



# The former Snowy River Shire Council

SPECIAL SCHEDULES

for the period 1 July 2015 to 12 May 2016

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"a CARING COMMUNITY  
in a UNIQUE ENVIRONMENT  
with a PROSPEROUS FUTURE"

# The former Snowy River Shire Council

## Special Schedules

for the period 1 July 2015 to 12 May 2016

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

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### Background

- (i) These Special Schedules have been designed to meet the requirements of special purpose users such as;
- the NSW Grants Commission
  - the Australian Bureau of Statistics (ABS),
  - the NSW Office of Water (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.

## The former Snowy River Shire Council

### Special Schedule 1 – Net Cost of Services

for the period 1 July 2015 to 12 May 2016

\$'000

Function or activity	Expenses from continuing operations	Income from continuing operations		Net cost of services
		Non-capital	Capital	
<b>Governance</b>	<b>164</b>	<b>–</b>	<b>–</b>	<b>(164)</b>
<b>Administration</b>	<b>5,153</b>	<b>1,396</b>	<b>104</b>	<b>(3,653)</b>
<b>Public order and safety</b>				
Fire service levy, fire protection, emergency services	428	165	12	(251)
Beach control	–	–	–	–
Enforcement of local government regulations	19	35	–	16
Animal control	1	1	–	–
Other	–	–	–	–
<b>Total public order and safety</b>	<b>448</b>	<b>201</b>	<b>12</b>	<b>(235)</b>
<b>Health</b>	<b>138</b>	<b>150</b>	<b>–</b>	<b>12</b>
<b>Environment</b>				
Noxious plants and insect/vermin control	448	208	20	(220)
Other environmental protection	–	–	–	–
Solid waste management	2,024	2,629	235	840
Street cleaning	68	–	–	(68)
Drainage	264	–	–	(264)
Stormwater management	–	–	–	–
<b>Total environment</b>	<b>2,804</b>	<b>2,837</b>	<b>255</b>	<b>288</b>
<b>Community services and education</b>				
Administration and education	–	–	–	–
Social protection (welfare)	92	–	–	(92)
Aged persons and disabled	1,975	1,834	34	(107)
Children's services	56	6	–	(50)
<b>Total community services and education</b>	<b>2,123</b>	<b>1,840</b>	<b>34</b>	<b>(249)</b>
<b>Housing and community amenities</b>				
Public cemeteries	63	55	–	(8)
Public conveniences	168	–	60	(108)
Street lighting	54	–	–	(54)
Town planning	528	47	75	(406)
Other community amenities	375	103	–	(272)
<b>Total housing and community amenities</b>	<b>1,188</b>	<b>205</b>	<b>135</b>	<b>(848)</b>
<b>Water supplies</b>	<b>2,082</b>	<b>2,964</b>	<b>149</b>	<b>1,031</b>
<b>Sewerage services</b>	<b>2,889</b>	<b>3,350</b>	<b>137</b>	<b>598</b>

## The former Snowy River Shire Council

Special Schedule 1 – Net Cost of Services (continued)  
for the period 1 July 2015 to 12 May 2016

\$'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	232	40	–	(192)
Museums	–	–	–	–
Art galleries	–	–	–	–
Community centres and halls	272	15	–	(257)
Performing arts venues	–	–	–	–
Other performing arts	–	–	–	–
Other cultural services	–	–	–	–
Sporting grounds and venues	160	11	–	(149)
Swimming pools	516	81	–	(435)
Parks and gardens (lakes)	–	–	–	–
Other sport and recreation	–	–	–	–
<b>Total recreation and culture</b>	<b>1,180</b>	<b>147</b>	<b>–</b>	<b>(1,033)</b>
<b>Fuel and energy</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Agriculture</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Mining, manufacturing and construction</b>				
Building control	–	–	–	–
Other mining, manufacturing and construction	37	–	–	(37)
<b>Total mining, manufacturing and const.</b>	<b>37</b>	<b>–</b>	<b>–</b>	<b>(37)</b>
<b>Transport and communication</b>				
Urban roads (UR) – local	396	573	–	177
Urban roads – regional	–	–	–	–
Sealed rural roads (SRR) – local	956	–	–	(956)
Sealed rural roads (SRR) – regional	448	1,250	–	802
Unsealed rural roads (URR) – local	877	66	–	(811)
Unsealed rural roads (URR) – regional	56	241	–	185
Bridges on UR – local	3	–	–	(3)
Bridges on SRR – local	106	–	–	(106)
Bridges on URR – local	132	10	–	(122)
Bridges on regional roads	118	10	–	(108)
Parking areas	34	–	–	(34)
Footpaths	46	–	–	(46)
Aerodromes	–	–	–	–
Other transport and communication	1,938	1,834	–	(104)
<b>Total transport and communication</b>	<b>5,110</b>	<b>3,984</b>	<b>–</b>	<b>(1,126)</b>
<b>Economic affairs</b>				
Camping areas and caravan parks	250	253	–	3
Other economic affairs	50	1	–	(49)
<b>Total economic affairs</b>	<b>300</b>	<b>254</b>	<b>–</b>	<b>(46)</b>
<b>Totals – functions</b>	<b>23,616</b>	<b>17,328</b>	<b>826</b>	<b>(5,462)</b>
<b>General purpose revenues <sup>(1)</sup></b>		<b>9,088</b>		<b>9,088</b>
<b>Share of interests – joint ventures and associates using the equity method</b>	<b>7</b>	<b>–</b>		<b>(7)</b>
<b>NET OPERATING RESULT <sup>(2)</sup></b>	<b>23,623</b>	<b>26,416</b>	<b>826</b>	<b>3,619</b>

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

(2) As per the Income Statement

## The former Snowy River Shire Council

## Special Schedule 2(a) – Statement of Long Term Debt (all purpose)

for the period 1 July 2015 to 12 May 2016

\$'000

Classification of debt	Principal outstanding at beginning of the period			New loans raised during the period	Debt redemption during the period		Transfers to sinking funds	Interest applicable for period	Principal outstanding at the end of the period		
	Current	Non-current	Total		From revenue	Sinking funds			Current	Non-current	Total
<b>Loans (by source)</b>											
Commonwealth government	–	–	–							–	–
Treasury corporation	–	–	–							–	–
Other state government	–	–	–							–	–
Public subscription	–	–	–							–	–
Financial institutions	744	4,786	5,530	–	569	–	–	285	937	4,024	4,961
Other	–	–	–							–	–
<b>Total loans</b>	<b>744</b>	<b>4,786</b>	<b>5,530</b>	<b>–</b>	<b>569</b>	<b>–</b>	<b>–</b>	<b>285</b>	<b>937</b>	<b>4,024</b>	<b>4,961</b>
<b>Other long term debt</b>											
Ratepayers advances	–	–	–							–	–
Government advances	–	–	–							–	–
Finance leases	–	–	–							–	–
Deferred payments	–	–	–							–	–
<b>Total long term debt</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total debt</b>	<b>744</b>	<b>4,786</b>	<b>5,530</b>	<b>–</b>	<b>569</b>	<b>–</b>	<b>–</b>	<b>285</b>	<b>937</b>	<b>4,024</b>	<b>4,961</b>

Notes: excludes (i) internal loans and (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 is reported in the GPFS).

## The former Snowy River Shire Council

### Special Schedule 3 – Water Supply Income Statement

Includes all internal transactions, i.e. prepared on a gross basis  
for the period 1 July 2015 to 12 May 2016

\$'000	Actuals 1/7/15 to 12/5/16	Actuals 1/7/14 to 30/6/15
<b>A Expenses and income</b>		
<b>Expenses</b>		
<b>1. Management expenses</b>		
a. Administration	303	324
b. Engineering and supervision	230	233
<b>2. Operation and maintenance expenses</b>		
– <b>dams and weirs</b>		
a. Operation expenses	–	–
b. Maintenance expenses	–	–
– <b>Mains</b>		
c. Operation expenses	5	6
d. Maintenance expenses	242	238
– <b>Reservoirs</b>		
e. Operation expenses	43	41
f. Maintenance expenses	10	59
– <b>Pumping stations</b>		
g. Operation expenses (excluding energy costs)	91	113
h. Energy costs	168	221
i. Maintenance expenses	32	37
– <b>Treatment</b>		
j. Operation expenses (excluding chemical costs)	64	114
k. Chemical costs	37	54
l. Maintenance expenses	24	43
– <b>Other</b>		
m. Operation expenses	115	82
n. Maintenance expenses	52	87
o. Purchase of water	–	–
<b>3. Depreciation expenses</b>		
a. System assets	745	989
b. Plant and equipment	58	81
<b>4. Miscellaneous expenses</b>		
a. Interest expenses	31	40
b. Revaluation decrements	–	–
c. Other expenses	–	–
d. Impairment – system assets	–	–
e. Impairment – plant and equipment	–	–
f. Aboriginal Communities Water and Sewerage Program	–	–
g. Tax equivalents dividends (actually paid)	–	–
<b>5. Total expenses</b>	<b>2,250</b>	<b>2,762</b>

## The former Snowy River Shire Council

### Special Schedule 3 – Water Supply Income Statement (continued)

Includes all internal transactions, i.e. prepared on a gross basis  
for the period 1 July 2015 to 12 May 2016

\$'000	Actuals 1/7/15 to 12/5/16	Actuals 1/7/14 to 30/6/15
<b>Income</b>		
<b>6. Residential charges</b>		
a. Access (including rates)	1,062	1,138
b. Usage charges	952	791
<b>7. Non-residential charges</b>		
a. Access (including rates)	278	304
b. Usage charges	627	530
<b>8. Extra charges</b>	–	–
<b>9. Interest income</b>	63	87
<b>10. Other income</b>	193	58
<b>10a. Aboriginal Communities Water and Sewerage Program</b>	–	–
<b>11. Grants</b>		
a. Grants for acquisition of assets	–	21
b. Grants for pensioner rebates	12	11
c. Other grants	–	–
<b>12. Contributions</b>		
a. Developer charges	149	152
b. Developer provided assets	–	–
c. Other contributions	–	–
<b>13. Total income</b>	<b>3,336</b>	<b>3,092</b>
<b>14. Gain (or loss) on disposal of assets</b>	12	7
<b>15. Operating result</b>	<b>1,098</b>	<b>337</b>
<b>15a. Operating result (less grants for acquisition of assets)</b>	1,098	316

## The former Snowy River Shire Council

### Special Schedule 3 – Water Supply Income Statement (continued)

Includes all internal transactions, i.e. prepared on a gross basis  
for the period 1 July 2015 to 12 May 2016

\$'000	Actuals 1/7/15 to 12/5/16	Actuals 1/7/14 to 30/6/15
<b>B Capital transactions</b>		
<b>Non-operating expenditures</b>		
<b>16. Acquisition of fixed assets</b>		
a. New assets for improved standards	–	142
b. New assets for growth	–	–
c. Renewals	29	732
d. Plant and equipment	80	178
<b>17. Repayment of debt</b>	52	65
<b>18. Totals</b>	<b>161</b>	<b>1,117</b>
<b>Non-operating funds employed</b>		
<b>19. Proceeds from disposal of assets</b>	–	–
<b>20. Borrowing utilised</b>	–	–
<b>21. Totals</b>	<b>–</b>	<b>–</b>
<b>C Rates and charges</b>		
<b>22. Number of assessments</b>		
a. Residential (occupied)	3,297	3,230
b. Residential (unoccupied, ie. vacant lot)	146	154
c. Non-residential (occupied)	314	266
d. Non-residential (unoccupied, ie. vacant lot)	5	17
<b>23. Number of ETs for which developer charges were received</b>	11 ET	14 ET
<b>24. Total amount of pensioner rebates (actual dollars)</b>	\$ 22,462	\$ 21,508



## The former Snowy River Shire Council

### Special Schedule 4 – Water Supply Statement of Financial Position

Includes internal transactions, i.e. prepared on a gross basis  
as at 12 May 2016

\$'000	Actuals Current	Actuals Non-current	Actuals Total
<b>ASSETS</b>			
<b>25. Cash and investments</b>			
a. Developer charges	915	–	915
b. Special purpose grants	–	–	–
c. Accrued leave	–	–	–
d. Unexpended loans	–	–	–
e. Sinking fund	–	–	–
f. Other	3,484	–	3,484
<b>26. Receivables</b>			
a. Specific purpose grants	12	–	12
b. Rates and availability charges	1,153	–	1,153
c. User charges	542	–	542
d. Other	28	–	28
<b>27. Inventories</b>	–	–	–
<b>28. Property, plant and equipment</b>			
a. System assets	–	24,028	24,028
b. Plant and equipment	–	1,032	1,032
<b>29. Other assets</b>	14	–	14
<b>30. Total assets</b>	<b>6,148</b>	<b>25,060</b>	<b>31,208</b>
<b>LIABILITIES</b>			
<b>31. Bank overdraft</b>	–	–	–
<b>32. Creditors</b>	69	–	69
<b>33. Borrowings</b>	92	428	520
<b>34. Provisions</b>			
a. Tax equivalents	–	–	–
b. Dividend	–	–	–
c. Other	–	–	–
<b>35. Total liabilities</b>	<b>161</b>	<b>428</b>	<b>589</b>
<b>36. NET ASSETS COMMITTED</b>	<b>5,987</b>	<b>24,632</b>	<b>30,619</b>
<b>EQUITY</b>			
<b>37. Accumulated surplus</b>			20,991
<b>38. Asset revaluation reserve</b>			9,628
<b>39. TOTAL EQUITY</b>			<b>30,619</b>
<b>Note to system assets:</b>			
<b>40. Current replacement cost</b> of system assets			50,637
<b>41. Accumulated current cost</b> depreciation of system assets			(26,609)
<b>42. Written down current cost</b> of system assets			<b>24,028</b>

## The former Snowy River Shire Council

### Special Schedule 5 – Sewerage Service Income Statement

Includes all internal transactions, i.e. prepared on a gross basis  
for the period 1 July 2015 to 12 May 2016

\$'000	Actuals 1/7/15 to 12/5/16	Actuals 1/7/14 to 30/6/15
<b>A Expenses and income</b>		
<b>Expenses</b>		
<b>1. Management expenses</b>		
a. Administration	252	273
b. Engineering and supervision	103	94
<b>2. Operation and maintenance expenses</b>		
– mains		
a. Operation expenses	4	15
b. Maintenance expenses	91	47
– Pumping stations		
c. Operation expenses (excluding energy costs)	118	151
d. Energy costs	63	79
e. Maintenance expenses	145	88
– Treatment		
f. Operation expenses (excl. chemical, energy, effluent and biosolids management costs)	340	336
g. Chemical costs	36	40
h. Energy costs	72	110
i. Effluent management	56	61
j. Biosolids management	116	86
k. Maintenance expenses	185	132
– Other		
l. Operation expenses	264	237
m. Maintenance expenses	4	–
<b>3. Depreciation expenses</b>		
a. System assets	1,065	1,227
b. Plant and equipment	36	50
<b>4. Miscellaneous expenses</b>		
a. Interest expenses	118	152
b. Revaluation decrements	–	–
c. Other expenses	–	–
d. Impairment – system assets	–	–
e. Impairment – plant and equipment	–	–
f. Aboriginal Communities Water and Sewerage Program	–	–
g. Tax equivalents dividends (actually paid)	–	–
<b>5. Total expenses</b>	<b>3,068</b>	<b>3,178</b>

## The former Snowy River Shire Council

### Special Schedule 5 – Sewerage Service Income Statement (continued)

Includes all internal transactions, i.e. prepared on a gross basis  
for the period 1 July 2015 to 12 May 2016

\$'000	Actuals 1/7/15 to 12/5/16	Actuals 1/7/14 to 30/6/15
<b>Income</b>		
<b>6. Residential charges</b> (including rates)	2,223	2,393
<b>7. Non-residential charges</b>		
a. Access (including rates)	754	812
b. Usage charges	348	357
<b>8. Trade waste charges</b>		
a. Annual fees	71	68
b. Usage charges	53	37
c. Excess mass charges	–	–
d. Re-inspection fees	–	–
<b>9. Extra charges</b>	–	–
<b>10. Interest income</b>	82	105
<b>11. Other income</b>	82	55
<b>11a. Aboriginal Communities Water and Sewerage Program</b>	–	–
<b>12. Grants</b>		
a. Grants for acquisition of assets	–	–
b. Grants for pensioner rebates	11	12
c. Other grants	–	–
<b>13. Contributions</b>		
a. Developer charges	137	173
b. Developer provided assets	–	–
c. Other contributions	–	–
<b>14. Total income</b>	<u>3,761</u>	<u>4,012</u>
<b>15. Gain (or loss) on disposal of assets</b>	(22)	9
<b>16. Operating result</b>	<u>671</u>	<u>843</u>
<b>16a. Operating result (less grants for acquisition of assets)</b>	671	843

## The former Snowy River Shire Council

### Special Schedule 5 – Sewerage Service Income Statement (continued)

Includes all internal transactions, i.e. prepared on a gross basis  
for the period 1 July 2015 to 12 May 2016

\$'000	Actuals 1/7/15 to 12/5/16	Actuals 1/7/14 to 30/6/15
<b>B Capital transactions</b>		
<b>Non-operating expenditures</b>		
<b>17. Acquisition of fixed assets</b>		
a. New assets for improved standards	42	612
b. New assets for growth	–	3
c. Renewals	560	225
d. Plant and equipment	32	81
<b>18. Repayment of debt</b>	199	253
<b>19. Totals</b>	<b>833</b>	<b>1,174</b>
<b>Non-operating funds employed</b>		
<b>20. Proceeds from disposal of assets</b>	–	–
<b>21. Borrowing utilised</b>	–	–
<b>22. Totals</b>	<b>–</b>	<b>–</b>
<b>C Rates and charges</b>		
<b>23. Number of assessments</b>		
a. Residential (occupied)	2,957	2,987
b. Residential (unoccupied, ie. vacant lot)	87	114
c. Non-residential (occupied)	244	203
d. Non-residential (unoccupied, ie. vacant lot)	1	14
<b>24. Number of ETs for which developer charges were received</b>	11 ET	16 ET
<b>25. Total amount of pensioner rebates (actual dollars)</b>	\$ 20,011	\$ 19,097

## The former Snowy River Shire Council

### Special Schedule 6 – Sewerage Service Statement of Financial Position

Includes internal transactions, i.e. prepared on a gross basis  
as at 12 May 2016

\$'000	Actuals Current	Actuals Non-current	Actuals Total
<b>ASSETS</b>			
<b>26. Cash and investments</b>			
a. Developer charges	457	–	457
b. Special purpose grants	–	–	–
c. Accrued leave	–	–	–
d. Unexpended loans	–	–	–
e. Sinking fund	–	–	–
f. Other	4,945	–	4,945
<b>27. Receivables</b>			
a. Specific purpose grants	11	–	11
b. Rates and availability charges	1,825	–	1,825
c. User charges	119	–	119
d. Other	40	153	193
<b>28. Inventories</b>	–	–	–
<b>29. Property, plant and equipment</b>			
a. System assets	–	32,504	32,504
b. Plant and equipment	–	1,243	1,243
<b>30. Other assets</b>	13	–	13
<b>31. Total assets</b>	<b>7,410</b>	<b>33,900</b>	<b>41,310</b>
<b>LIABILITIES</b>			
<b>32. Bank overdraft</b>	–	–	–
<b>33. Creditors</b>	68	–	68
<b>34. Borrowings</b>	355	1,732	2,087
<b>35. Provisions</b>			
a. Tax equivalents	–	–	–
b. Dividend	–	–	–
c. Other	–	–	–
<b>36. Total liabilities</b>	<b>423</b>	<b>1,732</b>	<b>2,155</b>
<b>37. NET ASSETS COMMITTED</b>	<b>6,987</b>	<b>32,168</b>	<b>39,155</b>
<b>EQUITY</b>			
<b>38. Accumulated surplus</b>			24,282
<b>39. Asset revaluation reserve</b>			14,873
<b>40. TOTAL EQUITY</b>			<b>39,155</b>
<b>Note to system assets:</b>			
<b>41. Current replacement cost</b> of system assets			65,857
<b>42. Accumulated current cost</b> depreciation of system assets			(33,353)
<b>43. Written down current cost</b> of system assets			<b>32,504</b>

## The former Snowy River Shire Council

### Notes to Special Schedules 3 and 5 for the period 1 July 2015 to 12 May 2016

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

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

**Residential charges** <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) including 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.

## The former Snowy River Shire Council

## Special Schedule 7 – Report on Infrastructure Assets as at 12 May 2016

\$'000

Asset class	Asset category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	2015/16 Required maintenance <sup>a</sup>	2015/16 Actual maintenance to 12/5/16	Carrying value	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
								1	2	3	4	5
<b>Buildings</b>	Council Offices	327	147	–	64	1,404	2,875	17%	0%	73%	5%	6%
	Council Works Depot	136	56	–	12	803	1,210	0%	12%	73%	15%	0%
	Council Public Halls	1,400	952	–	75	782	6,153	0%	3%	46%	52%	0%
	Council Houses	130	70	–	9	537	795	0%	0%	71%	29%	0%
	Medical Centres	25	–	–	9	4,626	4,908	93%	0%	7%	0%	0%
	Childcare Centres	44	–	–	5	365	590	0%	0%	100%	0%	0%
	Aged Care Hostels	148	–	–	13	1,233	1,993	0%	1%	99%	0%	0%
	Holiday Parks	612	327	–	26	2,162	4,180	9%	0%	65%	26%	0%
	Emergency Services	129	43	–	24	869	1,540	25%	0%	65%	9%	0%
	Other	6	–	–	–	33	82	7%	0%	93%	0%	0%
	<b>Sub-total</b>	<b>2,957</b>	<b>1,595</b>	<b>490</b>	<b>237</b>	<b>12,814</b>	<b>24,326</b>	<b>24.0%</b>	<b>1.4%</b>	<b>53.5%</b>	<b>20.4%</b>	<b>0.7%</b>
<b>Other structures</b>	Other structures	530	271	–	125	2,183	4,383	17%	4%	68%	2%	10%
	<b>Sub-total</b>	<b>530</b>	<b>271</b>	<b>100</b>	<b>125</b>	<b>2,183</b>	<b>4,383</b>	<b>17.1%</b>	<b>4.0%</b>	<b>67.8%</b>	<b>1.6%</b>	<b>9.5%</b>
<b>Roads</b>	Sealed Roads Surface	1,135	468	–	405	6,641	12,483	2%	27%	59%	12%	0%
	Sealed Roads Structure	6,075	2,600	–	–	43,499	65,299	2%	27%	58%	13%	0%
	Unsealed Roads	8,355	4,298	–	448	44,622	64,737	0%	16%	63%	19%	1%
	Regional Roads	2,360	412	–	132	17,871	30,418	1%	13%	81%	5%	0%
	Bridges	3,046	960	–	–	18,894	35,047	17%	3%	73%	4%	2%
	Culverts and Headwalls	–	–	–	–	7,218	16,339					
	Footpaths	169	80	–	8	2,256	3,141	28%	34%	32%	4%	2%
	Car Parks	136	57	–	6	1,087	1,703	1%	38%	51%	9%	1%
	Kerb and Gutter	594	236	–	–	4,916	9,864	5%	46%	41%	6%	1%
	Bulk Earthworks	–	–	–	–	153,009	153,009					
	Other Road Assets	534	321	–	3	1,502	3,562	5%	15%	50%	30%	0%
		<b>Sub-total</b>	<b>22,405</b>	<b>9,431</b>	<b>2,490</b>	<b>1,002</b>	<b>301,515</b>	<b>395,602</b>	<b>2.5%</b>	<b>11.0%</b>	<b>36.3%</b>	<b>7.0%</b>

## The former Snowy River Shire Council

## Special Schedule 7 – Report on Infrastructure Assets as at 12 May 2016 (continued)

\$'000

Asset class	Asset category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	2015/16 Required maintenance <sup>a</sup>	2015/16 Actual maintenance to 12/5/16	Carrying value	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
								1	2	3	4	5
Water supply network	Pipelines	2,920	2,920	300	242	12,732	20,079	21%	1%	50%	26%	2%
	Pumping Stations	1,700	1,700	150	32	5,676	20,161	0%	66%	15%	20%	0%
	Water Telemetry	–	–	10	15	94	251	3%	97%	0%	0%	0%
	Reservoirs	942	942	100	10	5,064	9,029	7%	27%	48%	18%	0%
	Intakes (Including Treatment)	126	126	150	24	462	1,117	11%	35%	30%	24%	0%
	<b>Sub-total</b>	<b>5,688</b>	<b>5,688</b>	<b>710</b>	<b>323</b>	<b>24,028</b>	<b>50,637</b>	<b>9.8%</b>	<b>32.7%</b>	<b>35.1%</b>	<b>21.6%</b>	<b>0.7%</b>
Sewerage network	Pipelines	5,236	5,236	150	91	19,871	31,089	10%	10%	52%	20%	8%
	Pumping Stations	1,928	1,928	200	145	5,195	17,406	21%	25%	36%	13%	5%
	Sewerage Telemetry	–	–	25	15	71	193	4%	96%	0%	0%	0%
	Treatment	2,321	2,321	300	185	7,367	17,169	37%	15%	22%	21%	6%
	<b>Sub-total</b>	<b>9,485</b>	<b>9,485</b>	<b>675</b>	<b>436</b>	<b>32,504</b>	<b>65,857</b>	<b>20.0%</b>	<b>15.3%</b>	<b>39.6%</b>	<b>18.3%</b>	<b>6.8%</b>



## The former Snowy River Shire Council

## Special Schedule 7 – Report on Infrastructure Assets as at 12 May 2016 (continued)

\$'000

Asset class	Asset category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	2015/16 Required maintenance <sup>a</sup>	2015/16 Actual maintenance to 12/5/16	Carrying value	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
								1	2	3	4	5
Stormwater drainage	Stormwater Pipes	209	139	–	–	4,564	7,747	4%	84%	8%	2%	2%
	Stormwater Pits	148	106	–	–	1,471	2,346	5%	71%	15%	3%	6%
	<b>Sub-total</b>	<b>357</b>	<b>245</b>	<b>102</b>	<b>–</b>	<b>6,035</b>	<b>10,093</b>	<b>4.2%</b>	<b>81.0%</b>	<b>9.6%</b>	<b>2.2%</b>	<b>2.9%</b>
Open space/recreational assets	Swimming pools	973	164	–	35	3,227	10,988	1%	1%	94%	4%	1%
	Open Space / Recreation	298	108	–	40	1,427	3,362	3%	22%	65%	11%	0%
	<b>Sub-total</b>	<b>1,271</b>	<b>272</b>	<b>117</b>	<b>75</b>	<b>4,654</b>	<b>14,350</b>	<b>1.1%</b>	<b>6.0%</b>	<b>87.0%</b>	<b>5.3%</b>	<b>0.5%</b>
<b>TOTAL – ALL ASSETS</b>		<b>42,693</b>	<b>26,987</b>	<b>4,684</b>	<b>2,198</b>	<b>383,733</b>	<b>565,248</b>	<b>6.2%</b>	<b>14.1%</b>	<b>38.4%</b>	<b>10.0%</b>	<b>1.4%</b>

## Notes:

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

## 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

## The former Snowy River Shire Council

### Special Schedule 7 – Report on Infrastructure Assets (continued) for the period 1 July 2015 to 12 May 2016

\$ '000	Amounts	Indicator	Prior periods	
	12/5/16	12/5/16	30/6/15	30/6/14
<b>Infrastructure asset performance indicators * consolidated</b>				
<b>1. Infrastructure renewals ratio</b>				
Asset renewals <sup>(1)</sup>	<u>5,465</u>	<b>105.00%</b>	33.19%	20.44%
Depreciation, amortisation and impairment	<u>5,205</u>			
<b>2. Infrastructure backlog ratio</b>				
Estimated cost to bring assets to a satisfactory standard	<u>42,693</u>	<b>18.36%</b>	11.34%	39.07%
Carrying value of infrastructure assets	<u>232,490</u>			
<b>3. Asset maintenance ratio</b>				
Actual asset maintenance	<u>2,198</u>	<b>0.47</b>	0.63	0.83
Required asset maintenance	<u>4,684</u>			

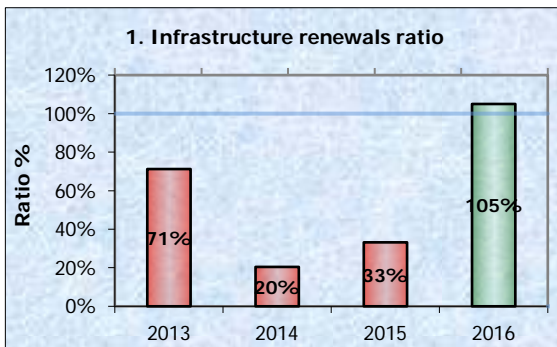
#### Notes

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

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

# The former Snowy River Shire Council

## Special Schedule 7 – Report on Infrastructure Assets (continued) for the period 1 July 2015 to 12 May 2016



### 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.

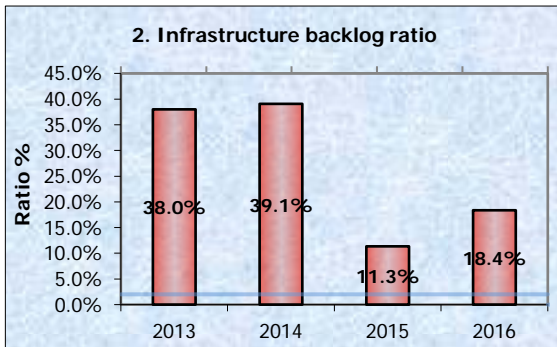
### Commentary on 12/5/16 result

**12/5/16 ratio 105.00%**

This indicates councils commitment to addressing the renewals funding gap with significant investment in road infrastructure renewals of over \$4m being the main contributor to the positive 2016 result.

Benchmark: Minimum  $\geq 100.00\%$   
Source for benchmark: Code of Accounting Practice and Financial Reporting #24

Ratio achieves benchmark  
 Ratio is outside benchmark



### Purpose of infrastructure backlog ratio

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

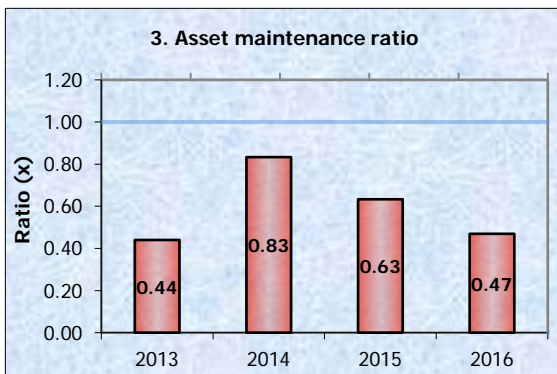
### Commentary on 12/5/16 result

**12/5/16 ratio 18.36%**

This ratio is based on bringing assets up to a condition 2 satisfactory standard as required by the OLG. The result reduces to 11% to bring assets up to the agreed level of service set by council (as reported in 2015 - condition 3 for all assets except water and sewerage networks condition 2).

Benchmark: Maximum  $< 2.00\%$   
Source for benchmark: Code of Accounting Practice and Financial Reporting #24

Ratio achieves benchmark  
 Ratio is outside benchmark



### 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 12/5/16 result

**12/5/16 ratio 0.47 x**

Council requires additional funding to close the gap between required and annual maintenance. Improvement to the renewals and infrastructure backlog ratios will also improve this in future.

Benchmark: Minimum  $> 1.00$   
Source for benchmark: Code of Accounting Practice and Financial Reporting #24

Ratio achieves benchmark  
 Ratio is outside benchmark

## The former Snowy River Shire Council

### Special Schedule 7 – Report on Infrastructure Assets (continued) for the period 1 July 2015 to 12 May 2016

\$ '000	Water 12/5/16	Sewer 12/5/16	General <sup>(1)</sup> 12/5/16
<b>Infrastructure asset performance indicators by fund</b>			
<b>1. Infrastructure renewals ratio</b>			
Asset renewals <sup>(2)</sup>	<b>3.89%</b>	<b>52.58%</b>	<b>143.62%</b>
Depreciation, amortisation and impairment	prior period: 65.02%	18.34%	30.40%
<b>2. Infrastructure backlog ratio</b>			
Estimated cost to bring assets to a satisfactory standard	<b>23.67%</b>	<b>29.18%</b>	<b>15.64%</b>
Carrying value of infrastructure assets	prior period: 25.10%	27.98%	6.38%
<b>3. Asset maintenance ratio</b>			
Actual asset maintenance	<b>0.45</b>	<b>0.65</b>	<b>0.44</b>
Required asset maintenance	prior period: 0.55	0.52	0.67

#### Notes

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