|  |  |  |
| --- | --- | --- |
| At a glance | **1** | This document provides additional context around the information requested in the RfI Response Template F. |

CONFIDENCE GRADES

1. This RfI includes a confidence grading system which requires each Local Authority to apply a level of confidence to each request.
2. The confidence grade system has been developed to provide a reasoned basis for Local Authorities to qualify information in respect to reliability and accuracy. It is essential that proper care and a high level of application is given to the assignment of confidence grades to data requiring such annexation.
3. There are two elements to the confidence grades:
* Reliability bands (A to D); and
* Accuracy bands (1 to 6).
1. The reliability bands are assigned according to the source of the information.

| **Reliability Band** | **Description** |
| --- | --- |
| A | Sound textual records, procedures, investigations or analysis properly documented and recognised as the best method of assessment. |
| B | As A but with minor shortcomings. Examples include old assessment, some missing documentation, some reliance on unconfirmed reports, some use of extrapolation. |
| C | Extrapolation from limited sample for which Grade A or B data is available. |
| D | Unconfirmed verbal reports, cursory inspections or analysis. |

1. Accuracy bands provide the margin of error around the central estimate.

|  |  |  |
| --- | --- | --- |
| **Accuracy Band** | **Accuracy to or within +/-** | **but outside +/-** |
| 1 | 1% | - |
| 2 | 5% | 1% |
| 3 | 10% | 5% |
| 4 | 25% | 10% |
| 5 | 50% | 25% |
| 6 | 100% | 50% |
| X | Accuracy outside +/- 100 %, zero or small numbers or otherwise incompatible, see example below. |

1. The X grade is generally only likely to be appropriate where a zero has been entered.
2. The overall confidence grade is a combination of the reliability and accuracy band. For example:
* A2: Data based on sound records etc. (A, highly reliable) and estimated to be within +/- 5% (accuracy band 2);
* C4: Data based on extrapolation from a limited sample (C, unreliable) and estimated to be within +/- 25% (accuracy band 4);
* AX: Data based on sound records etc. (A, highly reliable) but value too small to calculate any meaningful accuracy percentage.
1. The table below provides a list of compatible confidence grades.

|  |
| --- |
| **Compatible Confidence Grades** |
| **Accuracy Band** | **Reliability Band** |
|  | A | B | C | D |
| 1 | A1 |  |  |  |
| 2 | A2 | B2 | C2 |  |
| 3 | A3 | B3 | C3 | D3 |
| 4 | A4 | B4 | C4 | D4 |
| 5 |  |  | C5 | D5 |
| 6 |  |  |  | D6 |
| X | AX | BX | CX | DX |

1. As shown in the table above, certain reliability and accuracy band combinations are considered to be incompatible – for example, D1 or D2.
2. When selecting a confidence grade from the drop-down boxes provided in the template, it would be appreciated if each Local Authority could add explanatory comments for responses with lower confidence levels in the Comments field.

GLOSSARY

|  |  |
| --- | --- |
| CG | Confidence grade |
| LTP | Long term plan |
| Tradewaste | Industrial and commercial waste |
| WIP | Work in progress |

SECTION F: CURRENT AND FORECAST FINANCIAL INFORMATION

Commentary

1. Historical information in Schedule F should be consistent with the content and definitions used within the audited Annual Accounts. All tables should be prepared on a historic cost accounting basis. These accounts relate to the Local Authority’s financial position as well as the Three Waters services.
2. Forecast information should be based on internal budgets or management accounts and should be reported in real terms (i.e. excluding inflation) based on the price base in 2019/20 prices. Please include a note in the comment field that the forecasts exclude inflation. (Where easily available forecast information e.g. draft LTPs already includes inflation assumptions and have been provided, please include a note in the comment field that the forecasts include inflation and state the inflation assumptions in the comments field).

TABLE F1: REVENUE AND EXPENDITURE

Guidance to the Local Authority

1. On completion of table F1, the Local Authority should ensure that no input cell is left blank. For the avoidance of doubt, the table relates to revenue and expenditure including Three Waters and non-Three Waters services.
2. The table asks for forecasts for the next 11 financial years. We note that Long Term Plans (LTP) are not yet complete but we ask that the best-informed estimates of the forecasts, based on available information, be provided.
3. If a portfolio approach is taken to financing, we ask that the best-informed estimates of an apportionment of external interest be provided.

BLOCK 1: REVENUE

*\*Including Three Waters*

|  |  |  |
| --- | --- | --- |
| **F1.1** | **General rates, uniform annual general charge, rates penalties** | **NZ$000** |
| *Definition:* | Total Local Authority revenue generated from general rates, uniform annual general charge and rates penalties. |
| *Processing rules:* | Input field (positive number) |
| **F1.2** | **Targeted Rates** | **NZ$000** |
| *Definition:* | Total Local Authority revenue generated from targeted rates. |
| *Processing rules:* | Input field (positive number) |

|  |  |  |
| --- | --- | --- |
| **F1.3** | **Grants and subsidies** | **NZ$000** |
| *Definition:* | Total Local Authority revenue generated from grants and subsidies. |
| *Processing rules:* | Input field (positive number) |
| **F1.4** | **Operating activities** | **NZ$000** |
| *Definition:* | Total Local Authority revenue generated from operating activities. |
| *Processing rules:* | Input field (positive number) |
| **F1.5** | **Development and financial contributions** | **NZ$000** |
| *Definition:* | Total Local Authority revenue generated from development and financial contributions, and infrastructure growth charges. |
| *Processing rules:* | Input field (positive number) |
| **F1.6** | **Vested assets** | **NZ$000** |
| *Definition:* | Total Local Authority revenue generated from vested assets. |
| *Processing rules:* | Input field (positive number) |
| **F1.7** | **Finance revenue** | **NZ$000** |
| *Definition:* | Total Local Authority revenue generated from financing. |
| *Processing rules:* | Input field (positive number) |

|  |  |  |
| --- | --- | --- |
| **F1.8** | **Investments** | **NZ$000** |
| *Definition:* | Total Local Authority revenue generated from investments. |
| *Processing rules:* | Input field (positive number) |
| **F1.9** | **Other revenue** | **NZ$000** |
| *Definition:* | Total Local Authority revenue generated from other revenues. |
| *Processing rules:* | Input field (positive number) |
| **F1.10** | **Total revenue** | **NZ$000** |
| *Definition:* | Total revenue generated by Local Authority. |
| *Processing rules:* | Calculated field: SUM[F1.1: F1.9] |

|  |
| --- |
| BLOCK 2: EXPENSE  |
| **F1.12** | **Employment costs** | **NZ$000** |
| *Definition:* | Employment costs. |
| *Processing rules:* | Input field  |
| **F1.13** | **Depreciation and amortisation** | **NZ$000** |
| *Definition:* | Depreciation and amortisation costs. |
| *Processing rules:* | Input field  |
| **F1.14** | **Grants, contributions and sponsorship** | **NZ$000** |
| *Definition:* | Grants, contributions and sponsorship costs. |
| *Processing rules:* | Input field  |
| **F1.15** | **Other operating expenses** | **NZ$000** |
| *Definition:* | Other operating expenses. |
| *Processing rules:* | Input field  |
| **F1.16** | **Finance costs** | **NZ$000** |
| *Definition:* | Finance costs. |
| *Processing rules:* | Input field  |
| **F1.17** | **Total costs** | **NZ$000** |
| *Definition:* | Total costs. |
| *Processing rules:* | Calculated field: SUM[F1.12-1.16]  |
| **F1.18** | **Net surplus before tax** | **NZ$000** |
| *Definition:* | Net surplus before tax. |
| *Processing rules:* | Calculated field: F1.10 - F1.17 |
| **F1.19** | **Tax** | **NZ$000** |
| *Definition:* | Taxation expense. |
| *Processing rules:* | Input field  |
| **F1.20** | **Net surplus after tax** | **NZ$000** |
| *Definition:* | Net surplus after taxation. |
| *Processing rules:* | Calculated field: F1.18 - F1.19 |
| BLOCK 3: OTHER COMPREHENSIVE REVENUE |
| **F1.21** | **Fair value movements** | **NZ$000** |
| *Definition:* | Fair value movements. |
| *Processing rules:* | Input field (either a positive or a negative number) |
| **F1.22** | **Other comprehensive revenue** | **NZ$000** |
| *Definition:* | Other comprehensive revenue.  |
| *Processing rules:* | Input field (either a positive or a negative number) |
| **F1.23** | **Total other comprehensive revenue** | **NZ$000** |
| *Definition:* | Total other comprehensive revenue. |
| *Processing rules:* | Calculated field: F1.21+F1.22 |
| **F1.24** | **Total comprehensive revenue** | **NZ$000** |
| *Definition:* | Total comprehensive revenue.  |
| *Processing rules:* | Calculated field: F1.20+F1.23 |

TABLE F2: BALANCE SHEET

Guidance to the Local Authority

1. On completion of Table F2 the Authority should ensure that no input cell is left blank. For the avoidance of confusion, the table relates to the balance sheet including Three Waters and non-Three Waters services i.e. whole of council position.
2. The table asks for forecasts for the next 11 financial years. We note that LTPs are not yet complete, but we ask that the best-informed estimates of these forecasts, based on available information, be provided.

Commentary

1. The RfI requirements relate to the Local Authority`s business activities as stated in the Statutory Accounts. No further specific guidance is given for the production of commentaries by the Local Authority, but significant features and movements over the last period should be noted in the commentary.

BLOCK 1: CURRENT ASSETS

|  |  |  |
| --- | --- | --- |
| **F2.1** | **Cash and cash equivalents** | **NZ$000** |
| *Definition:* | Cash and cash equivalents held at the year-end. |
| *Processing rules:* | Input field  |
| **F2.2** | **Inventories** | **NZ$000** |
| *Definition:* | Inventory held at the year-end. Inventory consist of consumable stores and work in progress, including chemicals, stationery, petrol, backfill materials etc. |
| *Processing rules:* | Input field  |
| **F2.3** | **Receivables and recoverables** | **NZ$000** |
| *Definition:* | Receivables consists of all amounts owing to the Local Authority at the financial year-end including trade receivables, prepayments and accrued revenue. This includes amounts falling due after more than one year. |
| *Processing rules:* | Input field  |
| **F2.4** | **Prepayments** | **NZ$000** |
| *Definition:* | Prepayments held at the year end. Prepayments are the payment of a bill, operating expense, or non-operating expense that settle an account before it becomes due.  |
| *Processing rules:* | Input field  |
| **F2.5** | **Non-current assets classified as held for sale** | **NZ$000** |
| *Definition:* | Non-current assets classified as held for sale at year-end. A non-current asset must be classified as held for sale if most of its carrying amount is expected to be recovered via future cash flows from the sale of the asset rather than future cash flows from use. |
| *Processing rules:* | Input field  |
| **F2.6** | **Other current assets** | **NZ$000** |
| *Definition:* | Other current assets held at year-end. Other current assets can be converted into cash within one business cycle They are uncommon or insignificant, unlike typical current asset items such as cash, securities, accounts receivable, inventory, and prepaid expenses. |
| *Processing rules:* | Input field  |
| **F2.7** | **Total current assets** | **NZ$000** |
| *Definition:* | Historical cost total current assets |
| *Processing rules:* | Calculated field: SUM[F2.1:F2.6] |

BLOCK 2: NON-CURRENT/FIXED ASSETS

|  |  |  |
| --- | --- | --- |
| **F2.8a** | **Tangible fixed assets - water** | **NZ$000** |
| *Definition:* | Historical cost net book value of tangible fixed water assets at the end of the financial year. This is stated after deducting grants and contributions received relating to infrastructure assets. |
| *Processing rules:* | Input field  |
| **F2.8b** | **Tangible fixed assets - wastewater** | **NZ$000** |
| *Definition:* | Historical cost net book value of tangible fixed wastewater assets at the end of the financial year. This is stated after deducting grants and contributions received relating to infrastructure assets. |
| *Processing rules:* | Input field  |

|  |  |  |
| --- | --- | --- |
| **F2.8c** | **Tangible fixed assets - stormwater** | **NZ$000** |
| *Definition:* | Historical cost net book value of tangible fixed stormwater assets at the end of the financial year. This is stated after deducting grants and contributions received relating to infrastructure assets. |
| *Processing rules:* | Input field  |
| **F2.8d** | **Tangible fixed assets - other** | **NZ$000** |
| *Definition:* | Historical cost net book value of tangible other fixed assets at the end of the financial year. This is stated after deducting grants and contributions received relating to infrastructure assets. |  |
| *Processing rules:* | Input field (positive number) |  |
| **F2.8e** | **Intangible assets** | **NZ$000** |
| *Definition:* | Value of intangible fixed assets at the end of the financial year. |
| *Processing rules:* | Input field  |
| **F2.9** | **Investments in CCOs, CCTOs and other entities** | **NZ$000** |
| *Definition:* | Value of any investments indicated in CCOs, CCTOs and other entities at the end of the financial year.  |
| *Processing rules:* | Input field |
| **F2.10** | **Derivative financial assets** | **NZ$000** |
| *Definition:* | Value of derivative financial assets at the end of the financial year. |
| *Processing rules:* | Input field |
| **F2.11** | **Other non-current assets** | **NZ$000** |
| *Definition:* | Value of other non-current assets at the end of the financial year. |
| *Processing rules:* | Input field |
| **F2.12** | **Total non-current/fixed assets** | **NZ$000** |
| *Definition:* | The sum of all non-current/fixed assets. |
| *Processing rules:* | Calculated field: SUM[F2.8a:F2.11] |
| **F2.13** | **Total assets** | **NZ$000** |
| *Definition:* | Historical cost total fixed assets. |
| *Processing rules:* | Calculated field: F2.7 + F2.12 |

BLOCK 3: CURRENT LIABILITIES

|  |  |  |
| --- | --- | --- |
| **F2.15** | **Payables** | **NZ$000** |
| *Definition:* | Value of payables (money owed by Local Authorities) at the end of the financial year. |
| *Processing rules:* | Input field |
| **F2.16** | **Deferred revenue** | **NZ$000** |
| *Definition:* | Value of deferred revenue (advanced payments) at the end of the financial year. |
| *Processing rules:* | Input field |
| **F2.17** | **Employee benefits liabilities and provisions** | **NZ$000** |
| *Definition:* | Value of employee benefits liabilities and provisions (payments owed to employees and other employee related benefits/entitlements) at the end of the financial year. |
| *Processing rules:* | Input field |
| **F2.18** | **Provisions for other liabilities** | **NZ$000** |
| *Definition:* | Value of provisions for other liabilities at the end of the financial year. A provision is an amount that is put aside in the account to cover a future liability. |
| *Processing rules:* | Input field |
| **F2.19** | **Other current liabilities** | **NZ$000** |
| *Definition:* | Value of other current liabilities at the end of the financial year. |
| *Processing rules:* |  |

|  |  |  |
| --- | --- | --- |
| **F2.20** | **Total current liabilities** | **NZ$000** |
| *Definition:* | Total current liabilities |
| *Processing rules:* | Calculated field: SUM [F2.15:F2.19] |

BLOCK 4: NON-CURRENT LIABILITIES

|  |  |  |
| --- | --- | --- |
| **F2.21** | **Borrowings** | **NZ$000** |
| *Definition:* | Value of borrowings at the end of the financial year. |
| *Processing rules:* | Input field |
| **F2.22** | **Derivative financial liabilities**  | **NZ$000** |
| *Definition:* | Value of derivative financial liabilities at the end of the financial year.  |
| *Processing rules:* | Input field |
| **F2.23** | **Other non-current liabilities** | **NZ$000** |
| *Definition:* | Value of other non-current liabilities at the end of the financial year |
| *Processing rules:* | Input field |
| **F2.24** | **Total non-current liabilities** | **NZ$000** |
| *Definition:* | Total non-current liabilities |
| *Processing rules:* | Calculation field: SUM[F2.21:F2.23] |

|  |  |  |
| --- | --- | --- |
| **F2.25** | **Total liabilities** | **NZ$000** |
| *Definition:* | Sum of total current and non-current liabilities |
| *Processing rules:* | Calculated field: F2.20+F2.24 |
| **F2.26** | **Net assets** | **NZ$000** |
| *Definition:* | Total assets minus total liabilities |
| *Processing rules:* | Calculated field: F2.13-F2.25 |

BLOCK 5: CAPITAL AND RESERVES

|  |  |  |
| --- | --- | --- |
| **F2.27** | **Accumulated funds** | **NZ$000** |
| *Definition:* | Value of accumulated funds at the end of the financial year |
| *Processing rules:* | Input field |
| **F2.28** | **Contributed equity** | **NZ$000** |
| *Definition:* | Value of contributed equity at the end of the financial year |
| *Processing rules:* | Input field |
| **F2.29** | **Revaluation reserves** | **NZ$000** |
| *Definition:* | Value of revaluation reserves at the end of the financial year. The revaluation reserves are used to record accumulated increases and decreases in the fair value of certain asset classes. |
| *Processing rules:* | Input field |
| **F2.30** | **Other reserves** | **NZ$000** |
| *Definition:* | Value of other reserves at the financial year end. |
| *Processing rules:* | Input field |
| **F2.31** | **Restricted funds** | **NZ$000** |
| *Definition:* | Value of restricted funds, which comprise special funds, reserve funds and trusts and bequests, at the financial year end. |
| *Processing rules:* | Input field |
| **F2.32** | **Total equity** | **NZ$000** |
| *Definition:* |  |
| *Processing rules:* | Calculated field: SUM[F2.27:F2.31] |

TABLES F2a: WORKING CAPITAL BY ASSET TYPE

**Guidance**

1. Please provide net current asset information relating to the Local Authority’s three waters services in Table F2a for the following:

BLOCK 1: WATER

Working capital

|  |  |  |
| --- | --- | --- |
| **F2a.1** | **Current assets - book value** | **NZ$000** |
| *Definition:* | Provide current assets book value for water assets. |
| *Processing Rules:* | Input field |
| **F2a.2** | **Current liabilities - book value** | **NZ$000** |
| *Definition:* | Provide current liabilities book value for water assets. |
| *Processing Rules:* | Input field |
| **F2a.3** | **Net working capital** | **NZ$000** |
| *Definition:* | N/A |
| *Processing Rules:* | Calculated field: F2a.1–F2a.2 |

**BLOCK 2: WASTEWATER**

Working capital

|  |  |  |
| --- | --- | --- |
| **F2a.4** | **Current assets - book value** | **NZ$000** |
| *Definition:* | Provide current assets book value for wastewater assets. |
| *Processing Rules:* | Input field |
| **F2a.5** | **Current liabilities - book value** | **NZ$000** |
| *Definition:* | Provide current liabilities book value for wastewater assets. |
| *Processing Rules:* | Input  |

|  |  |  |
| --- | --- | --- |
| **F2a.6** | **Net working capital** | **NZ$000** |
| *Definition:* | N/A |
| *Processing Rules:* | Calculated field: F2a.4 - F2a.5 |

**BLOCK 3: STORMWATER**

|  |  |  |
| --- | --- | --- |
| **F2a.7** | **Current assets - book value** | **NZ$000** |
| *Definition:* | Provide current assets book value for stormwater assets. |
| *Processing Rules:* | Input  |
| **F2a.8** | **Current liabilities - book value** | **NZ$000** |
| *Definition:* | Provide current liabilities book value for stormwater assets. |
| *Processing Rules:* | Input  |
| **F2a.9** | **Net working capital** | **NZ$000** |
| *Definition:* | N/A |
| *Processing Rules:* | Calculation: F2a.7 - F2a.8 |

TABLE F3: ANALYSIS OF BORROWING (THREE WATERS)

Guidance to the Local Authority

1. On completion of Table F3, the Local Authority should ensure all borrowing related to Three Water Services (or allocated to Three Waters) is accounted for in the lines below.
2. If the Local Authority has allocated the debt to the Three Waters, please explain the allocation method in the commentary.
3. The table asks for forecasts for the next 11 financial years. We note that LTPs are not yet complete, but we ask that the best-informed estimates of these forecasts, based on available information, be provided.

BLOCK 1: BORROWINGS FALLING DUE WITHIN ONE YEAR

|  |  |  |
| --- | --- | --- |
| **F3.1** | **Bank loans** | **NZ$000** |
| *Definition:* | Bank borrowings falling due within one year at the financial year-end.  |
| *Processing rules:* | Input field  |
| **F3.2** | **Finance leases** | **NZ$000** |
| *Definition:* | Finance leases where appropriate, falling due within one year at the financial year. |
| *Processing rules:* | Input field  |
| **F3.3** | **Debentures** | **NZ$000** |
| *Definition:* | Redeemable and irredeemable debentures falling due within one year at the financial year-end. |
| *Processing rules:* | Input field  |
| **F3.4** | **Government loans** | **NZ$000** |
| *Definition:* | Government borrowings falling due within one year at the financial year-end. This includes borrowing raised through the Local Government borrowing facilities (e.g. the Local Government Funding Agency) and crown debt. |
| *Processing rules:* | Input field  |

|  |  |  |
| --- | --- | --- |
| **F3.5** | **Other loans** | **NZ$000** |
| *Definition:* | Borrowings from other providers, falling due within a year from the year-end.Please provide details of such borrowings in the commentary.  |
| *Processing rules:* | Input field  |
| **F3.6** | **Total** | **NZ$000** |
| *Definition:* | Total borrowings falling due within one year at the financial year-end. |
| *Processing rules:* | Calculated field: SUM[F3.1:F3.5] |

BLOCK 2: BORROWINGS FALLING DUE AFTER MORE THAN ONE YEAR

|  |  |  |
| --- | --- | --- |
| **F3.7** | **Bank loans** | **NZ$000** |
| *Definition:* | Bank borrowings falling due after more than any one year from the financial year-end. |
| *Processing rules:* | Input field  |
| **F3.8** | **Bonds** | **NZ$000** |
| *Definition:* | Bonds falling due after more than one year at the financial year-end. |
| *Processing rules:* | Input field  |
| **F3.9** | **Finance leases** | **NZ$000** |
| *Definition:* | Obligations under finance leases, where appropriate, falling due after more than one year at the financial year-end. |
| *Processing rules:* | Input field  |
| **F3.10** | **Debentures** | **NZ$000** |
| *Definition:* | Redeemable and irredeemable debentures repayable after more than one year at the financial year-end. |
| *Processing rules:* | Input field  |

|  |  |  |
| --- | --- | --- |
| **F3.11** | **Government loans** | **NZ$000** |
| *Definition:* | Government borrowings falling due after more than one year at the financial year-end. This includes borrowing raised through the Local Government Borrowing facilities (e.g. the Local Government Funding Agency) and crown debt. |
| *Processing rules:* | Input field  |
| **F3.12** | **Other loans** | **NZ$000** |
| *Definition:* | Borrowings from other providers, falling due within a year from the year-end.Please provide details of such borrowings in the commentary. |
| *Processing rules:* | Input field  |
| **F3.13** | **Total** | **NZ$000** |
| *Definition:* | Total borrowings falling due after more than one year at the financial year-end. |
| *Processing rules:* | Calculated field: SUM[F3.7:F3.12] |
| **F3.14** | **Total borrowing** | **NZ$000** |
| *Definition:* | All borrowings at the financial year-end.  |
| *Processing rules:* | Calculated field: F3.6+F3.13 |

BLOCK 3: CASH AND OVERDRAFTS

|  |  |  |
| --- | --- | --- |
| **F3.15** | **Short-term investments** | **NZ$000** |
| *Definition:* | Short-term investments held at the financial year-end. |
| *Processing rules:* | Input field  |
| **F3.16** | **Bank overdraft** | **NZ$000** |
| *Definition:* | Bank overdraft at the financial year-end. |
| *Processing rules:* | Input field  |
| **F3.17** | **Total** | **NZ$000** |
| *Definition:* | Total cash/overdraft at the financial year-end. |
| *Processing rules:* | Calculated field: F3.15+F3.16 |

BLOCK 4: ANALYSIS OF GROSS BORROWING

|  |  |  |
| --- | --- | --- |
| **F3.18** | **Fixed rate debt** | **NZ$000** |
| *Definition:* | All borrowings both falling due within one year and after one year taken out on fixed rate terms. |
| *Processing rules:* | Input field  |
| **F3.19** | **Floating rate debt** | **NZ$000** |
| *Definition:* | All borrowings both falling due within one year taken out on floating rate terms. |
| *Processing rules:* | Input field  |
| **F3.20** | **Total borrowing** | **NZ$000** |
| *Definition:* | Total gross borrowing at the financial year-end related to the Three Waters services (or allocated to Three Waters). |
| *Processing rules:* | Calculated field: F3.18+F3.19It is validated by F3.14 |

TABLE F3a: ANALYSIS OF BORROWING BY INTEREST RATE AND DATE OF MATURITY

Guidance to the Local Authority

1. On completion of Table F3a, all borrowing related to Three Waters services (or allocated to Three Waters) is accounted for in the lines below.
2. If the Local Authority has allocated the debt to the Three Waters, please explain the allocation method in the commentary.

BLOCK 1: OPENING BALANCE

|  |  |  |
| --- | --- | --- |
| **F3a.74** | **0 – 2.99%** | **NZ$000** |
| *Definition:* | Opening balance for borrowing undertaken for borrowings with an interest rate of 0 – 2.99% due to mature within the time period: Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |

|  |  |  |
| --- | --- | --- |
| **F3a.1** | **3 – 3.99%** | **NZ$000** |
| *Definition:* | Opening balance for borrowing undertaken for borrowings with an interest rate of 3 – 3.99% due to mature within the time period: Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |
| **F3a.2** | **4 – 4.99%** | **NZ$000** |
| *Definition:* | Opening balance for borrowing undertaken for borrowings with an interest rate of 4 – 4.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |

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| **F3a.3** | **5 – 5.99%** | **NZ$000** |
| *Definition:* | Opening balance for borrowing undertaken for borrowings with an interest rate of 5 – 5.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |
| **F3a.4** | **6 – 6.99%** | **NZ$000** |
| *Definition:* | Opening balance for borrowing undertaken for borrowings with an interest rate of 6 – 6.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |

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| **F3a.5** | **7 – 7.99%** | **NZ$000** |
| *Definition:* | Opening balance for borrowing undertaken for borrowings with an interest rate of 7 – 7.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |
| **F3a.6** | **8 – 8.99%** | **NZ$000** |
| *Definition:* | Opening balance for borrowing undertaken for borrowings with an interest rate of 8 – 8.99% due to mature within the time period: Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |

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| **F3a.7** | **9 – 9.99%** | **NZ$000** |
| *Definition:* | Opening balance for borrowing undertaken for borrowings with an interest rate of 9 – 9.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |
| **F3a.8** |  ≥**10%** | **NZ$000** |
| *Definition:* | Opening balance for borrowing undertaken for borrowings with an interest rate of greater than or equal to 10% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |

BLOCK 2: NEW DEBT IN THE YEAR

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| **F3a.75** | **0 – 2.99%** | **NZ$000** |
| *Definition:* | Opening balance for borrowing undertaken for borrowings with an interest rate of 0 – 2.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |
| **F3a.14** | **3 – 3.99%** | **NZ$000** |
| *Definition:* | Opening balance for borrowing undertaken for borrowings with an interest rate of 3 – 3.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |
| **F3a.15** | **4 – 4.99%** | **NZ$000** |
| *Definition:* | New borrowing undertaken during the year for borrowings with an interest rate of 4 – 4.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |
| **F3a.16** | **5 – 5.99%** | **NZ$000** |
| *Definition:* | New borrowing undertaken during the year for borrowings with an interest rate of 5 – 5.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |

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| **F3a.17** | **6 – 6.99%** | **NZ$000** |
| *Definition:* | New borrowing undertaken during the year for borrowings with an interest rate of 6 – 6.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |
| **F3a.18** | **7 – 7.99%** | **NZ$000** |
| *Definition:* | New borrowing undertaken during the year for borrowings with an interest rate of 7 – 7.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |

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| **F3a.19** | **8 – 8.99%** | **NZ$000** |
| *Definition:* | New borrowing undertaken during the year for borrowings with an interest rate of 8 – 8.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |
| **F3a.20** | **9 – 9.99%** | **NZ$000** |
| *Definition:* | New borrowing undertaken during the year for borrowings with an interest rate of 9 – 9.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |

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| **F3a.21** |  ≥**10%** | **NZ$000** |
| *Definition:* | New borrowing undertaken during the year for borrowings with an interest rate of greater than or equal to 10% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |

BLOCK 3: REPAYMENTS IN THE YEAR

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| **F3a.76** | **0 – 2.99%** | **NZ$000** |
| *Definition:* | Repayments made during the year for borrowings with an interest rate of 0 – 2.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |
| **F3a.27** | **3 – 3.99%** | **NZ$000** |
| *Definition:* | Repayments made during the year for borrowings with an interest rate of 3 – 3.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |
| **F3a.28** | **4 – 4.99%** | **NZ$000** |
| *Definition:* | Repayments made during the year for borrowings with an interest rate of 4 – 4.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |

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| **F3a.29** | **5 – 5.99%** | **NZ$000** |
| *Definition:* | Repayments made during the year for borrowings with an interest rate of 5 – 5.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |
| **F3a.30** | **6 – 6.99%** | **NZ$000** |
| *Definition:* | Repayments made during the year for borrowings with an interest rate of 6 – 6.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |

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| **F3a.31** | **7 – 7.99%** | **NZ$000** |
| *Definition:* | Repayments made during the year for borrowings with an interest rate of 7 – 7.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |
| **F3a.32** | **8 – 8.99%** | **NZ$000** |
| *Definition:* | Repayments made during the year for borrowings with an interest rate of 8 – 8.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |

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| **F3a.33** | **9 – 9.99%** | **NZ$000** |
| *Definition:* | Repayments made during the year for borrowings with an interest rate of 9 – 9.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |
| **F3a.34** |  **≥10%** | **NZ$000** |
| *Definition:* | Repayments made during the year for borrowings with an interest rate of greater than or equal to 10% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |

BLOCK 4: MOVEMENTS INTO THIS MATURITY RANGE

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| **F3a.77** | **0 – 2.99%** | **NZ$000** |
| *Definition:* | Borrowings moving into this maturity range during the year for borrowings with an interest rate of 0 – 2.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |
| **F3a.40** | **3 – 3.99%** | **NZ$000** |
| *Definition:* | Borrowings moving into this maturity range during the year for borrowings with an interest rate of 3 – 3.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |
| **F3a.41** | **4 – 4.99%** | **NZ$000** |
| *Definition:* | Borrowings moving into this maturity range during the year for borrowings with an interest rate of 4 – 4.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |
| **F3a.42** | **5 – 5.99%** | **NZ$000** |
| *Definition:* | Borrowings moving into this maturity range during the year for borrowings with an interest rate of 5 – 5.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |

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| **F3a.43** | **6 – 6.99%** | **NZ$000** |
| *Definition:* | Borrowings moving into this maturity range during the year for borrowings with an interest rate of 6 – 6.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |
| **F3a.44** | **7 – 7.99%** | **NZ$000** |
| *Definition:* | Borrowings moving into this maturity range during the year for borrowings with an interest rate of 7 – 7.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |

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| --- | --- | --- |
| **F3a.45** | **8 – 8.99%** | **NZ$000** |
| *Definition:* | Borrowings moving into this maturity range during the year for borrowings with an interest rate of 8 – 8.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |
| **F3a.46** | **9 – 9.99%** | **NZ$000** |
| *Definition:* | Borrowings moving into this maturity range during the year for borrowings with an interest rate of 9 – 9.99% due to mature within the time period: Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |

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| **F3a.47** |  **≥10%** | **NZ$000** |
| *Definition:* | Borrowings moving into this maturity range during the year for borrowings with an interest rate of greater than or equal to 10% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |

BLOCK 5: MOVEMENTS FROM THIS MATURITY RANGE

|  |  |  |
| --- | --- | --- |
| **F3a.78** | **0 – 2.99%** | **NZ$000** |
| *Definition:* | Borrowings moving out of this maturity range during the year for borrowings with an interest rate of 0 – 2.99% due to mature within the time period: Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |
| **F3a.53** | **3 – 3.99%** | **NZ$000** |
| *Definition:* | Borrowings moving out of this maturity range during the year for borrowings with an interest rate of 3 – 3.99% due to mature within the time period: Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |
| **F3a.54** | **4 – 4.99%** | **NZ$000** |
| *Definition:* | Borrowings moving out of this maturity range during the year for borrowings with an interest rate of 4 – 4.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |

|  |  |  |
| --- | --- | --- |
| **F3a.55** | **5 – 5.99%** | **NZ$000** |
| *Definition:* | Borrowings moving out of this maturity range during the year for borrowings with an interest rate of 5 – 5.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |
| **F3a.56** | **6 – 6.99%** | **NZ$000** |
| *Definition:* | Borrowings moving out of this maturity range during the year for borrowings with an interest rate of 6 – 6.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |

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| --- | --- | --- |
| **F3a.57** | **7 – 7.99%** | **NZ$000** |
| *Definition:* | Borrowings moving out of this maturity range during the year for borrowings with an interest rate of 7 – 7.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |
| **F3a.58** | **8 – 8.99%** | **NZ$000** |
| *Definition:* | Borrowings moving out of this maturity range during the year for borrowings with an interest rate of 8 – 8.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |

|  |  |  |
| --- | --- | --- |
| **F3a.59** | **9 – 9.99%** | **NZ$000** |
| *Definition:* | Borrowings moving out of this maturity range during the year for borrowings with an interest rate of 9 – 9.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |
| **F3a.60** |  **≥10%** | **NZ$000** |
| *Definition:* | Borrowings moving out of this maturity range during the year for borrowings with an interest rate of greater than or equal to 10% due to mature within the time period: Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Input field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs (positive number)Calculated field: Report Year Total = sum of Report Yr (up to 1 yr + 1-2 yrs + 3-5 yrs + 6-10 yrs + over 10 yrs) Followed by CG |

BLOCK 6: CLOSING BALANCE

|  |  |  |
| --- | --- | --- |
| **F3a.79** | **0 – 2.99%** | **NZ$000** |
| *Definition:* | Opening balance for borrowing undertaken for borrowings with an interest rate of 0 – 2.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Calculated field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs, total = F3a.74+F3a.75+F3a.76+F3a.77+F3a.78Followed by CG |
| **F3a.66** | **3 – 3.99%** | **NZ$000** |
| *Definition:* | Opening balance for borrowing undertaken for borrowings with an interest rate of 3 – 3.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Calculated field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs, total = F3a.1+F3a.14+F3a.27+F3a.40+F3a.53Followed by CG |

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| --- | --- | --- |
| **F3a.67** | **4 – 4.99%** | **NZ$000** |
| *Definition:* | Closing balance of borrowing undertaken during the year for borrowings with an interest rate of 4 – 4.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Calculated field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs, total = F3a.2+F3a.15+F3a.28+F3a.41+F3a.54Followed by CG  |
| **F3a.68** | **5 – 5.99%** | **NZ$000** |
| *Definition:* | Closing balance of borrowing under taken during the year for borrowings with an interest rate of 5 – 5.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Calculated field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs, total = F3a.3+F3a.16+F3a.29+F3a.42+F3a.55Followed by CG |

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| --- | --- | --- |
| **F3a.69** | **6 – 6.99%** | **NZ$000** |
| *Definition:* | Closing balance of borrowing under taken during the year for borrowings with an interest rate of 6 – 6.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Calculated field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs, total = F3a.4+F3a.17+F3a.30+F3a.43+F3a.56Followed by CG |
| **F3a.70** | **7 – 7.99%** | **NZ$000** |
| *Definition:* | Closing balance of borrowing under taken during the year for borrowings with an interest rate of 7 – 7.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Calculated field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs, total = F3a.5+F3a.18+F3a.31+F3a.44+F3a.57Followed by CG |

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| --- | --- | --- |
| **F3a.71** | **8 – 8.99%** | **NZ$000** |
| *Definition:* | Closing balance of borrowing under taken during the year for borrowings with an interest rate of 8 – 8.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Calculated field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs, total = F3a.6+F3a.19+F3a.32+F3a.45+F3a.58Followed by CG  |
| **F3a.72** | **9 – 9.99%** | **NZ$000** |
| *Definition:* | Closing balance of borrowing under taken during the year for borrowings with an interest rate of 9 – 9.99% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Calculated field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs, total = F3a.7+F3a.20+F3a.33+F3a.46+F3a.59Followed by CG  |

|  |  |  |
| --- | --- | --- |
| **F3a.73** |  **≥10%** | **NZ$000** |
| *Definition:* | Closing balance of borrowing under taken during the year for borrowings with an interest rate of greater than or equal to 10% due to mature within the time period:Up to 1 year (column 1), 1 – 2 years (column 2),3 – 5 years (column 3),6 – 10 years (column 4), over 10 years (column 5),all total debt (column 6) for report year –1. Up to 1 year (column 7),1 – 2 years (column 8),3 – 5 years (column 9),6 – 10 years (column 10),over 10 years (column 11),all total debt (column 12) for report year. |
| *Processing rules:* | Calculated field: Report Year: Up to 1 yr, 1-2 yrs, 3-5 yrs, 6-10 yrs, over 10 yrs, total = F3a.8+F3a.21+F3a.34+F3a.47+F3a.60Followed by CG |

TABLE 4: ANALYSIS OF RECEIVABLES AND PAYABLES

Guidance to the Local Authority

1. On completion of Table F4, the Local Authority should ensure that no input cell is left blank. For the avoidance of doubt, the table on analysis of receivables and payables is for the Three Waters services.
2. If the Local Authority has allocated receivables and payables to Three Waters, please explain the allocation method in the commentary.
3. The table asks for forecasts for the next 11 financial years. We note that LTPs are not yet complete, but we ask that the best-informed estimates of these forecasts, based on available information, be provided.

BLOCK 1: RECEIVABLES NET AFTER PROVISIONS

|  |  |  |
| --- | --- | --- |
| **F4.1** | **Loans** | **NZ$000** |
| *Definition:* | Borrowings from the Authority, if any, at the financial year-end. |
| *Processing rules:* | Input field (positive number) |
| **F4.2** | **Trade receivables** | **NZ$000** |
| *Definition:* | All amounts owed by trade receivables at the financial year-end. |
| *Processing rules:* | Input field (positive number) |
| **F4.3** | **Other receivables** | **NZ$000** |
| *Definition:* | Other receivables at the financial year-end. |
| *Processing rules:* | Input field (positive number) |
| **F4.4** | **Prepayments and accrued revenue** | **NZ$000** |
| *Definition:* | All prepayments and accrued revenue owed at the financial year-end. |
| *Processing rules:* | Input field (positive number) |

|  |  |  |
| --- | --- | --- |
| **F4.5** | **Receivables due in more than one year** | **NZ$000** |
| *Definition:* | All receivables falling due more than one year at the financial year-end. |
| *Processing rules:* | Input field (positive number) |
| **F4.6** | **Total receivables** | **NZ$000** |
| *Definition:* | Total amounts owing at the financial year-end. |
| *Processing rules:* | Calculated field: SUM[F4.1:F4.5] |

BLOCK 2: PAYABLES DUE WITHIN ONE YEAR

|  |  |  |
| --- | --- | --- |
| **F4.7** | **Bank overdraft** | **NZ$000** |
| *Definition:* | Bank overdraft due within one year, at the financial year-end. |
| *Processing rules:* | Input field  |
| **F4.8** | **Trade payables** | **NZ$000** |
| *Definition:* | Trade payables due within one year, at the financial year-end. |
| *Processing rules:* | Input field  |
| **F4.9** | **Capital payables** | **NZ$000** |
| *Definition:* | Capital payables due within one year, at the financial year-end. |
| *Processing rules:* | Input field  |
| **F4.10** | **Corporation tax** | **NZ$000** |
| *Definition:* | Corporation tax liability owing at the financial year-end. |
| *Processing rules:* | Input field  |
| **F4.11** | **Receipts in advance** | **NZ$000** |
| *Definition:* | Receipts in advance at the financial year-end. |
| *Processing rules:* | Input field  |

|  |  |  |
| --- | --- | --- |
| **F4.12** | **Other payables** | **NZ$000** |
| *Definition:* | Other payables due within one year at the financial year-end. |
| *Processing rules:* | Input field  |
| **F4.13** | **Accruals** | **NZ$000** |
| *Definition:* | Accruals, including deferred revenue, due within one year at the financial year-end. |
| *Processing rules:* | Input field  |

|  |  |  |
| --- | --- | --- |
| **F4.14** | **Total payables** | **NZ$000** |
| *Definition:* | Total payables |
| *Processing rules:* | Calculated field: SUM[F4.7:F4.13] |

BLOCK 3: BAD DEBT PROVISIONS REMAINING, NETTED AGAINST RECEIVABLES

|  |  |  |
| --- | --- | --- |
| **F4.15** | **Household unmeasured**  | **NZ$000** |
| *Definition:* | Household unmeasured debt provision continuing at year-end. Includes water, wastewater and stormwater. |
| *Processing rules:* | Input field |
| **F4.16** | **Household measured**  | **NZ$000** |
| *Definition:* | Household measured debt provision continuing at year-end. Includes water, wastewater and stormwater. |
| *Processing rules:* | Input field |
| **F4.17** | **Non-household measured** | **NZ$000** |
| *Definition:* | Non-household measured debt provision continuing at year-end. Includes water, wastewater and stormwater. |
| *Processing rules:* | Input field |
| **F4.18** | **Non-household unmeasured** | **NZ$000** |
| *Definition:* | Non-household unmeasured debt provision continuing at year-end. Includes water, wastewater and stormwater. |
| *Processing rules:* | Input field |
| **F4.19** | **Tradewaste**  | **NZ$000** |
| *Definition:* | Tradewaste debt provision continuing at year-end. |
| *Processing rules:* | Input field |
| **F4.20** | **Secondary revenue** | **NZ$000** |
| *Definition:* | Secondary revenue debt provision continuing at year-end. |
| *Processing rules:* | Input field |
| **F4.21** | **Total bad debt provision** | **NZ$000** |
| *Definition:* | Total Debt provisions continuing at year-end. |
| *Processing rules:* | Calculated field: SUM[F4.15:F4.20] |

TABLE F5: CASH FLOW PARAMETERS

Guidance to the Local Authority

1. On completion of Table F5, the Local Authority should ensure that no input cell is left blank. For the avoidance of doubt, the table on cash flow parameters relates to the Three Waters services.
2. If the Local Authority has allocated the cash flow parameters (e.g. bad debt) to Three Waters, please explain the allocation method in the commentary.
3. The table asks for forecasts for the next 11 financial years. We note that LTPs are not yet complete, but we ask that the best-informed estimates of these forecasts, based on available information, be provided.

BLOCK 1: DEBT AND CREDIT PERIODS

|  |  |  |
| --- | --- | --- |
| **F5.1** | **Receivables period (days revenue)** | **Nr** |
| *Definition:* | Year-end trade receivables per annual accounts divided by revenue per annual accounts of the year X 365. |
| *Processing rules:* | Input field  |
| **F5.2** | **Operating expenses credit period (days opex)** | **Nr** |
| *Definition:* | Opex Trade payables divided by operating expenses X 365. Operating expenses are the sum of trade supplies recorded for the year through purchase ledger activity. |
| *Processing rules:* | Input field  |
| **F5.3** | **Capital payables credit period (days capex)** | **Nr** |
| *Definition:* | Capital payables divided by capital expenditure X 365. |
| *Processing rules:* | Input field  |

TABLE 7: CASH FLOW STATEMENT

Guidance to the Local Authority

1. On completion of Table F7, the Local Authority should ensure that no input cell is left blank. For the avoidance of doubt, this cash flow statement relates to information at a total Local Authority level.
2. The table asks for forecasts for the next 11 financial years. We note that LTPs are not yet complete, but we ask that the best-informed estimates of the forecasts, based on available information, be provided.
3. If a portfolio approach is taken to financing, we ask that the best-informed estimates of an apportionment of external interest be provided.

|  |  |  |
| --- | --- | --- |
| **F7.1** | **Net cashflow from operating activities** | **NZ$000** |
| *Definition:* | The net increase or decrease in cash flow resulting from the operations shown in the revenue and expenditure account.  |
| *Processing rules:* | Brought Forward: from F8.17 |

BLOCK 1: RETURN ON INVESTMENT AND SERVICING OF FINANCE

|  |  |  |
| --- | --- | --- |
| **F7.2** | **Interest received** | **NZ$000** |
| *Definition:* | The amount of interest received by the Authority in the year. This includes interest on cash balances, borrowings to third parties, and other investments. |
| *Processing rules:* | Input field (positive number) |
| **F7.3** | **Interest paid** | **NZ$000** |
| *Definition:* | The amount of interest paid by the Authority in the year. This includes interest on any overdrafts and borrowings. |
| *Processing rules:* | Input field (negative number) |
| **F7.4** | **Interest in finance lease rentals** | **NZ$000** |
| *Definition:* | The interest element on finance leases paid by the Authority in the year. |
| *Processing rules:* | Input field (negative number) |

|  |  |  |
| --- | --- | --- |
| **F7.5** | **Net cashflow for returns on investments and servicing of finance** | **NZ$000** |
| *Definition:* | The net financing cost in the year paid by the Authority. |
| *Processing rules:* | Calculated field: SUM[F7.2:F7.4] |

BLOCK 2: TAXATION

|  |  |  |
| --- | --- | --- |
| **F7.6** | **Taxation (paid)/received** | **NZ$000** |
| *Definition:* | All cash flows to or from taxation authorities in respect of the Local Authority’s revenue and capital profits including total mainstream corporation tax paid by the Authority in the year. |
| *Processing rules:* | Input field (negative number if net tax payment, positive number if net tax receipt). |

BLOCK 3: NET CASH FLOW FROM INVESTING ACTIVITIES

|  |  |  |
| --- | --- | --- |
| **F7.7** | **Gross cost of purchase of fixed assets and infrastructure renewal** | **NZ$000** |
| *Definition:* | The gross purchase price of fixed assets paid for by the Authority before any deduction of grants and contributions. Fixed assets include expenditure on infrastructure renewal. |
| *Processing rules:* | Input field (negative number) |
| **F7.8** | **Receipts of grants and contributions** | **NZ$000** |
| *Definition:* | The total amount of grants and other contributions received for fixed asset purchases in the year. |
| *Processing rules:* | Input field (positive number) |
| **F7.9** | **Disposal of fixed assets** | **NZ$000** |
| *Definition:* | Cash proceeds received in the year on the sale of fixed assets. |
| *Processing rules:* | Input field (positive number) |
| **F7.10** | **Net cashflow from investing activities** | **NZ$000** |
| *Definition:* | The net cashflow of the Authority relating to the acquisition or disposal of any asset held as a fixed asset. |
| *Processing rules:* | Calculated field: SUM[F7.7:F7.9] |

BLOCK 4: NET CASH FLOW FROM FINANCING ACTIVITIES

|  |  |  |
| --- | --- | --- |
| **F7.11** | **Capital in finance lease rentals** | **NZ$000** |
| *Definition:* | The capital element of finance lease payments made in the year. |
| *Processing rules:* | Input field (negative number if capital repaid on new leases exceed capital on existing leases, else positive number). |
| **F7.12** | **New borrowings** | **NZ$000** |
| *Definition:* | New borrowings received. |
| *Processing rules:* | Input field (positive number). |
| **F7.13** | **Repayment of borrowings** | **NZ$000** |
| *Definition:* | The repayment of borrowings. |
| *Processing rules:* | Input field (negative number) |
| **F7.14** | **Net cash inflow from financing activities** | **NZ$000** |
| *Definition:* | The net effect on cashflow after repaying the capital element of finance leases and raising/repaying borrowings. |
| *Processing rules:* | Calculated field: SUM[F7.11:F7.13] |
| **F7.15** | **Opening cash and cash equivalents** | **NZ$000** |
| *Definition:* | Opening balance of cash and cash equivalents. |  |
| *Processing rules:* | Input field/Calculated field: F7.17 in prior year |  |
| **F7.16** | **Increase/(decrease) in cash in the year** | **NZ$000** |
| *Definition:* | The net cashflow of the Local Authority in the year measured by the change in the level of cash. |
| *Processing rules:* | Calculated field: F7.1+F7.5+F7.6+F7.10+F7.14 |
| **F7.17** | **Closing cash and cash equivalents** | **NZ$000** |
| *Definition:* | Closing cash position. |
| *Processing rules:* | Calculated field: F7.15+F7.16 |

TABLE 7A: CASH FLOW STATEMENT - WATER

Guidance to the Local Authority

1. On completion of Table F7A, the Authority should ensure that no input cell is left blank. For the avoidance of doubt, this cash flow statement relates to information of water assets only.
2. The table asks for forecasts for the next 11 financial years. We note that LTPs are not yet complete, but we ask that the best-informed estimates of the forecasts, based on available information, be provided.
3. Local Authority’s should provide their best-informed estimates, if this information is not available at the disaggregation requested.
4. If a portfolio approach is taken to financing, we ask that the best-informed estimates of an apportionment of external interest be provided.

|  |  |  |
| --- | --- | --- |
| **F7a.1** | **Net cashflow from operating activities** | **NZ$000** |
| *Definition:* | The net increase or decrease in cash flow resulting from the operations shown in the revenue and expenditure account.  |
| *Processing rules:* | Brought Forward: from F8.17 |

BLOCK 1: RETURN ON INVESTMENT AND SERVICING OF FINANCE

|  |  |  |
| --- | --- | --- |
| **F7a.2** | **Interest received** | **NZ$000** |
| *Definition:* | The amount of interest received by the Local Authority in the year. This includes interest on cash balances, borrowings to third parties, and other investments. |
| *Processing rules:* | Input field (positive number) |
| **F7a.3** | **Interest paid** | **NZ$000** |
| *Definition:* | The amount of interest paid by the Local Authority in the year. This includes interest on any overdrafts and borrowings. |
| *Processing rules:* | Input field (negative number) |

|  |  |  |
| --- | --- | --- |
| **F7a.4** | **Interest in finance lease rentals** | **NZ$000** |
| *Definition:* | The interest element on finance leases paid by the Local Authority in the year. |
| *Processing rules:* | Input field (negative number) |
| **F7a.5** | **Net cashflow for returns on investments and servicing of finance** | **NZ$000** |
| *Definition:* | The net financing cost in the year paid by the Local Authority. |
| *Processing rules:* | Calculated field: SUM[F7a.2:F7a.4] |

BLOCK 2: TAXATION

|  |  |  |
| --- | --- | --- |
| **F7a.6** | **Taxation (paid)/received** | **NZ$000** |
| *Definition:* | All cash flows to or from taxation authorities in respect of the Local Authority’s revenue and capital profits including total mainstream corporation tax paid by the Local Authority in the year. |
| *Processing rules:* | Input field (negative number if net tax payment, positive number if net tax receipt). |

BLOCK 3: NET CASH FLOW FROM INVESTING ACTIVITIES

|  |  |  |
| --- | --- | --- |
| **F7a.7** | **Gross cost of purchase of fixed assets and infrastructure renewal** | **NZ$000** |
| *Definition:* | The gross purchase price of fixed assets paid for by the Local Authority before any deduction of grants and contributions. Fixed assets include expenditure on infrastructure renewal. |
| *Processing rules:* | Input field (negative number) |
| **F7a.8** | **Receipts of grants and contributions** | **NZ$000** |
| *Definition:* | The total amount of grants and other contributions received for fixed asset purchases in the year. |
| *Processing rules:* | Input field (positive number) |
| **F7a.9** | **Disposal of fixed assets** | **NZ$000** |
| *Definition:* | Cash proceeds received in the year on the sale of fixed assets. |
| *Processing rules:* | Input field (positive number) |
| **F7a.10** | **Net cashflow from investing activities** | **NZ$000** |
| *Definition:* | The net cashflow of the Local Authority relating to the acquisition or disposal of any asset held as a fixed asset. |
| *Processing rules:* | Calculated field: SUM[F7a.7:F7a.9] |

BLOCK 4: NET CASH FLOW FROM FINANCING ACTIVITIES

|  |  |  |
| --- | --- | --- |
| **F7a.11** | **Capital in finance lease rentals** | **NZ$000** |
| *Definition:* | The capital element of finance lease payments made in the year. |
| *Processing rules:* | Input field (negative number if capital repaid on new leases exceed capital on existing leases, else positive number). |
| **F7a.12** | **New borrowings** | **NZ$000** |
| *Definition:* | New borrowings received. |
| *Processing rules:* | Input field (positive number). |
| **F7a.13** | **Repayment of borrowings** | **NZ$000** |
| *Definition:* | The repayment of borrowings. |
| *Processing rules:* | Input field (negative number) |
| **F7a.14** | **Net cash inflow from financing activities** | **NZ$000** |
| *Definition:* | The net effect on cashflow after repaying the capital element of finance leases and raising/repaying borrowings. |  |
| *Processing rules:* | Calculated field: SUM[F7a.11:F7a.13] |  |
| **F7a.15** | **Opening cash and cash equivalents** | **NZ$000** |
| *Definition:* | Opening balance of cash and cash equivalents |  |
| *Processing rules:* | Input field/Calculated field F7a.17 in prior year |  |
| **F7a.16** | **Increase/(decrease) in cash in the year** | **NZ$000** |
| *Definition:* | The net cashflow of the Local Authority in the year measured by the change in the level of cash. |
| *Processing rules:* | Calculated field: F7a.1+F7a.5+F7a.6+F7a.10+F7a.14 |

|  |  |  |
| --- | --- | --- |
| **F7a.17** | **Closing cash and cash equivalents** | **NZ$000** |
| *Definition:* | Closing cash position |
| *Processing rules:* | Calculated field: F7a.15+F7a.16 |

TABLE 7B: CASH FLOW STATEMENT - WASTEWATER

Guidance to the Local Authority

1. On completion of Table F7B, the Authority should ensure that no input cell is left blank. For the avoidance of doubt, this cash flow statement relates to information of wastewater assets only.
2. The table asks for forecasts for the next 11 financial years. We note that LTPs are not yet complete, but we ask that the best-informed estimates of the forecasts, based on available information, be provided.
3. Local Authority’s should provide their best-informed estimates, if this information is not available at the disaggregation requested.
4. If a portfolio approach is taken to financing, we ask that the best-informed estimates of an apportionment of external interest be provided.

BLOCK 1: RETURN ON INVESTMENT & SERVICING OF FINANCE

|  |  |  |
| --- | --- | --- |
| **F7b.1** | **Net cashflow from operating activities** | **NZ$000** |
| *Definition:* | The net increase or decrease in cash flow resulting from the operations shown in the revenue and expenditure account.  |
| *Processing rules:* | Brought Forward: from F8.17 |
| **F7b.2** | **Interest received** | **NZ$000** |
| *Definition:* | The amount of interest received by the Local Authority in the year. This includes interest on cash balances, borrowings to third parties, and other investments. |
| *Processing rules:* | Input field (positive number) |
| **F7b.3** | **Interest paid** | **NZ$000** |
| *Definition:* | The amount of interest paid by the Local Authority in the year. This includes interest on any overdrafts and borrowings. |
| *Processing rules:* | Input field (negative number) |
| **F7b.4** | **Interest in finance lease rentals** | **NZ$000** |
| *Definition:* | The interest element on finance leases paid by the Local Authority in the year. |
| *Processing rules:* | Input field (negative number) |
| **F7b.5** | **Net cashflow for returns on investments and servicing of finance** | **NZ$000** |
| *Definition:* | The net financing cost in the year paid by the Local Authority. |
| *Processing rules:* | Calculated field: SUM[F7b.2:F7b.4] |

BLOCK 2: TAXATION

|  |  |  |
| --- | --- | --- |
| **F7b.6** | **Taxation (paid)/received** | **NZ$000** |
| *Definition:* | All cash flows to or from taxation authorities in respect of the Local Authority’s revenue and capital profits including total mainstream corporation tax paid by the Local Authority in the year. |
| *Processing rules:* | Input field (negative number if net tax payment, positive number if net tax receipt). |

BLOCK 3: NET CASH FLOW FROM INVESTING ACTIVITIES

|  |  |  |
| --- | --- | --- |
| **F7b.7** | **Gross cost of purchase of fixed assets and infrastructure renewal** | **NZ$000** |
| *Definition:* | The gross purchase price of fixed assets paid for by the Local Authority before any deduction of grants and contributions. Fixed assets include expenditure on infrastructure renewal. |
| *Processing rules:* | Input field (negative number) |
| **F7b.8** | **Receipts of grants and contributions** | **NZ$000** |
| *Definition:* | The total amount of grants and other contributions received for fixed asset purchases in the year. |
| *Processing rules:* | Input field (positive number) |
| **F7b.9** | **Disposal of fixed assets** | **NZ$000** |
| *Definition:* | Cash proceeds received in the year on the sale of fixed assets. |
| *Processing rules:* | Input field (positive number) |
| **F7b.10** | **Net cashflow from investing activities** | **NZ$000** |
| *Definition:* | The net cashflow of the Local Authority relating to the acquisition or disposal of any asset held as a fixed asset. |
| *Processing rules:* | Calculated field: SUM[F7b.7:F7b.9] |

BLOCK 4: NET CASH FLOW FROM FINANCING ACTIVITIES

|  |  |  |
| --- | --- | --- |
| **F7b.11** | **Capital in finance lease rentals** | **NZ$000** |
| *Definition:* | The capital element of finance lease payments made in the year. |
| *Processing rules:* | Input field (negative number if capital repaid on new leases exceed capital on existing leases, else positive number). |
| **F7b.12** | **New borrowings** | **NZ$000** |
| *Definition:* | New borrowings received. |
| *Processing rules:* | Input field (positive number). |
| **F7b.13** | **Repayment of borrowings** | **NZ$000** |
| *Definition:* | The repayment of borrowings. |
| *Processing rules:* | Input field (negative number) |
| **F7b.14** | **Net cash inflow from financing activities** | **NZ$000** |
| *Definition:* | The net effect on cashflow after repaying the capital element of finance leases and raising/repaying borrowings. |
| *Processing rules:* | Calculated field: SUM[F7b.11:F7b.13] |
| **F7b.15** | **Opening cash and cash equivalents** | **NZ$000** |
| *Definition:* | Opening balance of cash and cash equivalents |  |
| *Processing rules:* | Input field/Calculated field F7b.17 in prior year |  |
| **F7b.16** | **Increase/(decrease) in cash in the year** | **NZ$000** |
| *Definition:* | The net cashflow of the Local Authority in the year measured by the change in the level of cash. |
| *Processing rules:* | Calculated field: F7b.1+F7b.5+F7b.6+F7b.10+F7b.14 |
| **F7b.17** | **Closing cash and cash equivalents** | **NZ$000** |
| *Definition:* | Closing cash position |
| *Processing rules:* | Calculated field: F7b.15+F7b.16 |

TABLE 7C: CASH FLOW STATEMENT - STORMWATER

Guidance to the Local Authority

1. On completion of Table F7C, the Local Authority should ensure that no input cell is left blank. For the avoidance of doubt, this cash flow statement relates to information of stormwater assets only.
2. The table asks for forecasts for the next 11 financial years. We note that LTPs are not yet complete, but we ask that the best-informed estimates of the forecasts, based on available information, be provided.
3. Local Authority’s should provide their best-informed estimates, if this information is not available at the disaggregation requested.
4. If a portfolio approach is taken to financing, we ask that the best-informed estimates of an apportionment of external interest be provided.

BLOCK 1: RETURN ON INVESTMENT & SERVICING OF FINANCE

|  |  |  |
| --- | --- | --- |
| **F7c.1** | **Net cashflow from operating activities** | **NZ$000** |
| *Definition:* | The net increase or decrease in cash flow resulting from the operations shown in the revenue and expenditure account.  |
| *Processing rules:* | Brought Forward: from F8.17 |
| **F7c.2** | **Interest received** | **NZ$000** |
| *Definition:* | The amount of interest received by the Local Authority in the year. This includes interest on cash balances, borrowings to third parties, and other investments. |
| *Processing rules:* | Input field (positive number) |
| **F7c.3** | **Interest paid** | **NZ$000** |
| *Definition:* | The amount of interest paid by the Local Authority in the year. This includes interest on any overdrafts and borrowings. |
| *Processing rules:* | Input field (negative number) |
| **F7c.4** | **Interest in finance lease rentals** | **NZ$000** |
| *Definition:* | The interest element on finance leases paid by the Local Authority in the year. |
| *Processing rules:* | Input field (negative number) |
| **F7c.5** | **Net cashflow for returns on investments and servicing of finance** | **NZ$000** |
| *Definition:* | The net financing cost in the year paid by the Local Authority. |
| *Processing rules:* | Calculated field: SUM[F7c.2:F7c.4] |

BLOCK 2: TAXATION

|  |  |  |
| --- | --- | --- |
| **F7c.6** | **Taxation (paid)/received** | **NZ$000** |
| *Definition:* | All cash flows to or from taxation authorities in respect of the Local Authority’s revenue and capital profits including total mainstream corporation tax paid by the Local Authority in the year. |
| *Processing rules:* | Input field (negative number if net tax payment, positive number if net tax receipt). |

BLOCK 3: NET CASH FLOW FROM INVESTING ACTIVITIES

|  |  |  |
| --- | --- | --- |
| **F7c.7** | **Gross cost of purchase of fixed assets and infrastructure renewal** | **NZ$000** |
| *Definition:* | The gross purchase price of fixed assets paid for by the Local Authority before any deduction of grants and contributions. Fixed assets include expenditure on infrastructure renewal. |
| *Processing rules:* | Input field (negative number) |
| **F7c.8** | **Receipts of grants and contributions** | **NZ$000** |
| *Definition:* | The total amount of grants and other contributions received for fixed asset purchases in the year. |
| *Processing rules:* | Input field (positive number) |
| **F7c.9** | **Disposal of fixed assets** | **NZ$000** |
| *Definition:* | Cash proceeds received in the year on the sale of fixed assets. |
| *Processing rules:* | Input field (positive number) |
| **F7c.10** | **Net cashflow from investing activities** | **NZ$000** |
| *Definition:* | The net cashflow of the Local Authority relating to the acquisition or disposal of any asset held as a fixed asset. |
| *Processing rules:* | Calculated field: SUM[F7c.7:F7c.9] |

BLOCK 4: NET CASH FLOW FROM FINANCING ACTIVITIES

|  |  |  |
| --- | --- | --- |
| **F7c.11** | **Capital in finance lease rentals** | **NZ$000** |
| *Definition:* | The capital element of finance lease payments made in the year. |
| *Processing rules:* | Input field (negative number if capital repaid on new leases exceed capital on existing leases, else positive number). |
| **F7c.12** | **New borrowings** | **NZ$000** |
| *Definition:* | New borrowings received. |
| *Processing rules:* | Input field (positive number) |
| **F7c.13** | **Repayment of borrowings** | **NZ$000** |
| *Definition:* | The repayment of borrowings. |
| *Processing rules:* | Input field (negative number) |
| **F7c.14** | **Net cash inflow from financing activities** | **NZ$000** |
| *Definition:* | The net effect on cashflow after repaying the capital element of finance leases and raising/repaying borrowings. |
| *Processing rules:* | Calculated field: SUM[F7c.11:F7c.13] |
| **F7c.15** | **Opening cash and cash equivalents** | **NZ$000** |
| *Definition:* | Opening balance of cash and cash equivalents |  |
| *Processing rules:* | Input field/Calculated field F7c.17 in prior year |  |
| **F7c.16** | **Increase/(decrease) in cash in the year** | **NZ$000** |
| *Definition:* | The net cashflow of the Local Authority in the year measured by the change in the level of cash. |
| *Processing rules:* | Calculated field: F7c.1+F7c.5+F7c.6+F7c.10+F7c.14 |
| **F7c.17** | **Closing cash and cash equivalents** | **NZ$000** |
| *Definition:* | Closing cash position |
| *Processing rules:* | Calculated field: F7c.15+F7c.16 |

TABLE F8: RECONCILIATION OF OPERATING SURPLUS (DEFICIT) TO NET CASH FLOW FROM OPERATING ACTIVITIES

Guidance to the Local Authority

1. On completion of Table F8, the Local Authority should ensure that no input cell is left blank. For the avoidance of doubt, this table relates to information at a total Local Authority level.
2. The table asks for forecasts for the next 11 financial years. We note that LTPs are not yet complete, but we ask that the best-informed estimates of these forecasts, based on available information, be provided.

Commentary

1. This table links the revenue and expenditure account with the cash flow statement by reconciling the operating profit to the net cash flow from operating activities.
2. Items that cannot be easily identified from the balance sheet movements or the profit and loss account should be explained.

|  |  |  |
| --- | --- | --- |
| **F8.1** | **Operating surplus after exceptional items** | **NZ$000** |
| *Definition:* | Operating surplus before interest and tax. |
| *Processing rules:* | Input Field |
| **F8.2** | **Depreciation charge** | **NZ$000** |
| *Definition:* | Total asset depreciation charged in the year including amortisation of deferred credits and intangible assets |
| *Processing rules:* | Input field  |
| **F8.3** | **Infrastructure renewals charge** | **NZ$000** |
| *Definition:* | Charge incurred in renewing the operating capability of infrastructure assets. |
| *Processing rules:* | Input field  |
| **F8.4** | **Amortisation of prepayments** | **NZ$000** |
| *Definition:* | Amortisation of prepaid costs over the estimated useful life of the benefits flowing from the expenditure. |
| *Processing rules:* | Input field  |

|  |  |  |
| --- | --- | --- |
| **F8.5** | **Amortisation of grants and contributions** | **NZ$000** |
| *Definition:* | Amortisation of grants received over the estimated useful life of the benefits flowing from the grants. |
| *Processing rules:* | Input field (positive number) |
| **F8.6** | **Movement in provisions for liabilities and charges** | **NZ$000** |
| *Definition:* | Net movement in provisions between the opening and closing balance sheets. |
| *Processing rules:* | Input field (positive number if the movement is an increase, negative number if the movement is a decrease). |
| **F8.7** | **Movement in rural supply grant provision** | **NZ$000** |
| *Definition:* | Movement in rural supply grant provision (positive number if the movement is an increase, negative number if the movement is a decrease).If this line is populated, please provide an explanation in the accompanying commentary.  |
| *Processing rules:* | Input field |
| **F8.8** | **Changes in inventory** | **NZ$000** |
| *Definition:* | Net movement in inventory between the opening and closing balance sheets. |
| *Processing rules:* | Input field (positive number if the movement is a decrease, negative number if the movement is an increase). |
| **F8.9** | **Change in trade receivables** | **NZ$000** |
| *Definition:* | Net movement in trade receivables between the opening and closing balance sheets. |
| *Processing rules:* | Input field (positive number if the movement is a decrease, negative number if the movement is an increase). |
| **F8.10** | **Change in trade payables** | **NZ$000** |
| *Definition:* | Net movement in trade payables between the opening and closing balance sheets. |
| *Processing rules:* | Input field (positive number if the movement is an increase, negative number if the movement is a decrease). |

|  |  |  |
| --- | --- | --- |
| **F8.11** | **Change in capital payables** | **NZ$000** |
| *Definition:* | Net movement in capital payables between the opening and closing balance sheets. |
| *Processing rules:* | Input field (positive number if the movement is an increase, negative number if the movement is a decrease). |
| **F8.12** | **Change in other receivables** | **NZ$000** |
| *Definition:* | Net movement in other receivables between the opening and closing balance sheets. |
| *Processing rules:* | Input field (positive number if the movement is a decrease, negative number if the movement is an increase). |
| **F8.13** | **Change in other payables** | **NZ$000** |
| *Definition:* | Net movement in other payables between the opening and closing balance sheets (exclude borrowings, tax and dividends). |
| *Processing rules:* | Input field (positive number if the movement is an increase, negative number if the movement is a decrease). |
| **F8.14** | **Change in other accruals** | **NZ$000** |
| *Definition:* | Net movement in other accruals between the opening and closing balance sheets (exclude borrowings, tax and dividends). |
| *Processing rules:* | Input field (positive number if the movement is an increase, negative number if the movement is a decrease). |
| **F8.15** | **Change in prepayments** | **NZ$000** |
| *Definition:* | Net movement in prepayments between the opening and closing balance sheets. |
| *Processing rules:* | Input field (positive number if the movement is a decrease, negative number if the movement is an increase). |
| **F8.16** | **Change in payroll related taxes**  | **NZ$000** |
| *Definition:* | Net movement in payroll related taxes between the opening and closing balance sheets. |
| *Processing rules:* | Input field (positive number if the movement is an increase, negative number if the movement is a decrease). |
| **F8.17** | **Net cash flow from operating activities** | **NZ$000** |
| *Definition:* | Net cash flow movement from the operating activities of the Authority. |
| *Processing rules:* | Calculated field: SUM[F8.1:F8.16] |

TABLE F8A: RECONCILIATION OF OPERATING SURPLUS (DEFICIT) TO NET CASH FLOW FROM OPERATING ACTIVITIES - WATER

Guidance to the Local Authority

1. On completion of Table F8A, the Local Authority should ensure that no input cell is left blank. For the avoidance of doubt, this table relates to information of water assets only.
2. The table asks for forecasts for the next 11 financial years. We note that LTPs are not yet complete, but we ask that the best-informed estimates of these forecasts, based on available information, be provided.
3. Local Authority’s should provide their best-informed estimates, if this information is not available at the disaggregation requested.

Commentary

1. This table links the revenue and expenditure account with the cash flow statement by reconciling the operating profit to the net cash flow from operating activities.
2. Items that cannot be easily identified from the balance sheet movements or the profit and loss account should be explained.

|  |  |  |
| --- | --- | --- |
| **F8a.1** | **Operating surplus after exceptional items** | **NZ$000** |
| *Definition:* | Operating surplus before interest and tax. |
| *Processing rules:* | Input Field |
| **F8a.2** | **Depreciation charge** | **NZ$000** |
| *Definition:* | Total asset depreciation charged in the year including amortisation of deferred credits and intangible assets |
| *Processing rules:* | Input field (positive number) |
| **F8a.3** | **Infrastructure renewals charge** | **NZ$000** |
| *Definition:* | Charge incurred in renewing the operating capability of infrastructure assets. |
| *Processing rules:* | Input field (positive number) |
| **F8a.4** | **Amortisation of prepayments** | **NZ$000** |
| *Definition:* | Amortisation of prepaid costs over the estimated useful life of the benefits flowing from the expenditure. |
| *Processing rules:* | Input field (positive number) |

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| **Fa8.5** | **Amortisation of grants and contributions** | **NZ$000** |
| *Definition:* | Amortisation of grants received over the estimated useful life of the benefits flowing from the grants. |
| *Processing rules:* | Input field (positive number) |
| **F8a.6** | **Movement in provisions for liabilities and charges** | **NZ$000** |
| *Definition:* | Net movement in provisions between the opening and closing balance sheets. |
| *Processing rules:* | Input field (positive number if the movement is an increase, negative number if the movement is a decrease). |
| **F8a.7** | **Movement in rural supply grant provision** | **NZ$000** |
| *Definition:* | Movement in rural supply grant provision (positive number if the movement is an increase, negative number if the movement is a decrease).If this line is populated, please provide an explanation in the accompanying commentary.  |
| *Processing rules:* | Input field |
| **F8a.8** | **Changes in inventory** | **NZ$000** |
| *Definition:* | Net movement in inventory between the opening and closing balance sheets. |
| *Processing rules:* | Input field (positive number if the movement is a decrease, negative number if the movement is an increase). |
| **F8a.9** | **Change in trade receivables** | **NZ$000** |
| *Definition:* | Net movement in trade receivables between the opening and closing balance sheets. |
| *Processing rules:* | Input field (positive number if the movement is a decrease, negative number if the movement is an increase). |
| **F8a.10** | **Change in trade payables** | **NZ$000** |
| *Definition:* | Net movement in trade payables between the opening and closing balance sheets. |
| *Processing rules:* | Input field (positive number if the movement is an increase, negative number if the movement is a decrease). |

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| **F8a.11** | **Change in capital payables** | **NZ$000** |
| *Definition:* | Net movement in capital payables between the opening and closing balance sheets. |
| *Processing rules:* | Input field (positive number if the movement is an increase, negative number if the movement is a decrease). |
| **F8a.12** | **Change in other receivables** | **NZ$000** |
| *Definition:* | Net movement in other receivables between the opening and closing balance sheets. |
| *Processing rules:* | Input field (positive number if the movement is a decrease, negative number if the movement is an increase). |
| **F8a.13** | **Change in other payables** | **NZ$000** |
| *Definition:* | Net movement in other payables between the opening and closing balance sheets (exclude borrowings, tax and dividends). |
| *Processing rules:* | Input field (positive number if the movement is an increase, negative number if the movement is a decrease). |
| **F8a.14** | **Change in other accruals** | **NZ$000** |
| *Definition:* | Net movement in other accruals between the opening and closing balance sheets (exclude borrowings, tax and dividends). |
| *Processing rules:* | Input field (positive number if the movement is an increase, negative number if the movement is a decrease). |
| **F8a.15** | **Change in prepayments** | **NZ$000** |
| *Definition:* | Net movement in prepayments between the opening and closing balance sheets. |
| *Processing rules:* | Input field (positive number if the movement is a decrease, negative number if the movement is an increase). |
| **F8a.16** | **Change in payroll related taxes**  | **NZ$000** |
| *Definition:* | Net movement in payroll related taxes between the opening and closing balance sheets. |
| *Processing rules:* | Input field (positive number if the movement is an increase, negative number if the movement is a decrease). |
| **F8a.17** | **Net cash flow from operating activities** | **NZ$000** |
| *Definition:* | Net cash flow movement from the operating activities of the Authority. |
| *Processing rules:* | Calculated field: SUM[F8a.1:F8a.16] |

TABLE F8B: RECONCILIATION OF OPERATING SURPLUS (DEFICIT) TO NET CASH FLOW FROM OPERATING ACTIVITIES - WASTEWATER

Guidance to the Local Authority

1. On completion of Table F8B, the Local Authority should ensure that no input cell is left blank. For the avoidance of doubt, this table relates to information of wastewater assets only.
2. The table asks for forecasts for the next 11 financial years. We note that LTPs are not yet complete, but we ask that the best-informed estimates of these forecasts, based on available information, be provided.
3. Local Authority’s should provide their best-informed estimates, if this information is not available at the disaggregation requested.

Commentary

1. This table links the revenue and expenditure account with the cash flow statement by reconciling the operating profit to the net cash flow from operating activities.
2. Items that cannot be easily identified from the balance sheet movements or the profit and loss account should be explained.

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| **F8b.1** | **Operating surplus after exceptional items** | **NZ$000** |
| *Definition:* | Operating surplus before interest and tax. |
| *Processing rules:* | Input Field |
| **F8b.2** | **Depreciation charge** | **NZ$000** |
| *Definition:* | Total asset depreciation charged in the year including amortisation of deferred credits and intangible assets |
| *Processing rules:* | Input field  |
| **F8b.3** | **Infrastructure renewals charge** | **NZ$000** |
| *Definition:* | Charge incurred in renewing the operating capability of infrastructure assets. |
| *Processing rules:* | Input field  |

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| **F8b.4** | **Amortisation of prepayments** | **NZ$000** |
| *Definition:* | Amortisation of prepaid costs over the estimated useful life of the benefits flowing from the expenditure. |
| *Processing rules:* | Input field  |
| **F8b.5** | **Amortisation of grants and contributions** | **NZ$000** |
| *Definition:* | Amortisation of grants received over the estimated useful life of the benefits flowing from the grants. |
| *Processing rules:* | Input field  |
| **F8b.6** | **Movement in provisions for liabilities and charges** | **NZ$000** |
| *Definition:* | Net movement in provisions between the opening and closing balance sheets. |
| *Processing rules:* | Input field (positive number if the movement is an increase, negative number if the movement is a decrease). |
| **F8b.7** | **Movement in rural supply grant provision** | **NZ$000** |
| *Definition:* | Movement in rural supply grant provision (positive number if the movement is an increase, negative number if the movement is a decrease).If this line is populated, please provide an explanation in the accompanying commentary.  |
| *Processing rules:* | Input field |
| **F8b.8** | **Changes in inventory** | **NZ$000** |
| *Definition:* | Net movement in inventory between the opening and closing balance sheets. |
| *Processing rules:* | Input field (positive number if the movement is a decrease, negative number if the movement is an increase). |
| **F8b.9** | **Change in trade receivables** | **NZ$000** |
| *Definition:* | Net movement in trade receivables between the opening and closing balance sheets. |
| *Processing rules:* | Input field (positive number if the movement is a decrease, negative number if the movement is an increase). |

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| **F8b.10** | **Change in trade payables** | **NZ$000** |
| *Definition:* | Net movement in trade payables between the opening and closing balance sheets. |
| *Processing rules:* | Input field (positive number if the movement is an increase, negative number if the movement is a decrease). |

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| --- | --- | --- |
| **F8b.11** | **Change in capital payables** | **NZ$000** |
| *Definition:* | Net movement in capital payables between the opening and closing balance sheets. |
| *Processing rules:* | Input field (positive number if the movement is an increase, negative number if the movement is a decrease). |
| **F8b.12** | **Change in other receivables** | **NZ$000** |
| *Definition:* | Net movement in other receivables between the opening and closing balance sheets. |
| *Processing rules:* | Input field (positive number if the movement is a decrease, negative number if the movement is an increase). |
| **F8b.13** | **Change in other payables** | **NZ$000** |
| *Definition:* | Net movement in other payables between the opening and closing balance sheets (exclude borrowings, tax and dividends). |
| *Processing rules:* | Input field (positive number if the movement is an increase, negative number if the movement is a decrease). |
| **F8b.14** | **Change in other accruals** | **NZ$000** |
| *Definition:* | Net movement in other accruals between the opening and closing balance sheets (exclude borrowings, tax and dividends). |
| *Processing rules:* | Input field (positive number if the movement is an increase, negative number if the movement is a decrease). |
| **F8b.15** | **Change in prepayments** | **NZ$000** |
| *Definition:* | Net movement in prepayments between the opening and closing balance sheets. |
| *Processing rules:* | Input field (positive number if the movement is a decrease, negative number if the movement is an increase). |

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| **F8b.16** | **Change in payroll related taxes**  | **NZ$000** |
| *Definition:* | Net movement in payroll related taxes between the opening and closing balance sheets. |
| *Processing rules:* | Input field (positive number if the movement is an increase, negative number if the movement is a decrease). |
| **F8b.17** | **Net cash flow from operating activities** | **NZ$000** |
| *Definition:* | Net cash flow movement from the operating activities of the Authority. |
| *Processing rules:* | Calculated field: SUM[F8b.1:F8b.16] |

TABLE F8C: RECONCILIATION OF OPERATING SURPLUS (DEFICIT) TO NET CASH FLOW FROM OPERATING ACTIVITIES - STORMWATER

Guidance to the Local Authority

1. On completion of Table F8, the Local Authority should ensure that no input cell is left blank. For the avoidance of doubt, this table relates to information of stormwater assets only.
2. The table asks for forecasts for the next 11 financial years. We note that LTPs are not yet complete, but we ask that the best-informed estimates of these forecasts, based on available information, be provided.
3. Local Authority’s should provide their best-informed estimates, if this information is not available at the disaggregation requested.

Commentary

1. This table links the revenue and expenditure account with the cash flow statement by reconciling the operating profit to the net cash flow from operating activities.
2. Items that cannot be easily identified from the balance sheet movements or the profit and loss account should be explained.

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| --- | --- | --- |
| **F8c.1** | **Operating surplus after exceptional items** | **NZ$000** |
| *Definition:* | Operating surplus before interest and tax. |
| *Processing rules:* | Input field |
| **F8c.2** | **Depreciation charge** | **NZ$000** |
| *Definition:* | Total asset depreciation charged in the year including amortisation of deferred credits and intangible assets |
| *Processing rules:* | Input field  |
| **F8c.3** | **Infrastructure renewals charge** | **NZ$000** |
| *Definition:* | Charge incurred in renewing the operating capability of infrastructure assets. |
| *Processing rules:* | Input field  |

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| **F8c.4** | **Amortisation of prepayments** | **NZ$000** |
| *Definition:* | Amortisation of prepaid costs over the estimated useful life of the benefits flowing from the expenditure. |
| *Processing rules:* | Input field  |
| **F8c.5** | **Amortisation of grants and contributions** | **NZ$000** |
| *Definition:* | Amortisation of grants received over the estimated useful life of the benefits flowing from the grants. |
| *Processing rules:* | Input field  |
| **F8c.6** | **Movement in provisions for liabilities and charges** | **NZ$000** |
| *Definition:* | Net movement in provisions between the opening and closing balance sheets. |
| *Processing rules:* | Input field (positive number if the movement is an increase, negative number if the movement is a decrease). |
| **F8c.7** | **Movement in rural supply grant provision** | **NZ$000** |
| *Definition:* | Movement in rural supply grant provision (positive number if the movement is an increase, negative number if the movement is a decrease).If this line is populated, please provide an explanation in the accompanying commentary.  |
| *Processing rules:* | Input field |
| **F8c.8** | **Changes in inventory** | **NZ$000** |
| *Definition:* | Net movement in inventory between the opening and closing balance sheets. |
| *Processing rules:* | Input field (positive number if the movement is a decrease, negative number if the movement is an increase). |
| **F8c.9** | **Change in trade receivables** | **NZ$000** |
| *Definition:* | Net movement in trade receivables between the opening and closing balance sheets. |
| *Processing rules:* | Input field (positive number if the movement is a decrease, negative number if the movement is an increase). |

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| **F8c.10** | **Change in trade payables** | **NZ$000** |
| *Definition:* | Net movement in trade payables between the opening and closing balance sheets. |
| *Processing rules:* | Input field (positive number if the movement is an increase, negative number if the movement is a decrease). |

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| **F8c.11** | **Change in capital payables** | **NZ$000** |
| *Definition:* | Net movement in capital payables between the opening and closing balance sheets. |
| *Processing rules:* | Input field (positive number if the movement is an increase, negative number if the movement is a decrease). |
| **F8c.12** | **Change in other receivables** | **NZ$000** |
| *Definition:* | Net movement in other receivables between the opening and closing balance sheets. |
| *Processing rules:* | Input field (positive number if the movement is a decrease, negative number if the movement is an increase). |
| **F8c.13** | **Change in other payables** | **NZ$000** |
| *Definition:* | Net movement in other payables between the opening and closing balance sheets (exclude borrowings, tax and dividends). |
| *Processing rules:* | Input field (positive number if the movement is an increase, negative number if the movement is a decrease). |
| **F8c.14** | **Change in other accruals** | **NZ$000** |
| *Definition:* | Net movement in other accruals between the opening and closing balance sheets (exclude borrowings, tax and dividends). |
| *Processing rules:* | Input field (positive number if the movement is an increase, negative number if the movement is a decrease). |
| **F8c.15** | **Change in prepayments** | **NZ$000** |
| *Definition:* | Net movement in prepayments between the opening and closing balance sheets. |
| *Processing rules:* | Input field (positive number if the movement is a decrease, negative number if the movement is an increase). |

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| **F8c.16** | **Change in payroll related taxes**  | **NZ$000** |
| *Definition:* | Net movement in payroll related taxes between the opening and closing balance sheets. |
| *Processing rules:* | Input field (positive number if the movement is an increase, negative number if the movement is a decrease). |
| **F8c.17** | **Net cash flow from operating activities** | **NZ$000** |
| *Definition:* | Net cash flow movement from the operating activities of the Authority. |
| *Processing rules:* | Calculated field: SUM[F8c.1:F8c.16] |

TABLE F9: ANALYSIS OF FIXED ASSETS BY ASSET TYPE (FOR REPORT YEAR)

1. This corresponds to the Fixed Assets Schedule of the Annual Accounts, and the disclosure requirement to allocate assets into water service, wastewater service, stormwater services and other services. The financial basis is historical cost. The grand total of this table is to equal the closing book value Fixed Asset total in the published Balance Sheet.

General guidelines

1. Definitions accord to the Annual Accounts and include:
	* **Operational** assets which cover the following: intake works, pumping stations, treatment plants, boreholes, operational land, offices, depots, workshops, residential properties directly connected with water and wastewater services and land held for the purpose of protecting the wholesomeness of water supplies. Land which is not currently in operational use but is expected to come in to use in the foreseeable future, should be included, as should plant and machinery inherent in the nature of the works. (There is no need to distinguish between specialised and non-specialised operational properties.)
	* **Infrastructure** assets which cover the following: underground systems of mains and sewers, impounding and pumped raw storage reservoirs, dams, sludge pipelines and sea outfalls.
	* **Plant, machinery and vehicles** which cover the following: administrative plant, machinery, vehicles and equipment, and all other assets not listed in the categories above.
	* **Assets in the Course of Construction** at the year-end represents work-in-progress not yet finalised into categorised fixed assets.

Column definitions

1. Column 5 is the sum of entries in columns 1,2,3,4
2. Column 10 is the sum of entries in columns 6,7,8,9
3. Column 15 is the sum of entries in columns 11,12,13,14
4. Column 16 represents Other Services
5. Column 17 is the sum of entries in columns 5,10,15,16

Guidance to the Local Authority

1. On completion of Table F9 the Local Authority should ensure that no input cell is left blank.
2. For the avoidance of doubt, this table relates to the Three Waters services.

BLOCK 1: COST

|  |  |  |
| --- | --- | --- |
| **F9.1** | **Cost at 1 July brought forward** | **NZ$000** |
| *Definition:* | Historic cost book value at the beginning of Report Year. |
| *Processing rules:* | Input field: Water Service: (Operational properties, Infrastructure, Plants & Machines, Asset WIP)Wastewater Service: (Operational properties, Infrastructure, Plants & Machines, Asset WIP)Stormwater Service: (Operational properties, Infrastructure, Plants & Machines, Asset WIP)Other ServicesCalculated field:Water Service Total: sum of Water Service (Operational Properties + Infrastructure + Plants & Machines + Asset WIP) –sum of Col 1 to Col 4Wastewater Service Total: sum of Wastewater Service (Operational Properties + Infrastructure + Plants & Machines + Asset WIP) – sum of Col 6 to 9Storm Water Service Total: sum of Storm Water Service (Operational Properties + Infrastructure + Plants & Machines + Asset WIP) – sum of Col 11 to 14Total: Water Service Total + Wastewater Service Total + Storm Water Service + Other Service – sum of Col 5 + Col 10 + Col 15 + Col 16 |

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| --- | --- | --- |
| **F9.2** | **Additions in year** | **NZ$000** |
| *Definition:* | Capital expenditure in year per statutory Balance Sheet. |
| *Processing rules:* | Input field: Water Service: (Operational properties, Infrastructure, Plants & Machines, Asset WIP)Wastewater Service: (Operational properties, Infrastructure, Plants & Machines, Asset WIP)Stormwater Service: (Operational properties, Infrastructure, Plants & Machines, Asset WIP)Other ServicesCalculated field:Water Service Total: sum of Water Service (Operational Properties + Infrastructure + Plants & Machines + Asset WIP) –sum of Col 1 to Col 4Wastewater Service Total: sum of Wastewater Service (Operational Properties + Infrastructure + Plants & Machines + Asset WIP) – sum of Col 6 to 9Stormwater Service Total: sum of Storm Water Service (Operational Properties + Infrastructure + Plants & Machines + Asset WIP) – sum of Col 11 to 14Total: Water Service Total + Wastewater Service Total + Storm Water Service Total + Other Service – sum of Col 5 + Col 10 + Col 15 + Col 16 |

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| --- | --- | --- |
| **F9.3** | **Disposals** | **NZ$000** |
| *Definition:* | Historic cost of asset disposals in year |
| *Processing rules:* | Input field: Water Service: (Operational properties, Infrastructure, Plants & Machines, Asset WIP)Wastewater Service: (Operational properties, Infrastructure, Plants & Machines, Asset WIP)Stormwater Service: (Operational properties, Infrastructure, Plants & Machines, Asset WIP)Other ServicesCalculated field:Water Service Total: sum of Water Service (Operational Properties + Infrastructure + Plants & Machines + Asset WIP) –sum of Col 1 to Col 4Wastewater Service Total: sum of Wastewater Service (Operational Properties + Infrastructure + Plants & Machines + Asset WIP) – sum of Col 6 to 9Storm Water Service Total: sum of Storm Water Service (Operational Properties + Infrastructure + Plants & Machines + Asset WIP) – sum of Col 11 to 14Total: Water Service Total + Wastewater Service Total + Storm Water Service Total + Other Service – sum of Col 5 + Col 10 + Col 15 + Col 16 |

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| --- | --- | --- |
| **F9.4** | **Reclassifications** | **NZ$000** |
| *Definition:* | Reclassification of assets among relevant categories. |
| *Processing rules:* | Input field: Water Service: (Operational properties, Infrastructure, Plants & Machines, Asset WIP)Wastewater Service: (Operational properties, Infrastructure, Plants & Machines, Asset WIP)Stormwater Service: (Operational properties, Infrastructure, Plants & Machines, Asset WIP)Other ServicesCalculated field:Water Service Total: sum of Water Service (Operational Properties + Infrastructure + Plants & Machines + Asset WIP) –sum of Col 1 to Col 4Wastewater Service Total: sum of Wastewater Service (Operational Properties + Infrastructure + Plants & Machines + Asset WIP) – sum of Col 6 to 9Stormwater Service Total: sum of Storm Water Service (Operational Properties + Infrastructure + Plants & Machines + Asset WIP) – sum of Col 11 to 14Total: Water Service Total + Wastewater Service Total + Storm Water Service Total + Other Service – sum of Col 5 + Col 10 + Col 15 + Col 16 |

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| **F9.5** | **Transfers** | **NZ$000** |
| *Definition:* | Transfer values of assets where moving in or out of the Fixed Asset Schedule to other statements in the Annual Accounts. |
| *Processing rules:* | Input field: Water Service: (Operational properties, Infrastructure, Plants & Machines, Asset WIP)Wastewater Service: (Operational properties, Infrastructure, Plants & Machines, Asset WIP)Stormwater Service: (Operational properties, Infrastructure, Plants & Machines, Asset WIP)Other ServicesCalculated field:Water Service Total: sum of Water Service (Operational Properties + Infrastructure + Plants & Machines + Asset WIP) –sum of Col 1 to Col 4Wastewater Service Total: sum of Wastewater Service (Operational Properties + Infrastructure + Plants & Machines + Asset WIP) – sum of Col 6 to 9Stormwater Service Total: sum of Storm Water Service (Operational Properties + Infrastructure + Plants & Machines + Asset WIP) – sum of Col 11 to 14Total: Water Service Total + Wastewater Service Total + Stormwater Service Total + Other Service – sum of Col 5 + Col 10 + Col 15 + Col 16 |
| **F9.6** | **Cost at 30 June** | **NZ$000** |
| *Definition:* | Cumulative historic cost book value of fixed assets at end of Report Year. |
| *Processing rules:* | Calculated field: SUM[F9.1:F9.5] |

BLOCK 2: DEPRECIATION

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| --- | --- | --- |
| **F9.7** | **Depreciation at 1 July** | **NZ$000** |
| *Definition:* | Cumulative depreciation at beginning of Report Year. |
| *Processing rules:* | Input field: Water Service: (Operational properties, Infrastructure, Plants & Machines, Asset WIP)Wastewater Service: (Operational properties, Infrastructure, Plants & Machines, Asset WIP)Stormwater Service: (Operational properties, Infrastructure, Plants & Machines, Asset WIP)Other ServicesCalculated field:Water Service Total: sum of Water Service (Operational Properties + Infrastructure + Plants & Machines + Asset WIP) –sum of Col 1 to Col 4Wastewater Service Total: sum of Wastewater Service (Operational Properties + Infrastructure + Plants & Machines + Asset WIP) – sum of Col 6 to 9Stormwater Service Total: sum of Storm Water Service (Operational Properties + Infrastructure + Plants & Machines + Asset WIP) – sum of Col 11 to 14Total: Water Service Total + Wastewater Service Total + Stormwater Service Total + Other Service – sum of Col 5 + Col 10 + Col 15 + Col 16 |

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| **F9.8** | **Charge for year** | **NZ$000** |
| *Definition:* | Depreciation charge in year. |
| *Processing rules:* | Input field: Water Service: (Operational properties, Infrastructure, Plants & Machines, Asset WIP)Wastewater Service: (Operational properties, Infrastructure, Plants & Machines, Asset WIP)Stormwater Service: (Operational properties, Infrastructure, Plants & Machines, Asset WIP)Other ServicesCalculated field:Water Service Total: sum of Water Service (Operational Properties + Infrastructure + Plants & Machines + Asset WIP) –sum of Col 1 to Col 4Wastewater Service Total: sum of Wastewater Service (Operational Properties + Infrastructure + Plants & Machines + Asset WIP) – sum of Col 6 to 9Stormwater Service Total: sum of Storm Water Service (Operational Properties + Infrastructure + Plants & Machines + Asset WIP) – sum of Col 11 to 14Total: Water Service Total + Wastewater Service Total + Stormwater Service Total + Other Service – sum of Col 5 + Col 10 + Col 15 + Col 16 |

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| --- | --- | --- |
| **F9.9** | **Disposals** | **NZ$000** |
| *Definition:* | Depreciation of asset disposals in year. |
| *Processing rules:* | Input field: Water Service: (Operational properties, Infrastructure, Plants & Machines, Asset WIP)Wastewater Service: (Operational properties, Infrastructure, Plants & Machines, Asset WIP)Stormwater Service: (Operational properties, Infrastructure, Plants & Machines, Asset WIP)Other ServicesCalculated field:Water Service Total: sum of Water Service (Operational Properties + Infrastructure + Plants & Machines + Asset WIP) –sum of Col 1 to Col 4Wastewater Service Total: sum of Wastewater Service (Operational Properties + Infrastructure + Plants & Machines + Asset WIP) – sum of Col 6 to 9Stormwater Service Total: sum of Storm Water Service (Operational Properties + Infrastructure + Plants & Machines + Asset WIP) – sum of Col 11 to 14Total: Water Service Total + Wastewater Service Total + Stormwater Service Total + Other Service – sum of Col 5 + Col 10 + Col 15 + Col 16 |

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| --- | --- | --- |
| **F9.10** | **Transfers** | **NZ$000** |
| *Definition:* | Depreciation relating to assets being transferred to/from other parts of Annual Account statements. |
| *Processing rules:* | Input field: Water Service: (Operational properties, Infrastructure, Plants & Machines, Asset WIP)Wastewater Service: (Operational properties, Infrastructure, Plants & Machines, Asset WIP)Stormwater Service: (Operational properties, Infrastructure, Plants & Machines, Asset WIP)Other ServicesCalculated field:Water Service Total: sum of Water Service (Operational Properties + Infrastructure + Plants & Machines + Asset WIP) –sum of Col 1 to Col 4Wastewater Service Total: sum of Wastewater Service (Operational Properties + Infrastructure + Plants & Machines + Asset WIP) – sum of Col 6 to 9Stormwater Service Total: sum of Storm Water Service (Operational Properties + Infrastructure + Plants & Machines + Asset WIP) – sum of Col 11 to 14Total: Water Service Total + Wastewater Service Total + Other Service – sum of Col 5 + Col 10 + Col 15 +Col 16 |
| **F9.11** | **Depreciation at 30 June** | **NZ$000** |
| *Definition:* | Cumulative depreciation at end of Report Year. |
| *Processing rules:* | Calculated field: SUM[F9.7:F9.10] |
| **F9.12** | **Net book amount at 30 June** | **NZ$000** |
| *Definition:* | Cumulative cost closing book value of fixed assets less depreciation at end of Report Year. |
| *Processing rules:* | Calculated field: F9.6 – F9.11 |
| **F9.13** | **Net book amount at 1 July** | **NZ$000** |
| *Definition:* | Cumulative cost opening book value of fixed assets less depreciation at start of Report Year. |
| *Processing rules:* | Calculated field: F9.1 – F9.7 |

TABLE F10: ANALYSIS OF REVENUE

Guidance to the Local Authority

1. On completion of table F10 the Local Authority should ensure that no input cell is left blank. This table relates to revenue (including grants) related to Three Waters services.
2. The table asks for forecasts for the next 11 financial years. We note that LTPs are not yet complete, but we ask that the best-informed estimates of these forecasts, based on available information, be provided.

Commentary

1. Analysis of revenue arising in each year requires to total to the amount disclosed in the statutory Revenue & Expenditure Account related to Three Waters services.

BLOCK 1: WATER

|  |  |  |
| --- | --- | --- |
| **F10.4** | **Household water total** | **NZ$000** |
| Definition: | The total amount of household water revenue. |
| Processing rules: | Input field  |
| **F10.11** | **Total non-household water** | **NZ$000** |
| Definition: | Total Non-Household water revenue received. |
| Processing rules: | Input field  |
| **F10.12** | **Bulk water to other Local Authorities** | **NZ$000** |
| Definition: | Bulk water revenue from other water agencies (e.g. Local Authorities). |
| Processing rules: | Input field  |
| **F10.13** | **Total water revenue** | **NZ$000** |
| Definition: | Total Water revenue. |
| Processing rules: | Calculated field: F10.4+F10.11+F10.12 |

BLOCK 2: WASTEWATER

|  |  |  |
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| **F10.19** | **Household wastewater total** | **NZ$000** |
| *Definition:* | Total revenue for household wastewater. |
| *Processing rules:* | Input field  |

|  |  |  |
| --- | --- | --- |
| **F10.25** | **Non-household measured total** | **NZ$000** |
| *Definition:* | The total revenue for non-household metered wastewater customers.  |
| *Processing rules:* | Input field  |
| **F10.30** | **Non-household unmeasured total** | **NZ$000** |
| *Definition:* | The total revenue for non-household unmeasured wastewater. |
| *Processing rules:* | Input field  |
| **F10.31** | **Non-household wastewater total** | **NZ$000** |
| *Definition:* | The total revenue for non-household wastewater. |
| *Processing rules:* | Calculated field: F10.25+F10.30 |
| **F10.32** | **Tradewaste**  | **NZ$000** |
| *Definition:* | The total revenue generated from tradewaste agreements. |
| *Processing rules:* | Input field  |
| **F10.33** | **Total Wastewater Revenue** | **NZ$000** |
| *Definition:* | The total revenue for household wastewater, non-household wastewater, and tradewaste. |
| *Processing rules:* | Calculated field: F10.19+F10.31+F10.32 |

BLOCK 3: SECONDARY REVENUE – WATER RELATED

|  |  |  |
| --- | --- | --- |
| **F10.34** | **Building water** | **NZ$000** |
| *Definition:* | Water supplied for building purposes. |
| *Processing rules:* | Input field |
| **F10.35** | **Troughs, taps, standpipes** | **NZ$000** |
| *Definition:* | Revenue arising from water supply services through troughs, taps and standpipes. |
| *Processing rules:* | Input field |

|  |  |  |
| --- | --- | --- |
| **F10.36** | **Water for electricity** | **NZ$000** |
| *Definition:* | Revenue from the sale of water used for electrical power. |
| *Processing rules:* | Input field  |
| **F10.37** | **Other water sales** | **NZ$000** |
| *Definition:* | Revenue from other secondary water sales. |
| *Processing rules:* | Input field  |
| **F10.38** | **Pipe connections and mains diversions** | **NZ$000** |
| *Definition:* | Revenue from water connections, meter installations, and pipe and mains construction/diversion work. |
| *Processing rules:* | Input field  |
| **F10.39** | **Farming, forestry, fishing & recreation** | **NZ$000** |
| *Definition:* | All revenue arising, apart from water and wastewater, from activity related to farming, forestry, fishing, and recreation facilities. |
| *Processing rules:* | Input field  |
| **F10.40** | **Other rents** | **NZ$000** |
| *Definition:* | Rents arising from other activities not described above. |
| *Processing rules:* | Input field  |
| **F10.41** | **Laboratory services** | **NZ$000** |
| *Definition:* | Revenue arising from laboratory and related analysis services. |
| *Processing rules:* | Input field  |

|  |  |  |
| --- | --- | --- |
| **F10.42** | **Corporate consultancies** | **NZ$000** |
| *Definition:* | Corporate advisory and consultancy services not defined above. |
| *Processing rules:* | Input field  |
| **F10.43** | **Property clearance certificates etc** | **NZ$000** |
| *Definition:* | Revenue arising from providing property clearance certificates and related activities. |
| *Processing rules:* | Input field  |
| **F10.45** | **Other revenue** | **NZ$000** |
| *Definition:* | Sundry revenues not categorised above. |
| *Processing rules:* | Input field  |
| **F10.46** | **Total secondary revenue – water related** | **NZ$000** |
| *Definition:* | Total secondary revenue – water related. |
| *Processing rules:* | Calculated field: SUM[F10.34:F10.45] |

BLOCK 4: SECONDARY REVENUE – WASTE WATER RELATED

|  |  |  |
| --- | --- | --- |
| **F10.47** | **Private septic tank emptying – household** | **NZ$000** |
| *Definition:* | Revenue as described. |
| *Processing rules:* | Input field  |
| **F10.48** | **Private septic tank emptying – non-household** | **NZ$000** |
| *Definition:* | Revenue as described. |
| *Processing rules:* | Input field  |
| **F10.49** | **Other wastewater** | **NZ$000** |
| *Definition:* | Other secondary wastewater revenue. |
| *Processing rules:* | Input field  |

|  |  |  |
| --- | --- | --- |
| **F10.50** | **Pipe connections and diversions** | **NZ$000** |
| *Definition:* | Revenue from wastewater connections, and pipe and mains construction/diversion work. |
| *Processing rules:* | Input field  |
| **F10.51** | **Other wastewater related revenue** | **NZ$000** |
| *Definition:* | Other secondary wastewater revenue not categorised above. |
| *Processing rules:* | Input field  |
| **F10.52** | **Total secondary revenue – wastewater related** | **NZ$000** |
| *Definition:* | Total Secondary revenue – wastewater related. |
| *Processing rules:* | Calculated field: SUM[F10.47:F10.51] |

BLOCK 5: STORMWATER

|  |  |  |
| --- | --- | --- |
| **F10.53** | **Household: billed directly** | **NZ$000** |
| *Definition:* | Stormwater revenue billed directly to household customers |
| *Processing rules:* | Input field  |
| **F10.54** | **Household: billed through rates** | **NZ$000** |
| *Definition:* | Stormwater revenue billed through rates from household customers |
| *Processing rules:* | Input field  |
| **F10.55** | **Non-household: billed directly** | **NZ$000** |
| *Definition:* | Stormwater revenue billed directly to non-household customers |
| *Processing rules:* | Input field  |
| **F10.56** | **Non-household: billed through rates** | **NZ$000** |
| *Definition:* | Stormwater revenue billed directly from non-household customers |
| *Processing rules:* | Input field  |
| **F10.57** | **Total storm water revenue** | **NZ$000** |
| *Definition:* | Total storm water revenue |
| *Processing rules:* | Calculated field: SUM[F10.53:F10.56] |

BLOCK 6: GRANT REVENUE

|  |  |  |
| --- | --- | --- |
| **F10.58** | **Grant revenue related to water services** | **NZ$000** |
| *Definition:* | Total grants received in relation to water. |
| *Processing rules:* | Input field  |
| **F10.59** | **Grant revenue related to wastewater services** | **NZ$000** |
| *Definition:* | Total grants received in relation to wastewater. |
| *Processing rules:* | Input field  |
| **F10.60** | **Grant revenue related to stormwater services** | **NZ$000** |
| *Definition:* | Total grants received in relation to wastewater. |
| *Processing rules:* | Input field  |
| **F10.61** | **Total grant revenue related to Three Waters services** | **NZ$000** |
| *Definition:* | Total grants received in relation to Three waters services. |
| *Processing rules:* | Calculated field: SUM[F10.58 + F10.59 + F10.60]  |

BLOCK 7: TOTAL REVENUE

|  |  |  |
| --- | --- | --- |
| **F10.62** | **Total revenue** | **NZ$000** |
| *Definition:* | Total revenue for year. |
| *Processing rules:* | Calculated field: F10.13+F10.33+F10.46+F10.52+F10.57+F10.61 |

BLOCK 8: BAD DEBT PROVISION IN YEAR

|  |  |  |
| --- | --- | --- |
| **F10.63** | **Household unmeasured** | **NZ$000** |
| *Definition:* | Provision in year for bad and doubtful debts charged to the revenue and expenditure account relating to unmeasured household customers. |
| *Processing rules:* | Input field  |
| **F10.64** | **Household measured** | **NZ$000** |
| *Definition:* | Provision in year for bad and doubtful debts charged to the revenue and expenditure account relating to measured household customers. |
| *Processing rules:* | Input field  |
| **F10.65** | **Non-household measured** | **NZ$000** |
| *Definition:* | Provision in year for bad and doubtful debts charged to the revenue and expenditure account relating to measured non-household customers. |
| *Processing rules:* | Input field  |
| **F10.66** | **Non-household unmeasured** | **NZ$000** |
| *Definition:* | Provision in year for bad and doubtful debts charged to the revenue and expenditure account relating to unmeasured non-household customers |
| *Processing rules:* | Input field  |
| **F10.67** | **Tradewaste**  | **NZ$000** |
| *Definition:* | Provision in year for bad and doubtful debts charged to the revenue and expenditure account relating to tradewaste customers |
| *Processing rules:* | Input field  |
| **F10.68** | **Secondary revenue** | **NZ$000** |
| *Definition:* | Provision in year for bad and doubtful debts charged to the revenue and expenditure account relating to secondary revenue |
| *Processing rules:* | Input field  |
| **F10.69** | **Total bad debt provision** | **NZ$000** |
| *Definition:* | Total Bad Debt Provision |
| *Processing rules:* | Calculated field: SUM[F10.63:F10.68] |

BLOCK 9: DEVELOPER CONTRIBUTIONS

|  |  |  |
| --- | --- | --- |
| **F10.70** | **Revenue from developer contributions (including financial contributions and infrastructure growth charges)** | **NZ$000** |
| *Definition:* | Money or the monetary value of other consideration charged to or received from consumers or other parties for the purposes of asset construction, acquisition or enhancement. For example, payments received from developers to help cover the cost of constructing new infrastructure to connect a new subdivision.” |
| *Processing rules:* | Input field |

TABLE F11: INFORMATION ON LARGE USERS (USERS >100,000M3)

Guidance to the Local Authority

1. On completion of Table F11 the Authority should ensure that no input cell is left blank. This table relates to large users receiving three waters services related to the Three Waters services. Local Authorities should add a row for each large user, with an input in each column.
2. Table F10 provides the revenue related to Three Water services. F11 requests further detail for large users which are contained in the non-household revenue in F10 (F10.11, F10.31, F10.55 and F10.56). Local Authorities are requested to provide additional information on large non-household users which use more than 100,000 m3 of water per annum. This additional information will be used to understand the relative contribution of different customer groups to annual revenues. For the avoidance of doubt, the additional requests in F11 relate to Three Waters services.

|  |  |  |
| --- | --- | --- |
| **Col 1** | **Customer name** | **Text** |
| *Definition:* | The customer’s name |
| *Processing rules:* | Input field (text) |
| **Col 2** | **Sector classification** | **Text** |
| *Definition:* | Sector classification from the Australian and New Zealand Standard Industrial Classification of the customer. E.g. Agriculture, Forestry and Fishing, Mining, Manufacturing |
| *Processing rules:* | Input field (text) |
| **Col 3** | **Sub-sector classification (if appropriate)** | **Text** |
| *Definition:* | Sub-sector classification from the Australian and New Zealand Standard Industrial Classification of the customer. E.g. Aquaculture, Coal Mining, Food Product Manufacturing |
| *Processing rules:* | Input field (text) |
| **Col 4** | **Number of connections** | **Nr.** |
| *Definition:* | The number of connections that the customer has to the water supply |
| *Processing rules:* | Input field  |

|  |  |  |
| --- | --- | --- |
| **Col 5** | **Unmeasured water revenue** | **NZ$000** |
| *Definition:* | The total revenue for all unmeasured water supplied to the customer. |
| *Processing rules:* | Input field  |
| **Col 6** | **Measured water fixed revenue** | **NZ$000** |
| *Definition:* | The total revenue from water fixed charges for metered connections. |
| *Processing rules:* | Input field  |
| **Col 7** | **Measured water volumes** | **000,000m3** |
| *Definition:* | The volume of water supplied to the customer from measured water connections |
| *Processing rules:* | Input field  |
| **Col 8** | **Measured water volumetric charge** | **NZ$/m3** |
| *Definition:* | The charge per litre for water for a metered connection |
| *Processing rules:* | Input field  |
| **Col 9** | **Measured water volumetric revenue** | **NZ$000** |
| *Definition:* | The total volumetric revenue for water for metered connections. |
| *Processing rules:* | Input field  |
| **Col 10** | **Measured water total revenue** | **NZ$000** |
| *Definition:* | The total measured water revue |
| *Processing rules:* |  Calculated field: Col 6 + Col 9 |
| **Col 11** | **Unmeasured wastewater revenue** | **NZ$000** |
| *Definition:* | The total revenue for all unmeasured wastewater supplied to the customer. |
| *Processing rules:* | Input field  |

|  |  |  |
| --- | --- | --- |
| **Col 12** | **Measured wastewater fixed revenue** | **NZ$000** |
| *Definition:* | The total revenue from wastewater fixed charges for metered connections. |
| *Processing rules:* | Input field  |
| **Col 13** | **Measured wastewater volumes** | **000’000m3** |
| *Definition:* | The volume of wastewater supplied to the customer from measured wastewater connections |
| *Processing rules:* | Input field  |
| **Col 14** | **Measured wastewater volumetric charge** | **NZ$/m3** |
| *Definition:* | The charge per litre for wastewater for a metered connection |
| *Processing rules:* | Input field  |
| **Col 15** | **Measured wastewater volumetric revenue** | **NZ$000** |
| *Definition:* | The total volumetric revenue for wastewater for metered connections. |
| *Processing rules:* | Input field  |
| **Col 16** | **Measured wastewater total revenue** | **NZ$000** |
| *Definition:* | The total measured wastewater revue |
| *Processing rules:* |  Calculated field: Col 12 + Col 15 |
| **Col 17** | **Stormwater revenue** | **NZ$000** |
| *Definition:* | Total stormwater revenue |
| *Processing rules:* | Input field  |
| **Col 18** | **Tradewaste (commercial and industrial waste) revenue** | **NZ$000** |
| *Definition:* | Total tradewaste (commercial and industrial waste) revenue |
| *Processing rules:* | Input field  |

TABLE F12: INFLATION ASSUMPTIONS

Guidance to the Local Authority

|  |  |  |
| --- | --- | --- |
| **F12.1** | **Is forecast information in Section F provided in real or nominal terms?** | **General** |
| Definition: | For the forecast information inputted throughout Section F, please state whether these values are ‘real’ (excluding inflation) or ‘nominal’ (including inflation). If the inputted values are ‘real’, no further input is required in F12. If the inputted values are ‘nominal’, please provide details of each of the underlying assumptions applied and the worksheet reference that they relate to. Please add as many additional rows as required. Please do this for each of the forecast years. |
| Processing rules: | Input field and/or drop-down selection. |