

Griffith City Council

SPECIAL SCHEDULES
for the year ended 30 June 2014



Griffith City Council

Special Schedules

for the financial year ended 30 June 2014

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

Background

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

Griffith City Council

Special Schedule No. 1 - Net Cost of Services

for the financial year ended 30 June 2014

\$'000

Function or Activity	Expenses from Continuing Operations	Income from continuing operations		Net Cost of Services
		Non Capital	Capital	
Governance	1,517	7	204	(1,306)
Administration	5,952	592	2	(5,358)
Public Order and Safety				
Fire Service Levy, Fire Protection, Emergency Services	471	247	29	(195)
Beach Control	-	-	-	-
Enforcement of Local Govt. Regulations	-	-	-	-
Animal Control	100	74	-	(26)
Other	250	88	-	(162)
Total Public Order & Safety	821	409	29	(383)
Health	466	296	-	(170)
Environment				
Noxious Plants and Insect/Vermin Control	250	185	-	(65)
Other Environmental Protection	-	-	-	-
Solid Waste Management	3,132	5,814	222	2,904
Street Cleaning	249	38	-	(211)
Drainage	-	-	-	-
Stormwater Management	840	309	-	(531)
Total Environment	4,471	6,346	222	2,097
Community Services and Education				
Administration & Education	306	152	-	(154)
Social Protection (Welfare)	-	-	-	-
Aged Persons and Disabled	21	14	-	(7)
Children's Services	-	-	-	-
Total Community Services & Education	327	166	-	(161)
Housing and Community Amenities				
Public Cemeteries	407	464	-	57
Public Conveniences	198	-	-	(198)
Street Lighting	407	100	-	(307)
Town Planning	2,881	891	170	(1,820)
Other Community Amenities	-	-	-	-
Total Housing and Community Amenities	3,893	1,455	170	(2,268)
Water Supplies	5,718	7,971	204	2,457
Sewerage Services	6,380	7,779	23	1,422

Griffith City Council

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

for the financial year ended 30 June 2014

\$'000

Function or Activity	Expenses from Continuing Operations	Income from continuing operations		Net Cost of Services
		Non Capital	Capital	
Recreation and Culture				
Public Libraries	873	167	16	(690)
Museums	266	8	-	(258)
Art Galleries	233	44	-	(189)
Community Centres and Halls	-	-	-	-
Performing Arts Venues	977	314	-	(663)
Other Performing Arts	-	-	-	-
Other Cultural Services	-	-	-	-
Sporting Grounds and Venues	878	115	21	(742)
Swimming Pools	1,992	1,218	-	(774)
Parks & Gardens (Lakes)	2,461	35	93	(2,333)
Other Sport and Recreation	-	-	-	-
Total Recreation and Culture	7,680	1,901	130	(5,649)
Fuel & Energy	-	-	-	-
Agriculture	-	-	-	-
Mining, Manufacturing and Construction				
Building Control	-	-	-	-
Other Mining, Manufacturing & Construction	4	135	-	131
Total Mining, Manufacturing and Const.	4	135	-	131
Transport and Communication				
Urban Roads (UR) - Local	3,005	12	1,127	(1,866)
Urban Roads - Regional	-	-	-	-
Sealed Rural Roads (SRR) - Local	632	814	2,075	2,257
Sealed Rural Roads (SRR) - Regional	657	815	-	158
Unsealed Rural Roads (URR) - Local	1,627	-	2,076	449
Unsealed Rural Roads (URR) - Regional	-	-	-	-
Bridges on UR - Local	-	-	-	-
Bridges on SRR - Local	-	-	-	-
Bridges on URR - Local	-	-	-	-
Bridges on Regional Roads	-	-	-	-
Parking Areas	120	-	-	(120)
Footpaths	319	-	58	(261)
Aerodromes	662	688	190	216
Other Transport & Communication	259	513	-	254
Total Transport and Communication	7,281	2,842	5,526	1,087
Economic Affairs				
Camping Areas & Caravan Parks	636	126	-	(510)
Other Economic Affairs	800	611	-	(189)
Total Economic Affairs	1,436	737	-	(699)
Totals – Functions	45,946	30,636	6,510	(8,800)
General Purpose Revenues ⁽²⁾		17,235		17,235
Share of interests - joint ventures & associates using the equity method	-	-		-
NET OPERATING RESULT ⁽¹⁾	45,946	47,871	6,510	8,435

(1) As reported in the Income Statement

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

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

for the financial year ended 30 June 2014

\$'000

Classification of Debt	Principal outstanding at beginning of the year			New Loans raised during the year	Debt redemption during the year		Transfers to Sinking Funds	Interest applicable for Year	Principal outstanding at the end of the year		
	Current	Non Current	Total		From Revenue	Sinking Funds			Current	Non Current	Total
Loans (by Source)											
Commonwealth Government	-	-	-	-	-	-	-	-	-	-	-
Treasury Corporation	-	-	-	-	-	-	-	-	-	-	-
Other State Government	180	1,080	1,260	-	180	-	-	-	180	900	1,080
Public Subscription	-	-	-	-	-	-	-	-	-	-	-
Financial Institutions	2,447	21,627	24,074	500	2,505	-	-	1,723	1,630	20,439	22,069
Other	174	585	759	-	174	-	-	45	184	401	585
Total Loans	2,801	23,292	26,093	500	2,859	-	-	1,768	1,994	21,740	23,734
Other Long Term Debt											
Ratepayers Advances	-	-	-	-	-	-	-	-	-	-	-
Government Advances	-	-	-	-	-	-	-	-	-	-	-
Finance Leases	168	43	211	144	254	-	-	3	101	-	101
Deferred Payments	-	-	-	-	-	-	-	-	-	-	-
Total Long Term Debt	168	43	211	144	254	-	-	3	101	-	101
Total Debt	2,969	23,335	26,304	644	3,113	-	-	1,771	2,095	21,740	23,835

Notes: Excludes (i) Internal Loans & (ii) Principal Inflows/Outflows relating to Loan Re-Financing.

This Schedule is prepared using the **face value** of debt obligations, rather than **fair value** (which are reported in the GPFS).

Griffith City Council

Special Schedule No. 2(b) - Statement of Internal Loans [Section 410(3) LGA 1993]

for the financial year ended 30 June 2014

\$'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	205	441
Water			
Sewer			
Domestic Waste Management			
Gas			
Other			
Totals	1,238	205	441

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	66	6
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	109	311
Land (Medical Studer	Water Fund	04/07/12	04/07/12	10	01/04/17	3.57%	200	44	124
Totals							1,238	226	441

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 2014

\$'000	Actuals 2014	Actuals 2013
A Expenses and Income Expenses		
1. Management expenses		
a. Administration	2,157	2,084
b. Engineering and Supervision	336	408
2. Operation and Maintenance expenses		
- Dams & Weirs		
a. Operation expenses	-	-
b. Maintenance expenses	-	-
- Mains		
c. Operation expenses	630	573
d. Maintenance expenses	177	191
- Reservoirs		
e. Operation expenses	-	-
f. Maintenance expenses	13	9
- Pumping Stations		
g. Operation expenses (excluding energy costs)	9	7
h. Energy costs	71	71
i. Maintenance expenses	21	13
- Treatment		
j. Operation expenses (excluding chemical costs)	934	1,020
k. Chemical costs	227	371
l. Maintenance expenses	105	96
- Other		
m. Operation expenses	142	157
n. Maintenance expenses	136	123
o. Purchase of water	607	605
3. Depreciation expenses		
a. System assets	1,844	1,810
b. Plant and equipment	147	126
4. Miscellaneous expenses		
a. Interest expenses	-	-
b. Revaluation Decrements	-	-
c. Other expenses	17	7
d. Impairment - System assets	-	-
e. Impairment - Plant and equipment	-	-
f. Aboriginal Communities Water & Sewerage Program	-	-
g. Tax Equivalents Dividends (actually paid)	-	-
5. Total expenses	7,573	7,671

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 2014

\$'000	Actuals 2014	Actuals 2013
Income		
6. Residential charges		
a. Access (including rates)	1,234	1,200
b. Usage charges	4,190	3,954
7. Non-residential charges		
a. Access (including rates)	581	567
b. Usage charges	1,860	1,759
8. Extra charges	-	-
9. Interest income	418	675
10. Other income	275	238
10a. Aboriginal Communities Water and Sewerage Program	-	-
11. Grants		
a. Grants for acquisition of assets	-	103
b. Grants for pensioner rebates	68	62
c. Other grants	-	42
12. Contributions		
a. Developer charges	28	227
b. Developer provided assets	-	-
c. Other contributions	235	116
13. Total income	8,889	8,943
14. Gain (or loss) on disposal of assets	12	20
15. Operating Result	1,328	1,292
15a. Operating Result (less grants for acquisition of assets)	1,328	1,189

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 2014

\$'000	Actuals 2014	Actuals 2013
B Capital transactions		
Non-operating expenditures		
16. Acquisition of Fixed Assets		
a. New Assets for Improved Standards	-	-
b. New Assets for Growth	339	111
c. Renewals	1,006	1,151
d. Plant and equipment	227	246
17. Repayment of debt		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
18. Transfer to sinking fund	-	-
19. Totals	1,572	1,508
Non-operating funds employed		
20. Proceeds from disposal of assets	82	75
21. Borrowing utilised		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
22. Transfer from sinking fund	-	-
23. Totals	82	75
C Rates and charges		
24. Number of assessments		
a. Residential (occupied)	8,484	8,180
b. Residential (unoccupied, ie. vacant lot)	347	-
c. Non-residential (occupied)	1,605	1,690
d. Non-residential (unoccupied, ie. vacant lot)	123	-
25. Number of ETs for which developer charges were received	7 ET	65 ET
26. Total amount of pensioner rebates (actual dollars)	\$ 123,015	\$ 122,912

Griffith City Council

Special Schedule No. 3 - Water Supply Cross Subsidies

for the financial year ended 30 June 2014

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

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

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

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 2014

\$'000	Actuals Current	Actuals Non Current	Actuals Total
ASSETS			
30. Cash and investments			
a. Developer charges	1,650	-	1,650
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	7,033	-	7,033
31. Receivables			
a. Specific purpose grants	-	-	-
b. Rates and Availability Charges	606	-	606
c. User Charges	2,124	-	2,124
d. Other	146	295	441
32. Inventories	343	2,233	2,576
33. Property, plant and equipment			
a. System assets	-	129,199	129,199
b. Plant and equipment	-	-	-
34. Other assets	-	-	-
35. Total assets	11,902	131,727	143,629
LIABILITIES			
36. Bank overdraft	-	-	-
37. Creditors	1	-	1
38. Borrowings			
a. Loans	-	-	-
b. Advances	-	-	-
c. Finance leases	-	-	-
39. Provisions			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	-	-	-
40. Total liabilities	1	-	1
41. NET ASSETS COMMITTED	11,901	131,727	143,628
EQUITY			
42. Accumulated surplus			81,213
43. Asset revaluation reserve			62,415
44. TOTAL EQUITY			143,628
Note to system assets:			
45. Current replacement cost of system assets			175,020
46. Accumulated current cost depreciation of system assets			(45,821)
47. Written down current cost of system assets			129,199

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 2014

\$'000	Actuals 2014	Actuals 2013
A Expenses and Income Expenses		
1. Management expenses		
a. Administration	971	909
b. Engineering and Supervision	290	308
2. Operation and Maintenance expenses		
- Mains		
a. Operation expenses	512	470
b. Maintenance expenses	97	97
- Pumping Stations		
c. Operation expenses (excluding energy costs)	562	508
d. Energy costs	131	124
e. Maintenance expenses	80	59
- Treatment		
f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs)	553	501
g. Chemical costs	108	98
h. Energy costs	347	401
i. Effluent Management	25	85
j. Biosolids Management	-	-
k. Maintenance expenses	179	145
- Other		
l. Operation expenses	137	147
m. Maintenance expenses	20	8
3. Depreciation expenses		
a. System assets	1,664	1,444
b. Plant and equipment	120	107
4. Miscellaneous expenses		
a. Interest expenses	1,565	1,646
b. Revaluation Decrements	-	-
c. Other expenses	6	3
d. Impairment - System assets	-	-
e. Impairment - Plant and equipment	-	-
f. Aboriginal Communities Water & Sewerage Program	-	-
g. Tax Equivalents Dividends (actually paid)	-	-
5. Total expenses	7,367	7,060

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 2014

\$'000	Actuals 2014	Actuals 2013
Income		
6. Residential charges (including rates)	5,813	5,612
7. Non-residential charges		
a. Access (including rates)	786	777
b. Usage charges	686	665
8. Trade Waste Charges		
a. Annual Fees	41	42
b. Usage charges	215	139
c. Excess mass charges	-	-
d. Re-inspection fees	-	-
9. Extra charges	-	-
10. Interest income	216	396
11. Other income	21	25
11a. Aboriginal Communities Water & Sewerage Program	-	-
12. Grants		
a. Grants for acquisition of assets	-	-
b. Grants for pensioner rebates	-	54
c. Other grants	-	-
13. Contributions		
a. Developer charges	9	130
b. Developer provided assets	-	-
c. Other contributions	21	23
14. Total income	7,808	7,863
15. Gain (or loss) on disposal of assets	87	7
16. Operating Result	528	810
16a. Operating Result (less grants for acquisition of assets)	528	810

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 2014

\$'000	Actuals 2014	Actuals 2013
B Capital transactions		
Non-operating expenditures		
17. Acquisition of Fixed Assets		
a. New Assets for Improved Standards	71	1,327
b. New Assets for Growth	-	-
c. Renewals	547	330
d. Plant and equipment	225	261
18. Repayment of debt		
a. Loans	-	1,158
b. Advances	-	-
c. Finance leases	-	-
19. Transfer to sinking fund	-	-
20. Totals	843	3,076
Non-operating funds employed		
21. Proceeds from disposal of assets	417	51
22. Borrowing utilised		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
23. Transfer from sinking fund	-	-
24. Totals	417	51
C Rates and charges		
25. Number of assessments		
a. Residential (occupied)	7,147	8,074
b. Residential (unoccupied, ie. vacant lot)	341	331
c. Non-residential (occupied)	793	746
d. Non-residential (unoccupied, ie. vacant lot)	114	100
26. Number of ETs for which developer charges were received	3 ET	65 ET
27. Total amount of pensioner rebates (actual dollars)	\$ 106,937	\$ 107,316

Griffith City Council

Special Schedule No. 5 - Sewerage Cross Subsidies

for the financial year ended 30 June 2014

\$'000	Yes	No	Amount
D Best practice annual charges and developer charges*			
28. Annual charges			
a. Does Council have best-practice sewerage annual charges, usage charges and trade waste fees & charges*?	<input type="checkbox"/> Yes	<input type="checkbox"/>	
If Yes, go to 29a.			
If No, please report if council has removed land value from access charges (ie rates)?			
<input type="checkbox"/>			
NB. Such charges for both residential customers and non-residential customers comply with section 4.2 & 4.3 of the Water Supply, Sewerage and Trade Waste Pricing Guidelines, NSW Office of Water, December, 2002. Such charges do not involve significant cross subsidies.			
b. Cross-subsidy to non-residential customers (page 45 of Guidelines)			<input type="text"/>
c. Cross-subsidy to trade waste discharges (page 46 of Guidelines)			<input type="text"/>
29. Developer charges			
a. Has council completed a sewerage Development Servicing** Plan?	<input type="checkbox"/> 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.			
30. Disclosure of cross-subsidies			
Total of cross-subsidies (28b + 28c + 29b)			<input type="text" value="-"/>
<p>* Councils which have not yet implemented best practice sewer pricing & liquid waste pricing should disclose cross-subsidies in items 28b and 28c above.</p> <p>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.</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 2014

\$'000	Actuals Current	Actuals Non Current	Actuals Total
ASSETS			
31. Cash and investments			
a. Developer charges	708	-	708
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	2,484	-	2,484
32. Receivables			
a. Specific purpose grants	-	-	-
b. Rates and Availability Charges	2,041	-	2,041
c. User Charges	319	-	319
d. Other	66	-	66
33. Inventories	-	-	-
34. Property, plant and equipment			
a. System assets	-	133,652	133,652
b. Plant and equipment	-	-	-
35. Other assets	-	-	-
36. Total Assets	5,618	133,652	139,270
LIABILITIES			
37. Bank overdraft	-	-	-
38. Creditors	-	-	-
39. Borrowings			
a. Loans	-	-	-
b. Advances	-	-	-
c. Finance leases	-	-	-
40. Provisions			
a. Tax equivalents	913	19,919	20,832
b. Dividend	-	-	-
c. Other	-	-	-
41. Total Liabilities	913	19,919	20,832
42. NET ASSETS COMMITTED	4,705	113,733	118,438
EQUITY			
42. Accumulated surplus			62,591
44. Asset revaluation reserve			55,847
45. TOTAL EQUITY			118,438
Note to system assets:			
46. Current replacement cost of system assets			173,416
47. Accumulated current cost depreciation of system assets			(39,764)
48. Written down current cost of system assets			133,652

Griffith City Council

Notes to Special Schedule No.'s 3 & 5

for the financial year ended 30 June 2014

Administration ⁽¹⁾

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

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

Engineering and supervision ⁽¹⁾

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

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

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

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

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

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

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

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

Residential charges ⁽²⁾ (items 6a, 6b and item 6 of Special Schedules 3 and 5 respectively) include all income from residential charges. Item 6 of Schedule 3 should be separated into 6a Access Charges (including rates if applicable) and 6b Usage Charges.

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

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

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

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

Notes:

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

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

Special Schedule No. 7 - Report on Infrastructure Assets

as at 30 June 2014

\$'000

Asset Class	Asset Category	Estimated cost to bring up to a satisfactory standard ⁽¹⁾	Required Annual Maintenance ⁽²⁾	Actual Maintenance 2013/14 ⁽³⁾	Written Down Value (WDV) ⁽⁴⁾	Assets in Condition as a % of WDV ^{(4), (5)}				
						1	2	3	4	5
Buildings	Governance	75	25	25	9,461	100%	0%	0%	0%	0%
	Administration	-	10	5	2,065	0%	75%	25%	0%	0%
	Public Order & Safety	-	5	10	2,656	97%	3%	0%	0%	0%
	Community Services & Education	-	10	5	2,735	57%	33%	10%	0%	0%
	Housing & Community Amenities	-	20	23	2,204	21%	43%	36%	0%	0%
	Water Services	-	5	1	2,231	47%	53%	0%	0%	0%
	Sewerage Services	-	5	4	1,550	91%	9%	0%	0%	0%
	Recreation & Culture	400	105	155	29,271	77%	15%	8%	0%	0%
	Transport & Communication	-	5	7	2,868	100%	0%	0%	0%	0%
	Economic Affairs	8	5	6	1,665	44%	21%	11%	24%	0%
	Waste Services	-	5	6	252	38%	57%	5%	0%	0%
	sub total	483	200	247	56,958	75.1%	17.0%	7.2%	0.7%	0.0%
Other Structures	Other Structures	-	40	-	9,564	66%	27%	7%	0%	0%
	sub total	-	40	-	9,564	66.0%	27.0%	7.0%	0.0%	0.0%
Public Roads	Public Roads	4,501	4,500	4,600	211,066	49%	49%	2%	0%	0%
	Bridges	-	1	1	3,116	38%	58%	4%	0%	0%
	Footpaths	100	50	20	6,687	4%	36%	44%	16%	0%
	Kerb and Gutter	100	50	55	31,317	6%	52%	42%	0%	0%
	Carparks	-	50	15	3,050	34%	45%	17%	4%	0%
	Street Lighting	-	5	3	213	50%	50%	0%	0%	0%
	sub total	4,701	4,656	4,694	255,449	42.2%	49.1%	8.2%	0.5%	0.0%

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

as at 30 June 2014

\$'000

Asset Class	Asset Category	Estimated cost to bring up to a satisfactory standard ⁽¹⁾	Required ⁽²⁾ Annual Maintenance	Actual ⁽³⁾ Maintenance 2013/14	Written Down Value (WDV) ⁽⁴⁾	Assets in Condition as a % of WDV ^{(4), (5)}				
						1	2	3	4	5
Water Supply Network	Water Supply & Treatment Plants	195	275	275	39,117	8%	63%	0%	21%	8%
	Portable Water Supply Mains	-	525	1,056	78,746	54%	31%	12%	1%	2%
	Raw Water Supply Mains	-	130	127	6,710	37%	21%	36%	0%	6%
	sub total	195	930	1,458	124,573	38.6%	40.5%	9.5%	7.2%	4.1%
Sewerage Network	Mains & Reticulation	-	400	744	53,972	31%	44%	19%	4%	2%
	Treatment Works	-	175	179	74,175	38%	5%	55%	2%	0%
	sub total	-	575	923	128,147	34.9%	21.5%	39.7%	3.0%	0.8%

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

as at 30 June 2014

\$'000

Asset Class	Asset Category	Estimated cost to bring up to a satisfactory standard ⁽¹⁾	Required Annual Maintenance ⁽²⁾	Actual Maintenance 2013/14 ⁽³⁾	Written Down Value (WDV) ⁽⁴⁾	Assets in Condition as a % of WDV ^{(4), (5)}				
						1	2	3	4	5
Stormwater Drainage	Drainage Pipes & Channels	-	55	132	33,776	57%	33%	10%	0%	0%
	Drainage Pits	-	-	-	9,747	52%	31%	14%	3%	0%
	Drainage Reserves & Basins	-	-	-	2,157	100%	0%	0%	0%	0%
	sub total	-	55	132	45,680	58.0%	31.0%	10.4%	0.6%	0.0%
Open Space/ Recreational Assets	Parks & Gardens Infrastructure	-	255	262	5,662	60%	40%	0%	0%	0%
	sub total	-	255	262	5,662	60.0%	40.0%	0.0%	0.0%	0.0%
	TOTAL - ALL ASSETS	5,379	6,711	7,716	626,033	44.7%	37.1%	14.9%	2.4%	1.0%

Notes:

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

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

Griffith City Council

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

for the financial year ended 30 June 2014

\$ '000	Amounts 2014	Indicator 2014	Prior Periods 20132012	
Infrastructure Asset Performance Indicators Consolidated				
1. Building and Infrastructure Renewals Ratio				
Asset Renewals (Building and Infrastructure) ⁽¹⁾	12,539	162.23%	173.41%	103.07%
Depreciation, Amortisation & Impairment	7,729			
2. Infrastructure Backlog Ratio				
Estimated Cost to bring Assets to a Satisfactory Condition	5,379	0.01	0.02	0.02
Total value ⁽²⁾ of Infrastructure, Building, Other Structures & depreciable Land Improvement Assets	626,033			
3. Asset Maintenance Ratio				
Actual Asset Maintenance	7,716	1.15	1.04	0.97
Required Asset Maintenance	6,711			
4. Capital Expenditure Ratio				
Annual Capital Expenditure	12,562	1.26	1.74	2.64
Annual Depreciation	10,003			

Notes

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

⁽²⁾ Written down value

Griffith City Council

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

for the financial year ended 30 June 2014

<p>1. Building and Infrastructure Renewals Ratio</p> <p>Ratio %</p> <p>2012 2013 2014</p> <p>— Minimum 100.00%</p>	<p>Purpose of Asset Renewals Ratio</p> <p>To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.</p>	<p>Commentary on 2013/14 Result</p> <p>2013/14 Ratio 162.23%</p> <p>Council has maintained a highly satisfactory ratio for renewing its buildings and infrastructure. Council has a high proportion of its assets in good to satisfactory condition as support for maintaining this higher ratio.</p>
Source for Benchmark: TCorp Sustainability Review of NSW Local Govt. (2013)		
<p>2. Infrastructure Backlog Ratio</p> <p>Ratio (x)</p> <p>2012 2013 2014</p> <p>— Maximum .02</p>	<p>Purpose of Infrastructure Backlog Ratio</p> <p>This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.</p>	<p>Commentary on 2013/14 Result</p> <p>2013/14 Ratio 0.01 x</p> <p>Council has a low Infrastructure Backlog Ratio and this has been achieved by maintaining a satisfactory level of expenditure on renewing and maintaining its asset base.</p>
Source for Benchmark: TCorp Sustainability Review of NSW Local Govt. (2013)		
<p>3. Asset Maintenance Ratio</p> <p>Ratio (x)</p> <p>2012 2013 2014</p> <p>— Minimum 1.00</p>	<p>Purpose of Asset Maintenance Ratio</p> <p>Compares actual vs. required annual asset maintenance. A ratio above 1.0 indicates Council is investing enough funds to stop the Infrastructure Backlog growing.</p>	<p>Commentary on 2013/14 Result</p> <p>2013/14 Ratio 1.15 x</p> <p>Council continues to maintain a ratio above the minimum of 1.0. Council budgets to meet or exceed the required minimum Asset Maintenance Ratio so that its assets are adequately maintained and can continue to meet community service obligations into the future.</p>
Source for Benchmark: TCorp Sustainability Review of NSW Local Govt. (2013)		
<p>4. Capital Expenditure Ratio</p> <p>Ratio (x)</p> <p>2012 2013 2014</p> <p>— Minimum 1.10</p>	<p>Purpose of Capital Expenditure Ratio</p> <p>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.</p>	<p>Commentary on 2013/14 Result</p> <p>2013/14 Ratio 1.26 x</p> <p>Council has maintained a satisfactory Capital Expenditure Ratio of 1.26 for 2013/14. Adequate expenditure on capital is essential to being able to continue to provide the services and facilities expected by the community.</p>
Source for Benchmark: TCorp Sustainability Review of NSW Local Govt. (2013)		

Griffith City Council

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

for the financial year ended 30 June 2014

\$ '000	Water 2014	Sewer 2014	General ⁽¹⁾ 2014
Infrastructure Asset Performance Indicators By Fund			
1. Building and Infrastructure Renewals Ratio			
<u>Asset Renewals (Building and Infrastructure) ⁽¹⁾</u>	80.35%	40.41%	238.92%
Depreciation, Amortisation & Impairment			
prior period:	0.00%	0.00%	301.39%
2. Infrastructure Backlog Ratio			
<u>Estimated Cost to bring Assets to a Satisfactory Condition</u>			
Total value ⁽³⁾ of Infrastructure, Building, Other Structures & Depreciable Land Improvement Assets	0.00	0.00	0.01
prior period:	0.00	0.00	0.00
3. Asset Maintenance Ratio			
<u>Actual Asset Maintenance</u>			
Required Asset Maintenance	1.57	1.61	1.02
prior period:	0.00	0.00	1.04
4. Capital Expenditure Ratio			
<u>Annual Capital Expenditure</u>			
Annual Depreciation	0.75	0.29	1.69
prior period:	0.78	1.24	2.27

Notes

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

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

⁽³⁾ Written down value

Special Schedule No. 8 - Financial Projections

as at 30 June 2014

\$'000	Actual ⁽¹⁾ 13/14	Forecast ⁽³⁾ 14/15	Forecast ⁽³⁾ 15/16	Forecast ⁽³⁾ 16/17	Forecast ⁽³⁾ 17/18	Forecast ⁽³⁾ 18/19	Forecast ⁽³⁾ 19/20	Forecast ⁽³⁾ 20/21	Forecast ⁽³⁾ 21/22	Forecast ⁽³⁾ 22/23	Forecast ⁽³⁾ 23/24
(i) OPERATING BUDGET											
Income from continuing operations	54,381	54,758	52,227	53,510	54,878	56,467	58,046	59,872	61,439	63,256	65,042
Expenses from continuing operations	45,946	49,503	49,347	50,902	51,993	53,484	54,860	56,677	58,167	59,739	61,275
Operating Result from Continuing Operations	8,435	5,255	2,880	2,608	2,885	2,983	3,186	3,195	3,272	3,517	3,767
(ii) CAPITAL BUDGET											
New Capital Works ⁽²⁾	980	5,868	4,468	450	350	200	200	513	273	282	291
Replacement/Refurbishment of Existing Assets	12,539	11,013	9,885	9,498	11,365	10,769	11,207	10,479	11,276	10,909	9,678
Total Capital Budget	13,519	16,881	14,353	9,948	11,715	10,969	11,407	10,992	11,549	11,191	9,969
Funded by:											
– Loans	644	1,000	2,250	200	1,550	200	200	-	-	-	-
– Asset sales	1,051	-	-	-	-	-	-	-	-	-	-
– Reserves	110	2,939	2,886	158	184	170	176	313	188	195	109
– Grants/Contributions	6,510	4,606	957	1,067	956	934	937	1,053	944	948	951
– Recurrent revenue	5,204	8,336	8,260	8,523	9,025	9,665	10,094	9,626	10,417	10,048	8,909
– Other	-	-	-	-	-	-	-	-	-	-	-
	13,519	16,881	14,353	9,948	11,715	10,969	11,407	10,992	11,549	11,191	9,969

Notes:

(1) From 13/14 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.

Griffith City Council

Special Schedule No. 9 - Permissible Income Calculation

for the financial year ended 30 June 2015

\$'000		Calculation 2013/14	Calculation 2014/15
Notional General Income Calculation ⁽¹⁾			
Last Year Notional General Income Yield	a	14,480	14,986
Plus or minus Adjustments ⁽²⁾	b	-	74
Notional General Income	c	14,480	15,060
Permissible Income Calculation			
Special variation percentage ⁽³⁾	d	0.00%	0.00%
or Rate peg percentage	e	3.40%	2.30%
or Crown land adjustment incl. rate peg percentage	f	0.00%	0.00%
less expiring Special variation amount	g	-	-
plus Special variation amount	h = c x d	-	-
or plus Rate peg amount	i = c x e	492	346
or plus Crown land adjustment and rate peg amount	j = c x f	-	-
sub-total	k = (c+g+h+i+j)	14,972	15,406
plus (or minus) last year's Carry Forward Total	l	11	(3)
less Valuation Objections claimed in the previous year	m	-	-
sub-total	n = (l + m)	11	(3)
Total Permissible income	o = k + n	14,983	15,404
less Notional General Income Yield	p	14,986	15,393
Catch-up or (excess) result	q = o - p	(3)	11
plus Income lost due to valuation objections claimed ⁽⁴⁾	r	-	-
less Unused catch-up ⁽⁵⁾	s	-	-
Carry forward to next year	t = q + r - s	(3)	11

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.

GRIFFITH CITY COUNCIL - SPECIAL SCHEDULE NO. 9 - INDEPENDENT AUDITORS REPORT FOR THE FINANCIAL YEAR ENDED 30 JUNE 2015

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 2015.

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. 22. 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 2014/15 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 ^{29th} day of October 2014.