

# Griffith City Council

SPECIAL SCHEDULES  
for the year ended 30 June 2014

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# Griffith City Council

## Special Schedules

for the financial year ended 30 June 2014

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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 2014

\$'000

Function or Activity	Expenses from Continuing Operations	Income from continuing operations		Net Cost of Services
		Non Capital	Capital	
<b>Governance</b>	<b>1,517</b>	<b>7</b>	<b>204</b>	<b>(1,306)</b>
<b>Administration</b>	<b>5,952</b>	<b>592</b>	<b>2</b>	<b>(5,358)</b>
<b>Public Order and Safety</b>				
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)
<b>Total Public Order &amp; Safety</b>	<b>821</b>	<b>409</b>	<b>29</b>	<b>(383)</b>
<b>Health</b>	<b>466</b>	<b>296</b>	<b>-</b>	<b>(170)</b>
<b>Environment</b>				
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)
<b>Total Environment</b>	<b>4,471</b>	<b>6,346</b>	<b>222</b>	<b>2,097</b>
<b>Community Services and Education</b>				
Administration & Education	306	152	-	(154)
Social Protection (Welfare)	-	-	-	-
Aged Persons and Disabled	21	14	-	(7)
Children's Services	-	-	-	-
<b>Total Community Services &amp; Education</b>	<b>327</b>	<b>166</b>	<b>-</b>	<b>(161)</b>
<b>Housing and Community Amenities</b>				
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	-	-	-	-
<b>Total Housing and Community Amenities</b>	<b>3,893</b>	<b>1,455</b>	<b>170</b>	<b>(2,268)</b>
<b>Water Supplies</b>	<b>5,718</b>	<b>7,971</b>	<b>204</b>	<b>2,457</b>
<b>Sewerage Services</b>	<b>6,380</b>	<b>7,779</b>	<b>23</b>	<b>1,422</b>

## 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	
<b>Recreation and Culture</b>				
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	-	-	-	-
<b>Total Recreation and Culture</b>	<b>7,680</b>	<b>1,901</b>	<b>130</b>	<b>(5,649)</b>
<b>Fuel &amp; Energy</b>	-	-	-	-
<b>Agriculture</b>	-	-	-	-
<b>Mining, Manufacturing and Construction</b>				
Building Control	-	-	-	-
Other Mining, Manufacturing & Construction	4	135	-	131
<b>Total Mining, Manufacturing and Const.</b>	<b>4</b>	<b>135</b>	-	<b>131</b>
<b>Transport and Communication</b>				
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
<b>Total Transport and Communication</b>	<b>7,281</b>	<b>2,842</b>	<b>5,526</b>	<b>1,087</b>
<b>Economic Affairs</b>				
Camping Areas & Caravan Parks	636	126	-	(510)
Other Economic Affairs	800	611	-	(189)
<b>Total Economic Affairs</b>	<b>1,436</b>	<b>737</b>	-	<b>(699)</b>
<b>Totals – Functions</b>	<b>45,946</b>	<b>30,636</b>	<b>6,510</b>	<b>(8,800)</b>
<b>General Purpose Revenues</b> <sup>(2)</sup>		<b>17,235</b>		<b>17,235</b>
<b>Share of interests - joint ventures &amp; associates using the equity method</b>	-	-		-
<b>NET OPERATING RESULT</b> <sup>(1)</sup>	<b>45,946</b>	<b>47,871</b>	<b>6,510</b>	<b>8,435</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 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
<b>Loans (by Source)</b>											
Commonwealth Government	-	-	-	-	-	-	-	-	-	-	-
Treasury Corporation	-	-	-	-	-	-	-	-	-	-	-
Other State Government	180	1,080	<b>1,260</b>	-	180	-	-	-	180	900	<b>1,080</b>
Public Subscription	-	-	-	-	-	-	-	-	-	-	-
Financial Institutions	2,447	21,627	<b>24,074</b>	500	2,505	-	-	1,723	1,630	20,439	<b>22,069</b>
Other	174	585	<b>759</b>	-	174	-	-	45	184	401	<b>585</b>
<b>Total Loans</b>	<b>2,801</b>	<b>23,292</b>	<b>26,093</b>	<b>500</b>	<b>2,859</b>	<b>-</b>	<b>-</b>	<b>1,768</b>	<b>1,994</b>	<b>21,740</b>	<b>23,734</b>
<b>Other Long Term Debt</b>											
Ratepayers Advances	-	-	-	-	-	-	-	-	-	-	-
Government Advances	-	-	-	-	-	-	-	-	-	-	-
Finance Leases	168	43	<b>211</b>	144	254	-	-	3	101	-	<b>101</b>
Deferred Payments	-	-	-	-	-	-	-	-	-	-	-
<b>Total Long Term Debt</b>	<b>168</b>	<b>43</b>	<b>211</b>	<b>144</b>	<b>254</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>101</b>	<b>-</b>	<b>101</b>
<b>Total Debt</b>	<b>2,969</b>	<b>23,335</b>	<b>26,304</b>	<b>644</b>	<b>3,113</b>	<b>-</b>	<b>-</b>	<b>1,771</b>	<b>2,095</b>	<b>21,740</b>	<b>23,835</b>

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			
<b>Totals</b>	<b>1,238</b>	<b>205</b>	<b>441</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	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
<b>Totals</b>							<b>1,238</b>	<b>226</b>	<b>441</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 2014

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

\$'000	Actuals 2014	Actuals 2013
<b>Income</b>		
<b>6. Residential charges</b>		
a. Access (including rates)	1,234	1,200
b. Usage charges	4,190	3,954
<b>7. Non-residential charges</b>		
a. Access (including rates)	581	567
b. Usage charges	1,860	1,759
<b>8. Extra charges</b>	-	-
<b>9. Interest income</b>	418	675
<b>10. Other income</b>	275	238
<b>10a. Aboriginal Communities Water and Sewerage Program</b>	-	-
<b>11. Grants</b>		
a. Grants for acquisition of assets	-	103
b. Grants for pensioner rebates	68	62
c. Other grants	-	42
<b>12. Contributions</b>		
a. Developer charges	28	227
b. Developer provided assets	-	-
c. Other contributions	235	116
<b>13. Total income</b>	<b>8,889</b>	<b>8,943</b>
<b>14. Gain (or loss) on disposal of assets</b>	12	20
<b>15. Operating Result</b>	<b>1,328</b>	<b>1,292</b>
<b>15a. Operating Result (less grants for acquisition of assets)</b>	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>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	339	111
c. Renewals	1,006	1,151
d. Plant and equipment	227	246
<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>1,572</b>	<b>1,508</b>
<b>Non-operating funds employed</b>		
<b>20. Proceeds from disposal of assets</b>	82	75
<b>21. Borrowing utilised</b>		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
<b>22. Transfer from sinking fund</b>	-	-
<b>23. Totals</b>	<b>82</b>	<b>75</b>
<b>C Rates and charges</b>		
<b>24. Number of assessments</b>		
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	-
<b>25. Number of ETs for which developer charges were received</b>	7 ET	65 ET
<b>26. Total amount of pensioner rebates (actual dollars)</b>	\$ 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
<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"/>	<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"/>	<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 2014

\$'000	Actuals Current	Actuals Non Current	Actuals Total
<b>ASSETS</b>			
<b>30. Cash and investments</b>			
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
<b>31. Receivables</b>			
a. Specific purpose grants	-	-	-
b. Rates and Availability Charges	606	-	606
c. User Charges	2,124	-	2,124
d. Other	146	295	441
<b>32. Inventories</b>	343	2,233	2,576
<b>33. Property, plant and equipment</b>			
a. System assets	-	129,199	129,199
b. Plant and equipment	-	-	-
<b>34. Other assets</b>	-	-	-
<b>35. Total assets</b>	<u>11,902</u>	<u>131,727</u>	<u>143,629</u>
<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>	<u>1</u>	<u>-</u>	<u>1</u>
<b>41. NET ASSETS COMMITTED</b>	<u>11,901</u>	<u>131,727</u>	<u>143,628</u>
<b>EQUITY</b>			
<b>42. Accumulated surplus</b>			81,213
<b>43. Asset revaluation reserve</b>			62,415
<b>44. TOTAL EQUITY</b>			<u>143,628</u>
<b>Note to system assets:</b>			
<b>45. Current replacement cost</b> of system assets			175,020
<b>46. Accumulated current cost</b> depreciation of system assets			(45,821)
<b>47. Written down current cost</b> of system assets			<u>129,199</u>

## 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
<b>A Expenses and Income</b>		
<b>Expenses</b>		
<b>1. Management expenses</b>		
a. Administration	971	909
b. Engineering and Supervision	290	308
<b>2. Operation and Maintenance expenses</b>		
<b>- Mains</b>		
a. Operation expenses	512	470
b. Maintenance expenses	97	97
<b>- Pumping Stations</b>		
c. Operation expenses (excluding energy costs)	562	508
d. Energy costs	131	124
e. Maintenance expenses	80	59
<b>- Treatment</b>		
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
<b>- Other</b>		
l. Operation expenses	137	147
m. Maintenance expenses	20	8
<b>3. Depreciation expenses</b>		
a. System assets	1,664	1,444
b. Plant and equipment	120	107
<b>4. Miscellaneous expenses</b>		
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 Equivalent Dividends (actually paid)	-	-
<b>5. Total expenses</b>	<b>7,367</b>	<b>7,060</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 2014

\$'000	Actuals 2014	Actuals 2013
<b>Income</b>		
<b>6. Residential charges</b> (including rates)	5,813	5,612
<b>7. Non-residential charges</b>		
a. Access (including rates)	786	777
b. Usage charges	686	665
<b>8. Trade Waste Charges</b>		
a. Annual Fees	41	42
b. Usage charges	215	139
c. Excess mass charges	-	-
d. Re-inspection fees	-	-
<b>9. Extra charges</b>	-	-
<b>10. Interest income</b>	216	396
<b>11. Other income</b>	21	25
<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
c. Other grants	-	-
<b>13. Contributions</b>		
a. Developer charges	9	130
b. Developer provided assets	-	-
c. Other contributions	21	23
<b>14. Total income</b>	<u>7,808</u>	<u>7,863</u>
<b>15. Gain (or loss) on disposal of assets</b>	87	7
<b>16. Operating Result</b>	<u>528</u>	<u>810</u>
<b>16a. Operating Result (less grants for acquisition of assets)</b>	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>B Capital transactions</b>		
<b>Non-operating expenditures</b>		
<b>17. Acquisition of Fixed Assets</b>		
a. New Assets for Improved Standards	71	1,327
b. New Assets for Growth	-	-
c. Renewals	547	330
d. Plant and equipment	225	261
<b>18. Repayment of debt</b>		
a. Loans	-	1,158
b. Advances	-	-
c. Finance leases	-	-
<b>19. Transfer to sinking fund</b>	-	-
<b>20. Totals</b>	<b>843</b>	<b>3,076</b>
<b>Non-operating funds employed</b>		
<b>21. Proceeds from disposal of assets</b>	417	51
<b>22. Borrowing utilised</b>		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
<b>23. Transfer from sinking fund</b>	-	-
<b>24. Totals</b>	<b>417</b>	<b>51</b>
<b>C Rates and charges</b>		
<b>25. Number of assessments</b>		
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
<b>26. Number of ETs for which developer charges were received</b>	3 ET	65 ET
<b>27. Total amount of pensioner rebates (actual dollars)</b>	\$ 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
<b>D Best practice annual charges and developer charges*</b>			
<b>28. Annual charges</b>			
<b>a.</b> Does Council have best-practice sewerage annual charges, usage charges and trade waste fees & charges*?	<input type="checkbox"/>	<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>b.</b> Cross-subsidy <b>to</b> non-residential customers (page 45 of Guidelines)			<input type="text"/>
<b>c.</b> Cross-subsidy <b>to</b> trade waste discharges (page 46 of Guidelines)			<input type="text"/>
<b>29. Developer charges</b>			
<b>a.</b> Has council completed a sewerage Development Servicing** Plan?	<input type="checkbox"/>	<input type="checkbox"/>	
<b>b.</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="-"/>

\* 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 2014

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

## Griffith City Council

### Notes to Special Schedule No.'s 3 & 5

for the financial year ended 30 June 2014

#### 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 2014

\$'000

Asset Class	Asset Category	Estimated cost to bring up to a satisfactory standard <sup>(1)</sup>	Required Annual Maintenance <sup>(2)</sup>	Actual Maintenance 2013/14 <sup>(3)</sup>	Written Down Value (WDV) <sup>(4)</sup>	Assets in Condition as a % of WDV <sup>(4), (5)</sup>					
						1	2	3	4	5	
<b>Buildings</b>	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%	
	<b>sub total</b>		<b>483</b>	<b>200</b>	<b>247</b>	<b>56,958</b>	<b>75.1%</b>	<b>17.0%</b>	<b>7.2%</b>	<b>0.7%</b>	<b>0.0%</b>
	<b>Other Structures</b>	Other Structures	-	40	-	9,564	66%	27%	7%	0%	0%
<b>sub total</b>			<b>40</b>	<b>-</b>	<b>9,564</b>	<b>66.0%</b>	<b>27.0%</b>	<b>7.0%</b>	<b>0.0%</b>	<b>0.0%</b>	
<b>Public Roads</b>	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%	
	<b>sub total</b>		<b>4,701</b>	<b>4,656</b>	<b>4,694</b>	<b>255,449</b>	<b>42.2%</b>	<b>49.1%</b>	<b>8.2%</b>	<b>0.5%</b>	<b>0.0%</b>

Griffith City Council

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 <sup>(1)</sup>	Required <sup>(2)</sup> Annual Maintenance	Actual <sup>(3)</sup> Maintenance 2013/14	Written Down Value (WDV) <sup>(4)</sup>	Assets in Condition as a % of WDV <sup>(4), (5)</sup>				
						1	2	3	4	5
<b>Water Supply Network</b>	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%
	<b>sub total</b>	<b>195</b>	<b>930</b>	<b>1,458</b>	<b>124,573</b>	<b>38.6%</b>	<b>40.5%</b>	<b>9.5%</b>	<b>7.2%</b>	<b>4.1%</b>
<b>Sewerage Network</b>	Mains & Reticulation	-	400	744	53,972	31%	44%	19%	4%	2%
	Treatment Works	-	175	179	74,175	38%	5%	55%	2%	0%
	<b>sub total</b>	<b>-</b>	<b>575</b>	<b>923</b>	<b>128,147</b>	<b>34.9%</b>	<b>21.5%</b>	<b>39.7%</b>	<b>3.0%</b>	<b>0.8%</b>

# Griffith City Council

## 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 <sup>(1)</sup>	Required Annual Maintenance <sup>(2)</sup>	Actual Maintenance 2013/14 <sup>(3)</sup>	Written Down Value (WDV) <sup>(4)</sup>	Assets in Condition as a % of WDV <sup>(4), (5)</sup>				
						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%
	<b>sub total</b>	<b>-</b>	<b>55</b>	<b>132</b>	<b>45,680</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	Parks & Gardens Infrastructure	-	255	262	5,662	60%	40%	0%	0%	0%
	<b>sub total</b>	<b>-</b>	<b>255</b>	<b>262</b>	<b>5,662</b>	<b>60.0%</b>	<b>40.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
	<b>TOTAL - ALL ASSETS</b>	<b>5,379</b>	<b>6,711</b>	<b>7,716</b>	<b>626,033</b>	<b>44.7%</b>	<b>37.1%</b>	<b>14.9%</b>	<b>2.4%</b>	<b>1.0%</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"**

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
5	<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 2014

\$ '000	Amounts 2014	Indicator 2014	Prior Periods	
			2013	2012
<b>Infrastructure Asset Performance Indicators Consolidated</b>				
<b>1. Building and Infrastructure Renewals Ratio</b>				
Asset Renewals (Building and Infrastructure) <sup>(1)</sup>	<u>12,539</u>	<b>162.23%</b>	173.41%	103.07%
Depreciation, Amortisation & Impairment	<u>7,729</u>			
<b>2. Infrastructure Backlog Ratio</b>				
Estimated Cost to bring Assets to a Satisfactory Condition	<u>5,379</u>	<b>0.01</b>	0.02	0.02
Total value <sup>(2)</sup> of Infrastructure, Building, Other Structures & depreciable Land Improvement Assets	<u>626,033</u>			
<b>3. Asset Maintenance Ratio</b>				
Actual Asset Maintenance	<u>7,716</u>	<b>1.15</b>	1.04	0.97
Required Asset Maintenance	<u>6,711</u>			
<b>4. Capital Expenditure Ratio</b>				
Annual Capital Expenditure	<u>12,562</u>	<b>1.26</b>	1.74	2.64
Annual Depreciation	<u>10,003</u>			

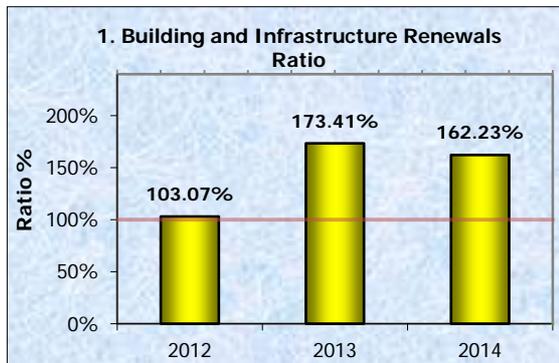
## Notes

<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 and infrastructure 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 2014



— Minimum 100.00%

Source for Benchmark: TCorp Sustainability Review of NSW Local Govt. (2013)

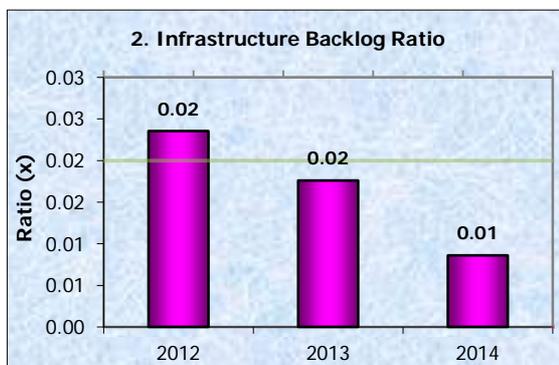
**Purpose of Asset Renewals Ratio**

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

**Commentary on 2013/14 Result**

**2013/14 Ratio 162.23%**

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.



— Maximum .02

Source for Benchmark: TCorp Sustainability Review of NSW Local Govt. (2013)

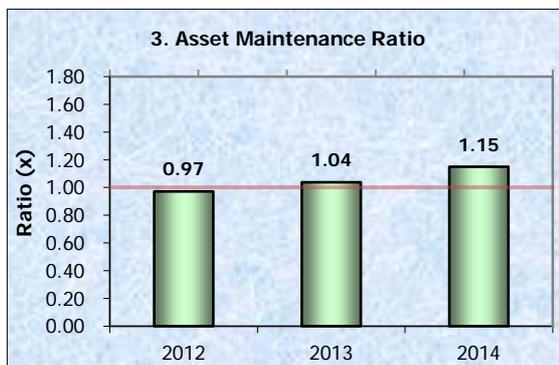
**Purpose of Infrastructure Backlog Ratio**

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

**Commentary on 2013/14 Result**

**2013/14 Ratio 0.01 x**

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.



— Minimum 1.00

Source for Benchmark: TCorp Sustainability Review of NSW Local Govt. (2013)

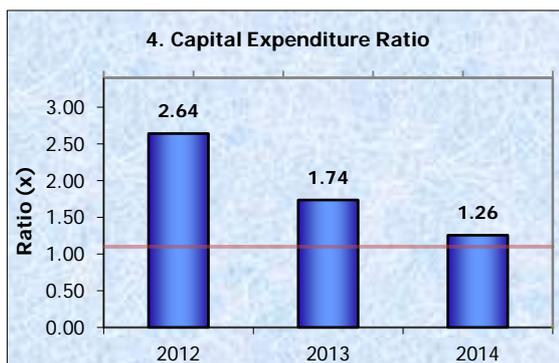
**Purpose of Asset Maintenance Ratio**

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 2013/14 Result**

**2013/14 Ratio 1.15 x**

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.



— Minimum 1.10

Source for Benchmark: TCorp Sustainability Review of NSW Local Govt. (2013)

**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 2013/14 Result**

**2013/14 Ratio 1.26 x**

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.

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

## 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 and infrastructure assets only.

<sup>(3)</sup> Written down value

# Griffith City Council

## Special Schedule No. 8 - Financial Projections

as at 30 June 2014

\$'000	Actual <sup>(1)</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	Forecast <sup>(3)</sup> 23/24
<b>(i) OPERATING BUDGET</b>											
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
<b>Operating Result from Continuing Operations</b>	<b>8,435</b>	<b>5,255</b>	<b>2,880</b>	<b>2,608</b>	<b>2,885</b>	<b>2,983</b>	<b>3,186</b>	<b>3,195</b>	<b>3,272</b>	<b>3,517</b>	<b>3,767</b>
<b>(ii) CAPITAL BUDGET</b>											
New Capital Works <sup>(2)</sup>	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
<b>Total Capital Budget</b>	<b>13,519</b>	<b>16,881</b>	<b>14,353</b>	<b>9,948</b>	<b>11,715</b>	<b>10,969</b>	<b>11,407</b>	<b>10,992</b>	<b>11,549</b>	<b>11,191</b>	<b>9,969</b>
<b>Funded by:</b>											
– 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	-	-	-	-	-	-	-	-	-	-	-
	<b>13,519</b>	<b>16,881</b>	<b>14,353</b>	<b>9,948</b>	<b>11,715</b>	<b>10,969</b>	<b>11,407</b>	<b>10,992</b>	<b>11,549</b>	<b>11,191</b>	<b>9,969</b>

### 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
<b>Notional General Income Calculation <sup>(1)</sup></b>			
Last Year Notional General Income Yield	a	14,480	14,986
Plus or minus Adjustments <sup>(2)</sup>	b	-	74
<b>Notional General Income</b>	c	<b>14,480</b>	<b>15,060</b>
<b>Permissible Income Calculation</b>			
Special variation percentage <sup>(3)</sup>	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	-	-
<b>sub-total</b>	k = (c+g+h+i+j)	<b>14,972</b>	<b>15,406</b>
plus (or minus) last year's Carry Forward Total	l	11	(3)
less Valuation Objections claimed in the previous year	m	-	-
<b>sub-total</b>	n = (l + m)	<b>11</b>	<b>(3)</b>
<b>Total Permissible income</b>	o = k + n	<b>14,983</b>	<b>15,404</b>
less Notional General Income Yield	p	14,986	15,393
<b>Catch-up or (excess) result</b>	q = o - p	<b>(3)</b>	<b>11</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>	t = q + r - s	<b>(3)</b>	<b>11</b>

**Notes**

- <sup>1</sup> 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.
- <sup>2</sup> 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.
- <sup>3</sup> The Special Variation Percentage is inclusive of the Rate Peg percentage and where applicable crown land adjustment.
- <sup>4</sup> 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.
- <sup>5</sup> 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 <sup>29<sup>th</sup></sup> day of October 2014.