidies (28b + 28c + 29b)</b>			<input type="text" value="-"/>
<p>* Councils which have not yet implemented best practice sewer pricing &amp; liquid waste pricing should disclose cross-subsidies in items 28b and 28c above.</p> <p>However, disclosure of cross-subsidies is <b>not</b> 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.</p>			

## Griffith City 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
<b>ASSETS</b>			
<b>31. Cash and investments</b>			
a. Developer charges	663	-	663
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	2,093	-	2,093
<b>32. Receivables</b>			
a. Specific purpose grants	-	-	-
b. Rates and Availability Charges	1,951	-	1,951
c. User Charges	292	-	292
d. Other	59	-	59
<b>33. Inventories</b>	-	-	-
<b>34. Property, plant and equipment</b>			
a. System assets	-	129,750	129,750
b. Plant and equipment	-	-	-
<b>35. Other assets</b>	-	-	-
<b>36. Total Assets</b>	<b>5,058</b>	<b>129,750</b>	<b>134,808</b>
<b>LIABILITIES</b>			
<b>37. Bank overdraft</b>	-	-	-
<b>38. Creditors</b>	-	-	-
<b>39. Borrowings</b>			
a. Loans	1,238	20,832	22,070
b. Advances	-	-	-
c. Finance leases	-	-	-
<b>40. Provisions</b>			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	-	-	-
<b>41. Total Liabilities</b>	<b>1,238</b>	<b>20,832</b>	<b>22,070</b>
<b>42. NET ASSETS COMMITTED</b>	<b>3,820</b>	<b>108,918</b>	<b>112,738</b>
<b>EQUITY</b>			
<b>42. Accumulated surplus</b>			62,064
<b>44. Asset revaluation reserve</b>			50,674
<b>45. TOTAL EQUITY</b>			<b>112,738</b>
<b>Note to system assets:</b>			
<b>46. Current replacement cost</b> of system assets			165,586
<b>47. Accumulated current cost</b> depreciation of system assets			(35,836)
<b>48. Written down current cost</b> of system assets			129,750



## Griffith City Council

### Notes to Special Schedule No.'s 3 & 5 for the financial year ended 30 June 2013

#### Administration <sup>(1)</sup>

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

- Administration staff:
  - Salaries and allowance
  - Travelling expenses
  - Accrual of leave entitlements
  - Employment overheads.
- Meter reading.
- Bad and doubtful debts.
- Other administrative/corporate support services.

#### Engineering and supervision <sup>(1)</sup>

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

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

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

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

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

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

**Impairment Losses** (item 4d & 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** <sup>(2)</sup> (items 6a, 6b and item 6 of Special Schedules 3 and 5 respectively) include all income from residential charges. Item 6 of Schedule 3 should be separated into 6a Access Charges (including rates if applicable) and 6b Usage Charges.

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

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

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

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

#### Notes:

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

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

ASSET CLASS	Asset Category	Dep'n. Rate (%)	Dep'n Expense (\$)	Cost	Valuation	Accum. Depreciation Amortisation & Impairment	Carrying Amount (WDV)	Asset Condition <sup>#</sup> .	Estimated cost to bring up to a satisfactory condition / standard <sup>(1)</sup>	Required <sup>(2)</sup> Annual Maintenance	Current <sup>(3)</sup> Annual Maintenance
<b>Buildings</b>		per Note 1	per Note 4	<<<<<<<<<< per Note 9 >>>>>>>>>							
	Governance	1-5%	-		9,906	426	9,480	2	-	20	25
	Administration	1-5%	74		2,479	391	2,088	2	-	10	5
	Public Order & Safety	1-5%	6		2,642	19	2,623	2	-	5	10
	Community Services & Education	1-5%	27		3,436	654	2,782	2	-	10	5
	Housing & Community Amenities	1-5%	32		2,620	394	2,226	2	-	20	23
	Water Services	1-5%	12		2,406	168	2,238	2	-	5	1
	Sewerage Services	1-5%	4		1,632	73	1,559	2	-	5	4
	Recreation & Culture	1-5%	172		32,056	2,644	29,412	2	-	150	155
	Transport & Communication	1-5%	5		1,061	348	713	2	-	10	7
	Economic Affairs	1-5%	6		2,119	419	1,700	2	-	5	6
	Waste Services	1-5%	2		292	37	255	2	-	5	6
	<b>sub total</b>		<b>340</b>	<b>-</b>	<b>60,649</b>	<b>5,573</b>	<b>55,076</b>	<b>-</b>	<b>245</b>	<b>247</b>	
<b>Other Structures</b>											
	Assets not included in Buildings	1-5%	1,093		25,514	9,577	15,937	2	-	67	69
	<b>sub total</b>		<b>1,093</b>	<b>-</b>	<b>25,514</b>	<b>9,577</b>	<b>15,937</b>		<b>-</b>	<b>67</b>	<b>69</b>
<b>Public Roads</b>											
	Public Roads	.5-12%	2,143		147,851	35,645	112,206	3	8,900	4,500	4,681
	Bridges	1.00%	4		2,618	130	2,488	2	-	2	1
	Footpaths	4-6%	257		15,489	3,766	11,723	2	-	13	20
	Kerb and Gutter	5-6%	64		18,104	1,949	16,155	2	-	46	55
	Carparks	5-6%	113		4,097	1,562	2,535	2	-	5	15
	Street Lighting	2.00%	6		249	28	221	2	-	5	3
	<b>sub total</b>		<b>2,587</b>	<b>-</b>	<b>188,408</b>	<b>43,080</b>	<b>145,328</b>		<b>8,900</b>	<b>4,571</b>	<b>4,775</b>

ASSET CLASS	Asset Category	Dep'n. Rate (%)	Dep'n Expense (\$)	Cost	Valuation	Accum. Depreciation Amortisation & Impairment	Carrying Amount (WDV)	Asset Condition <sup>#.</sup>	Estimated cost to bring up to a satisfactory condition / standard <sup>(1)</sup>	Required <sup>(2)</sup> Annual Maintenance	Current <sup>(3)</sup> Annual Maintenance
Water		per Note 1	per Note 4	<<<<<<<<<< per Note 9 >>>>>>>>>							
	Water Supply & Treatment Plants	1-6%	586		48,591	11,487	37,104	2	-	340	336
	Portable Water Supply Mains	1-6%	1,026		100,610	25,477	75,133	2	-	140	149
	Raw Water Supply Mains	1-6%	105		9,884	3,596	6,288	2	-	20	16
	sub total		1,717	-	159,085	40,560	118,525		-	500	501
Sewerage											
	Mains & Reticulation	1-6%	872		77,810	25,800	52,010	2	-	250	257
	Treatment Works	1-6%	495		81,095	9,200	71,895	2	-	100	97
	sub total		1,367	-	158,905	35,000	123,905		-	350	354
Drainage Works											
	Drainage Pipes & Channels	1-2%	349		41,478	7,920	33,558	2	-	25	29
	Drainage Pits	1-2%	-		12,013	2,155	9,858	2	-	-	-
	Drainage Reserves & Basins	0.00%	112		2,157	-	2,157	2	-	-	-
	sub total		461	-	55,648	10,075	45,573		-	25	29
	TOTAL - ALL ASSETS		7,565	-	648,209	143,865	504,344		8,900	5,758	5,975

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

1	<b>Excellent</b> - No work required (normal maintenance)
2	<b>Good</b> - Only minor maintenance work required

3	<b>Average</b> - Maintenance work required
4	<b>Poor</b> - Renewal required

# Special Schedule No. 8 - Financial Projections

as at 30 June 2013

\$'000	Actual <sup>(1)</sup> 12/13	Forecast <sup>(3)</sup> 13/14	Forecast <sup>(3)</sup> 14/15	Forecast <sup>(3)</sup> 15/16	Forecast <sup>(3)</sup> 16/17	Forecast <sup>(3)</sup> 17/18	Forecast <sup>(3)</sup> 18/19	Forecast <sup>(3)</sup> 19/20	Forecast <sup>(3)</sup> 20/21	Forecast <sup>(3)</sup> 21/22	Forecast <sup>(3)</sup> 22/23
<b>(i) OPERATING BUDGET</b>											
Income from continuing operations	62,417	54,855	55,872	52,784	54,539	56,226	58,167	60,044	62,099	64,138	66,363
Expenses from continuing operations	45,600	48,596	49,965	49,988	51,673	52,993	54,709	56,484	58,653	60,503	62,789
<b>Operating Result from Continuing Operations</b>	<b>16,817</b>	<b>6,259</b>	<b>5,907</b>	<b>2,796</b>	<b>2,866</b>	<b>3,233</b>	<b>3,458</b>	<b>3,560</b>	<b>3,446</b>	<b>3,635</b>	<b>3,574</b>
<b>(ii) CAPITAL BUDGET</b>											
New Capital Works <sup>(2)</sup>	3,195	-	-	-	-	-	-	-	-	-	-
Replacement/Refurbishment of Existing Assets	18,360	14,388	13,791	11,300	9,807	11,413	10,775	12,695	11,537	11,644	10,613
<b>Total Capital Budget</b>	<b>21,555</b>	<b>14,388</b>	<b>13,791</b>	<b>11,300</b>	<b>9,807</b>	<b>11,413</b>	<b>10,775</b>	<b>12,695</b>	<b>11,537</b>	<b>11,644</b>	<b>10,613</b>
<b>Funded by:</b>											
– Loans	-	992	3,261	-	-	-	-	-	-	-	-
– Asset sales	3,104	234	260	325	329	186	189	196	203	211	218
– Reserves	545	699	107	126	115	139	123	127	263	136	141
– Grants/Contributions	5,221	5,371	5,429	925	928	931	934	937	941	944	948
– Recurrent revenue	12,685	7,092	4,734	9,924	8,435	10,157	9,529	11,435	10,130	10,353	9,306
– Other	-	-	-	-	-	-	-	-	-	-	-
	<b>21,555</b>	<b>14,388</b>	<b>13,791</b>	<b>11,300</b>	<b>9,807</b>	<b>11,413</b>	<b>10,775</b>	<b>12,695</b>	<b>11,537</b>	<b>11,644</b>	<b>10,613</b>

## 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.