

# Griffith City Council

SPECIAL SCHEDULES  
for the year ended 30 June 2015

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# Griffith City Council

## Special Schedules

for the financial year ended 30 June 2015

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<sup>1</sup> Special Schedules are not audited (with the exception of Special Schedule 9).

#### Background

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

## Griffith City Council

# Special Schedule No. 1 - Net Cost of Services

for the financial year ended 30 June 2015

\$'000

Function or Activity	Expenses from Continuing Operations	Income from continuing operations		Net Cost of Services
		Non Capital	Capital	
<b>Governance</b>	<b>1,619</b>	<b>20</b>	<b>2,724</b>	<b>1,125</b>
<b>Administration</b>	<b>6,422</b>	<b>768</b>	<b>14</b>	<b>(5,640)</b>
<b>Public Order and Safety</b>				
Fire Service Levy, Fire Protection, Emergency Services	438	215	27	(196)
Beach Control	-	-	-	-
Enforcement of Local Govt. Regulations	-	-	-	-
Animal Control	206	70	-	(136)
Other	268	145	-	(123)
<b>Total Public Order &amp; Safety</b>	<b>912</b>	<b>430</b>	<b>27</b>	<b>(455)</b>
<b>Health</b>	<b>344</b>	<b>118</b>	<b>-</b>	<b>(226)</b>
<b>Environment</b>				
Noxious Plants and Insect/Vermin Control	323	162	-	(161)
Other Environmental Protection	-	-	-	-
Solid Waste Management	3,289	5,833	103	2,647
Street Cleaning	226	33	-	(193)
Drainage	-	-	-	-
Stormwater Management	670	239	33	(398)
<b>Total Environment</b>	<b>4,508</b>	<b>6,267</b>	<b>136</b>	<b>1,895</b>
<b>Community Services and Education</b>				
Administration & Education	414	45	11	(358)
Social Protection (Welfare)	-	-	-	-
Aged Persons and Disabled	20	14	-	(6)
Children's Services	-	-	-	-
<b>Total Community Services &amp; Education</b>	<b>434</b>	<b>59</b>	<b>11</b>	<b>(364)</b>
<b>Housing and Community Amenities</b>				
Public Cemeteries	398	346	-	(52)
Public Conveniences	222	-	-	(222)
Street Lighting	370	105	-	(265)
Town Planning	2,890	833	29	(2,028)
Other Community Amenities	-	-	-	-
<b>Total Housing and Community Amenities</b>	<b>3,880</b>	<b>1,284</b>	<b>29</b>	<b>(2,567)</b>
<b>Water Supplies</b>	<b>5,947</b>	<b>8,367</b>	<b>64</b>	<b>2,484</b>
<b>Sewerage Services</b>	<b>6,257</b>	<b>7,969</b>	<b>50</b>	<b>1,762</b>

## Griffith City Council

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

for the financial year ended 30 June 2015

\$'000

Function or Activity	Expenses from Continuing Operations	Income from continuing operations		Net Cost of Services
		Non Capital	Capital	
<b>Recreation and Culture</b>				
Public Libraries	897	173	200	(524)
Museums	304	110	50	(144)
Art Galleries	190	34	-	(156)
Community Centres and Halls	-	-	-	-
Performing Arts Venues	1,066	290	-	(776)
Other Performing Arts	-	-	-	-
Other Cultural Services	-	-	-	-
Sporting Grounds and Venues	876	116	146	(614)
Swimming Pools	1,998	1,177	25	(796)
Parks & Gardens (Lakes)	2,488	29	75	(2,384)
Other Sport and Recreation	-	-	-	-
<b>Total Recreation and Culture</b>	<b>7,819</b>	<b>1,929</b>	<b>496</b>	<b>(5,394)</b>
<b>Fuel &amp; Energy</b>	-	-	-	-
<b>Agriculture</b>	-	-	-	-
<b>Mining, Manufacturing and Construction</b>				
Building Control	-	-	-	-
Other Mining, Manufacturing & Construction	1	65	-	64
<b>Total Mining, Manufacturing and Const.</b>	<b>1</b>	<b>65</b>	<b>-</b>	<b>64</b>
<b>Transport and Communication</b>				
Urban Roads (UR) - Local	3,008	9	163	(2,836)
Urban Roads - Regional	-	-	-	-
Sealed Rural Roads (SRR) - Local	628	1,165	-	537
Sealed Rural Roads (SRR) - Regional	528	621	910	1,003
Unsealed Rural Roads (URR) - Local	2,953	-	910	(2,043)
Unsealed Rural Roads (URR) - Regional	-	-	-	-
Bridges on UR - Local	-	-	-	-
Bridges on SRR - Local	-	-	-	-
Bridges on URR - Local	-	-	-	-
Bridges on Regional Roads	-	-	-	-
Parking Areas	58	-	-	(58)
Footpaths	267	-	48	(219)
Aerodromes	681	740	-	59
Other Transport & Communication	556	890	78	412
<b>Total Transport and Communication</b>	<b>8,679</b>	<b>3,425</b>	<b>2,109</b>	<b>(3,145)</b>
<b>Economic Affairs</b>				
Camping Areas & Caravan Parks	745	169	-	(576)
Other Economic Affairs	813	662	-	(151)
<b>Total Economic Affairs</b>	<b>1,558</b>	<b>831</b>	<b>-</b>	<b>(727)</b>
<b>Totals – Functions</b>	<b>48,380</b>	<b>31,532</b>	<b>5,660</b>	<b>(11,188)</b>
<b>General Purpose Revenues <sup>(2)</sup></b>		<b>20,301</b>		<b>20,301</b>
<b>Share of interests - joint ventures &amp; associates using the equity method</b>	<b>4</b>	<b>-</b>		<b>(4)</b>
<b>NET OPERATING RESULT <sup>(1)</sup></b>	<b>48,384</b>	<b>51,833</b>	<b>5,660</b>	<b>9,109</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

## Griffith City Council

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

for the financial year ended 30 June 2015

\$'000

Classification of Debt	Principal outstanding at beginning of the year			New Loans raised during the year	Debt redemption during the year		Transfers to Sinking Funds	Interest applicable for Year	Principal outstanding at the end of the year		
	Current	Non Current	Total		From Revenue	Sinking Funds			Current	Non Current	Total
<b>Loans (by Source)</b>											
Commonwealth Government	-	-	-							-	-
Treasury Corporation	-	-	-							-	-
Other State Government	180	900	<b>1,080</b>	-	180	-	-	-	180	720	<b>900</b>
Public Subscription	-	-	-							-	-
Financial Institutions	1,630	20,439	<b>22,069</b>	-	1,131		-	1,570	1,078	19,860	<b>20,938</b>
Other	184	401	<b>585</b>	-	184		-	34	195	206	<b>401</b>
<b>Total Loans</b>	<b>1,994</b>	<b>21,740</b>	<b>23,734</b>	-	<b>1,495</b>	-	-	<b>1,604</b>	<b>1,453</b>	<b>20,786</b>	<b>22,239</b>
<b>Other Long Term Debt</b>											
Ratepayers Advances	-	-	-							-	-
Government Advances	-	-	-							-	-
Finance Leases	101	-	<b>101</b>	-	101	-	-	1	-	-	-
Deferred Payments	-	-	-							-	-
<b>Total Long Term Debt</b>	<b>101</b>	-	<b>101</b>	-	<b>101</b>	-	-	<b>1</b>	-	-	-
<b>Total Debt</b>	<b>2,095</b>	<b>21,740</b>	<b>23,835</b>	-	<b>1,596</b>	-	-	<b>1,605</b>	<b>1,453</b>	<b>20,786</b>	<b>22,239</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 2015

\$'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	2,138	84	1,195
Water			
Sewer			
Domestic Waste Management			
Gas			
Other			
<b>Totals</b>	<b>2,138</b>	<b>84</b>	<b>1,195</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	-	-
Library Services	Water Fund	N/A	21/03/05	10	21/03/15	6.00%	50	7	-
Aerodrome	Water Fund	04/07/12	04/07/12	10	01/04/17	3.57%	500	55	211
Land (Medical Students)	Water Fund	04/07/12	04/07/12	10	01/04/17	3.57%	200	22	84
Governance (Building)	Water Fund	24/04/15	24/04/15	10	24/04/25	2.35%	900	-	900
<b>Totals</b>							<b>2,138</b>	<b>84</b>	<b>1,195</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 2015

\$'000	Actuals 2015	Actuals 2014
<b>A Expenses and Income Expenses</b>		
<b>1. Management expenses</b>		
a. Administration	2,113	2,157
b. Engineering and Supervision	404	336
<b>2. Operation and Maintenance expenses</b>		
<b>- Dams &amp; Weirs</b>		
a. Operation expenses	-	-
b. Maintenance expenses	-	-
<b>- Mains</b>		
c. Operation expenses	749	630
d. Maintenance expenses	168	177
<b>- Reservoirs</b>		
e. Operation expenses	7	-
f. Maintenance expenses	8	13
<b>- Pumping Stations</b>		
g. Operation expenses (excluding energy costs)	5	9
h. Energy costs	40	71
i. Maintenance expenses	14	21
<b>- Treatment</b>		
j. Operation expenses (excluding chemical costs)	866	934
k. Chemical costs	334	227
l. Maintenance expenses	92	105
<b>- Other</b>		
m. Operation expenses	532	142
n. Maintenance expenses	159	136
o. Purchase of water	455	607
<b>3. Depreciation expenses</b>		
a. System assets	1,956	1,844
b. Plant and equipment	120	147
<b>4. Miscellaneous expenses</b>		
a. Interest expenses	-	-
b. Revaluation Decrements	-	-
c. Other expenses	41	17
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>8,063</b>	<b>7,573</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 2015

\$'000	Actuals 2015	Actuals 2014
<b>Income</b>		
<b>6. Residential charges</b>		
a. Access (including rates)	1,230	1,234
b. Usage charges	4,561	4,190
<b>7. Non-residential charges</b>		
a. Access (including rates)	580	581
b. Usage charges	2,027	1,860
<b>8. Extra charges</b>	-	-
<b>9. Interest income</b>	300	418
<b>10. Other income</b>	298	275
<b>10a. Aboriginal Communities Water and Sewerage Program</b>	-	-
<b>11. Grants</b>		
a. Grants for acquisition of assets	-	-
b. Grants for pensioner rebates	68	68
c. Other grants	-	-
<b>12. Contributions</b>		
a. Developer charges	64	28
b. Developer provided assets	-	-
c. Other contributions	71	235
<b>13. Total income</b>	<b>9,199</b>	<b>8,889</b>
<b>14. Gain (or loss) on disposal of assets</b>	27	12
<b>15. Operating Result</b>	<b>1,163</b>	<b>1,328</b>
<b>15a. Operating Result (less grants for acquisition of assets)</b>	1,163	1,328



## 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 2015

\$'000	Actuals 2015	Actuals 2014
<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	154	339
c. Renewals	483	1,006
d. Plant and equipment	196	227
<b>17. Repayment of debt</b>		
a. Loans	913	1,238
b. Advances	-	-
c. Finance leases	-	-
<b>18. Transfer to sinking fund</b>	-	-
<b>19. Totals</b>	<b>1,746</b>	<b>2,810</b>
<b>Non-operating funds employed</b>		
<b>20. Proceeds from disposal of assets</b>	97	82
<b>21. Borrowing utilised</b>		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
<b>22. Transfer from sinking fund</b>	-	-
<b>23. Totals</b>	<b>97</b>	<b>82</b>
<b>C Rates and charges</b>		
<b>24. Number of assessments</b>		
a. Residential (occupied)	7,961	8,134
b. Residential (unoccupied, ie. vacant lot)	316	347
c. Non-residential (occupied)	1,507	1,482
d. Non-residential (unoccupied, ie. vacant lot)	178	123
<b>25. Number of ETs for which developer charges were received</b>	14 ET	7 ET
<b>26. Total amount of pensioner rebates (actual dollars)</b>	\$ 123,834	\$ 123,015

## Griffith City Council

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

for the financial year ended 30 June 2015

\$'000	Yes	No	Amount
<b>D Best practice annual charges and developer charges*</b>			
<b>27. Annual charges</b>			
a. Does Council have best-practice water supply annual charges and usage charges*?	<input type="checkbox"/> YES	<input type="checkbox"/>	
If Yes, go to 28a.			
If No, please report if council has removed <b>land value</b> from access charges (ie rates)?			
	<input type="checkbox"/>	<input type="checkbox"/>	
<b>NB.</b> Such charges for both residential customers and non-residential customers comply with section 3.2 of Water Supply, Sewerage and Trade Waste Pricing Guidelines, NSW Office of Water, December, 2002. Such charges do not involve significant cross subsidies.			
b. Cross-subsidy <b>from</b> residential customers using less than allowance (page 25 of Guidelines)			<input type="text"/>
c. Cross-subsidy <b>to</b> non-residential customers (page 24 of Guidelines)			<input type="text"/>
d. Cross-subsidy <b>to</b> large connections in unmetered supplies (page 26 of Guidelines)			<input type="text"/>
<b>28. Developer charges</b>			
a. Has council completed a water supply Development Servicing** Plan?	<input type="checkbox"/> YES	<input type="checkbox"/>	
b. Total cross-subsidy in water supply developer charges for 2014/15 (page 47 of Guidelines)			<input type="text"/>
** In accordance with page 9 of Developer Charges Guidelines for Water Supply, Sewerage and Stormwater, NSW Office of Water, December, 2002.			
<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 2015

\$'000	Actuals Current	Actuals Non Current	Actuals Total
<b>ASSETS</b>			
<b>30. Cash and investments</b>			
a. Developer charges	1,772	-	1,772
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	8,600	-	8,600
<b>31. Receivables</b>			
a. Specific purpose grants	-	-	-
b. Rates and Availability Charges	546	-	546
c. User Charges	2,164	-	2,164
d. Other	313	882	1,195
<b>32. Inventories</b>	349	2,233	2,582
<b>33. Property, plant and equipment</b>			
a. System assets	-	129,771	129,771
b. Plant and equipment	-	-	-
<b>34. Other assets</b>	-	-	-
<b>35. Total assets</b>	<b>13,744</b>	<b>132,886</b>	<b>146,630</b>
<b>LIABILITIES</b>			
<b>36. Bank overdraft</b>	-	-	-
<b>37. Creditors</b>	1	-	1
<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>1</b>	<b>-</b>	<b>1</b>
<b>41. NET ASSETS COMMITTED</b>	<b>13,743</b>	<b>132,886</b>	<b>146,629</b>
<b>EQUITY</b>			
<b>42. Accumulated surplus</b>			82,373
<b>43. Asset revaluation reserve</b>			64,256
<b>44. TOTAL EQUITY</b>			<b>146,629</b>
<b>Note to system assets:</b>			
<b>45. Current replacement cost</b> of system assets			178,240
<b>46. Accumulated current cost</b> depreciation of system assets			(48,469)
<b>47. Written down current cost</b> of system assets			129,771

## 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 2015

\$'000	Actuals 2015	Actuals 2014
<b>A Expenses and Income</b> <b>Expenses</b>		
<b>1. Management expenses</b>		
a. Administration	1,152	971
b. Engineering and Supervision	345	290
<b>2. Operation and Maintenance expenses</b>		
<b>- Mains</b>		
a. Operation expenses	498	512
b. Maintenance expenses	91	97
<b>- Pumping Stations</b>		
c. Operation expenses (excluding energy costs)	628	562
d. Energy costs	125	131
e. Maintenance expenses	62	80
<b>- Treatment</b>		
f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs)	548	553
g. Chemical costs	155	108
h. Energy costs	270	347
i. Effluent Management	28	25
j. Biosolids Management	-	-
k. Maintenance expenses	123	179
<b>- Other</b>		
l. Operation expenses	121	137
m. Maintenance expenses	14	20
<b>3. Depreciation expenses</b>		
a. System assets	1,743	1,664
b. Plant and equipment	113	120
<b>4. Miscellaneous expenses</b>		
a. Interest expenses	1,491	1,565
b. Revaluation Decrements	-	-
c. Other expenses	4	6
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>7,511</b>	<b>7,367</b>

## Griffith City Council

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

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

\$'000	Actuals 2015	Actuals 2014
<b>Income</b>		
<b>6. Residential charges</b> (including rates)	6,026	5,813
<b>7. Non-residential charges</b>		
a. Access (including rates)	788	786
b. Usage charges	707	686
<b>8. Trade Waste Charges</b>		
a. Annual Fees	41	41
b. Usage charges	163	215
c. Excess mass charges	-	-
d. Re-inspection fees	-	-
<b>9. Extra charges</b>	-	-
<b>10. Interest income</b>	159	216
<b>11. Other income</b>	25	21
<b>11a. Aboriginal Communities Water &amp; Sewerage Program</b>	-	-
<b>12. Grants</b>		
a. Grants for acquisition of assets	-	-
b. Grants for pensioner rebates	59	-
c. Other grants	-	-
<b>13. Contributions</b>		
a. Developer charges	43	9
b. Developer provided assets	-	-
c. Other contributions	8	21
<b>14. Total income</b>	<b>8,019</b>	<b>7,808</b>
<b>15. Gain (or loss) on disposal of assets</b>	3	87
<b>16. Operating Result</b>	<b>511</b>	<b>528</b>
<b>16a. Operating Result (less grants for acquisition of assets)</b>	511	528

## Griffith City Council

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

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

\$'000	Actuals 2015	Actuals 2014
<b>B Capital transactions</b>		
<b>Non-operating expenditures</b>		
<b>17. Acquisition of Fixed Assets</b>		
a. New Assets for Improved Standards	34	71
b. New Assets for Growth	95	-
c. Renewals	150	547
d. Plant and equipment	149	225
<b>18. Repayment of debt</b>		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
<b>19. Transfer to sinking fund</b>	-	-
<b>20. Totals</b>	<b>428</b>	<b>843</b>
<b>Non-operating funds employed</b>		
<b>21. Proceeds from disposal of assets</b>	13	417
<b>22. Borrowing utilised</b>		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
<b>23. Transfer from sinking fund</b>	-	-
<b>24. Totals</b>	<b>13</b>	<b>417</b>
<b>C Rates and charges</b>		
<b>25. Number of assessments</b>		
a. Residential (occupied)	7,138	7,147
b. Residential (unoccupied, ie. vacant lot)	286	341
c. Non-residential (occupied)	738	793
d. Non-residential (unoccupied, ie. vacant lot)	106	114
<b>26. Number of ETs for which developer charges were received</b>	14 ET	3 ET
<b>27. Total amount of pensioner rebates (actual dollars)</b>	\$ 107,817	\$ 106,937

## Griffith City Council

# Special Schedule No. 5 - Sewerage Service Cross Subsidies

for the financial year ended 30 June 2015

\$'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"/> <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 2014/15 (page 47 of Guidelines)			<input type="text"/>
** In accordance with page 9 of Developer Charges Guidelines for Water Supply, Sewerage and Stormwater, NSW Office of Water, December, 2002.			
<b>30. Disclosure of cross-subsidies</b>			
<b>Total of cross-subsidies (28b + 28c + 29b)</b>			<input type="text" value="-"/>

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

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

## 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 2015

\$'000	Actuals Current	Actuals Non Current	Actuals Total
<b>ASSETS</b>			
<b>31. Cash and investments</b>			
a. Developer charges	775	-	775
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	3,321	-	3,321
<b>32. Receivables</b>			
a. Specific purpose grants	-	-	-
b. Rates and Availability Charges	2,034	-	2,034
c. User Charges	277	-	277
d. Other	-	-	-
<b>33. Inventories</b>	-	-	-
<b>34. Property, plant and equipment</b>			
a. System assets	-	134,360	134,360
b. Plant and equipment	-	-	-
<b>35. Other assets</b>	-	-	-
<b>36. Total Assets</b>	<b>6,407</b>	<b>134,360</b>	<b>140,767</b>
<b>LIABILITIES</b>			
<b>37. Bank overdraft</b>	-	-	-
<b>38. Creditors</b>	-	-	-
<b>39. Borrowings</b>			
a. Loans	779	19,140	19,919
b. Advances	-	-	-
c. Finance leases	-	-	-
<b>40. Provisions</b>			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	-	-	-
<b>41. Total Liabilities</b>	<b>779</b>	<b>19,140</b>	<b>19,919</b>
<b>42. NET ASSETS COMMITTED</b>	<b>5,628</b>	<b>115,220</b>	<b>120,848</b>
<b>EQUITY</b>			
<b>42. Accumulated surplus</b>			63,103
<b>44. Asset revaluation reserve</b>			57,745
<b>45. TOTAL EQUITY</b>			<b>120,848</b>
<b>Note to system assets:</b>			
<b>46. Current replacement cost</b> of system assets			176,555
<b>47. Accumulated current cost</b> depreciation of system assets			(42,195)
<b>48. Written down current cost</b> of system assets			<b>134,360</b>



## Griffith City Council

### Notes to Special Schedule No.'s 3 & 5 for the financial year ended 30 June 2015

#### 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.

## Griffith City Council

## Special Schedule No. 7 - Report on Infrastructure Assets

as at 30 June 2015

\$'000

Asset Class	Asset Category	Estimated cost to bring up to a satisfactory standard refer (1)	Required Annual Maintenance refer (2)	Actual Maintenance 2014/15 refer (3)	Written Down Value (WDV) refer (4)	Assets in Condition as a % of WDV				
						1	2	3	4	5
						refer (4) & (5)				
Buildings	Governance	-	25	25	10,418	100%	0%	0%	0%	0%
	Administration	-	10	5	2,047	0%	75%	25%	0%	0%
	Public Order & Safety	500	5	10	2,673	97%	3%	0%	0%	0%
	Community Services & Education	-	10	5	2,687	57%	33%	10%	0%	0%
	Housing & Community Amenities	-	20	25	2,165	21%	43%	36%	0%	0%
	Water Services	-	5	-	2,219	47%	53%	0%	0%	0%
	Sewerage Services	-	5	-	1,540	91%	9%	0%	0%	0%
	Recreation & Culture	-	105	160	29,595	77%	15%	8%	0%	0%
	Transport & Communication	-	5	10	2,849	100%	0%	0%	0%	0%
	Economic Affairs	-	5	5	1,664	44%	21%	11%	24%	0%
	Waste Services	-	5	5	249	38%	57%	5%	0%	0%
	<b>sub total</b>	<b>500</b>	<b>200</b>	<b>250</b>	<b>58,106</b>	<b>75.6%</b>	<b>16.7%</b>	<b>7.1%</b>	<b>0.7%</b>	<b>0.0%</b>
Other Structures	Other Structures	-	40	50	9,341	66%	27%	7%	0%	0%
	<b>sub total</b>	<b>-</b>	<b>40</b>	<b>50</b>	<b>9,341</b>	<b>66.0%</b>	<b>27.0%</b>	<b>7.0%</b>	<b>0.0%</b>	<b>0.0%</b>
Roads	Sealed Roads Surface	2,200	614	474	22,848	82%	17%	1%	0%	0%
	Sealed Roads Structure	2,115	2,521	2,601	118,800	80%	17%	3%	0%	0%
	Unsealed Roads	64	1,532	1,525	70,610	21%	75%	4%	0%	0%
	Bridges	4	6	1	3,062	4%	77%	19%	0%	0%
	Footpaths	103	35	20	6,637	12%	52%	35%	1%	0%
	Kerb and Gutter	141	90	55	30,909	17%	50%	32%	1%	0%
	Carparks	11	11	15	3,021	46%	35%	18%	1%	0%
	Street Lighting	-	5	3	206	50%	50%	0%	0%	0%
	<b>sub total</b>	<b>4,638</b>	<b>4,814</b>	<b>4,694</b>	<b>256,093</b>	<b>53.2%</b>	<b>38.8%</b>	<b>7.8%</b>	<b>0.2%</b>	<b>0.0%</b>

## Griffith City Council

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

as at 30 June 2015

\$'000

Asset Class	Asset Category	Estimated cost to bring up to a satisfactory standard refer (1)	Required Annual Maintenance refer (2)	Actual Maintenance 2014/15 refer (3)	Written Down Value (WDV) refer (4)	Assets in Condition as a % of WDV				
						1	2	3	4	5
						refer (4) & (5)				
Water Supply Network	Reservoirs	96	96	100	24,072	0%	87%	0%	0%	13%
	Pumping Stations - Potable	135	5	5	1,275	0%	91%	0%	9%	0%
	Pumping Stations - Raw	-	-	-	27	100%	0%	0%	0%	0%
	Buildings	534	53	50	4,052	0%	22%	0%	78%	0%
	Water Supply & Treatment Plants	565	113	100	9,749	14%	31%	0%	55%	0%
	Potable Water Supply Mains	866	318	300	79,132	55%	30%	12%	1%	2%
	Raw Water Supply Mains	272	77	70	6,866	39%	20%	34%	0%	7%
	<b>sub total</b>	<b>2,468</b>	<b>662</b>	<b>625</b>	<b>125,173</b>	<b>38.0%</b>	<b>40.8%</b>	<b>9.5%</b>	<b>7.5%</b>	<b>4.1%</b>
Sewerage Network	Mains	1,425	309	300	53,958	32%	44%	19%	4%	1%
	Pumping Station/s	745	50	50	5,056	7%	54%	21%	18%	0%
	Treatment	325	716	700	69,335	40%	2%	57%	1%	0%
	Buildings	141	6	50	355	0%	20%	1%	79%	0%
	<b>sub total</b>	<b>2,636</b>	<b>1,081</b>	<b>1,100</b>	<b>128,704</b>	<b>35.2%</b>	<b>21.7%</b>	<b>39.5%</b>	<b>3.1%</b>	<b>0.4%</b>
Stormwater Drainage	Drainage Pipes & Channels	-	55	130	33,541	57%	33%	10%	0%	0%
	Drainage Pits	-	-	-	9,634	52%	31%	14%	3%	0%
	Drainage Reserves & Basins	-	-	-	2,157	100%	0%	0%	0%	0%
	<b>sub total</b>	<b>-</b>	<b>55</b>	<b>130</b>	<b>45,332</b>	<b>58.0%</b>	<b>31.0%</b>	<b>10.4%</b>	<b>0.6%</b>	<b>0.0%</b>
Open Space/ Recreational Assets	Swimming Pools	-	-	-	-					
	Parks & Gardens Infrastructure	-	255	300	5,143	60%	40%	0%	0%	0%
	<b>sub total</b>	<b>-</b>	<b>255</b>	<b>300</b>	<b>5,143</b>	<b>60.0%</b>	<b>40.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>

## Griffith City Council

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

as at 30 June 2015

\$'000

Asset Class	Asset Category	Estimated cost to bring up to a satisfactory standard refer (1)	Required Annual Maintenance refer (2)	Actual Maintenance 2014/15 refer (3)	Written Down Value (WDV) refer (4)	Assets in Condition as a % of WDV				
						1	2	3	4	5
						refer (4) & (5)				
	<b>TOTAL - ALL ASSETS</b>	<b>10,242</b>	<b>7,107</b>	<b>7,149</b>	<b>627,892</b>	<b>49.2%</b>	<b>32.9%</b>	<b>14.7%</b>	<b>2.3%</b>	<b>0.9%</b>

## Notes:

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

<b>1</b>	<b>Excellent</b>	No work required (normal maintenance)
<b>2</b>	<b>Good</b>	Only minor maintenance work required
<b>3</b>	<b>Average</b>	Maintenance work required
<b>4</b>	<b>Poor</b>	Renewal required
<b>5</b>	<b>Very Poor</b>	Urgent renewal/upgrading required

## Griffith City Council

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

for the financial year ended 30 June 2015

\$ '000	Amounts	Indicator	Prior Periods	
	2015	2015	2014	2013
<b>Infrastructure Asset Performance Indicators Consolidated</b>				
<b>1. Building, Infrastructure &amp; Other Structures Renewals Ratio</b>				
Asset Renewals				
(Building, Infrastructure & Other Structures) <sup>(1)</sup>	<b>7,297</b>	<b>82.25%</b>	162.23%	173.41%
Depreciation, Amortisation & Impairment	<b>8,872</b>			
<b>2. Infrastructure Backlog Ratio</b>				
Estimated Cost to bring Assets to a Satisfactory Condition	<b>10,242</b>			
Total value <sup>(2)</sup> of Infrastructure, Building, Other Structures & depreciable Land Improvement Assets	<b>627,892</b>	<b>1.63%</b>	0.86%	1.76%
<b>3. Asset Maintenance Ratio</b>				
Actual Asset Maintenance	<b>7,149</b>			
Required Asset Maintenance	<b>7,107</b>	<b>1.01</b>	1.15	1.04
<b>4. Capital Expenditure Ratio</b>				
Annual Capital Expenditure	<b>11,141</b>			
Annual Depreciation	<b>10,931</b>	<b>1.02</b>	1.26	1.74

**Notes**

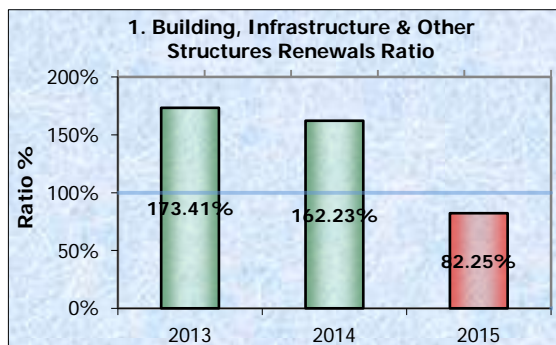
<sup>(1)</sup> Asset Renewals represent the replacement &/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance. Asset Renewals include building, infrastructure & Other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

<sup>(2)</sup> Written Down Value

## Griffith City Council

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

for the financial year ended 30 June 2015



Benchmark: — Minimum  $\geq 100.00\%$

Source for Benchmark: Code of Accounting Practice and Financial Reporting #23

## Purpose of Asset Renewals Ratio

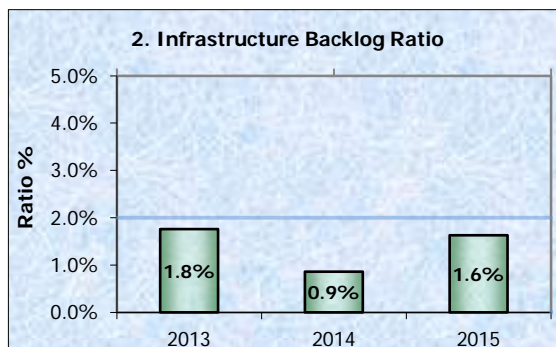
To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.

## Commentary on 2014/15 Result

**2014/15 Ratio 82.25%**

This ratio has fallen below the benchmark mainly due to some timing issues on the capital expenditure for the water and sewer assets. It is expected this will only impact on the 2014/15 year and the ratio will again be above 100% in the future.

Ratio is within Benchmark  
 Ratio is outside Benchmark



Benchmark: — Maximum  $< 0.02$

Source for Benchmark: Code of Accounting Practice and Financial Reporting #23

## Purpose of Infrastructure Backlog Ratio

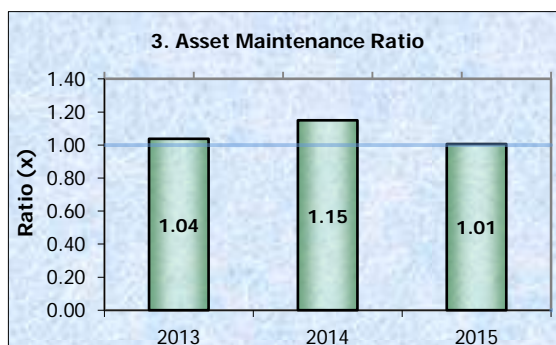
This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.

## Commentary on 2014/15 Result

**2014/15 Ratio 1.63%**

This ratio continues to fall within the required benchmark and demonstrates Council's ongoing commitment to continuously renew and maintain its assets to a satisfactory condition.

Ratio is within Benchmark  
 Ratio is outside Benchmark



Benchmark: — Minimum  $> 1.00$

Source for Benchmark: Code of Accounting Practice and Financial Reporting #23

## Purpose of Asset Maintenance Ratio

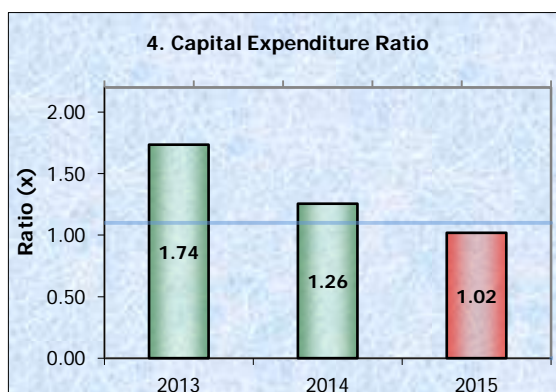
Compares actual vs. required annual asset maintenance. A ratio above 1.0 indicates Council is investing enough funds to stop the Infrastructure Backlog growing.

## Commentary on 2014/15 Result

**2014/15 Ratio 1.01 x**

Council continues to invest in infrastructure to mitigate against any infrastructure backlog growing beyond an acceptable level. The timing of some capital maintenance projects has had some short term affect on this ratio, however, it is still above the required benchmark of 1.0

Ratio is within Benchmark  
 Ratio is outside Benchmark



Benchmark: — Minimum  $> 1.10$

Source for Benchmark: Code of Accounting Practice and Financial Reporting #23

## Purpose of Capital Expenditure Ratio

To assess the extent to which a Council is expanding its asset base thru capital expenditure on both new assets and the replacement and renewal of existing assets.

## Commentary on 2014/15 Result

**2014/15 Ratio 1.02 x**

Council's capital expenditure was down somewhat on previous years. This is mainly due to timing in some key capital projects which will now be undertaken in 2015/16. There was also a significant increase in depreciation & amortisation charges that negatively impact on this ratio which is now just under the required benchmark of 1.10

Ratio is within Benchmark  
 Ratio is outside Benchmark

## Griffith City Council

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

for the financial year ended 30 June 2015

\$ '000	Water 2015	Sewer 2015	General <sup>(1)</sup> 2015
<b>Infrastructure Asset Performance Indicators By Fund</b>			
<b>1. Building, Infrastructure &amp; Other Structures Renewals Ratio</b>			
Asset Renewals			
(Building, Infrastructure & Other Structures) <sup>(2)</sup>	<b>48.32%</b>	<b>40.92%</b>	<b>106.94%</b>
Depreciation, Amortisation & Impairment			
prior period:	80.35%	40.41%	222.16%
<b>2. Infrastructure Backlog Ratio</b>			
Estimated Cost to bring Assets to a Satisfactory Condition			
Total value <sup>(3)</sup> of Infrastructure, Building, Other Structures & Depreciable Land Improvement Assets	<b>1.97%</b>	<b>2.05%</b>	<b>1.37%</b>
prior period:	0.16%	0.00%	1.39%
<b>3. Asset Maintenance Ratio</b>			
Actual Asset Maintenance			
Required Asset Maintenance	<b>0.94</b>	<b>1.02</b>	<b>1.01</b>
prior period:	1.57	1.61	1.02
<b>4. Capital Expenditure Ratio</b>			
Annual Capital Expenditure			
Annual Depreciation	<b>0.35</b>	<b>0.17</b>	<b>1.44</b>
prior period:	0.75	0.29	1.69

**Notes**

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

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

<sup>(3)</sup> Written Down Value



## Griffith City Council

## Special Schedule No. 9 - Permissible Income Calculation

for the financial year ended 30 June 2016

\$'000		Calculation 2014/15	Calculation 2015/16
<b>Notional General Income Calculation <sup>(1)</sup></b>			
Last Year Notional General Income Yield	a	14,986	15,393
Plus or minus Adjustments <sup>(2)</sup>	b	74	46
<b>Notional General Income</b>	<b>c = (a + b)</b>	<b>15,060</b>	<b>15,439</b>
<b>Permissible Income Calculation</b>			
Special variation percentage <sup>(3)</sup>	d	0.00%	0.00%
or Rate peg percentage	e	2.30%	2.40%
or Crown land adjustment (incl. rate peg percentage)	f	0.00%	0.00%
less expiring Special variation amount	g	-	-
plus Special variation amount	h = d x (c-g)	-	-
or plus Rate peg amount	i = c x e	346	371
or plus Crown land adjustment and rate peg amount	j = c x f	-	-
<b>sub-total</b>	<b>k = (c+g+h+i+j)</b>	<b>15,406</b>	<b>15,810</b>
plus (or minus) last year's Carry Forward Total	l	(3)	11
less Valuation Objections claimed in the previous year	m	-	-
<b>sub-total</b>	<b>n = (l + m)</b>	<b>(3)</b>	<b>11</b>
<b>Total Permissible income</b>	<b>o = k + n</b>	<b>15,404</b>	<b>15,821</b>
less Notional General Income Yield	p	15,393	15,804
<b>Catch-up or (excess) result</b>	<b>q = o - p</b>	<b>11</b>	<b>17</b>
plus Income lost due to valuation objections claimed <sup>(4)</sup>	r	-	-
less Unused catch-up <sup>(5)</sup>	s	-	-
<b>Carry forward to next year</b>	<b>t = q + r - s</b>	<b>11</b>	<b>17</b>

### Notes

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



## **GRIFFITH CITY COUNCIL - SPECIAL SCHEDULE NO. 9 - INDEPENDENT AUDITORS REPORT FOR THE FINANCIAL YEAR ENDING 30 JUNE 2016**

### *Report on Special Schedule No. 9*

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

### *Responsibility of Council for Special Schedule No. 9*

The Council is responsible for the preparation and fair presentation of Special Schedule No. 9 in accordance with the Local Government Code of Accounting Practice and Financial Reporting (Guidelines) Update No. 23. This responsibility includes the maintenance of adequate accounting records and internal controls designed to prevent and detect fraud and error; designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of Special Schedule No. 9 that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on Special Schedule No. 9 based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether Special Schedule No. 9 is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in Special Schedule No. 9. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of Special Schedule No. 9, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of Special Schedule No. 9.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Australian Auditing Standards.

In making our risk assessments, we consider internal controls relevant to the entity's preparation of Special Schedule No. 9 in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Independence*

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

*Audit Opinion*

In our opinion, Special Schedule No. 9 of Griffith City Council for 2015/16 is properly drawn up in accordance with the requirements of the Office of Local Government and in accordance with the books and records of the Council.

*Basis of Accounting*

Without modifying our opinion, we advise that this schedule has been prepared for distribution to the Office of Local Government for the purposes of confirming that Council's reconciliation of Council's total permissible general income is presented fairly. As a result, the schedule may not be suitable for another purpose.

  
**CROWE HORWATH AUSWILD**

  
**BRADLEY D BOHUN**  
Partner

Dated at Albury this 28<sup>th</sup> day of October 2015.