



# **ANNEXURES**

**Ordinary Council Meeting  
Under Separate Cover  
Wednesday, 10 November 2021**





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# Coonamble Shire Council

ANNUAL FINANCIAL STATEMENTS  
for the year ended 30 June 2021

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# Coonamble Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2021

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**Coonamble Shire Council****General Purpose Financial Statements**

for the year ended 30 June 2021

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## Coonamble Shire Council

### General Purpose Financial Statements

for the year ended 30 June 2021

### Understanding Council's Financial Statements

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#### Introduction

Each year NSW local governments are required to present audited financial statements to their council and community.

#### What you will find in the Statements

The financial statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2021.

The format of the financial statements is standard across all NSW Councils and complies with both the accounting and reporting requirements of Australian Accounting Standards and requirements as set down by the Office of Local Government.

#### About the Councillor/Management Statement

The financial statements must be certified by senior staff as 'presenting fairly' the Council's financial results for the year and are required to be adopted by Council – ensuring both responsibility for and ownership of the financial statements.

#### About the Primary Financial Statements

The financial statements incorporate five "primary" financial statements:

##### 1. The Income Statement

Summarises Council's financial performance for the year, listing all income and expenses. This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

##### 2. The Statement of Comprehensive Income

Primarily records changes in the fair value of Council's Infrastructure, property, plant and equipment.

##### 3. The Statement of Financial Position

A 30 June snapshot of Council's financial position indicating its assets, liabilities and "net wealth".

##### 4. The Statement of Changes in Equity

The overall change for the year (in dollars) of Council's "net wealth".

##### 5. The Statement of Cash Flows

Indicates where Council's cash came from and where it was spent. This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

#### About the Notes to the Financial Statements

The Notes to the Financial Statements provide greater detail and additional information on the five primary financial statements.

#### About the Auditor's Reports

Council's financial statements are required to be audited by the NSW Audit Office.

In NSW the auditor provides 2 audit reports:

1. an opinion on whether the financial statements present fairly the Council's financial performance and position, and
2. their observations on the conduct of the audit, including commentary on the Council's financial performance and financial position.

#### Who uses the Financial Statements?

The financial statements are publicly available documents and must be presented at a Council meeting between seven days and five weeks after the date of the audit report.

The public can make submissions to Council up to seven days subsequent to the public presentation of the financial statements.

Council is required to forward an audited set of financial statements to the Office of Local Government.

**Coonamble Shire Council**

**General Purpose Financial Statements**  
for the year ended 30 June 2021

**Statement by Councillors and Management**

**Statement by Councillors and Management made pursuant to Section 413(2)(c) of the *Local Government Act 1993* (NSW)**

**The attached general purpose financial statements have been prepared in accordance with:**

- the *Local Government Act 1993* and the regulations made thereunder,
- the Australian Accounting Standards and other pronouncements of the Australian Accounting Standards Board
- the Local Government Code of Accounting Practice and Financial Reporting.

**To the best of our knowledge and belief, these statements:**

- present fairly the Council's operating result and financial position for the year
- accord with Council's accounting and other records.

**We are not aware of any matter that would render these statements false or misleading in any way.**


**Signed in accordance with a resolution of Council made on 15 September 2021.**



**Cr Admad Karanouh**  
**Mayor**  
15 September 2021



**Bill Fisher**  
**Councillor**  
15 September 2021



**Hein Basson**  
**General Manager**  
15 September 2021



**Bruce Quarmby**  
**Responsible Accounting Officer**  
15 September 2021

**Coonamble Shire Council**

**Income Statement**

for the year ended 30 June 2021

Original unaudited budget 2021 \$ '000		Notes	Actual 2021 \$ '000	Actual 2020 \$ '000
	<b>Income from continuing operations</b>			
6,910	Rates and annual charges	B2-1	6,736	6,519
6,352	User charges and fees	B2-2	4,697	4,152
827	Other revenue	B2-3	1,034	743
8,237	Grants and contributions provided for operating purposes	B2-4	10,178	7,708
1,020	Grants and contributions provided for capital purposes	B2-4	2,961	2,785
306	Interest and investment income	B2-5	139	433
118	Other income	B2-6	106	154
–	Net gains from the disposal of assets	B4-1	15	–
23,770	<b>Total income from continuing operations</b>		<b>25,866</b>	22,494
	<b>Expenses from continuing operations</b>			
8,923	Employee benefits and on-costs	B3-1	8,210	8,045
7,243	Materials and services	B3-2	5,146	6,461
2	Borrowing costs	B3-3	2	4
5,587	Depreciation, amortisation and impairment for non-financial assets	B3-4	6,752	6,720
985	Other expenses	B3-5	1,062	873
–	Net losses from the disposal of assets	B4-1	–	95
22,740	<b>Total expenses from continuing operations</b>		<b>21,172</b>	22,198
1,030	<b>Operating result from continuing operations</b>		<b>4,694</b>	296
1,030	<b>Net operating result for the year attributable to Council</b>		<b>4,694</b>	296
10	<b>Net operating result for the year before grants and contributions provided for capital purposes</b>		<b>1,733</b>	(2,489)

The above Income Statement should be read in conjunction with the accompanying notes.

**Coonamble Shire Council**

**Statement of Comprehensive Income**  
for the year ended 30 June 2021

	Notes	2021 \$ '000	2020 \$ '000
<b>Net operating result for the year – from Income Statement</b>		<b>4,694</b>	<b>296</b>
<b>Other comprehensive income:</b>			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	<u>297</u>	<u>1,971</u>
<b>Total items which will not be reclassified subsequently to the operating result</b>		<b>297</b>	<b>1,971</b>
<b>Total other comprehensive income for the year</b>		<b>297</b>	<b>1,971</b>
<b>Total comprehensive income for the year attributable to Council</b>		<b>4,991</b>	<b>2,267</b>

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.



**Coonamble Shire Council**

**Statement of Financial Position**  
as at 30 June 2021

	Notes	2021 \$ '000	2020 \$ '000
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	C1-1	13,619	13,955
Investments	C1-2	13,250	13,000
Receivables	C1-4	5,245	2,655
Inventories	C1-5	981	1,014
Other		133	95
<b>Total current assets</b>		<b>33,228</b>	<b>30,719</b>
<b>Non-current assets</b>			
Receivables	C1-4	188	181
Infrastructure, property, plant and equipment	C1-6	300,986	297,563
Right of use assets	C2-1	33	51
Investments accounted for using the equity method	D2-2	70	61
<b>Total non-current assets</b>		<b>301,277</b>	<b>297,856</b>
<b>Total assets</b>		<b>334,505</b>	<b>328,575</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	C3-1	1,684	1,486
Income received in advance	C3-1	293	238
Contract liabilities	C3-2	1,168	973
Lease liabilities	C2-1	19	18
Borrowings	C3-3	50	41
Employee benefit provisions	C3-4	2,066	2,054
<b>Total current liabilities</b>		<b>5,280</b>	<b>4,810</b>
<b>Non-current liabilities</b>			
Lease liabilities	C2-1	14	33
Borrowings	C3-3	500	-
Employee benefit provisions	C3-4	116	128
<b>Total non-current liabilities</b>		<b>630</b>	<b>161</b>
<b>Total liabilities</b>		<b>5,910</b>	<b>4,971</b>
<b>Net assets</b>		<b>328,595</b>	<b>323,604</b>
<b>EQUITY</b>			
Accumulated surplus		184,103	179,409
IPPE revaluation reserve	C4-1	144,492	144,195
<b>Council equity interest</b>		<b>328,595</b>	<b>323,604</b>
<b>Total equity</b>		<b>328,595</b>	<b>323,604</b>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

**Coonamble Shire Council**

**Statement of Changes in Equity**

for the year ended 30 June 2021

	as at 30/06/21			as at 30/06/20		
	Accumulated surplus \$ '000	IPPE revaluation reserve \$ '000	Total equity \$ '000	Accumulated surplus \$ '000	IPPE revaluation reserve \$ '000	Total equity \$ '000
Opening balance at 1 July	179,409	144,195	323,604	179,797	142,224	322,021
Changes due to AASB 1058 and AASB 15 adoption	-	-	-	(684)	-	(684)
<b>Restated opening balance</b>	<b>179,409</b>	<b>144,195</b>	<b>323,604</b>	<b>179,113</b>	<b>142,224</b>	<b>321,337</b>
Net operating result for the year	4,694	-	4,694	296	-	296
<b>Other comprehensive income</b>						
Gain (loss) on revaluation of infrastructure, property, plant and equipment	-	297	297	-	1,971	1,971
<b>Other comprehensive income</b>	<b>-</b>	<b>297</b>	<b>297</b>	<b>-</b>	<b>1,971</b>	<b>1,971</b>
<b>Total comprehensive income</b>	<b>4,694</b>	<b>297</b>	<b>4,991</b>	<b>296</b>	<b>1,971</b>	<b>2,267</b>
<b>Closing balance at 30 June</b>	<b>184,103</b>	<b>144,492</b>	<b>328,595</b>	<b>179,409</b>	<b>144,195</b>	<b>323,604</b>

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

**Coonamble Shire Council**

**Statement of Cash Flows**

for the year ended 30 June 2021

Original unaudited budget 2021 \$ '000		Notes	Actual 2021 \$ '000	Actual 2020 \$ '000
<b>Cash flows from operating activities</b>				
<i>Receipts:</i>				
6,756	Rates and annual charges		6,793	6,349
5,753	User charges and fees		3,663	4,793
416	Investment and interest revenue received		122	540
7,802	Grants and contributions		12,617	12,379
-	Bonds, deposits and retention amounts received		97	20
600	Other		1,834	1,263
<i>Payments:</i>				
(6,266)	Employee benefits and on-costs		(8,086)	(7,983)
(6,999)	Materials and services		(6,628)	(5,778)
(2)	Borrowing costs		(2)	(4)
-	Bonds, deposits and retention amounts refunded		(14)	(51)
(1,944)	Other		(1,094)	(3,404)
6,116	<b>Net cash flows from operating activities</b>	G1-1	<b>9,302</b>	<b>8,124</b>
<b>Cash flows from investing activities</b>				
<i>Receipts:</i>				
-	Sale of investment securities		63,000	37,500
120	Sale of real estate assets		-	85
50	Sale of infrastructure, property, plant and equipment		236	187
<i>Payments:</i>				
-	Purchase of investment securities		(63,250)	(33,025)
(8,975)	Purchase of infrastructure, property, plant and equipment		(10,115)	(6,435)
(8,805)	<b>Net cash flows from investing activities</b>		<b>(10,129)</b>	<b>(1,688)</b>
<b>Cash flows from financing activities</b>				
<i>Receipts:</i>				
550	Proceeds from borrowings		550	-
<i>Payments:</i>				
(41)	Repayment of borrowings		(41)	(41)
(18)	Principal component of lease payments		(18)	(18)
491	<b>Net cash flows from financing activities</b>		<b>491</b>	<b>(59)</b>
(2,198)	<b>Net change in cash and cash equivalents</b>		<b>(336)</b>	<b>6,377</b>
13,955	Cash and cash equivalents at beginning of year		13,955	7,578
11,757	<b>Cash and cash equivalents at end of year</b>	C1-1	<b>13,619</b>	<b>13,955</b>
13,000	plus: Investments on hand at end of year	C1-2	13,250	13,000
24,757	<b>Total cash, cash equivalents and investments</b>		<b>26,869</b>	<b>26,955</b>

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

## Coonamble Shire Council

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## Coonamble Shire Council

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## A About Council and these financial statements

### A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 15 September 2021. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

The principal accounting policies adopted in the preparation of these consolidated financial statements are set out below.

These policies have been consistently applied to all the years presented, unless otherwise stated.

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993 (Act)* and *Local Government (General) Regulation 2005 (Regulation)*, and the Local Government Code of Accounting Practice and Financial Reporting.

Council is a not for-profit entity.

The financial statements are presented in Australian dollars and are rounded to the nearest thousand dollars.

#### Historical cost convention

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain financial assets and liabilities and certain classes of infrastructure, property, plant and equipment and investment property.

#### Significant accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council's accounting policies.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Council and that are believed to be reasonable under the circumstances.

#### Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future.

The resulting accounting estimates will, by definition, seldom equal the related actual results.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- (i) estimated fair values of infrastructure, property, plant and equipment – refer Note C1-6
- (ii) employee benefit provisions – refer Note C3-4.

#### Significant judgements in applying the Council's accounting policies

- (i) Impairment of receivables

Council has made a significant judgement about the impairment of a number of its receivables – refer Note C1-4.

#### Monies and other assets received by Council

##### The Consolidated Fund

In accordance with the provisions of Section 409(1) of the Local Government Act 1993 (NSW), all money and property received by Council is held in the Council's Consolidated Fund unless it is required to be held in the Council's Trust Fund.

Cash and other assets of the following entities have been included as part of the Consolidated Fund:

- General purpose operations
- Water service
- Sewerage service



## A1-1 Basis of preparation (continued)

### Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the taxation authority. In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the Statement of Financial Position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities that are recoverable from, or payable to, the taxation authority, are presented as operating cash flows.

### Volunteer services

Council has no material reliance on volunteer services and there is no financial impact on the financial statements as presented.

### New accounting standards and interpretations issued not yet effective

#### New accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations (ie. pronouncements) have been published by the Australian Accounting Standards Board that are not mandatory for the 30 June 2021 reporting period.

Council has elected not to apply any of these pronouncements in these financial statements before their operative dates.

Council's assessment of these new standards and interpretations (where they have been deemed as having a material impact on Council's future financial performance, financial position and cash flows) are set out below:

#### **AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current**

#### **AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date**

This Standard amends AASB 101 Presentation of Financial Statements to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current.

For example the amendments clarify that a liability is classified as non-current if an entity has the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period. The meaning of settlement of a liability is also clarified.

**Council does not expect any material impact from the above amendments and to its classification of liabilities as current or non-current.**

This standard has an effective date for the 30 June 2024 reporting period.

#### **AASB 2020-3 Amendments to Australian Accounting Standards – Annual Improvements 2018 -2020 and Other Amendments**

This Standard amends a number of standards as follows:

- AASB 1 to simplify the application of AASB 1 by a subsidiary that becomes a first-time adopter after its parent in relation to the measurement of cumulative translation differences,
- AASB 3 to update a reference to the Conceptual Framework for Financial Reporting without changing the accounting requirements for business combinations,
- AASB 9 to clarify the fees an entity includes when assessing whether the terms of a new or modified financial liability are substantially different from the terms of the original financial liability,
- AASB 116 to require an entity to recognise the sales proceeds from selling items produced while preparing property, plant and equipment for its intended use and the related cost in profit or loss, instead of deducting the amounts received from the cost of the asset,
- AASB 137 to specify the costs that an entity includes when assessing whether a contract will be loss-making and
- AASB 141 to remove the requirement to exclude cash flows from taxation when measuring fair value, thereby aligning the fair value measurement requirements in AASB 141 with those in other Australian Accounting Standards.

continued on next page

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## A1-1 Basis of preparation (continued)

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**Council does not expect any material impact from the above amendments.**

This standard has an effective date for the 30 June 2023 reporting period.

Apart from the standards listed above there are no other released standards and interpretations (with future effective dates) that are expected to have a material impact on Council.

Council has elected not to apply any of these pronouncements in these financial statements before their operative dates.

### **New accounting standards adopted during the year**

During the year Council adopted the following accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective from 1 July 2020:

- AASB 1059 Service Concession Arrangements: Grantor and associated amendments
- AASB 2018- 6 Amendments to Australian Accounting Standards – Definition of a business
- AASB 2018 – 7 Amendments to Australian Accounting Standards – Definition of material
- AASB 2019 – 3 Amendments to Australian Accounting Standards – Interest Rate Benchmark Reform
- AASB 2019 -5 Amendments to Australian Accounting Standards – Disclosure of the Effect of New IFRS Standards Not Yet Issued in Australia
- AASB 2019 – 7 Amendments to Australian Accounting Standards – Disclosure of GFS Measures of Key Fiscal Aggregates and GAAP / GFS Reconciliations
- AASB 2020 – 4 Amendments to Australian Accounting Standards – Covid-19 Related Rent Concessions

There has been no material impact on Council's financial statements resulting from the adoption of these new accounting standards.



## B Financial Performance

### B1 Functions or activities

#### B1-1 Functions or activities – income, expenses and assets

Income, expenses and assets have been directly attributed to the following functions or activities. Details of those functions or activities are provided in Note B1-2.

	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2021 \$ '000	2020 \$ '000	2021 \$ '000	2020 \$ '000	2021 \$ '000	2020 \$ '000	2021 \$ '000	2020 \$ '000	2021 \$ '000	2020 \$ '000
<b>Functions or activities</b>										
Administration	10,561	9,630	4,846	5,672	5,715	3,958	4,452	4,255	36,751	34,773
Public order and safety	981	1,215	1,158	866	(177)	349	406	654	3,487	3,396
Health	17	26	221	388	(204)	(362)	-	-	469	445
Environment	985	1,473	917	1,123	68	350	520	978	16,345	15,575
Community service and education	55	19	102	96	(47)	(77)	55	165	731	749
Housing and community amenities	316	211	547	403	(231)	(192)	112	-	6,440	6,506
Water supplies	1,456	1,552	1,308	1,710	148	(158)	-	166	21,948	21,442
Sewerage supplies	1,005	896	1,121	908	(116)	(12)	164	21	18,609	18,679
Recreation and culture	1,551	989	2,019	2,166	(468)	(1,177)	1,493	889	12,421	10,260
Mining, manufacturing and construction	1,503	1,167	1,750	1,416	(247)	(249)	-	-	7,603	6,772
Transport and Communication	6,356	5,037	6,532	6,861	(176)	(1,824)	5,248	3,307	207,053	207,232
Economic Affairs	1,080	279	651	589	429	(310)	689	58	2,648	2,746
<b>Total functions and activities</b>	<b>25,866</b>	<b>22,494</b>	<b>21,172</b>	<b>22,198</b>	<b>4,694</b>	<b>296</b>	<b>13,139</b>	<b>10,493</b>	<b>334,505</b>	<b>328,575</b>

## B1-2 Components of functions or activities

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Details relating to the Council's functions or activities as reported in B1-1 are as follows:

### Administration

includes Council's governance function, corporate support and other support services, engineering works and any council policy compliance.

### Public order and safety

includes Council's fire and emergency services levy, fire protection, emergency services, animal control and other public order and safety

### Health

includes administration and inspection costs for health services as well as provision of residential accommodation for medical professionals.

### Environment

includes noxious plants and insect/vermin control; other environmental protection; solid waste management, including domestic waste; other waste management; other sanitation; and garbage, street cleaning, drainage and stormwater management.

### Community service and education

includes administration and education; aged and disabled services; youth services and programs; other community services

### Housing and community amenities

includes public cemeteries; public conveniences; street lighting; town planning; other community amenities, including housing development and accommodation.

### Water supplies

water services

### Sewerage supplies

sewer services

### Recreation and culture

includes public libraries; museums; community centres and halls, including public halls and performing arts venues; sporting grounds and venues; swimming pools; parks and gardens; and other sporting, recreational and cultural services

### Mining, manufacturing and construction

includes building control, quarries and pits and mineral resources

### Transport and Communication

(urban local, urban regional); includes sealed and unsealed roads, bridges, footpaths, parking areas, and aerodromes.

### Economic Affairs

includes camping areas and caravan parks; tourism and area promotion; industrial development promotion; saleyards and markets; real estate development and other business undertakings.

## B2 Sources of income

### B2-1 Rates and annual charges

	2021 \$ '000	2020 \$ '000
<b>Ordinary rates</b>		
Residential	730	700
Farmland	4,037	3,909
Business	160	172
Less: pensioner rebates (mandatory)	(45)	(45)
<b>Rates levied to ratepayers</b>	<u>4,882</u>	<u>4,736</u>
Pensioner rate subsidies received	24	25
<b>Total ordinary rates</b>	<u>4,906</u>	<u>4,761</u>
<b>Annual charges</b>		
<small>(pursuant to s.496, s.496A, s.496B, s.501 &amp; s.611)</small>		
Domestic waste management services	471	490
Water supply services	665	605
Sewerage services	724	691
Less: pensioner rebates (mandatory)	(65)	(65)
<b>Annual charges levied</b>	<u>1,795</u>	<u>1,721</u>
Pensioner subsidies received:		
– Water	12	12
– Sewerage	10	12
– Domestic waste management	13	13
<b>Total annual charges</b>	<u>1,830</u>	<u>1,758</u>
<b>Total rates and annual charges</b>	<u>6,736</u>	<u>6,519</u>

Council has used 2019 year valuations provided by the NSW Valuer General in calculating its rates.

#### Accounting policy

Rates and annual charges are recognised as revenue at the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.

Pensioner rebates relate to reductions in rates and certain annual charges for eligible pensioners' place of residence in the local government council area that are not subsidised by the NSW Government.

Pensioner rate subsidies are received from the NSW Government to provide a contribution towards the pensioner rebates and are recognised within the underlying revenue item based on their substance.

## B2-2 User charges and fees

	Timing	2021 \$ '000	2020 \$ '000
<b>Specific user charges</b>			
(per s.502 - specific 'actual use' charges)			
Water supply services	2	680	771
Sewerage services	2	118	119
<b>Total specific user charges</b>		<b>798</b>	<b>890</b>
<b>Other user charges and fees</b>			
<b>(i) Fees and charges – statutory and regulatory functions (per s.608)</b>			
Building regulation	2	29	19
Building services – other	2	4	2
Planning and building regulation	2	1	3
Regulatory/ statutory fees	2	5	4
Registration fees	2	24	30
Section 10.7 certificates (EP&A Act)	2	17	11
Section 603 certificates	2	10	6
Town planning	2	30	9
<b>Total fees and charges – statutory/regulatory</b>		<b>120</b>	<b>84</b>
<b>(ii) Fees and charges – other (incl. general user charges (per s.608))</b>			
Caravan park	2	25	6
Cemeteries	2	83	97
Park rents	2	1	1
Quarry revenues	2	1,474	1,148
Transport for NSW works (state roads not controlled by Council)	2	1,912	1,748
Saleyards	2	100	8
Swimming centres	2	25	23
Water connection fees	2	–	1
Private works	2	108	110
Recreational grounds fees	2	22	7
Other	2	29	29
<b>Total fees and charges – other</b>		<b>3,779</b>	<b>3,178</b>
<b>Total user charges and fees</b>		<b>4,697</b>	<b>4,152</b>
<b>Timing of revenue recognition for user charges and fees</b>			
User charges and fees recognised over time (1)		–	–
User charges and fees recognised at a point in time (2)		4,697	4,152
<b>Total user charges and fees</b>		<b>4,697</b>	<b>4,152</b>

### Accounting policy

Revenue arising from user charges and fees is recognised when or as the performance obligation is completed and the customer receives the benefit of the goods / services being provided.

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service or in some cases such as caravan parks, the customer is required to pay on arrival or a deposit in advance. There is no material obligation for Council in relation to refunds or returns.

Where an upfront fee is charged such as joining fees for the leisure centre the fee is recognised on a straight-line basis over the expected life of the membership.

Licences granted by Council are all either short-term or low value and all revenue from licences is recognised at the time that the licence is granted rather than over the term of the licence.

### B2-3 Other revenue

	Timing	2021 \$ '000	2020 \$ '000
Legal fees recovery – rates and charges (extra charges)	1	3	45
Legal fees recovery – other	2	–	1
Commissions and agency fees	2	110	101
Diesel rebate	1	87	86
Insurance claims recoveries	1	83	15
Sales of inventories	2	1	4
Sales – general	2	30	19
Energy rebate	2	39	–
Insurance rebate	2	–	40
Reimbursement – bushfire	2	549	385
Other	1	132	47
<b>Total other revenue</b>		<b>1,034</b>	<b>743</b>
<b>Timing of revenue recognition for other revenue</b>			
Other revenue recognised over time (1)		305	–
Other revenue recognised at a point in time (2)		729	743
<b>Total other revenue</b>		<b>1,034</b>	<b>743</b>

#### Accounting policy for other revenue

Where the revenue is earned for the provision of specified goods / services under an enforceable contract, revenue is recognised when or as the obligations are satisfied.

Statutory fees and fines are recognised as revenue when the service has been provided, the payment is received or when the penalty has been applied, whichever occurs first.

Other revenue is recorded when the payment is due, the value of the payment is notified, or the payment is received, whichever occurs first.

## B2-4 Grants and contributions

	Timing	Operating 2021 \$ '000	Operating 2020 \$ '000	Capital 2021 \$ '000	Capital 2020 \$ '000
<b>General purpose grants and non-developer contributions (untied)</b>					
<b>General purpose (untied)</b>					
<b>Current year allocation</b>					
Financial assistance	1	2,150	2,065	-	-
<b>Payment in advance - future year allocation</b>					
Financial assistance	1	2,302	2,190	-	-
<b>Amount recognised as income during current year</b>		<b>4,452</b>	<b>4,255</b>	<b>-</b>	<b>-</b>
<b>Special purpose grants and non-developer contributions (tied)</b>					
<b>Cash contributions</b>					
<b>Previously specific grants:</b>					
Water supplies	1	-	166	-	-
Sewerage services	1	-	21	164	-
Bushfire and emergency services	1	-	5	-	-
Tourism	1	400	58	272	-
Employment and training programs	2	1	-	-	-
Community care	1	56	19	8	146
Economic development	1	62	-	-	-
Environmental programs	1	73	-	501	916
Floodplain management	2	19	62	-	-
Library – per capita	2	74	74	-	-
Street lighting	2	39	39	-	-
Recreation and culture	1	75	4	393	575
Storm/flood damage	1	326	-	-	-
Transport (other roads and bridges funding)	1	454	-	225	108
Community Drought Program	1	724	178	-	-
Other specific grants	1	80	-	914	43
Transport (roads to recovery)	2	1,395	1,395	-	-
<b>Previously contributions:</b>					
Bushfire services	1	242	81	157	568
Recreation and culture	2	-	-	-	14
Transport for NSW contributions (regional roads, block grant)	2	1,706	1,351	327	415
<b>Total special purpose grants and non-developer contributions – cash</b>		<b>5,726</b>	<b>3,453</b>	<b>2,961</b>	<b>2,785</b>
<b>Total special purpose grants and non-developer contributions (tied)</b>		<b>5,726</b>	<b>3,453</b>	<b>2,961</b>	<b>2,785</b>
<b>Total grants and non-developer contributions</b>		<b>10,178</b>	<b>7,708</b>	<b>2,961</b>	<b>2,785</b>
<b>Comprising:</b>					
- Commonwealth funding		7,508	5,828	632	146
- State funding		2,670	1,838	2,172	1,642
- Other funding		-	42	157	997
		<b>10,178</b>	<b>7,708</b>	<b>2,961</b>	<b>2,785</b>

### Unspent grants and contributions

Certain grants and contributions are obtained by Council on the condition they be spent in a specified manner or in a future

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## B2-4 Grants and contributions (continued)

period but which are not yet spent in accordance with those conditions are as follows:

	Operating 2021 \$ '000	Operating 2020 \$ '000	Capital 2021 \$ '000	Capital 2020 \$ '000
<b>Unspent grants and contributions</b>				
Unspent funds at 1 July	832	315	261	514
<b>Add:</b> Funds received and recognised as revenue in the current year	384	901	1,503	1,995
<b>Less:</b> Funds recognised as revenue in previous years that have been spent during the reporting year	(52)	(214)	-	(1,831)
<b>Less:</b> Funds received in prior year but revenue recognised and funds spent in current year	(653)	(170)	(249)	(417)
<b>Unspent funds at 30 June</b>	<b>511</b>	<b>832</b>	<b>1,515</b>	<b>261</b>

### Accounting policy

#### Grants and contributions – enforceable agreement with sufficiently specific performance obligations

Grant and contribution revenue from an agreement which is enforceable and contains sufficiently specific performance obligations is recognised as or when control of each performance obligations is transferred.

The performance obligations vary according to the agreement but include achievement of specified levels of service, delivery of specific goods or services or the completion of agreed asset development. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

Performance obligations may be satisfied either at a point in time or over time and this is reflected in the revenue recognition pattern. Point in time recognition occurs when the beneficiary obtains control of the goods / services at a single time (e.g. completion of the project when a report / outcome is provided), whereas over time recognition is where the control of the services is ongoing throughout the project (e.g. provision of community health services through the year).

Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

#### Capital grants

Capital grants received by Council under an enforceable contract for the acquisition or construction of infrastructure, property, plant and equipment to identified specifications which will be under Council's control on completion are recognised as revenue as and when the obligation to construct or purchase is completed.

For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project.

For acquisitions of assets, the revenue is recognised when the asset is acquired and controlled by the Council.

#### Other grants and contributions

Assets, including cash, received from other grants and contributions are recognised at fair value when the asset is received. Council considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received.



## B2-5 Interest and investment income

	2021 \$ '000	2020 \$ '000
<b>Interest on financial assets measured at amortised cost</b>		
– Overdue rates and annual charges (incl. special purpose rates)	30	73
– Cash and investments	109	360
<b>Total interest and investment income (losses)</b>	<b>139</b>	<b>433</b>
<b>Interest and investment income is attributable to:</b>		
<b>Unrestricted investments/financial assets:</b>		
Overdue rates and annual charges (general fund)	13	38
General Council cash and investments	79	252
<b>Restricted investments/funds – external:</b>		
Water fund operations	20	60
Sewerage fund operations	24	77
Domestic waste management operations	3	6
<b>Total interest and investment income</b>	<b>139</b>	<b>433</b>

### Accounting policy

Interest income is recognised using the effective interest rate at the date that interest is earned.

Dividends are recognised as income in profit or loss when the shareholder's right to receive payment is established unless the dividend clearly represents a recovery of part of the cost of the investment.

## B2-6 Other income

	2021 \$ '000	2020 \$ '000
	Notes	
<b>Rental income</b>		
<b>Other lease income</b>		
Residential Premises	41	73
Leaseback fees - council vehicles	18	26
Council Land - NEI	26	26
Aerodrome Lease Fees	12	20
<b>Total Other lease income</b>	<b>97</b>	<b>145</b>
<b>Total rental income</b>	C2-2 <b>97</b>	<b>145</b>
<b>Net share of interests in joint ventures and associates using the equity method</b>		
Joint ventures	9	9
<b>Total net share of interests in joint ventures and associates using the equity method</b>	D2-2,D2-3 <b>9</b>	<b>9</b>
<b>Total other income</b>	<b>106</b>	<b>154</b>



**B3 Costs of providing services****B3-1 Employee benefits and on-costs**

	2021 \$ '000	2020 \$ '000
Salaries and wages	6,690	6,255
Employee leave entitlements (ELE)	635	675
Superannuation	685	712
Workers' compensation insurance	302	283
Fringe benefit tax (FBT)	26	33
Protective clothing	–	47
Other	301	218
<b>Total employee costs</b>	<b>8,639</b>	<b>8,223</b>
Less: capitalised costs	(429)	(178)
<b>Total employee costs expensed</b>	<b>8,210</b>	<b>8,045</b>
Number of 'full-time equivalent' employees (FTE) at year end	86	87

**Accounting policy**

Employee benefit expenses are recorded when the service has been provided by the employee.

*Retirement benefit obligations*

All employees of the Council are entitled to benefits on retirement, disability or death. Council contributes to various defined benefit plans and defined contribution plans on behalf of its employees.

*Superannuation plans*

Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

Council participates in a defined benefit plan under the Local Government Superannuation Scheme, however, sufficient information to account for the plan as a defined benefit is not available and therefore Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans, i.e. as an expense when it becomes payable – refer to Note E3-1 for more information.

### B3-2 Materials and services

	Notes	2021 \$ '000	2020 \$ '000
Raw materials and consumables		1,550	2,103
Contractor and consultancy costs			
– Building, electrical, plumbing		94	334
– External plant hire		307	175
– Planning		48	175
– Quarry		144	129
– Water Supply		2	214
– Health Services		–	271
– Waste management		286	302
– Aerodrome Grounds Maintenance		41	37
Contractor and consultancy costs – other		315	271
Audit Fees <sup>1</sup>	F2-1	57	62
<b>Previously other expenses:</b>			
Councillor and Mayoral fees and associated expenses	F1-2	146	155
Advertising		116	81
Bank charges		17	15
Street Cleaning		253	259
Computer software charges		97	81
Election expenses		–	1
Electricity and heating		388	398
Fire control expenses		2	2
Insurance		406	364
Office expenses (including computer expenses)		54	47
Postage		23	29
Printing and stationery		39	50
Street lighting		118	119
Subscriptions and publications		87	71
Telephone and communications		43	45
Valuation fees		22	21
Travel expenses		96	95
Royalties		75	41
Training costs (other than salaries and wages)		122	219
Other expenses		100	107
<b>Legal expenses:</b>			
– Legal expenses: planning and development		1	–
– Legal expenses: debt recovery		–	77
– Legal expenses: other		97	111
<b>Total materials and services</b>		<b>5,146</b>	<b>6,461</b>
<b>Total materials and services</b>		<b>5,146</b>	<b>6,461</b>

### B3-3 Borrowing costs

#### (i) Interest bearing liability costs

Interest on leases	1	1
Interest on loans	1	3
<b>Total interest bearing liability costs</b>	<b>2</b>	<b>4</b>
<b>Total interest bearing liability costs expensed</b>	<b>2</b>	<b>4</b>
<b>Total borrowing costs expensed</b>	<b>2</b>	<b>4</b>

#### Accounting policy

Borrowing costs incurred for the construction of any qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use or sale. Other borrowing costs are expensed as incurred.

### B3-4 Depreciation, amortisation and impairment of non-financial assets

	Notes	2021 \$ '000	2020 \$ '000
<b>Depreciation and amortisation</b>			
Plant and equipment		1,232	1,209
Office equipment		155	151
Land improvements (depreciable)		18	15
<b>Infrastructure:</b>			
	C1-6		
– Buildings – non-specialised		64	63
– Buildings – specialised		489	512
– Other structures		398	392
– Roads		3,295	3,321
– Bridges		155	155
– Footpaths		31	29
– Stormwater drainage		161	158
– Water supply network		400	388
– Sewerage network		336	309
Right of use assets	C2-1	18	18
<b>Total gross depreciation and amortisation costs</b>		<b>6,752</b>	<b>6,720</b>
<b>Total depreciation and amortisation costs</b>		<b>6,752</b>	<b>6,720</b>
<b>Total depreciation, amortisation and impairment for non-financial assets</b>		<b>6,752</b>	<b>6,720</b>

#### Accounting policy

##### Depreciation and amortisation

Depreciation and amortisation are calculated using the straight line method to allocate their cost over their estimated useful lives. Useful lives are included in Note C1-6 for IPPE assets and Note C2-1 for right of use assets.

##### Impairment of non-financial assets

Council assets held at fair value that are not held primarily for their ability to generate net cash flow, and that are deemed to be specialised, are no longer required to be tested for impairment under AASB 136. This is because these assets are assessed on an annual basis to ensure that the carrying amount is not materially different from fair value and therefore an impairment loss would be captured during this assessment.

Other assets that do not meet the criteria above are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows that are largely independent of the cash inflows from other assets or groups of assets (cash-generating units). Non-financial assets that suffered an impairment are reviewed for possible reversal of the impairment at each reporting date.

Impairment losses for revalued assets are firstly offset against the amount in the revaluation surplus for the class of asset, with only the excess to be recognised in the Income Statement.

**B3-5 Other expenses**

	Notes	2021 \$ '000	2020 \$ '000
<b>Impairment of receivables</b>			
Other		6	57
<b>Total impairment of receivables</b>	C1-4	<b>6</b>	<b>57</b>
<b>Impairment of investments</b>			
– Other	C1-5a	–	25
<b>Impairment of investments</b>		<b>–</b>	<b>25</b>
<b>Other</b>			
Contributions/levies to other levels of government		72	71
– Emergency services levy (includes FRNSW, SES, and RFS levies)		753	533
– Other contributions/levies		116	115
Donations, contributions and assistance to other organisations (Section 356)		115	72
<b>Total other</b>		<b>1,056</b>	<b>791</b>
<b>Total other expenses</b>		<b>1,062</b>	<b>873</b>

**Accounting policy**

Other expenses are recorded on an accruals basis when Council has an obligation for the expenses.

Impairment expenses are recognised when identified.

**B4 Gains or losses**

**B4-1 Gain or loss from the disposal, replacement and de-recognition of assets**

	Notes	2021 \$ '000	2020 \$ '000
<b>Gain (or loss) on disposal of plant and equipment</b>	C1-6		
Proceeds from disposal – plant and equipment		179	187
Less: carrying amount of plant and equipment assets sold/written off		(147)	(182)
<b>Gain (or loss) on disposal</b>		<b>32</b>	<b>5</b>
<b>Gain (or loss) on disposal of infrastructure</b>	C1-6		
Proceeds from disposal – infrastructure		57	–
Less: carrying amount of infrastructure assets sold/written off		(74)	(70)
<b>Gain (or loss) on disposal</b>		<b>(17)</b>	<b>(70)</b>
<b>Gain (or loss) on disposal of real estate assets held for sale</b>	C1-5		
Proceeds from disposal – real estate assets		–	85
Less: carrying amount of real estate assets sold/written off		–	(115)
<b>Gain (or loss) on disposal</b>		<b>–</b>	<b>(30)</b>
<b>Gain (or loss) on disposal of investments</b>	C1-2		
Proceeds from disposal/redemptions/maturities – investments		63,000	37,500
Less: carrying amount of investments sold/redeemed/matured		(63,000)	(37,500)
<b>Gain (or loss) on disposal</b>		<b>–</b>	<b>–</b>
<b>Net gain (or loss) on disposal of assets</b>		<b>15</b>	<b>(95)</b>

**Accounting policy**

Gains and losses on disposals are determined by comparing proceeds with carrying amount. The gain or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer and the asset is de-recognised.

## B5 Performance against budget

### B5-1 Material budget variations

Council's original budget was adopted by the Council on 17/06/2020 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

While these General Purpose Financial Statements include the original budget adopted by Council, the Act requires Council to review its financial budget on a quarterly basis, so it is able to manage the variation between actuals and budget that invariably occur during the year.

**Material variations of more than 10%** between original budget and actual results or where the variance is considered material by nature are explained below.

**Variation Key:** **F** = Favourable budget variation, **U** = Unfavourable budget variation.

\$ '000	2021 Budget	2021 Actual	2021 ----- Variance -----	
<b>REVENUES</b>				
<b>Rates and annual charges</b>	6,910	6,736	(174)	(3)% <b>U</b>
<b>User charges and fees</b>	6,352	4,697	(1,655)	(26)% <b>U</b>
Council's ability to generate income from its user charges and fees was adversely affected by the prevailing economic and climatic conditions experienced throughout the year.				
<b>Other revenues</b>	827	1,034	207	25% <b>F</b>
Council adopted a conservative approach for estimating the level of other income that was expected to be received in the 2020/2021 financial year.				
<b>Operating grants and contributions</b>	8,237	10,178	1,941	24% <b>F</b>
Council adopted a conservative approach for estimating the level of grant funded income that was expected to be received in the 2020/2021 financial year. Council was successful in obtaining additional unplanned grants throughout the year.				
<b>Capital grants and contributions</b>	1,020	2,961	1,941	190% <b>F</b>
Council adopted a conservative approach for estimating the level of grant funded income that was expected to be received in the 2020/2021 financial year. Council was successful in obtaining additional unplanned grant funds throughout the year.				
<b>Interest and investment revenue</b>	306	139	(167)	(55)% <b>U</b>
Both short term and long term factors have combined to continue drive interest rates lower than anticipated at the time of which the 2020/21 Operational Budget was prepared and adopted by Council.				
<b>Net gains from disposal of assets</b>	-	15	15	∞ <b>F</b>
<b>Other income</b>	118	106	(12)	(10)% <b>U</b>
<b>EXPENSES</b>				
<b>Employee benefits and on-costs</b>	8,923	8,210	713	8% <b>F</b>
<b>Materials and services</b>	7,243	5,146	2,097	29% <b>F</b>
The decrease in materials and contracts is due to a combination of a shift in planned expenditure programs coupled with the Council receiving additional unplanned capital grants that were expended throughout the year.				
<b>Borrowing costs</b>	2	2	-	0% <b>F</b>
<b>Depreciation, amortisation and impairment of non-financial assets</b>	5,587	6,752	(1,165)	(21)% <b>U</b>
At the time of the preparation and adoption of the 2020/2021 Operational Budget the effects of the recent revaluation of the Transport Infrastructure Asset class and its impact on depreciation were not included in the initial budgetary considerations.				
<b>Other expenses</b>	985	1,062	(77)	(8)% <b>U</b>

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**B5-1 Material budget variations (continued)**

\$ '000	2021 Budget	2021 Actual	2021 ----- Variance -----	
<b>STATEMENT OF CASH FLOWS</b>				
<b>Cash flows from operating activities</b>	6,116	9,302	3,186	52% <b>F</b>
Council adopted a conservative approach when budgeting for planned grant funded opportunities. Throughout the year Council was successful in obtaining additional grant funds.				
<b>Cash flows from investing activities</b>	(8,805)	(10,129)	(1,324)	15% <b>U</b>
Council received additional unplanned Capital Grants throughout the 2020/2021 financial year. Council utilised these funds in the renewal and purchase of various infrastructure assets.				
<b>Cash flows from financing activities</b>	491	491	-	0% <b>F</b>



**C Financial position****C1 Assets we manage****C1-1 Cash and cash equivalents**

	2021 \$ '000	2020 \$ '000
<b>Cash and cash equivalents</b>		
Cash on hand and at bank	2,119	6,455
Cash-equivalent assets		
– Deposits at call	1,500	2,500
– Short-term deposits	10,000	5,000
<b>Total cash and cash equivalents</b>	<b>13,619</b>	<b>13,955</b>

**Reconciliation of cash and cash equivalents**

Total cash and cash equivalents per Statement of Financial Position	13,619	13,955
<b>Balance as per the Statement of Cash Flows</b>	<b>13,619</b>	<b>13,955</b>

**Accounting policy**

For Statement of Cash Flow presentation purposes, cash and cash equivalents include: cash on hand; deposits held at call with financial institutions; other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value; and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the Statement of Financial Position.

**C1-2 Financial investments**

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
<b>Debt securities at amortised cost</b>				
Long term deposits	13,250	–	13,000	–
<b>Total</b>	<b>13,250</b>	<b>–</b>	<b>13,000</b>	<b>–</b>
<b>Total financial investments</b>	<b>13,250</b>	<b>–</b>	<b>13,000</b>	<b>–</b>
<b>Total cash assets, cash equivalents and investments</b>	<b>26,869</b>	<b>–</b>	<b>26,955</b>	<b>–</b>

**Accounting policy**

Financial instruments are recognised initially on the date that the Council becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

**Financial assets**

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

**Classification**

On initial recognition, Council classifies its financial assets into the following categories – those measured at:

- amortised cost
- fair value through profit and loss (FVTPL)
- fair value through other comprehensive income – equity instrument (FVOCI-equity)

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## C1-2 Financial investments (continued)

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Financial assets are not reclassified subsequent to their initial recognition.

### **Amortised cost**

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows, and
- the contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Council's financial assets measured at amortised cost comprise trade and other receivables, term deposits and cash and cash equivalents in the Statement of Financial Position. Term deposits with an initial term of more than 3 months are classified as investments rather than cash and cash equivalents.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, impairment and gains or loss on de-recognition are recognised in profit or loss.

**C1-3 Restricted cash, cash equivalents and investments**

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
<b>Total cash, cash equivalents and investments</b>	<b>26,869</b>	<b>–</b>	<b>26,955</b>	<b>–</b>
<b>attributable to:</b>				
External restrictions	10,938	–	10,520	–
Internal restrictions	13,355	–	12,945	–
Unrestricted	2,576	–	3,490	–
	<b>26,869</b>	<b>–</b>	<b>26,955</b>	<b>–</b>

	2021 \$ '000	2020 \$ '000
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**Details of restrictions**

**External restrictions – included in liabilities**

Specific purpose unexpended grants – general fund	1,168	973
<b>External restrictions – included in liabilities</b>	<b>1,168</b>	<b>973</b>

**External restrictions – other**

External restrictions included in cash, cash equivalents and investments above comprise:

Specific purpose unexpended grants (recognised as revenue) – general fund	858	120
Water fund	3,148	2,740
Sewer fund	4,675	5,653
Domestic waste management	1,089	1,034
<b>External restrictions – other</b>	<b>9,770</b>	<b>9,547</b>
<b>Total external restrictions</b>	<b>10,938</b>	<b>10,520</b>

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**C1-3 Restricted cash, cash equivalents and investments (continued)**

	2021 \$ '000	2020 \$ '000
<b>Internal restrictions</b>		
Council has internally restricted cash, cash equivalents and investments as follows:		
Plant and vehicle replacement	3,998	3,460
Employees leave entitlement	895	895
Carry over works	652	174
Aerodrome	50	50
Caravan park	25	25
Cemetery	77	77
Common	73	53
Depot improvements	9	9
Development	197	247
Election expenses	13	13
Emergency services building	200	200
Financial assistance grant (in advance)	2,302	2,338
Footpath replacement	125	125
Kerb and gutter replacement	34	39
Levee reserve	154	530
Local environmental plan	25	25
Office equipment	126	144
Other community development	248	248
Premises refurbishment	499	619
Quarry	1,239	1,118
Quarry rehabilitation	160	150
Recreational facilities	92	93
Road reloaning	431	431
Road reserve sealed	709	709
Rural fire service	36	36
Showground	80	80
Single invitation contract	200	200
Sportsground	20	20
Strategic plan review	20	20
Street lighting	40	40
Urban streets	95	95
Weir improvement	18	18
Bore Baths Establishment Reserve	500	500
SCC Grant Matching Component'	13	164
<b>Total internal restrictions</b>	<b>13,355</b>	<b>12,945</b>
<b>Total restrictions</b>	<b>24,293</b>	<b>23,465</b>

Internal restrictions over cash, cash equivalents and investments are those assets restricted only by a resolution of the elected Council.

## C1-4 Receivables

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
<b>Purpose</b>				
Rates and annual charges	613	134	679	125
Interest and extra charges	68	36	41	25
User charges and fees	2,279	179	834	192
Accrued revenues				
– Interest on investments	14	–	35	–
– Other income accruals	86	–	–	–
Government grants and subsidies	1,948	–	1,231	–
Loans to non-profit organisations	224	–	–	–
Net GST receivable	255	–	77	–
<b>Total</b>	<b>5,487</b>	<b>349</b>	<b>2,897</b>	<b>342</b>
<b>Less: provision of impairment</b>				
Rates and annual charges	(210)	(85)	(210)	(85)
User charges and fees	(32)	(76)	(32)	(76)
<b>Total provision for impairment – receivables</b>	<b>(242)</b>	<b>(161)</b>	<b>(242)</b>	<b>(161)</b>
<b>Total net receivables</b>	<b>5,245</b>	<b>188</b>	<b>2,655</b>	<b>181</b>
<b>Externally restricted receivables</b>				
<b>Water supply</b>				
– Rates and availability charges	111	–	72	–
– Other	346	124	375	115
<b>Sewerage services</b>				
– Rates and availability charges	147	–	170	–
– Other	233	–	11	–
<b>Total external restrictions</b>	<b>837</b>	<b>124</b>	<b>628</b>	<b>115</b>
<b>Unrestricted receivables</b>	<b>4,408</b>	<b>64</b>	<b>2,027</b>	<b>66</b>
<b>Total net receivables</b>	<b>5,245</b>	<b>188</b>	<b>2,655</b>	<b>181</b>

	2021 \$ '000	2020 \$ '000
<b>Movement in provision for impairment of receivables</b>		
Balance at the beginning of the year (calculated in accordance with AASB 139)	403	348
+ new provisions recognised during the year	–	55
<b>Balance at the end of the year</b>	<b>403</b>	<b>403</b>

### Accounting policy

Receivables are included in current assets, except for those with maturities greater than 12 months after the reporting date which are classified as non-current assets.

Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment. Receivables are generally due for settlement within 30 days.

Cash flows relating to short-term receivables are not discounted if the effect of discounting is immaterial.

### Impairment

Impairment of financial assets measured at amortised cost is recognised on an expected credit loss (ECL) basis.

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## C1-4 Receivables (continued)

When determining whether the credit risk of a financial asset has increased significantly since initial recognition, and when estimating ECL, the Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience and informed credit assessment, and including forward-looking information.

When considering the ECL for rates debtors, Council takes into account that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold. For non-rates debtors, Council uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Council uses the presumption that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Council in full, without recourse by the Council to actions such as realising security (if any is held) or
- the financial assets (for non-rates debtors) are more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the entity in accordance with the contract, and the cash flows expected to be received. This is applied using a probability weighted approach.

On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

Council uses the simplified approach for trade receivables where the expected lifetime credit losses are recognised on day 1.

There has been no change in the estimation techniques or significant assumptions made during the current reporting period.

The Council writes off a trade receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the debtor has been placed under liquidation or has entered into bankruptcy proceedings, or when the receivables are over 1 year past due, whichever occurs first.

None of the receivables that have been written off are subject to enforcement activity.

Where the Council renegotiates the terms of receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Rates and annual charges outstanding are secured against the property.

### C1-5 Inventories

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
<b>(i) Inventories at cost</b>				
Real estate for resale	166	-	166	-
Stores and materials	215	-	176	-
Trading stock	600	-	672	-
<b>Total inventories at cost</b>	<b>981</b>	<b>-</b>	<b>1,014</b>	<b>-</b>
<b>Total inventories</b>	<b>981</b>	<b>-</b>	<b>1,014</b>	<b>-</b>

### (ii) Other disclosures

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
<b>(a) Details for real estate development</b>				
Industrial/commercial	166	-	166	-
<b>Total real estate for resale</b>	<b>166</b>	<b>-</b>	<b>166</b>	<b>-</b>
(Valued at the lower of cost and net realisable value)				
<b>Represented by:</b>				
Acquisition costs	166	-	166	-
<b>Total costs</b>	<b>166</b>	<b>-</b>	<b>166</b>	<b>-</b>
<b>Total real estate for resale</b>	<b>166</b>	<b>-</b>	<b>166</b>	<b>-</b>
<b>Movements:</b>				
Real estate assets at beginning of the year	166	-	306	-
- Impairment	-	-	(25)	-
- WDV of sales (expense)	-	-	(115)	-
<b>Total real estate for resale</b>	<b>166</b>	<b>-</b>	<b>166</b>	<b>-</b>

### (b) Current inventories not anticipated to be settled within the next 12 months

The following inventories and other assets, even though classified as current are not expected to be recovered in the next 12 months;

	2021 \$ '000	2020 \$ '000
Real estate for resale	120	166
	<b>120</b>	<b>166</b>

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## C1-5 Inventories (continued)

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### Accounting policy

#### **Raw materials and stores, work in progress and finished goods**

Raw materials and stores, work in progress and finished goods are stated at the lower of cost and net realisable value. Costs are assigned to individual items of inventory on the basis of weighted average costs. Costs of purchased inventory are determined after deducting rebates and discounts. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

#### **Land held for resale**

Land held for resale is stated at the lower of cost and net realisable value. Cost is assigned by specific identification and includes the cost of acquisition, and development and borrowing costs during development. When development is completed, borrowing costs and other holding charges are expensed as incurred.

Borrowing costs included in the cost of land held for resale are those costs that would have been avoided if the expenditure on the acquisition and development of the land had not been made. Borrowing costs incurred while active development is interrupted for extended periods are recognised as expenses.

**C1-6 Infrastructure, property, plant and equipment**

By aggregated asset class	At 1 July 2020			Asset movements during the reporting period							At 30 June 2021		
	Gross carrying amount \$ '000	Accumulated depreciation and impairment \$ '000	Net carrying amount \$ '000	Additions renewals <sup>1</sup> \$ '000	Additions new assets \$ '000	Carrying value of disposals \$ '000	Depreciation expense \$ '000	WIP transfers \$ '000	Adjustments and transfers \$ '000	Revaluation increments to equity (ARR) \$ '000	Gross carrying amount \$ '000	Accumulated depreciation and impairment \$ '000	Net carrying amount \$ '000
Capital work in progress	1,851	-	1,851	1,533	1,661	-	-	(1,714)	-	-	3,332	-	3,332
Plant and equipment	13,236	(7,747)	5,489	-	694	(142)	(1,232)	25	-	-	11,542	(6,708)	4,834
Office equipment	1,247	(511)	736	61	19	(6)	(155)	-	-	-	3,220	(2,564)	656
<b>Land:</b>													
- Crown land	860	-	860	-	-	-	-	-	-	-	860	-	860
- Operational land	2,485	-	2,485	-	-	(9)	-	-	9	-	2,485	-	2,485
- Community land	641	-	641	-	-	-	-	-	(9)	-	633	-	633
Land improvements – non-depreciable	36	-	36	-	-	-	-	-	-	-	36	-	36
Land improvements – depreciable	964	(109)	855	-	-	-	(18)	-	-	-	963	(127)	836
<b>Infrastructure:</b>													
- Buildings – non-specialised	3,670	(902)	2,768	-	15	-	(64)	2	-	-	3,687	(966)	2,721
- Buildings – specialised	28,182	(10,219)	17,963	369	5	(37)	(489)	607	-	1	29,111	(10,693)	18,418
- Other structures	19,509	(6,484)	13,025	413	423	-	(398)	4	-	2	20,349	(6,881)	13,468
- Roads	246,430	(64,174)	182,256	2,542	147	-	(3,295)	17	-	2	249,136	(67,467)	181,669
- Bridges	25,901	(3,776)	22,125	-	-	-	(155)	-	-	-	25,901	(3,931)	21,970
- Footpaths	1,814	(474)	1,340	-	-	-	(31)	-	-	-	1,814	(505)	1,309
- Bulk earthworks (non-depreciable)	6,640	-	6,640	877	-	-	-	986	-	-	8,503	-	8,503
- Stormwater drainage	12,013	(4,431)	7,582	-	-	-	(161)	-	-	1	12,013	(4,590)	7,423
- Water supply network	26,079	(7,939)	18,140	385	-	(12)	(400)	-	-	167	26,628	(8,348)	18,280
- Sewerage network	28,442	(15,671)	12,771	598	339	(15)	(336)	73	-	124	29,097	(15,544)	13,553
<b>Total infrastructure, property, plant and equipment</b>	<b>420,000</b>	<b>(122,437)</b>	<b>297,563</b>	<b>6,778</b>	<b>3,303</b>	<b>(221)</b>	<b>(6,734)</b>	<b>-</b>	<b>-</b>	<b>297</b>	<b>429,310</b>	<b>(128,324)</b>	<b>300,986</b>

(1) Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

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**C1-6 Infrastructure, property, plant and equipment (continued)**

By aggregated asset class	At 1 July 2019			Asset movements during the reporting period							At 30 June 2020		
	Gross carrying amount \$ '000	Accumulated depreciation and impairment \$ '000	Net carrying amount \$ '000	Additions renewals <sup>1</sup> \$ '000	Additions new assets \$ '000	Carrying value of disposals \$ '000	Depreciation expense \$ '000	WIP transfers \$ '000	Revaluation decrements to equity (ARR) \$ '000	Revaluation increments to equity (ARR) \$ '000	Gross carrying amount \$ '000	Accumulated depreciation and impairment \$ '000	Net carrying amount \$ '000
Capital work in progress	237	-	237	1,528	119	-	-	(33)	-	-	1,851	-	1,851
Plant and equipment	11,469	(5,125)	6,344	15	521	(182)	(1,209)	-	-	-	13,236	(7,747)	5,489
Office equipment	3,061	(2,334)	727	-	160	-	(151)	-	-	-	1,247	(511)	736
<b>Land:</b>													
- Operational land	2,344	-	2,344	-	53	-	-	-	-	88	2,485	-	2,485
- Community land	678	-	678	-	-	-	-	-	(37)	-	641	-	641
- Crown land	838	-	838	-	-	-	-	-	-	22	860	-	860
Land improvements – non-depreciable	36	-	36	-	-	-	-	-	-	-	36	-	36
Land improvements – depreciable	822	(93)	729	-	141	-	(15)	-	-	-	964	(109)	855
<b>Infrastructure:</b>													
- Buildings – non-specialised	3,512	(816)	2,696	6	74	-	(63)	-	-	54	3,670	(902)	2,768
- Buildings – specialised	27,953	(9,651)	18,302	106	-	-	(512)	-	-	68	28,182	(10,219)	17,963
- Other structures	18,351	(5,953)	12,398	86	485	-	(392)	19	-	428	19,509	(6,484)	13,025
- Roads	243,628	(61,162)	182,466	2,019	441	-	(3,321)	14	-	636	246,430	(64,174)	182,256
- Bridges	25,645	(3,586)	22,059	-	-	-	(155)	-	-	220	25,901	(3,776)	22,125
- Footpaths	1,699	(443)	1,256	26	-	-	(29)	-	-	87	1,814	(474)	1,340
- Bulk earthworks (non-depreciable)	6,599	-	6,599	41	-	-	-	-	-	-	6,640	-	6,640
- Stormwater drainage	11,894	(4,273)	7,621	-	-	-	(158)	-	-	120	12,013	(4,431)	7,582
- Water supply network	25,597	(7,506)	18,091	330	-	(61)	(388)	-	-	168	26,079	(7,939)	18,140
- Sewerage network	27,857	(15,215)	12,642	82	248	(10)	(309)	-	-	117	28,442	(15,671)	12,771
<b>Total infrastructure, property, plant and equipment</b>	<b>412,220</b>	<b>(116,157)</b>	<b>296,063</b>	<b>4,239</b>	<b>2,242</b>	<b>(253)</b>	<b>(6,702)</b>	<b>-</b>	<b>(37)</b>	<b>2,008</b>	<b>420,000</b>	<b>(122,437)</b>	<b>297,563</b>

(1) Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

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## C1-6 Infrastructure, property, plant and equipment (continued)

### Accounting policy

Infrastructure, property, plant and equipment are held at fair value. Independent comprehensive valuations are performed at least every five years, however, the carrying amount of assets is assessed by Council at each reporting date to confirm that it is not materially different from current fair value.

Water and sewerage network assets are indexed at each reporting period in accordance with the Rates Reference Manual issued by Department of Industry (DoI) – Water.

Increases in the carrying amounts arising on revaluation are credited to the revaluation reserve. To the extent that the increase reverses a decrease previously recognising profit or loss relating to that asset class, the increase is first recognised as profit or loss. Decreases that reverse previous increases of assets in the same class are first charged against revaluation reserves directly in equity to the extent of the remaining reserve attributable to the class; all other decreases are charged to the Income Statement.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to Council and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the Income Statement during the financial period in which they are incurred.

When infrastructure, property, plant and equipment are acquired by Council for nil or nominal consideration, the assets are initially recognised at their fair value at acquisition date.

Land is not depreciated. Depreciation on other assets is calculated using the straight-line method to allocate their cost, net of their residual values, over their estimated useful lives as follows:

<b>Plant and equipment</b>	Years	<b>Other equipment</b>	Years
Office equipment	5 to 10	Playground equipment	5 to 15
Office furniture	10 to 20	Benches, seats etc.	10 to 20
Computer equipment	4		
Vehicles	5 to 8	<b>Buildings</b>	
Heavy plant/road making equipment	5 to 8	Buildings: masonry	50 to 100
Other plant and equipment	5 to 15	Buildings: other	20 to 40
<b>Water and sewer assets</b>		<b>Stormwater assets</b>	
Dams and reservoirs	80 to 100	Drains	80 to 100
Bores	20 to 40	Culverts	50 to 80
Reticulation pipes: PVC	70 to 100	Flood control structures	80 to 100
Reticulation pipes: other	25 to 80		
Pumps and telemetry	15 to 20		
<b>Transportation assets</b>		<b>Other infrastructure assets</b>	
Sealed roads: surface	20 to 30	Bulk earthworks	Infinite
Sealed roads: Structure	Infinite	Swimming pools	50
Unsealed roads: Structure	Infinite	Unsealed roads	20
Unsealed roads: surface	20 to 30	Other open space/recreational assets	20 to 50
Bridge: Box Culvert	60 to 100		
Bridge: Standard	100 to 175		
Road pavements	45 to 60		
Kerb, gutter and footpaths	40 to 100		

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting date.

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## C1-6 Infrastructure, property, plant and equipment (continued)

### Land under roads

Land under roads is land under roadways and road reserves including land under footpaths, nature strips and median strips.

Council has elected not to recognise land under roads acquired before 1 July 2008. Land under roads acquired after 1 July 2008 is recognised in accordance with the IPPE accounting policy.

### Crown reserves

Crown reserves under Council's care and control are recognised as assets of the Council. While ownership of the reserves remains with the Crown, Council retains operational control of the reserves and is responsible for their maintenance and use in accordance with the specific purposes to which the reserves are dedicated.

Improvements on Crown reserves are also recorded as assets, while maintenance costs incurred by Council and revenues relating to the reserves are recognised within Council's Income Statement.

### Rural Fire Service assets

Under Section 119 of the *Rural Fire Services Act 1997 (NSW)*, "all firefighting equipment purchased or constructed wholly or from money to the credit of the Fund is to be vested in the council of the area for or on behalf of which the firefighting equipment has been purchased or constructed".

Until such time as discussions on this matter have concluded and the legislation changed, Council will not recognise rural fire service plant & vehicle assets. All rural fire service buildings on Council land have been recognised as assets.

## Externally restricted infrastructure, property, plant and equipment

	as at 30/06/21			as at 30/06/20		
	Gross carrying amount \$ '000	Accumulated depn. and impairment \$ '000	Net carrying amount \$ '000	Gross carrying amount \$ '000	Accumulated depn. and impairment \$ '000	Net carrying amount \$ '000
<b>Water supply</b>						
Infrastructure	26,629	8,349	18,280	26,079	7,939	18,140
<b>Total water supply</b>	<b>26,629</b>	<b>8,349</b>	<b>18,280</b>	<b>26,079</b>	<b>7,939</b>	<b>18,140</b>
<b>Sewerage services</b>						
Infrastructure	29,097	15,543	13,554	28,516	15,671	12,845
<b>Total sewerage services</b>	<b>29,097</b>	<b>15,543</b>	<b>13,554</b>	<b>28,516</b>	<b>15,671</b>	<b>12,845</b>
<b>Domestic waste management</b>						
Land						
– Operational land	32	–	32	32	–	32
– Improvements non-depreciable	62	–	62	61	–	61
Infrastructure	1,035	356	679	1,035	290	745
<b>Total domestic waste management</b>	<b>1,129</b>	<b>356</b>	<b>773</b>	<b>1,128</b>	<b>290</b>	<b>838</b>
<b>Total restricted infrastructure, property, plant and equipment</b>	<b>56,855</b>	<b>24,248</b>	<b>32,607</b>	<b>55,723</b>	<b>23,900</b>	<b>31,823</b>

## C2 Leasing activities

### C2-1 Council as a lessee

#### Office equipment

Leases for office equipment are generally for low value assets, except for significant items such as photocopiers. The leases are for between 1 and 3 years with no renewal option, the payments are fixed, however some of the leases include variable payments based on usage.

#### (a) Right of use assets

	Office Equipment \$ '000	Total \$ '000
<b>2021</b>		
Opening balance at 1 July	51	51
Depreciation charge	(18)	(18)
<b>Balance at 30 June</b>	<b>33</b>	<b>33</b>
<b>2020</b>		
Adoption of AASB 16 at 1 July 2019 – first time lease recognition	69	69
Depreciation charge	(18)	(18)
<b>Balance at 30 June</b>	<b>51</b>	<b>51</b>

#### (b) Lease liabilities

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
Lease liabilities	19	14	18	33
<b>Total lease liabilities</b>	<b>19</b>	<b>14</b>	<b>18</b>	<b>33</b>

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**C2-1 Council as a lessee (continued)**

**(c) The maturity analysis**

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below:

	< 1 year \$ '000	1 – 5 years \$ '000	> 5 years \$ '000	Total \$ '000	Total per Statement of Financial Position \$ '000
<b>2021</b>					
Cash flows	19	14	–	33	33
<b>2020</b>					
Cash flows	19	33	–	52	51
		2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
<b>Total lease liabilities relating to unrestricted assets</b>		19	14	18	33
<b>Total lease liabilities</b>		<u>19</u>	<u>14</u>	<u>18</u>	<u>33</u>

**(d) Income Statement**

The amounts recognised in the Income Statement relating to leases where Council is a lessee are shown below:

	2021 \$ '000	2020 \$ '000
Interest on lease liabilities	1	1
Depreciation of right of use assets	18	18
	<u>19</u>	<u>19</u>

**(e) Statement of Cash Flows**

Total cash outflow for leases	<u>18</u>	19
	<u>18</u>	<u>19</u>

**(f) Leases at significantly below market value – concessionary / peppercorn leases**

**Accounting policy**

At inception of a contract, Council assesses whether a lease exists – i.e. does the contract convey the right to control the use of an identified asset for a period of time in exchange for consideration?

Council has elected not to separate non-lease components from lease components for any class of asset and has accounted for payments as a single component.

At the lease commencement, Council recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where Council believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises: the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration, less any lease incentives received. The right-

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## C2-1 Council as a lessee (continued)

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of-use asset is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of asset accounting policy.

The lease liability is initially recognised at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Council's incremental borrowing rate for a similar term with similar security is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is re-measured when there is a lease modification, or change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI).

Where the lease liability is re-measured, the right-of-use asset is adjusted to reflect the re-measurement.

### **Exceptions to lease accounting**

Council has applied the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. Council recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

### **Leases at significantly below market value / Concessionary leases**

Council has elected to measure the right of use asset arising from the concessionary leases at cost which is based on the associated lease liability at initial recognition.

## C2-2 Council as a lessor

### Operating leases

Council leases out a number of properties and /or plant and equipment to community groups; these leases have been classified as operating leases for financial reporting purposes and the assets are included as investment property (refer note C1-6) and/or IPP&E (refer in this note part (v) below) in the Statement of Financial Position.

The amounts recognised in the Income Statement relating to operating leases where Council is a lessor are shown below:

	2021 \$ '000	2020 \$ '000
Lease income (excluding variable lease payments not dependent on an index or rate)	97	145
<b>Total income relating to operating leases for Council assets</b>	<b>97</b>	<b>145</b>
Other	-	120
<b>Total expenses relating to other leases assets</b>	<b>-</b>	<b>120</b>

### Reconciliation of IPPE assets leased out as operating leases

	Plant & Equipment 2021 \$ '000	Plant & Equipment 2020 \$ '000	Buildings 2021 \$ '000	Buildings 2020 \$ '000	Land 2021 \$ '000	Land 2020 \$ '000	Other Structures 2021 \$ '000	Other Structures 2020 \$ '000
<b>Opening balance as at 1 July</b>	<b>226</b>	<b>166</b>	<b>1,266</b>	<b>597</b>	<b>888</b>	<b>861</b>	<b>155</b>	<b>-</b>
Additions renewals	5	154	5	-	-	-	20	-
Carrying value of disposals	(11)	(60)	-	-	-	-	-	-
Depreciation expense	(37)	(34)	(22)	(33)	-	-	(14)	-
Revaluation increments to equity (ARR)	-	-	-	33	-	27	-	-
<b>Closing balance as at 30 June</b>	<b>183</b>	<b>226</b>	<b>1,249</b>	<b>597</b>	<b>888</b>	<b>888</b>	<b>161</b>	<b>-</b>
						<b>2021 \$ '000</b>	<b>2020 \$ '000</b>	

### (iii) Maturity analysis of undiscounted lease payments to be received after reporting date for all operating leases:

Maturity analysis of future lease income receivable showing the undiscounted lease payments to be received after reporting date for operating leases:

< 1 year	97	135
1-2 years	133	135
2-3 years	133	135
3-4 years	133	135
4-5 years	133	135
> 5 years	133	135
<b>Total undiscounted lease payments to be received</b>	<b>762</b>	<b>810</b>

### Accounting policy

When Council is a lessor, the lease is classified as either an operating or finance lease at inception date, based on whether substantially all of the risks and rewards incidental to ownership of the asset have been transferred to the lessee. If the risks and rewards have been transferred then the lease is classified as a finance lease, otherwise it is an operating lease.

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## C2-2 Council as a lessor (continued)

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When Council has a sub-lease over an asset and is the intermediate lessor then the head lease and sub-lease are accounted for separately. The classification of the sub-lease is based on the right-of-use asset which arises from the head lease rather than the useful life of the underlying asset.

If the lease contains lease and non-lease components, the non-lease components are accounted for in accordance with AASB 15 *Revenue from Contracts with Customers*.

The lease income is recognised on a straight-line basis over the lease term for an operating lease and as finance income using amortised cost basis for finance leases.



### C3 Liabilities of Council

#### C3-1 Payables

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
<b>Payables</b>				
Goods and services – operating expenditure	661	–	666	–
Goods and services – capital expenditure	164	–	198	–
Accrued expenses:				
– Salaries and wages	170	–	16	–
– Other expenditure accruals	10	–	31	–
Other payables	441	–	420	–
Security bonds, deposits and retentions	238	–	155	–
<b>Total payables</b>	<b>1,684</b>	<b>–</b>	<b>1,486</b>	<b>–</b>
<b>Income received in advance</b>				
Payments received in advance	293	–	238	–
<b>Total income received in advance</b>	<b>293</b>	<b>–</b>	<b>238</b>	<b>–</b>
<b>Total payables</b>	<b>1,977</b>	<b>–</b>	<b>1,724</b>	<b>–</b>

#### Payables relating to restricted assets

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
<b>Externally restricted assets</b>				
Water	108	–	93	–
Sewer	19	–	103	–
Payables relating to externally restricted assets	127	–	196	–
<b>Total payables relating to restricted assets</b>	<b>127</b>	<b>–</b>	<b>196</b>	<b>–</b>
<b>Total payables relating to unrestricted assets</b>	<b>1,850</b>	<b>–</b>	<b>1,528</b>	<b>–</b>
<b>Total payables</b>	<b>1,977</b>	<b>–</b>	<b>1,724</b>	<b>–</b>

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**C3-1 Payables (continued)**

**Current payables not anticipated to be settled within the next twelve months**

	2021 \$ '000	2020 \$ '000
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The following liabilities, even though classified as current, are not expected to be settled in the next 12 months.

Payables – security bonds, deposits and retentions	131	131
<b>Total payables</b>	<b>131</b>	<b>131</b>

**Accounting policy**

Council measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

**Payables**

These amounts represent liabilities for goods and services provided to the council prior to the end of financial year that are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

### C3-2 Contract Liabilities

Notes	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
<b>Grants and contributions received in advance:</b>				
Unexpended capital grants (to construct Council controlled assets) (i)	1,110	-	911	-
Unexpended operating grants (received prior to performance obligation being satisfied) (ii)	58	-	62	-
<b>Total grants received in advance</b>	<b>1,168</b>	<b>-</b>	<b>973</b>	<b>-</b>
<b>Total contract liabilities</b>	<b>1,168</b>	<b>-</b>	<b>973</b>	<b>-</b>

**Notes**

(i) Council has received funding to construct assets including sporting facilities, water supply and other infrastructure. The funds received are under an enforceable contract which require Council to construct an identified asset which will be under Council's control on completion. The revenue is recognised as Council constructs the asset and the contract liability reflects the funding received which cannot yet be recognised as revenue. The revenue is expected to be recognised in the next 12 months.

(ii) The contract liability relates to grants received prior to the revenue recognition criteria in AASB 15 being satisfied since the performance obligations are ongoing.

#### Contract liabilities relating to restricted assets

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
<b>Externally restricted assets</b>				
Unspent grants held as contract liabilities (excl. Water & Sewer)	1,168	-	973	-
<b>Contract liabilities relating to externally restricted assets</b>	<b>1,168</b>	<b>-</b>	<b>973</b>	<b>-</b>
<b>Total contract liabilities relating to restricted assets</b>	<b>1,168</b>	<b>-</b>	<b>973</b>	<b>-</b>
<b>Total contract liabilities</b>	<b>1,168</b>	<b>-</b>	<b>973</b>	<b>-</b>

#### Revenue recognised that was included in the contract liability balance at the beginning of the period

	2021 \$ '000	2020 \$ '000
<b>Grants and contributions received in advance:</b>		
Capital grants (to construct Council controlled assets)	899	400
Operating grants (received prior to performance obligation being satisfied)	4	61
<b>Total revenue recognised that was included in the contract liability balance at the beginning of the period</b>	<b>903</b>	<b>461</b>

#### Significant changes in contract liabilities

The contract liabilities have arisen on adoption of AASB 15 and AASB 1058. Previously income received in advance was recognised for reciprocal contracts. The increase in a contract liability is primarily due to grants in the scope of AASB 15 and capital grants received by Council to acquire or construct assets which will be under Council's control. Previously, revenue was recognised on receipt of the funds.

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### C3-2 Contract Liabilities (continued)

#### Accounting policy

Contract liabilities are recorded when consideration is received from a customer / fund provider prior to Council transferring a good or service to the customer, Council presents the funds which exceed revenue recognised as a contract liability.

### C3-3 Borrowings

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
Loans – unsecured	50	500	41	–
<b>Total borrowings</b>	<b>50</b>	<b>500</b>	<b>41</b>	<b>–</b>

#### Borrowings relating to restricted assets

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
<b>Total borrowings relating to unrestricted assets</b>	<b>50</b>	<b>500</b>	<b>41</b>	<b>–</b>
<b>Total borrowings</b>	<b>50</b>	<b>500</b>	<b>41</b>	<b>–</b>

#### Current borrowings not anticipated to be settled within the next twelve months

The following borrowings, even though classified as current, are not expected to be settled in the next 12 months.

#### (a) Changes in liabilities arising from financing activities

	2020		Non-cash movements				2021
	Opening Balance \$ '000	Cash flows \$ '000	Acquisition \$ '000	Fair value changes \$ '000	Acquisition due to change in accounting policy \$ '000	Other non-cash movement \$ '000	Closing balance \$ '000
Loan – unsecured	41	(41)	550	–	–	–	550
Lease liability (Note C2-1b)	51	(18)	–	–	–	–	33
<b>Total liabilities from financing activities</b>	<b>92</b>	<b>(59)</b>	<b>550</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>583</b>

	2019		Non-cash movements				2020
	Opening Balance \$ '000	Cash flows \$ '000	Acquisition \$ '000	Fair value changes \$ '000	Acquisition due to change in accounting policy \$ '000	Other non-cash movement \$ '000	Closing balance \$ '000
Loan – unsecured	82	(41)	–	–	–	–	41
Lease liability (Note C2-1b)	138	(87)	–	–	–	–	51
<b>Total liabilities from financing activities</b>	<b>220</b>	<b>(128)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>92</b>

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**C3-3 Borrowings (continued)**

**(b) Financing arrangements**

	2021 \$ '000	2020 \$ '000
<b>Total facilities</b>		
Bank overdraft facilities <sup>1</sup>	250	250
Credit cards/purchase cards	35	35
<b>Total financing arrangements</b>	<b>285</b>	<b>285</b>
<b>Undrawn facilities</b>		
– Bank overdraft facilities	250	250
– Credit cards/purchase cards	35	35
<b>Total undrawn financing arrangements</b>	<b>285</b>	<b>285</b>

**Additional financing arrangements information**

**Breaches and defaults**

During the current and prior year, there were no defaults or breaches on any of the loans.

<sup>(1)</sup> The bank overdraft facility may be drawn at any time and may be terminated by the bank without notice.

**Accounting policy**

Council measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down.

Borrowings are removed from the Statement of Financial Position when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in other income or borrowing costs.

### C3-4 Employee benefit provisions

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
Annual leave	893	-	909	-
Long service leave	1,173	116	1,145	128
<b>Total employee benefit provisions</b>	<b>2,066</b>	<b>116</b>	<b>2,054</b>	<b>128</b>

#### Employee benefit provisions relating to restricted assets

There are no restricted assets (external or internal) applicable to the above provisions

#### Current employee benefit provisions not anticipated to be settled within the next twelve months

	2021 \$ '000	2020 \$ '000
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	1,097	1,084
	<b>1,097</b>	<b>1,084</b>

#### Description of and movements in provisions

	ELE provisions		
	Annual leave \$ '000	Long service leave \$ '000	Total \$ '000
<b>2021</b>			
At beginning of year	909	1,273	2,182
Additional provisions	478	160	638
Amounts used (payments)	(494)	(144)	(638)
Total ELE provisions at end of year	<b>893</b>	<b>1,289</b>	<b>2,182</b>
<b>2020</b>			
At beginning of year	875	1,228	2,103
Additional provisions	488	218	706
Amounts used (payments)	(454)	(173)	(627)
Total ELE provisions at end of year	<b>909</b>	<b>1,273</b>	<b>2,182</b>

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## C3-4 Employee benefit provisions (continued)

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### Accounting policy

#### Short-term obligations

Liabilities for wages and salaries (including non-monetary benefits, annual leave and accumulating sick leave expected to be wholly settled within 12 months after the end of the period in which the employees render the related service) are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liability for annual leave and accumulating sick leave is recognised in the provision for employee benefits. All other short-term employee benefit obligations are presented as payables.

#### Other long-term employee benefit obligations

The liability for long-service leave and annual leave that is not expected to be wholly settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

#### On-costs

The employee benefit provisions include the aggregate on-cost liabilities that will arise when payment of current employee benefits is made in future periods.

These amounts include superannuation, payroll tax and workers compensation expenses which will be payable upon the future payment of certain leave liabilities which employees are entitled to at the reporting period.

The obligations are presented as current liabilities in the Statement of Financial Position if the Council does not have an unconditional right to defer settlement for at least 12 months after the reporting date, regardless of when the actual settlement is expected to occur.

## C3-5 Provisions

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### Accounting policy

Provisions are recognised when Council has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, and the amount has been reliably estimated.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the reporting date. The discount rate used to determine the present value reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as a borrowing cost.

## C4 Reserves

### C4-1 Nature and purpose of reserves

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#### **Infrastructure, property, plant and equipment revaluation reserve**

The infrastructure, property, plant and equipment revaluation reserve is used to record increments / decrements of non-current asset values due to their revaluation.



## D Council structure

### D1 Results by fund

General fund refers to all Council activities other than water and sewer. All amounts disclosed in this note are gross i.e. inclusive of internal charges and recoveries made between the funds. Assets and liabilities shown in the water and sewer columns are restricted for use for these activities.

#### D1-1 Income Statement by fund

	General 2021 \$ '000	Water 2021 \$ '000	Sewer 2021 \$ '000
<b>Income from continuing operations</b>			
Rates and annual charges	5,367	658	711
User charges and fees	3,899	680	118
Interest and investment revenue	95	20	24
Other revenues	920	110	4
Grants and contributions provided for operating purposes	10,014	-	164
Grants and contributions provided for capital purposes	2,961	-	-
Net gains from disposal of assets	43	-	-
Other income	106	-	-
<b>Total income from continuing operations</b>	<b>23,405</b>	<b>1,468</b>	<b>1,021</b>
<b>Expenses from continuing operations</b>			
Employee benefits and on-costs	8,210	-	-
Materials and services	3,709	658	779
Borrowing costs	2	-	-
Depreciation, amortisation and impairment of non-financial assets	6,016	400	336
Other expenses	1,049	13	-
Net losses from the disposal of assets	-	12	16
<b>Total expenses from continuing operations</b>	<b>18,986</b>	<b>1,083</b>	<b>1,131</b>
<b>Operating result from continuing operations</b>	<b>4,419</b>	<b>385</b>	<b>(110)</b>
<b>Net operating result for the year</b>	<b>4,419</b>	<b>385</b>	<b>(110)</b>
<b>Net operating result attributable to each council fund</b>	<b>4,419</b>	<b>385</b>	<b>(110)</b>
<b>Net operating result for the year before grants and contributions provided for capital purposes</b>	<b>1,458</b>	<b>385</b>	<b>(110)</b>

**D1-2 Statement of Financial Position by fund**

	<b>General 2021 \$ '000</b>	<b>Water 2021 \$ '000</b>	<b>Sewer 2021 \$ '000</b>
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	12,750	525	344
Investments	6,296	2,623	4,331
Receivables	4,408	457	380
Inventories	981	-	-
Other	133	-	-
<b>Total current assets</b>	<b>24,568</b>	<b>3,605</b>	<b>5,055</b>
<b>Non-current assets</b>			
Receivables	64	124	-
Infrastructure, property, plant and equipment	269,152	18,280	13,554
Investments accounted for using the equity method	70	-	-
Right of use assets	33	-	-
<b>Total non-current assets</b>	<b>269,319</b>	<b>18,404</b>	<b>13,554</b>
<b>TOTAL ASSETS</b>	<b>293,887</b>	<b>22,009</b>	<b>18,609</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	1,617	48	19
Income received in advance	233	60	-
Contract liabilities	1,168	-	-
Lease liabilities	19	-	-
Borrowings	50	-	-
Employee benefit provision	2,066	-	-
<b>Total current liabilities</b>	<b>5,153</b>	<b>108</b>	<b>19</b>
<b>Non-current liabilities</b>			
Lease liabilities	14	-	-
Borrowings	500	-	-
Employee benefit provision	116	-	-
<b>Total non-current liabilities</b>	<b>630</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>	<b>5,783</b>	<b>108</b>	<b>19</b>
<b>Net assets</b>	<b>288,104</b>	<b>21,901</b>	<b>18,590</b>
<b>EQUITY</b>			
Accumulated surplus	157,151	14,570	12,382
Revaluation reserves	130,953	7,331	6,208
<b>Council equity interest</b>	<b>288,104</b>	<b>21,901</b>	<b>18,590</b>
<b>Total equity</b>	<b>288,104</b>	<b>21,901</b>	<b>18,590</b>

## D2 Interests in other entities

### D2-1 Subsidiaries

Council has no interest in any controlled entities (subsidiaries).

	Council's share of net assets	
	2021 \$ '000	2020 \$ '000
<b>Council's share of net assets</b>		
<b>Net share of interests in joint ventures and associates using the equity method – assets</b>		
Joint ventures	70	61
<b>Total net share of interests in joint ventures and associates using the equity method – assets</b>	<b>70</b>	<b>61</b>
<b>Total Council's share of net assets</b>	<b>70</b>	<b>61</b>

### D2-2 Interests in joint arrangements

#### Net carrying amounts – Council's share

	Nature of relationship	Place of business	Interest in ownership		2021		2020	
			2021	2020	\$ '000	\$ '000		
Northern Western Library Service	Joint venture	Coonamble	25.0%	25.0%	70		61	
<b>Total carrying amounts – material joint ventures</b>					<b>70</b>		<b>61</b>	

#### Material joint ventures

Council has incorporated the following joint venture into its consolidated financial statements.

#### Details

	Principal activity	Measurement method
Northern Western Library Service	Provision of Library Services	At cost

#### Relevant interests and fair values

	Interest in outputs		Proportion of voting power	
	2021	2020	2021	2020
Northern Western Library Service	25.0%	25.0%	25.0%	25.0%

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## D2-2 Interests in joint arrangements (continued)

### Summarised financial information for joint ventures

	Northern Western Library Service	
	2021 \$ '000	2020 \$ '000
<b>Statement of financial position</b>		
<b>Current assets</b>		
Cash and cash equivalents	4	12
<b>Non-current assets</b>	<b>66</b>	<b>233</b>
<b>Net assets</b>	<b>70</b>	<b>245</b>
<b>Statement of comprehensive income</b>		
Income	63	65
Other expenses	(54)	(56)
<b>Profit/(loss) from continuing operations</b>	<b>9</b>	<b>9</b>
<b>Profit/(loss) for the period</b>	<b>9</b>	<b>9</b>
<b>Total comprehensive income</b>	<b>9</b>	<b>9</b>
<b>Reconciliation of the carrying amount</b>		
Opening net assets (1 July)	245	207
Profit/(loss) for the period	37	38
<b>Closing net assets</b>	<b>282</b>	<b>245</b>
<b>Council's share of net assets (%)</b>	<b>25.0%</b>	<b>25.0%</b>
<b>Council's share of net assets (\$)</b>	<b>70</b>	<b>61</b>

### County Councils

Council is a member of the Castlereagh Macquarie County Council, a body corporate established under the Local Government Act 1993 (NSW) to control noxious weeds. Council is one of five constituent members and does not have significant influence over the County Council.

Accordingly, the County Council has not been consolidated in the financial statements.

## D2-3 Interests in associates

Council has no interest in any associates.

## D2-4 Unconsolidated structured entities

Council has no interest in any unconsolidated structured entities.

## E Risks and accounting uncertainties

### E1-1 Risks relating to financial instruments held

Council's activities expose it to a variety of financial risks including (1) price risk, (2) credit risk, (3) liquidity risk and (4) interest rate risk.

The Council's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Council.

Council does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by Council's finance section under policies approved by the Council.

The fair value of Council's financial assets and financial liabilities approximates their carrying amount.

A comparison by category of the carrying amounts and fair values of Council's financial assets are recognised in the financial statements is presented below.

	Carrying value 2021 \$ '000	Carrying value 2020 \$ '000	Fair value 2021 \$ '000	Fair value 2020 \$ '000
<b>Financial assets</b>				
<b>Measured at amortised cost</b>				
Cash and cash equivalents	13,619	13,955	13,619	13,955
Receivables	5,433	2,836	5,433	2,836
Investments				
– Debt securities at amortised cost	13,250	13,000	13,250	13,000
<b>Total financial assets</b>	<b>32,302</b>	<b>29,791</b>	<b>32,302</b>	<b>29,791</b>
<b>Financial liabilities</b>				
Payables	1,684	1,486	1,684	1,486
Loans/advances	550	41	550	41
<b>Total financial liabilities</b>	<b>2,234</b>	<b>1,527</b>	<b>2,234</b>	<b>1,527</b>

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital.

Council's finance area manages the cash and Investments portfolio with the assistance of independent advisors.

Council has an investment policy which complies with the Local Government Act 1993 and Minister's investment order 625. This policy is regularly reviewed by Council and it's staff and an investment report is tabled before Council on a monthly basis setting out the portfolio breakup and its performance as required by Local Government regulations.

The risks associated with the instruments held are:

- **Price risk** – the risk that the capital value of Investments may fluctuate due to changes in market prices, whether these changes are caused by factors specific to individual financial instruments or their issuers or are caused by factors affecting similar instruments traded in a market.
- **Interest rate risk** – the risk that movements in interest rates could affect returns and income.
- **Liquidity risk** – the risk that Council will not be able to pay its debts as and when they fall due.
- **Credit risk** – the risk that the investment counterparty will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council – be it of a capital or income nature.

Council manages these risks (amongst other measures) by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees.

**E1-1 Risks relating to financial instruments held (continued)**

**(a) Market risk – interest rate and price risk**

	<b>2021</b>	2020
	<b>\$ '000</b>	\$ '000
<p>The impact on result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.</p>		
<p>Impact of a 1% movement in interest rates</p>		
– Equity / Income Statement	<b>269</b>	229
<p>Impact of a 10% movement in price of investments</p>		
– Equity / Income Statement	–	–

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## E1-1 Risks relating to financial instruments held (continued)

### (b) Credit risk

Council's major receivables comprise (i) rates and annual charges and (ii) user charges and fees.

Council manages the credit risk associated with these receivables by monitoring outstanding debt and employing stringent debt recovery procedures. Council also encourages ratepayers to pay their rates by the due date through incentives.

The credit risk for liquid funds and other short-term financial assets is considered negligible, since the counterparties are reputable banks with high quality external credit ratings.

There are no significant concentrations of credit risk, whether through exposure to individual customers, specific industry sectors and/or regions.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

Council makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subjected to a re-negotiation of repayment terms.

### Credit risk profile

#### Receivables – rates and annual charges

Credit risk on rates and annual charges is minimised by the ability of Council to recover these debts as a secured charge over the land; that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates and annual charges at higher than market rates which further encourages payment.

	Not yet overdue \$ '000	< 1 year overdue \$ '000	1 - 2 years overdue \$ '000	2 - 5 years overdue \$ '000	> 5 years overdue \$ '000	Total \$ '000
<b>2021</b>						
Gross carrying amount	–	386	199	123	39	747
<b>2020</b>						
Gross carrying amount	240	263	131	159	11	804

#### Receivables - non-rates and annual charges and contract assets

Council applies the simplified approach for non-rates and annual charges debtors and contract assets to provide for expected credit losses, which permits the use of the lifetime expected loss provision at inception. To measure the expected credit losses, non-rates and annual charges debtors and contract assets have been grouped based on shared credit risk characteristics and the days past due.

The loss allowance provision is determined as follows. The expected credit losses incorporate forward-looking information.

	Not yet overdue \$ '000	0 - 30 days overdue \$ '000	31 - 60 days overdue \$ '000	61 - 90 days overdue \$ '000	> 91 days overdue \$ '000	Total \$ '000
<b>2021</b>						
Gross carrying amount	4,264	212	112	–	501	5,089
Expected loss rate (%)	0.94%	4.13%	9.41%	0.00%	9.59%	2.11%
<b>ECL provision</b>	<b>40</b>	<b>9</b>	<b>11</b>	<b>–</b>	<b>48</b>	<b>108</b>
<b>2020</b>						
Gross carrying amount	1,540	176	102	–	617	2,435
Expected loss rate (%)	1.88%	5.46%	9.41%	0.00%	9.59%	4.41%
<b>ECL provision</b>	<b>29</b>	<b>10</b>	<b>10</b>	<b>–</b>	<b>59</b>	<b>108</b>

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**E1-1 Risks relating to financial instruments held (continued)**

**(c) Liquidity risk**

Payables, lease liabilities and borrowings are both subject to liquidity risk; that is, the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due.

Council manages this risk by monitoring its cash flow requirements and liquidity levels, and by maintaining an adequate cash buffer. Payment terms can be extended, and overdraft facilities drawn upon in extenuating circumstances.

Borrowings are also subject to interest rate risk: the risk that movements in interest rates could adversely affect funding costs. Council manages this risk through diversification of borrowing types, maturities and interest rate structures.

The finance team regularly reviews interest rate movements to determine if it would be advantageous to refinance or renegotiate part or all of the loan portfolio.

The timing of cash flows presented in the table below to settle financial liabilities reflects the earliest contractual settlement dates. The timing of expected outflows is not expected to be materially different from contracted cashflows.

The amounts disclosed in the table are the undiscounted contracted cash flows for non-lease liabilities (refer to Note C2-1(b) for lease liabilities) and therefore the balances in the table may not equal the balances in the Statement of Financial Position due to the effect of discounting.

	Weighted average interest rate %	Subject to no maturity \$ '000	payable in: ≤ 1 Year \$ '000	1 - 5 Years \$ '000	> 5 Years \$ '000	Total cash outflows \$ '000	Actual carrying values \$ '000
<b>2021</b>							
Trade/other payables	0.00%	238	1,446	–	–	1,684	1,684
Loans and advances	1.15%	–	50	210	290	550	550
<b>Total financial liabilities</b>		<b>238</b>	<b>1,496</b>	<b>210</b>	<b>290</b>	<b>2,234</b>	<b>2,234</b>
<b>2020</b>							
Trade/other payables	0.00%	155	1,331	–	–	1,486	1,486
Loans and advances	7.75%	–	41	–	–	41	41
<b>Total financial liabilities</b>		<b>155</b>	<b>1,372</b>	<b>–</b>	<b>–</b>	<b>1,527</b>	<b>1,527</b>





## E2-1 Fair value measurement (continued)

### Valuation techniques

#### Infrastructure, property, plant and equipment (IPPE)

##### Plant and Equipment, Office Equipment and Furniture and Fittings

Plant and Equipment, Office Equipment and Furniture and Fittings are valued at cost but are disclosed at fair value in the notes. The carrying amount of these assets is assumed to approximate fair value due to the nature of the items. Examples of assets within these classes are as follows:

- Plant and Equipment - Graders, trucks, rollers, tractors and motor vehicles.
- Office Equipment - Computers, photocopiers, calculators etc.
- Furniture & Fittings - Chairs, desks and display boards.

There has been no change to the valuation process during the reporting period.

##### Operational and Community Land

Operational and Community Land are based on either the Land Value provided by the Valuer-General or an where the Valuer-General did not provide a Land Value having regard to the highest and best use for the land. Operational Land is based on the Valuer value as these are representative of the actual market values in the Coonamble Shire LGA. As these rates were not considered to be observable market evidence they have been classified a level 3.

There has been no change to the valuation process during the reporting period.

##### Buildings - Non-Specialised and Specialised

Non-Specialised and Specialised Buildings were valued utilising APV Valuers & Asset Management consultants during the 2017/2018 financial year. A desktop valuation was carried out as at the 30/06/2020 by APV Valuers & Asset Management to ensure the fair value of the asset class was recorded.

Depending on the specific asset the valuation approach may have included the adoption of a singular or multiple technique.

- The Market approach has been applied where there is a principal market which provides observable evidence of the Fair Value of the asset
- The income approach has been applied for assets where the income generating capability of the asset provides the best estimate of the assets Fair Value
- The Cost approach was used for assets which are not commonly traded. Typically, these include assets that public and not-for-profit sector entities use to provide services to the public for no or minimal charge

There has been no change to the valuation process during the reporting period.

##### Other Structures

Other Structures were also revalued through the 2017/2018 financial year utilising APV Valuers & Asset Management consultants. A desktop valuation as at 30/06/2020 was carried out by APV Valuers & Asset Management consultants to ensure the fair value of the asset class was recorded.

The various asset types identified included Airport Assets, Fences, Hardstand and Internal Roads, Landscaping, Lighting, Miscellaneous, Park Assets, Pool Assets, Saleyards and Sporting Equipment.

Depending on the specific asset the valuation approach may have included the adoption of a singular or multiple technique.

- The Market approach has been applied where there is a principal Market which provides observable evidence of the Fair Value of the asset
- The income approach has been applied for assets where the income generating capability of the asset provides the best estimate of the assets Fair Value
- The Cost approach was used for assets which are not commonly traded. Typically these include assets that public and not-for-profit sector entities use to provide services to the public for no or minimal charge

There has been no change to the valuation process during the reporting period.

##### Roads

Roads were revalued during the 2018/2019 financial year utilising APV Valuers and Asset Management Consultants, with input from Council's engineering department. A desktop valuation as at 30/06/2020 was carried out by APV Valuers & Asset Management consultants to ensure the fair value of the asset class was recorded. Roads comprise road carriageway, roadside shoulders and kerb and gutter. No market-based evidence (Level 2) inputs are available therefore Level 3 valuation inputs were used for this class.

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## E2-1 Fair value measurement (continued)

### Bridges

Bridges were revalued during the 2018/2019 financial year externally by APV Valuers and Asset Management Consultants, with input from Councils engineering department. A desktop valuation as at 30/06/2020 was carried out by APV Valuers & Asset Management Consultants to ensure the fair value of the asset class was recorded.

While all bridges were physically inspected and unit rates based on square metres were used there was no reliable market evidence (Level 2) as other inputs (such as estimates of residual value and pattern of consumption) require extensive professional judgement that impacts significantly on the final determination of fair value.

There has been no change to the valuation process during the reporting period.

### Footpaths

Footpaths were revalued externally by APV Valuers and Asset Management Consultants during the 2018/2019 financial year, with input from Council staff relating to costings. A desktop valuation as at 30/06/2020 was carried out by APV Valuers & Asset Management Consultants to ensure the fair value of the asset class was recorded.

There has been no change to the valuation process during the reporting period.

### Drainage Infrastructure

Drainage Infrastructure Assets were revalued during the 2018/2019 financial year by APV Valuers and Asset Management Consultants, with input from Council's engineering department. A desktop valuation as at 30/06/2020 was carried out by APV Valuers & Asset Management consultants to ensure the fair value of the asset class was recorded.

Assets within this class comprise culverts, open channels, storm water pipes, pits and other storm water structures.

The 'Cost Approach' estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on linear metres of certain diameter pipes and prices per pit or similar could be supported from market evidence (Level 2) other inputs (such as estimates of pattern of consumption, residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value. Additionally due to limitations in the historical records of very long lived assets there is uncertainty regarding the actual design, specifications and dimensions of some assets.

There has been no change to the valuation process during the reporting period.

### Water Supply Network

Assets within this class comprise reservoirs, pumping stations and, water pipelines.

The 'Cost Approach' estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on linear metres of certain diameter pipes and prices per pit or similar may be supported from market evidence (Level 2) other inputs (such as estimates of pattern of consumption, residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value. Additionally due to limitations in the historical records of very long lived assets there is uncertainty regarding the actual design, specifications and dimensions of some assets.

These assets are indexed each year in line with the NSW Reference Rates Manual as publish by the Office of Water.

The asset class has been revalued this year, the assumptions of this revaluation remain the same as in prior years.

### Sewerage Network

Assets within this class comprise treatment works, pumping stations and, sewerage mains.

The 'Cost Approach' estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on linear metres of certain diameter pipes and prices per pit or similar may be supported from market evidence (Level 2) other inputs (such as estimates of pattern of consumption, residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value. Additionally due to limitations in the historical records of very long lived assets there is uncertainty regarding the actual design, specifications and dimensions of some assets.

These assets are indexed each year in line with the NSW Reference Rates Manual as publish by the Office of Water.

The asset class has been revalued this year, the assumptions of this revaluation remain the same as in prior years.

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## E2-1 Fair value measurement (continued)

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### Swimming Pools

Assets within this class comprise Council's outdoor swimming pool. The swimming pool was valued externally by APV Valuers & Asset Management consultants. A desktop valuation as at 30/06/2020 was carried out by APV Valuers & Asset Management consultants to ensure the fair value of the asset class was recorded. The approach estimated the replacement cost for each pool by componentising its significant parts.

While some elements of gross replacement values may be supported from market evidence (Level 2 input) other inputs (such as estimates of pattern of consumption, residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value.

Previously these assets had been valued internally by Council staff.

### Bulk Eathworks/Land Improvements

Assets within this class comprise Bulk Earthworks, turf surfaces, irrigation and other misc land improvements etc. All assets in this class were valued in-house by experienced engineering staff.

While some elements of gross replacement values may be supported from market evidence (Level 2 input) other inputs (such as estimates of pattern of consumption, residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value.

There has been no change to the valuation process during the reporting period.

## E2-1 Fair value measurement (continued)

### Fair value measurements using significant unobservable inputs (level 3)

#### Significant unobservable valuation inputs used (for level 3 asset classes) and their relationship to fair value.

The following table summarises the quantitative information relating to the significant unobservable inputs used in deriving the various level 3 asset class fair values.

	Valuation technique/s	Unobservable inputs
<b>Infrastructure, property, plant and equipment</b>		
Buildings non specialised	Values provided by external consultant	Gross replacement cost, Asset condition, Remaining useful life, Residual value
Buildings Specialised	Values provided by external consultant	Gross replacement cost, Asset condition, Remaining useful life, Residual value
Other Structures	Values provided by external consultant	Gross replacement cost, Asset condition, Remaining useful life, Residual value
Road Infrastructure	Cost approach used to approximate fair value	Gross replacement cost, Asset condition, Remaining useful life, Residual value
Stormwater drainage	Cost approach used to approximate fair value	Gross replacement cost, Asset condition, Remaining useful life, Residual value
Water Supply	Cost approach used to approximate fair value	Gross replacement cost, Asset condition, Remaining useful life, Residual value
Sewerage network	Cost approach used to approximate fair value	Gross replacement cost, Asset condition, Remaining useful life, Residual value
Plant & Equipment	Cost approach used to approximate fair value	Gross replacement cost, Remaining useful life, Residual value
Operational land	Land values obtained from the NSW Valuer General	Land value based on price per square meter
Community land	Land values obtained from the NSW Valuer General	Land value based on price per square meter
Crown Land	Land values obtained from the NSW Valuer General	Land value based on price per square meter
Bulk Earthworks	Cost approach used to approximate fair value	Gross replacement cost, Asset condition, Remaining useful life, Residual value
Land Improvements	Cost approach used to approximate fair value	Gross replacement cost, Asset condition, Remaining useful life, Residual value

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**E2-1 Fair value measurement (continued)**

A reconciliation of the movements in recurring fair value measurements allocated to Level 3 of the hierarchy is provided below:

	Water supply network		Sewerage network		Plant and equipment		Operational / Crown Land	
	2021 \$ '000	2020 \$ '000	2021 \$ '000	2020 \$ '000	2021 \$ '000	2020 \$ '000	2021 \$ '000	2020 \$ '000
<b>Opening balance</b>	<b>18,140</b>	18,091	<b>12,771</b>	12,642	<b>6,225</b>	7,071	<b>2,575</b>	2,432
<b>Total gains or losses for the period</b>								
<b>Other movements</b>								
Purchases (GBV)	385	330	1,010	330	799	696	-	53
Disposals (WDV)	(12)	(61)	(15)	(10)	(148)	(182)	(9)	-
Depreciation and impairment	(400)	(388)	(336)	(309)	(1,387)	(1,360)	-	-
Revaluation increment to ARR	167	168	124	118	-	-	-	-
Rounding & other movement	-	-	(1)	-	1	-	(81)	90
<b>Closing balance</b>	<b>18,280</b>	18,140	<b>13,553</b>	12,771	<b>5,490</b>	6,225	<b>2,485</b>	2,575

	Community / Crown Land		Land improvements		Bulk earthworks		Buildings non-specialised	
	2021 \$ '000	2020 \$ '000	2021 \$ '000	2020 \$ '000	2021 \$ '000	2020 \$ '000	2021 \$ '000	2020 \$ '000
<b>Opening balance</b>	<b>1,411</b>	1,428	<b>891</b>	765	<b>6,640</b>	6,599	<b>1,439</b>	1,367
<b>Total gains or losses for the period</b>								
<b>Other movements</b>								
Purchases (GBV)	-	-	-	141	1,863	41	17	80
Depreciation and impairment	-	-	(18)	(15)	-	-	(64)	(63)
Revaluation increment to ARR	-	-	-	-	-	-	-	55
Rounding & other movement	82	(17)	(1)	-	-	-	-	-
<b>Closing balance</b>	<b>1,493</b>	1,411	<b>872</b>	891	<b>8,503</b>	6,640	<b>1,392</b>	1,439

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**E2-1 Fair value measurement (continued)**

	Building specialised		Other structures		Roads infrastructure		Stormwater drainage	
	2021 \$ '000	2020 \$ '000	2021 \$ '000	2020 \$ '000	2021 \$ '000	2020 \$ '000	2021 \$ '000	2020 \$ '000
<b>Opening balance</b>	<b>17,963</b>	18,302	<b>13,025</b>	12,398	<b>205,721</b>	205,781	<b>7,582</b>	7,621
<b>Total gains or losses for the period</b>								
<b>Other movements</b>								
Purchases (GBV)	981	106	840	571	2,706	2,486	-	-
Disposals (WDV)	(37)	-	-	-	-	-	-	-
Depreciation and impairment	(489)	(512)	(398)	(392)	(3,481)	(3,505)	(161)	(158)
Revaluation increment to ARR	-	67	2	429	2	945	1	119
Rounding & other movement	-	-	(1)	19	-	14	1	-
<b>Closing balance</b>	<b>18,418</b>	17,963	<b>13,468</b>	13,025	<b>204,948</b>	205,721	<b>7,423</b>	7,582

	Total	
	2021 \$ '000	2020 \$ '000
<b>Opening balance</b>	<b>294,383</b>	<b>294,497</b>
Purchases (GBV)	8,601	4,834
Disposals (WDV)	(221)	(253)
Depreciation and impairment	(6,734)	(6,702)
Revaluation increment to ARR	296	1,901
Rounding & other movement	-	106
<b>Closing balance</b>	<b>296,325</b>	<b>294,383</b>

**Information relating to the transfers into and out of the level 3 fair valuation hierarchy includes:**

Following the desktop revaluation of Council Buildings and other structures as at 30/06/2019, by external consultants a number of buildings , 8 in total, were valued based on observable market evidence (level 2). Level 2 input was adjusted accordingly

**Highest and best use**

All of Council's non-financial assets are considered as being utilised for their highest and best use.

### E3-1 Contingencies

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but their knowledge and disclosure is considered relevant to the users of Council's financial report.

#### LIABILITIES NOT RECOGNISED

##### 1. Guarantees

###### (i) Defined benefit superannuation contribution plans

Council is party to an Industry Defined Benefit Plan under the Local Government Superannuation Scheme, named The Local Government Superannuation Scheme – Pool B (the Scheme) which is a defined benefit plan that has been deemed to be a 'multi-employer fund' for purposes of AASB119 Employee Benefits for the following reasons:

- Assets are not segregated within the sub-group according to the employees of each sponsoring employer.
- The contribution rates have been the same for all sponsoring employers. That is, contribution rates have not varied for each sponsoring employer according to the experience relating to the employees of that sponsoring employer.
- Benefits for employees of all sponsoring employers are determined according to the same formulae and without regard to the sponsoring employer.
- The same actuarial assumptions are currently used in respect of the employees of each sponsoring employer.

Given the factors above, each sponsoring employer is exposed to the actuarial risks associated with current and former employees of other sponsoring employers, and hence shares in the associated gains and losses (to the extent that they are not borne by members).

###### *Description of the funding arrangements.*

Pooled Employers are required to pay future service employer contributions and past service employer contributions to the Fund.

The future service employer contributions were determined using the new entrant rate method under which a contribution rate sufficient to fund the total benefits over the working life-time of a typical new entrant is calculated. The current future service employer contribution rates are:

Division B	1.9 times member contributions for non-180 Point Members; Nil for 180 Point Members*
Division C	2.5% salaries
Division D	1.64 times member contributions

\* For 180 Point Members, Employers are required to contribute 7% of salaries for the year ending 30 June 2020 (increasing to 7.5% in line with the increase in Superannuation Guarantee) to these members' accumulation accounts, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$40.0 million for 1 July 2019 to 30 June 2021, apportioned according to each employer's share of the accrued liabilities as at 30 June 2019. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities.

The adequacy of contributions is assessed at each triennial actuarial investigation and monitored annually between triennials.

###### *Description of the extent to which Council can be liable to the plan for other Council's obligations under the terms and conditions of the multi-employer plan*

As stated above, each sponsoring employer (Council) is exposed to the actuarial risks associated with current and former employees of other sponsoring employers and hence shares in the associated gains and losses.

However, there is no relief under the Fund's trust deed for employers to walk away from their defined benefit obligations. Under limited circumstances, an employer may withdraw from the plan when there are no active members, on full payment of outstanding additional contributions. There is no provision for allocation of any surplus which may be present at the date of withdrawal of the Council.

There are no specific provisions under the Fund's trust deed dealing with deficits or surplus on wind-up.

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### E3-1 Contingencies (continued)

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2021 was \$ 167,330.82. The last formal valuation of the Scheme was performed by the Fund Actuary, Richard Boyfield FIAA as at 30 June 2020.

The amount of additional contributions included in the total employer contribution advised above is \$82,600. Council's expected contribution to the plan for the next annual reporting period is \$158,451.48.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2021 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,620.5	
Past Service Liabilities	2,445.6	107.2%
Vested Benefits	2,468.7	106.2%

\* excluding member accounts and reserves in both assets and liabilities.

The share of any funding surplus or deficit that is broadly attributed to Council is estimated to be in the order of 0.21% as at 30 June 2021.

Council's share of that deficiency cannot be accurately calculated as the Scheme is a mutual arrangement where assets and liabilities are pooled together for all member councils. For this reason, no liability for the deficiency has been recognised in Council's accounts. Council has a possible obligation that may arise should the Scheme require immediate payment to correct the deficiency.

The key economic long term assumptions used to calculate the present value of accrued benefits are:

Investment return	5.75% per annum
Salary inflation *	3.5% per annum
Increase in CPI	2.5% per annum

\* Plus promotional increases

The contribution requirements may vary from the current rates if the overall sub-group experience is not in line with the actuarial assumptions in determining the funding program; however, any adjustment to the funding program would be the same for all sponsoring employers in the Pooled Employers group.

#### (ii) Statewide Limited

Council is a member of Statewide Mutual, a mutual pool scheme providing liability insurance to local government.

Membership includes the potential to share in either the net assets or liabilities of the fund depending on its past performance. Council's share of the net assets or liabilities reflects Council's contributions to the pool and the result of insurance claims within each of the fund years.

The future realisation and finalisation of claims incurred but not reported to 30/6 this year may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

#### (iii) StateCover Limited

Council is a member of StateCover Mutual Limited and holds a partly paid share in the entity.

StateCover is a company providing workers compensation insurance cover to the NSW local government industry and specifically Council.

Council has a contingent liability to contribute further equity in the event of the erosion of the company's capital base as a result of the company's past performance and/or claims experience or as a result of any increased prudential requirements from APRA.

These future equity contributions would be required to maintain the company's minimum level of net assets in accordance with its licence requirements.

#### (iv) Other guarantees

Council has provided no other guarantees other than those listed above.

continued on next page

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## E3-1 Contingencies (continued)

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### 2. Other liabilities

#### (i) Third party claims

The Council is involved from time to time in various claims incidental to the ordinary course of business including claims for damages relating to its services.

Council believes that it is appropriately covered for all claims through its insurance coverage and does not expect any material liabilities to eventuate.

#### (ii) Garbage Depot Reinstatement

Garbage is disposed of in pits at the Coonamble Depot. When a new pit is required the old pit is reinstated at the same time as the digging of the new pit. As a result reinstatement costs are expensed each year. Should current practices change, it will be necessary to consider the need to establish a Garbage Depot Remediation provision.

#### (iii) Gravel Pits Reinstatement

Council's practice with regard to remediation of road reserve and private property gravel pits to construct water storage for future road maintenance or a farm dam in return for the use of material where feasible. If this is not feasible for whatever reason then the pit is scarified and seeded upon completion of works undertaken and expensed accordingly, therefore future remediation costs are zero.

### ASSETS NOT RECOGNISED

#### (i) Land under roads

As permitted under AASB 1051, Council has elected not to bring to account land under roads that it owned or controlled up to and including 30/6/08.

#### (ii) Infringement notices/fines

Fines and penalty income, the result of Council issuing infringement notices is followed up and collected by the Infringement Processing Bureau.

Council's revenue recognition policy for such income is to account for it as revenue on receipt.

Accordingly, at year end, there is a potential asset due to Council representing issued but unpaid infringement notices.

Due to the limited information available on the status, value and duration of outstanding notices, Council is unable to determine the value of outstanding income.

**F People and relationships**

**F1 Related party disclosures**

**F1-1 Key management personnel (KMP)**

Key management personnel (KMP) of the council are those persons having the authority and responsibility for planning, directing and controlling the activities of the council, directly or indirectly.

The aggregate amount of KMP compensation included in the Income Statement is:

	2021 \$ '000	2020 \$ '000
<b>Compensation:</b>		
Short-term benefits	916	798
Post-employment benefits	115	120
Other long-term benefits	30	29
<b>Total</b>	<b>1,061</b>	<b>947</b>

continued on next page

Coonamble Shire Council | Page 73 of 95

**F1-1 Key management personnel (KMP) (continued)**

**Other transactions with KMP and their related parties**

Council has determined that transactions at arm's length between KMP and Council as part of Council delivering a public service objective (e.g. access to library or Council swimming pool by KMP) will not be disclosed.

Nature of the transaction	Ref	Transactions during the year \$ '000	Outstanding balances including commitments \$ '000	Terms and conditions	Impairment provision on outstanding balances \$ '000	Impairment expense \$ '000
<b>2021</b>						
Supply of Product and Contract Services	1	3	-		-	-
Sponsorship of Local Events	2	17	-		-	-
Quarry Sales	3	39	1		-	-
Building renovations & repairs	4	55	-		-	-
Private Works	5	9	-		-	-
<b>2020</b>						
Quarry Sales	3	-	18		-	-
Building renovations & repairs	4	96	-		-	-
Purchase of Land	6	50	-		-	-

- 1 Council purchases refreshments for Council meetings from a local cafe of which a KMP is part owner. All goods are purchased at normal retail prices
- 2 Council provided sponsorship for a local event. A KMP is a member of the executive of the committee that organised the event
- 3 Council supplies various materials from its Quarry operations to the public. A KMP is an owner operator of a business that purchases product from the Quarry. All product is sold as per Council's adopted fee's and charges
- 4 As part of it 2020/21 works program Council were required to engage contractors to carry out various building infrastructure works throughout the year. In accordance with Council's procurement policy quotations were sought and quotations received with the works awarded in accordance with normal commercial terms. A KMP relative, who is a suitably qualified contractor was awarded a component of these works.
- 5 As the result of a fire damage a number of buildings in the Coonamble CBD were demolished by Council and the sites cleaned up. The demolition and disposal costs were then passed on to the various property owners. A KMP is an owner of one of the affected properties.
- 6 As per Council resolution land was purchased from a KMP

**F1-2 Councillor and Mayoral fees and associated expenses**

	<b>2021</b>	2020
	<b>\$ '000</b>	\$ '000

The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:

Mayoral fee	21	21
Councillors' fees	77	77
Other Councillors' expenses (including Mayor)	48	57
<b>Total</b>	<b>146</b>	<b>155</b>

**F1-3 Other related parties**

	Ref	Transactions during the year \$ '000	Outstanding balances including commitments \$ '000	Terms and conditions	Impairment provision on outstanding balances \$ '000	Impairment expense \$ '000
<b>2021</b>						
Library Services	1	71	-	Membership of Library Co-op	-	-
2020						
Library Services	1	61	-	Membership of Library Co-op	-	-

1 Council is a member of a Joint venture being the North Western Library Co-operative with three other Councils, each council contributes and equal amount to the joint venture each year for the operation of the service which is to purchase books and e-resources for the benefit of the residents and ratepayers in the four local government areas.

**F2 Other relationships**

**F2-1 Audit fees**

	2021 \$ '000	2020 \$ '000
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During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms

**Auditors of the Council - NSW Auditor-General:**

**(i) Audit and other assurance services**

Audit and review of financial statements

	57	62
<b>Remuneration for audit and other assurance services</b>	<b>57</b>	<b>62</b>

<b>Total Auditor-General remuneration</b>	<b>57</b>	<b>62</b>
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<b>Total audit fees</b>	<b>57</b>	<b>62</b>
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## G Other matters

### G1-1 Statement of Cash Flows information

#### Reconciliation of net operating result to cash provided from operating activities

	2021 \$ '000	2020 \$ '000
<b>Net operating result from Income Statement</b>	<b>4,694</b>	296
<b>Adjust for non-cash items:</b>		
Depreciation and amortisation	6,752	6,720
Net losses/(gains) on disposal of assets	(15)	95
Adoption of AASB 15/1058	-	(684)
Impairment losses recognition	-	25
Share of net (profits)/losses of associates/joint ventures using the equity method	(9)	(9)
<b>+/- Movement in operating assets and liabilities and other cash items:</b>		
Decrease/(increase) in receivables	(2,597)	1,150
Increase/(decrease) in provision for impairment of receivables	-	55
Decrease/(increase) in inventories	33	(321)
Decrease/(increase) in other current assets	(38)	16
Increase/(decrease) in payables	(5)	(150)
Increase/(decrease) in other accrued expenses payable	133	(71)
Increase/(decrease) in other liabilities	159	(50)
Increase/(decrease) in contract liabilities	195	973
Increase/(decrease) in provision for employee benefits	-	79
<b>Net cash provided from/(used in) operating activities from the Statement of Cash Flows</b>	<b>9,302</b>	<b>8,124</b>



## G2-1 Commitments

### Capital commitments (exclusive of GST)

	2021 \$ '000	2020 \$ '000
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
<b>Property, plant and equipment</b>		
Buildings	437	1,466
Other Structures	570	2,635
Road infrastructure	1,344	-
<b>Total commitments</b>	<b>2,351</b>	<b>4,101</b>
<b>These expenditures are payable as follows:</b>		
Within the next year	2,351	4,101
<b>Total payable</b>	<b>2,351</b>	<b>4,101</b>
<b>Sources for funding of capital commitments:</b>		
Unrestricted general funds	-	159
Future grants and contributions	899	2,438
Unexpended grants	1,032	978
Internally restricted reserves	420	526
<b>Total sources of funding</b>	<b>2,351</b>	<b>4,101</b>

#### Details of capital commitments

Completion of Stronger Country Communities and Drought Community Programs

### G3-1 Events occurring after the reporting date

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Council is unaware of any material or significant 'non-adjusting events' that should be disclosed.

## G4 Changes from prior year statements

### G4-1 Changes in accounting policy

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#### Voluntary changes in accounting policies

Council made no voluntary changes in any accounting policies during the year.

### G4-2 Correction of errors

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Council made no correction of errors during the current reporting period.

### G4-3 Changes in accounting estimates

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Council made no changes in accounting estimates during the year.

## G5 Statement of performance measures

### G5-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2021	Indicator 2021	Indicators 2020 2019		Benchmark
<b>1. Operating performance ratio</b>					
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup>	1,709	7.47%	(12.20)%	5.46%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	22,881				
<b>2. Own source operating revenue ratio</b>					
Total continuing operating revenue excluding all grants and contributions <sup>1</sup>	12,703	49.16%	53.33%	51.03%	> 60.00%
Total continuing operating revenue <sup>1</sup>	25,842				
<b>3. Unrestricted current ratio</b>					
Current assets less all external restrictions	21,333	7.74x	8.00x	7.27x	> 1.50x
Current liabilities less specific purpose liabilities	2,757				
<b>4. Debt service cover ratio</b>					
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	8,463	138.74x	68.98x	133.73x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	61				
<b>5. Rates and annual charges outstanding percentage</b>					
Rates and annual charges outstanding	556	7.57%	8.15%	6.21%	< 10.00%
Rates and annual charges collectable	7,344				
<b>6. Cash expense cover ratio</b>					
Current year's cash and cash equivalents plus all term deposits	26,869	20.30	18.72	17.33	> 3.00
Monthly payments from cash flow of operating and financing activities	1,324	mths	mths	mths	mths

(1) Excludes fair value increments on investment properties, reversal of revaluation decrements, reversal of impairment losses on receivables, net gain on sale of assets and net share of interests in joint ventures and associates using the equity method and includes pensioner rate subsidies

(2) Excludes impairment/revaluation decrements of IPPE, fair value decrements on investment properties, net loss on disposal of assets and net loss on share of interests in joint ventures and associates using the equity method

**G5-2 Statement of performance measures by fund**

\$ '000	General Indicators <sup>3</sup>		Water Indicators		Sewer Indicators		Benchmark
	2021	2020	2021	2020	2021	2020	
<b>1. Operating performance ratio</b>							
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup>	<b>7.06%</b>	(14.36)%	<b>26.23%</b>	4.41%	<b>(10.77)%</b>	(0.66)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>							
<b>2. Own source operating revenue ratio</b>							
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	<b>44.44%</b>	48.39%	<b>100.00%</b>	89.70%	<b>83.94%</b>	97.68%	> 60.00%
Total continuing operating revenue <sup>1</sup>							
<b>3. Unrestricted current ratio</b>							
Current assets less all external restrictions	<b>7.74x</b>	8.00x	<b>33.38x</b>	34.27x	<b>266.05x</b>	56.64x	> 1.50x
Current liabilities less specific purpose liabilities							
<b>4. Debt service cover ratio</b>							
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	<b>122.26x</b>	56.89x	∞	∞	∞	∞	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
<b>5. Rates and annual charges outstanding percentage</b>							
Rates and annual charges outstanding	<b>5.90%</b>	7.19%	<b>11.42%</b>	6.36%	<b>15.45%</b>	16.82%	< 10.00%
Rates and annual charges collectable							
<b>6. Cash expense cover ratio</b>							
Current year's cash and cash equivalents plus all term deposits	<b>22.83</b>	19.41	<b>5.82</b>	2.31	<b>3.65</b>	30.85	> 3.00
Monthly payments from cash flow of operating and financing activities	<b>mths</b>	mths	<b>mths</b>	mths	<b>mths</b>	mths	mths

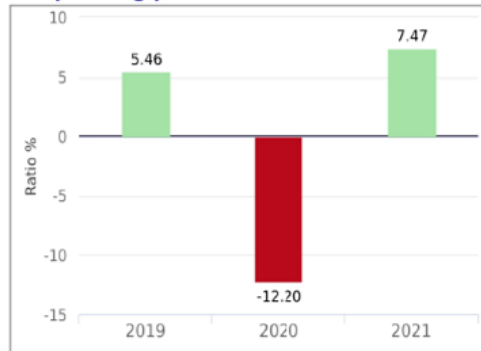
(1) - (2) Refer to Notes at Note 23a above.

(3) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.

## H Additional Council disclosures (unaudited)

### H1-1 Statement of performance measures – consolidated results (graphs)

#### 1. Operating performance ratio



**Purpose of operating performance ratio**

This ratio measures Council's achievement of containing operating expenditure within operating revenue.

**Commentary on 2020/21 result**

2020/21 ratio 7.47%

Council's operating performance ratio exceeds the industry benchmark. It should be noted that Council was successful in obtaining additional unbudgeted Operational Grants which have improved Council's overall operating result.

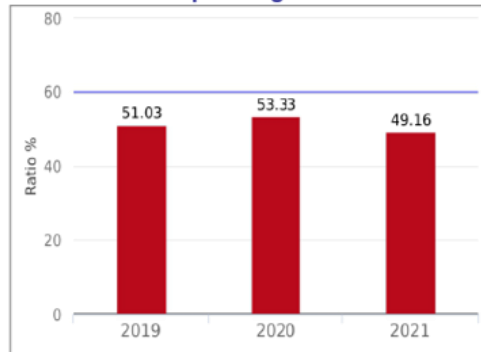
Benchmark: — > 0.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

#### 2. Own source operating revenue ratio



**Purpose of own source operating revenue ratio**

This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants and contributions.

**Commentary on 2020/21 result**

2020/21 ratio 49.16%

During the 2020/21 financial year, Council received significant additional income in the form of Government grants and contributions. It is through the receipt of these additional funds that Council's 2020/21 result does not meet the industry benchmark of 60%.

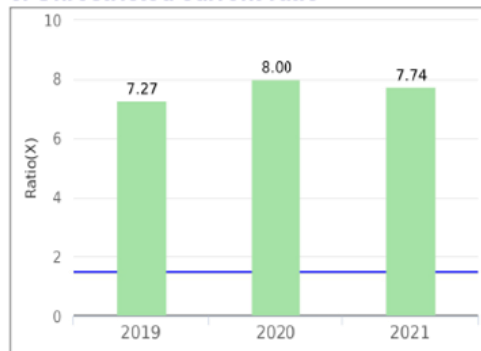
Benchmark: — > 60.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

#### 3. Unrestricted current ratio



**Purpose of unrestricted current ratio**

To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council.

**Commentary on 2020/21 result**

2020/21 ratio 7.74x

Council's unrestricted current ratio exceeds the industry benchmark of 1.5 which indicates that Council is capable to satisfy its debts as and when they fall due.

Benchmark: — > 1.50x

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

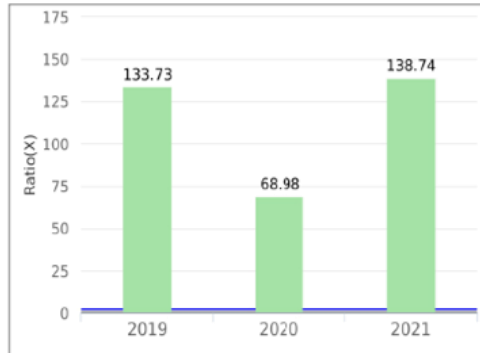
Ratio is outside benchmark

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Coonamble Shire Council | Page 84 of 95

H1-1 Statement of performance measures – consolidated results (graphs) (continued)

4. Debt service cover ratio



**Purpose of debt service cover ratio**

This ratio measures the availability of operating cash to service debt including interest, principal and lease payments

**Commentary on 2020/21 result**

2020/21 ratio 138.74x

The Debt service ratio indicates that Council has sufficient operating cash to service its debts.

Benchmark: — > 2.00x

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

5. Rates and annual charges outstanding percentage



**Purpose of rates and annual charges outstanding percentage**

To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts.

**Commentary on 2020/21 result**

2020/21 ratio 7.57%

Whilst Council's 2020/21 ratio is below the industry standard it should be noted that Council's performance in this ratio has deteriorated slightly when compared to previous years.

This deterioration is due to a combination of a 0% interest rate on overdue rates and annual charges for the first six (6) months of the year combined with the placing on hold of any new debt recovery action.

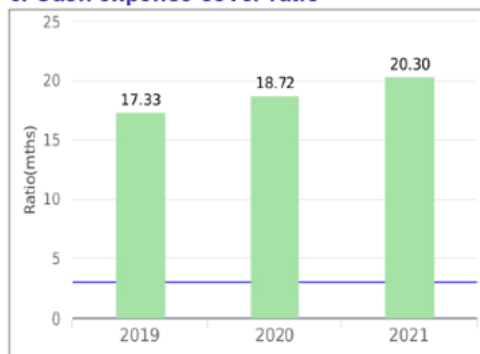
Benchmark: — < 10.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

6. Cash expense cover ratio



**Purpose of cash expense cover ratio**

This liquidity ratio indicates the number of months a Council can continue paying for its immediate expenses without additional cash inflow.

**Commentary on 2020/21 result**

2020/21 ratio 20.30 mths

The ratio is well above the industry standard of 3 months which indicates that Council has sufficient liquidity to mitigate any unforeseen future events. It is noted that 2020/21 ratio has improved from the previous result.

Benchmark: — > 3.00mths

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

## H1-2 Council information and contact details

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**Principal place of business:**

80 Castlereagh Street  
Coonamble NSW 2829

**Contact details****Mailing Address:**

PO Box 249  
Coonamble NSW 2829

**Telephone:** 02 68271900**Facsimile:** 02 68221626**Opening hours:**

8:30am - 5:00pm  
Monday to Friday

**Internet:** [www.coonambleshire.nsw.gov.au](http://www.coonambleshire.nsw.gov.au)**Email:** [council@coonambleshire.nsw.gov.au](mailto:council@coonambleshire.nsw.gov.au)**Officers**

Hein Basson  
General Manager

Bruce Quarmby  
Responsible Accounting Officer

**Auditors**

Auditor General of NSW

**Elected members**

Cr. Al Karanouh  
Mayor

**Councillors**

Cr. Paul Wheelhouse (Deputy Mayor)  
Cr. Karen Churchill  
Cr. Pat Cullen  
Cr. Barbara Deans  
Cr. Bill Fisher  
Cr. Robert Thomas

**Other information****ABN:** 19 499 848 443





**INDEPENDENT AUDITOR'S REPORT**  
**Report on the general purpose financial statements**  
**Coonamble Shire Council**

To the Councillors of the Coonamble Shire Council

**Opinion**

I have audited the accompanying financial statements of Coonamble Shire Council (the Council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2021, the Statement of Financial Position as at 30 June 2021, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
  - have been prepared, in all material respects, in accordance with the requirements of this Division
  - are consistent with the Council's accounting records
  - present fairly, in all material respects, the financial position of the Council as at 30 June 2021, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

My opinion should be read in conjunction with the rest of this report.

**Basis for Opinion**

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### **Other Information**

The Council's annual report for the year ended 30 June 2021 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the special purpose financial statements and Special Schedule - Permissible income for general rates.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

### **The Councillors' Responsibilities for the Financial Statements**

The Councillors are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the *Local Government Act 1993*, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: [www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf). The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- on the Original Budget information included in the Income Statement, Statement of Cash Flows, and Note B5-1 Material budget variations
- on the Special Schedules. A separate opinion has been provided on Special Schedule - Permissible income for general rates
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Manuel Moncada  
Delegate of the Auditor-General for New South Wales

27 October 2021  
SYDNEY



Cr Al Karanouh  
Mayor  
Coonamble Shire Council  
PO Box 249  
COONAMBLE NSW 2829

Contact: Manuel Moncada  
Phone no: 02 9275 7333  
Our ref: D2122821/1717

27 October 2021

Dear Mayor

**Report on the Conduct of the Audit  
for the year ended 30 June 2021  
Coonamble Shire Council**

I have audited the general purpose financial statements (GPFS) of the Coonamble Shire Council (the Council) for the year ended 30 June 2021 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed an unmodified opinion on the Council's GPFS.

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2021 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

## **SIGNIFICANT AUDIT ISSUES AND OBSERVATIONS**

### **Rural fire-fighting equipment not recognised in the financial statements**

Council did not record rural fire-fighting equipment in the financial statements.

Rural firefighting equipment, specifically the red fleet vehicles, is controlled by the Council and should be recognised in their financial statements. This is supported by the requirements of the *Rural Fires Act 1997* and service agreements between councils and the RFS.

The Department of Planning, Industry and Environment (inclusive of the Office of Local Government) confirmed in the 'Report on Local Government 2020' (tabled in Parliament on 27 May 2021) their view that rural firefighting equipment is not controlled by the NSW Rural Fire Service.

## INCOME STATEMENT

### Operating result

	2021 \$m	2020 \$m	Variance %
Rates and annual charges revenue	6.74	6.52	3.4
Grants and contributions revenue	13.14	10.49	25.3
Operating result from continuing operations	4.69	0.30	1,463
Net operating result before capital grants and contributions	1.73	(2.49)	170

Council's operating result (\$4.69 million including the effect of depreciation and amortisation expense of \$6.75 million) was \$4.39 million higher than the 2019–20 result. This was mainly due to increased revenue from grants and other revenues.

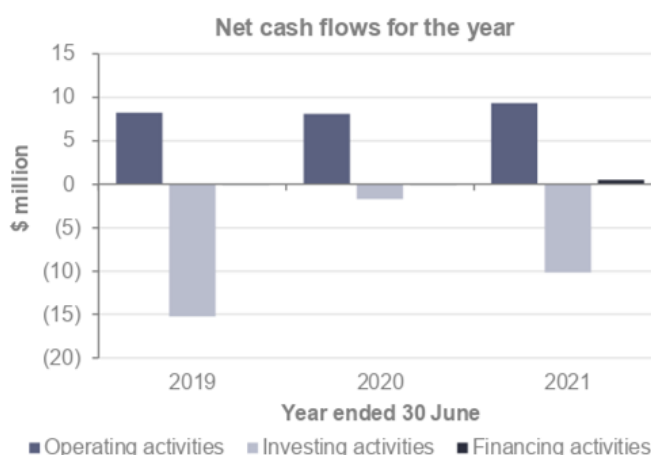
The net operating result before capital grants and contributions (\$1.73 million) was \$4.22 million higher than the 2019–20 result. This was due mostly due to the increased revenue noted above.

Rates and annual charges revenue (\$6.74 million) increased by \$0.22 million (3.4 per cent) in 2020–2021.

Grants and contributions revenue (\$13.14 million) increased by \$2.65 million (25.3 per cent) in 2020–2021 due to the receipt of additional funds for transport, tourism and other projects.

## STATEMENT OF CASH FLOWS

- The Statement of Cash Flows illustrates the flow of cash and cash equivalents moving in and out of Council during the year and reveals that cash decreased by \$336,000 to \$13.6 million at the close of the year.



## FINANCIAL POSITION

### Cash and investments

Cash and investments	2021	2020	Commentary
	\$m	\$m	
<b>Total cash, cash equivalents and investments</b>	<b>26.9</b>	<b>27.0</b>	<ul style="list-style-type: none"> <li>External restrictions include unspent specific purpose grants, domestic waste management charges, and water and sewerage funds.</li> </ul>
Restricted cash and investments:			<ul style="list-style-type: none"> <li>Balances are internally restricted due to Council policy or decisions for forward plans including works program.</li> </ul>
• External restrictions	10.9	10.5	
• Internal restrictions	13.4	12.9	

### Debt

After repaying principal and interest of \$61,000 and taking up new borrowings of \$550,000, total debt as at 30 June 2021 was \$583,000 (2020: \$41,000).

## PERFORMANCE

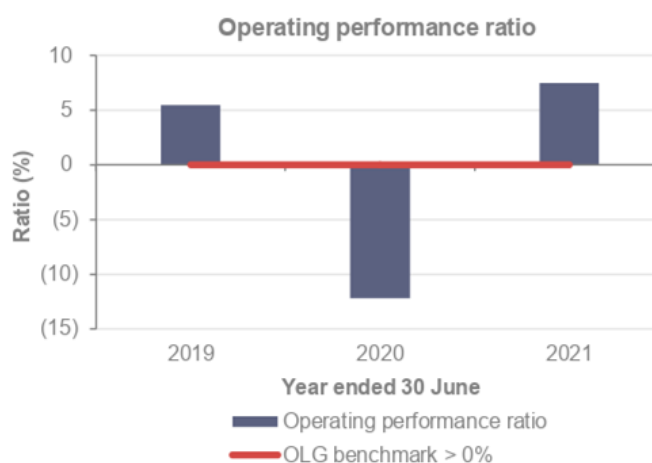
### Performance measures

The following section provides an overview of the Council's performance against the performance measures and performance benchmarks set by the Office of Local Government (OLG) within the Department of Planning, Industry and Environment.

#### Operating performance ratio

The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.

The Council exceeded the OLG benchmark for the current reporting period.



**Own source operating revenue ratio**

The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.

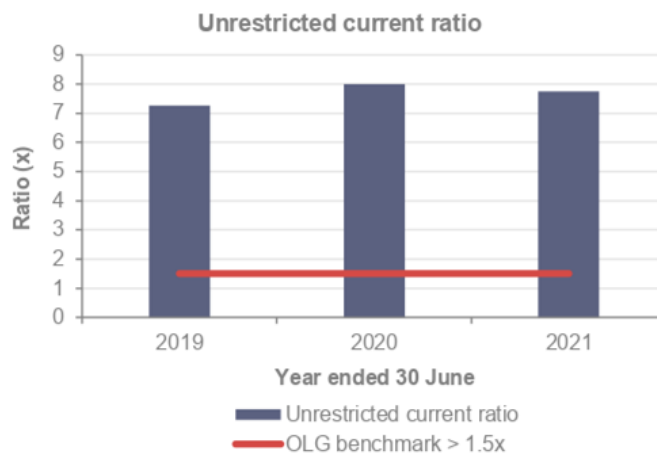
The Council did not meet the OLG benchmark for the current reporting period.



**Unrestricted current ratio**

The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.

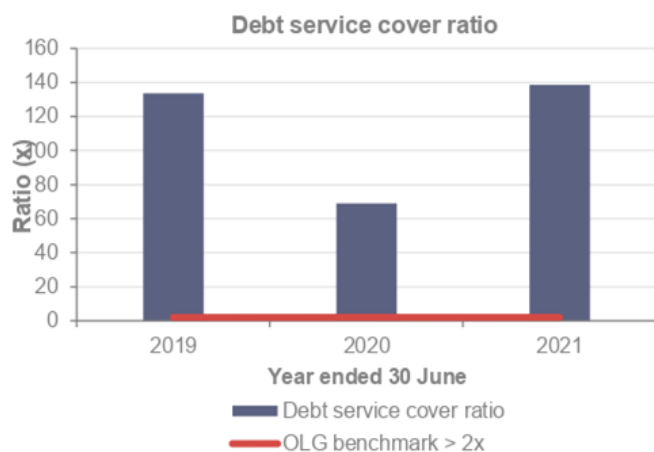
The Council exceeded the OLG benchmark for the current reporting period.



**Debt service cover ratio**

The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.

The Council exceeded the OLG benchmark for the current reporting period.

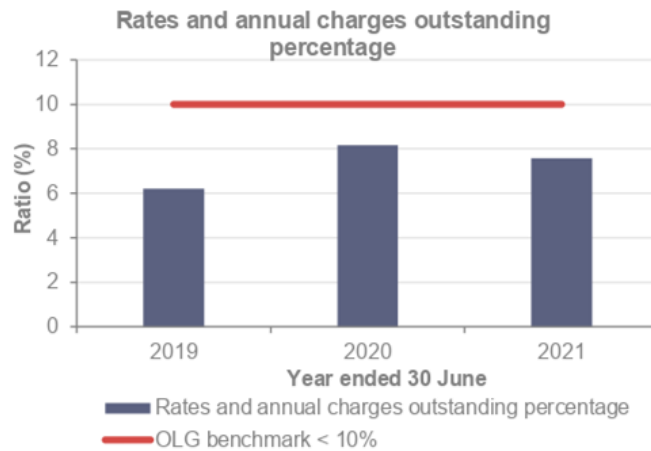




**Rates and annual charges outstanding percentage**

The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent for regional and rural councils.

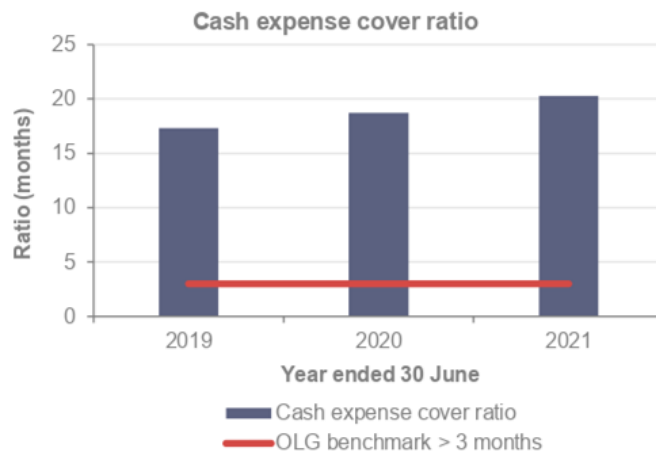
The Council did not meet the OLG benchmark for the current reporting period.



**Cash expense cover ratio**

This liquidity ratio indicates the number of months the council can continue paying for its immediate expenses without additional cash inflow. The benchmark set by OLG is greater than three months.

The Council exceeded the OLG benchmark for the current reporting period.



**Infrastructure, property, plant and equipment renewals**

- Council's asset renewal additions for the year were \$6.8 million compared \$4.2 million for the prior year
- The level of asset renewals during the year represented 101 percent of the total depreciation expense (\$6.7 million) for the year.

**OTHER MATTERS**

**Legislative compliance**

My audit procedures did not identify any instances of non-compliance with legislative requirements or a material deficiency in the Council's accounting records or financial statements. The Council's:

- accounting records were maintained in a manner and form to allow the GPFS to be prepared and effectively audited
- staff provided all accounting records and information relevant to the audit.



The Council's:

- accounting records were maintained in a manner and form that facilitated the preparation and the effective audit of the general purpose financial statements
- staff provided all accounting records and information relevant to the audit.



Manuel Moncada  
Delegate of the Auditor-General for New South Wales

cc: Hein Basson, General Manager  
Kiersten Fishburn, Secretary of the Department of Planning, Industry and Environment

# Coonamble Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2021

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## Coonamble Shire Council

### Special Purpose Financial Statements

for the year ended 30 June 2021

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#### Background

- i. These Special Purpose Financial Statements have been prepared for the use by both Council and the Office of Local Government in fulfilling their requirements under National Competition Policy.
- ii. The principle of competitive neutrality is based on the concept of a 'level playing field' between persons/entities competing in a market place, particularly between private and public sector competitors.

Essentially, the principle is that government businesses, whether Commonwealth, state or local, should operate without net competitive advantages over other businesses as a result of their public ownership.

- iii. For Council, the principle of competitive neutrality and public reporting applies only to declared business activities.
 

These include **(a)** those activities classified by the Australian Bureau of Statistics as business activities being water supply, sewerage services, abattoirs, gas production and reticulation, and **(b)** those activities with a turnover of more than \$2 million that Council has formally declared as a business activity (defined as Category 1 activities).
- iv. In preparing these financial statements for Council's self-classified Category 1 businesses and ABS-defined activities, councils must **(a)** adopt a corporatisation model and **(b)** apply full cost attribution including tax-equivalent regime payments and debt guarantee fees (where the business benefits from Council's borrowing position by comparison with commercial rates).

**Coonamble Shire Council**

**Special Purpose Financial Statements**

for the year ended 30 June 2021

**Statement by Councillors and Management**

**Statement by Councillors and Management made pursuant to the Local Government Code of Accounting Practice and Financial Reporting**

The attached Special Purpose Financial Statements have been prepared in accordance with:

- the NSW Government Policy Statement 'Application of National Competition Policy to Local Government',
- the Division of Local Government Guidelines 'Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality',
- the Local Government Code of Accounting Practice and Financial Reporting,
- the NSW Office of Water Best-Practice Management of Water and Sewerage Guidelines.

To the best of our knowledge and belief, these statements:

- present fairly the operating result and financial position for each of Council's declared business activities for the year, and
- accord with Council's accounting and other records.
- present overhead reallocation charges to the water and sewerage businesses as fair and reasonable.

We are not aware of any matter that would render these statements false or misleading in any way.

Signed in accordance with a resolution of Council made on 15 September 2021.



Cr Admad Karanovich  
Mayor  
15 September 2021



Bill Fisher  
Councillor  
15 September 2021



Hein Basson  
General Manager  
15 September 2021



Bruce Quarmby  
Responsible Accounting Officer  
15 September 2021

Coonamble Shire Council | Income Statement of water supply business activity | For the year ended 30 June 2021

**Coonamble Shire Council****Income Statement of water supply business activity**

for the year ended 30 June 2021

	2021 \$ '000	2020 \$ '000
<b>Income from continuing operations</b>		
Access charges	658	594
User charges	680	771
Fees	-	1
Interest	20	60
Grants and contributions provided for non-capital purposes	-	166
Other income	110	19
<b>Total income from continuing operations</b>	<b>1,468</b>	<b>1,611</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	-	241
Materials and services	658	837
Depreciation, amortisation and impairment	400	388
Water purchase charges	13	13
Loss on sale of assets	12	61
<b>Total expenses from continuing operations</b>	<b>1,083</b>	<b>1,540</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>385</b>	<b>71</b>
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>385</b>	<b>71</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>385</b>	<b>71</b>
Less: corporate taxation equivalent [based on result before capital]	(100)	(20)
<b>Surplus (deficit) after tax</b>	<b>285</b>	<b>51</b>
<b>Plus accumulated surplus</b>	<b>14,185</b>	<b>14,114</b>
<b>Plus adjustments for amounts unpaid:</b>		
- Corporate taxation equivalent	100	20
<b>Closing accumulated surplus</b>	<b>14,570</b>	<b>14,185</b>
<b>Return on capital %</b>	<b>2.1%</b>	<b>0.4%</b>
<b>Subsidy from Council</b>	<b>-</b>	<b>89</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	285	51
<b>Surplus for dividend calculation purposes</b>	<b>285</b>	<b>51</b>
<b>Potential dividend calculated from surplus</b>	<b>142</b>	<b>26</b>

Coonamble Shire Council | Page 4 of 15

Coonamble Shire Council | Income Statement of sewerage business activity | For the year ended 30 June 2021

**Coonamble Shire Council****Income Statement of sewerage business activity**

for the year ended 30 June 2021

	2021 \$ '000	2020 \$ '000
<b>Income from continuing operations</b>		
Access charges	711	684
User charges	118	119
Interest	24	77
Grants and contributions provided for non-capital purposes	164	21
Other income	4	4
<b>Total income from continuing operations</b>	<b>1,021</b>	<b>905</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	-	217
Materials and services	779	364
Depreciation, amortisation and impairment	336	309
Loss on sale of assets	16	10
Other expenses	-	11
<b>Total expenses from continuing operations</b>	<b>1,131</b>	<b>911</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>(110)</b>	<b>(6)</b>
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>(110)</b>	<b>(6)</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>(110)</b>	<b>(6)</b>
<b>Surplus (deficit) after tax</b>	<b>(110)</b>	<b>(6)</b>
<b>Plus accumulated surplus</b>	<b>12,492</b>	<b>12,498</b>
<b>Plus adjustments for amounts unpaid:</b>		
<b>Closing accumulated surplus</b>	<b>12,382</b>	<b>12,492</b>
<b>Return on capital %</b>	<b>(0.8)%</b>	<b>0.0%</b>
<b>Subsidy from Council</b>	<b>312</b>	<b>119</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	(110)	(6)
<b>Surplus for dividend calculation purposes</b>	<b>-</b>	<b>-</b>
<b>Potential dividend calculated from surplus</b>	<b>-</b>	<b>-</b>

Coonamble Shire Council | Page 5 of 15

Coonamble Shire Council | Income Statement of Quarry | For the year ended 30 June 2021

**Coonamble Shire Council****Income Statement of Quarry**

for the year ended 30 June 2021

	<b>2021</b>	2020
	<b>Category 2</b>	Category 2
	<b>\$ '000</b>	\$ '000
<b>Income from continuing operations</b>		
User charges	2,472	1,813
Other income	-	330
<b>Total income from continuing operations</b>	<b>2,472</b>	<b>2,143</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	403	329
Materials and services	1,035	1,032
Depreciation, amortisation and impairment	241	231
<b>Total expenses from continuing operations</b>	<b>1,679</b>	<b>1,592</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>793</b>	<b>551</b>
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>793</b>	<b>551</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>793</b>	<b>551</b>
Less: corporate taxation equivalent [based on result before capital]	(206)	(152)
<b>Surplus (deficit) after tax</b>	<b>587</b>	<b>399</b>
<b>Plus accumulated surplus</b>	<b>6,810</b>	<b>6,259</b>
<b>Plus adjustments for amounts unpaid:</b>		
– Corporate taxation equivalent	206	152
<b>Closing accumulated surplus</b>	<b>7,603</b>	<b>6,810</b>
<b>Return on capital %</b>	<b>59.5%</b>	<b>36.6%</b>

Coonamble Shire Council | Page 6 of 15



Coonamble Shire Council | Statement of Financial Position of water supply business activity | For the year ended 30 June 2021

**Coonamble Shire Council****Statement of Financial Position of water supply business activity**  
as at 30 June 2021

	2021	2020
	\$ '000	\$ '000
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	525	210
Investments	2,623	2,530
Receivables	457	447
<b>Total current assets</b>	<b>3,605</b>	<b>3,187</b>
<b>Non-current assets</b>		
Receivables	124	115
Infrastructure, property, plant and equipment	18,280	18,140
<b>Total non-current assets</b>	<b>18,404</b>	<b>18,255</b>
<b>Total assets</b>	<b>22,009</b>	<b>21,442</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Payables	48	29
Income received in advance	60	64
<b>Total current liabilities</b>	<b>108</b>	<b>93</b>
<b>Total liabilities</b>	<b>108</b>	<b>93</b>
<b>Net assets</b>	<b>21,901</b>	<b>21,349</b>
<b>EQUITY</b>		
Accumulated surplus	14,570	14,185
Revaluation reserves	7,331	7,164
<b>Total equity</b>	<b>21,901</b>	<b>21,349</b>

Coonamble Shire Council | Statement of Financial Position of sewerage business activity | For the year ended 30 June 2021

**Coonamble Shire Council****Statement of Financial Position of sewerage business activity**

as at 30 June 2021

	2021 \$ '000	2020 \$ '000
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	344	1,522
Investments	4,331	4,131
Receivables	380	181
<b>Total current assets</b>	<b>5,055</b>	<b>5,834</b>
<b>Non-current assets</b>		
Infrastructure, property, plant and equipment	13,554	12,845
<b>Total non-current assets</b>	<b>13,554</b>	<b>12,845</b>
<b>Total assets</b>	<b>18,609</b>	<b>18,679</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Payables	19	103
<b>Total current liabilities</b>	<b>19</b>	<b>103</b>
<b>Total liabilities</b>	<b>19</b>	<b>103</b>
<b>Net assets</b>	<b>18,590</b>	<b>18,576</b>
<b>EQUITY</b>		
Accumulated surplus	12,382	12,492
Revaluation reserves	6,208	6,084
<b>Total equity</b>	<b>18,590</b>	<b>18,576</b>

Coonamble Shire Council | Page 8 of 15

Coonamble Shire Council | Statement of Financial Position of Quarry | For the year ended 30 June 2021

**Coonamble Shire Council**

**Statement of Financial Position of Quarry**

as at 30 June 2021

	2021 Category 2 \$ '000	2020 Category 2 \$ '000
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	5,518	4,525
Inventories	587	660
Receivables	166	164
<b>Total current assets</b>	<b>6,271</b>	<b>5,349</b>
<b>Non-current assets</b>		
Infrastructure, property, plant and equipment	1,332	1,504
<b>Total non-current assets</b>	<b>1,332</b>	<b>1,504</b>
<b>Total assets</b>	<b>7,603</b>	<b>6,853</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Payables	-	43
<b>Total current liabilities</b>	<b>-</b>	<b>43</b>
<b>Total liabilities</b>	<b>-</b>	<b>43</b>
<b>Net assets</b>	<b>7,603</b>	<b>6,810</b>
<b>EQUITY</b>		
Accumulated surplus	7,603	6,810
<b>Total equity</b>	<b>7,603</b>	<b>6,810</b>

## Note – Significant Accounting Policies

A statement summarising the supplemental accounting policies adopted in the preparation of the special purpose financial statements (SPFS) for National Competition Policy (NCP) reporting purposes follows.

These financial statements are SPFS prepared for use by Council and the Office of Local Government. For the purposes of these statements, the Council is a non-reporting not-for-profit entity.

The figures presented in these special purpose financial statements have been prepared in accordance with the recognition and measurement criteria of relevant Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and Australian Accounting Interpretations.

The disclosures in these special purpose financial statements have been prepared in accordance with the *Local Government Act 1993* (Act), the *Local Government (General) Regulation 2005* (Regulation) and the Local Government Code of Accounting Practice and Financial Reporting.

The statements are prepared on an accruals basis. They are based on historic costs and do not take into account changing money values or, except where specifically stated, fair value of non-current assets. Certain taxes and other costs, appropriately described, have been imputed for the purposes of the National Competition Policy.

The Statement of Financial Position includes notional assets/liabilities receivable from/payable to Council's general fund. These balances reflect a notional intra-entity funding arrangement with the declared business activities.

### National Competition Policy

Council has adopted the principle of 'competitive neutrality' in its business activities as part of the National Competition Policy which is being applied throughout Australia at all levels of government. The framework for its application is set out in the June 1996 NSW Government Policy statement titled 'Application of National Competition Policy to Local Government'. *The Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality* issued by the Office of Local Government in July 1997 has also been adopted.

The pricing and costing guidelines outline the process for identifying and allocating costs to activities and provide a standard for disclosure requirements. These disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents, Council subsidies, and returns on investments (rate of return and dividends paid).

### Declared business activities

In accordance with Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality, Council has declared that the following are to be considered as business activities:

#### Category 1

(where gross operating turnover is over \$2 million)

Council does not operate any Category 1 business activities.

#### Category 2

(where gross operating turnover is less than \$2 million)

##### a. Water Supply Service

Comprising the whole of the water supply operations and net assets servicing Coonamble Shire.

##### b. Sewerage Service

Comprising the whole of the sewerage reticulation and treatment operations and net assets system servicing Coonamble Shire.

##### c. Quarry Operations

Extraction and production of road making materials.

### Taxation equivalent charges

Council is liable to pay various taxes and financial duties. Where this is the case, they are disclosed as a cost of operations just like all other costs.

However, where Council does not pay some taxes which are generally paid by private sector businesses, such as income tax, these equivalent tax payments have been applied to all Council-nominated business activities and are reflected in Special Purpose Financial Statements.

## Note – Significant Accounting Policies (continued)

For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all Council-nominated business activities (this does not include Council's non-business activities):

### Notional rate applied (%)

Corporate income tax rate – 26%

Land tax – the first \$692,000 of combined land values attracts 0%. For the combined land values in excess of \$692,001 up to \$4,231,000 the rate is 1.6% + \$100. For the remaining combined land value that exceeds \$4,231,000 a premium marginal rate of 2.0% applies.

Payroll tax – 5.45% on the value of taxable salaries and wages in excess of \$850,000.

In accordance with the Department of Industry (DoI) – Water guidelines, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities.

The payment of taxation equivalent charges, referred to in the DoI – Water guidelines as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the *Local Government Act, 1993*.

Achievement of substantial compliance to the DoI – Water guidelines is not a prerequisite for the payment of the tax equivalent charges, however the payment must not exceed \$3 per assessment.

### Income tax

An income tax equivalent has been applied on the profits of the business activities.

Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested.

Accordingly, the return on capital invested is set at a pre-tax level - gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the corporate income tax rate, currently 26%.

Income tax is only applied where a gain/ (loss) from ordinary activities before capital amounts has been achieved.

Since the taxation equivalent is notional – that is, it is payable to Council as the 'owner' of business operations - it represents an internal payment and has no effect on the operations of the Council. Accordingly, there is no need for disclosure of internal charges in the SPFS.

The rate applied of 26% is/is not the equivalent company tax rate prevalent at reporting date. No adjustments have been made for variations that have occurred during the year.

### Local government rates and charges

A calculation of the equivalent rates and charges for all Category 1 businesses has been applied to all assets owned, or exclusively used by the business activity.

### Loan and debt guarantee fees

The debt guarantee fee is designed to ensure that Council business activities face 'true' commercial borrowing costs in line with private sector competitors. In order to calculate a debt guarantee fee, Council has determined what the differential borrowing rate would have been between the commercial rate and Council's borrowing rate for its business activities.

#### (i) Subsidies

Government policy requires that subsidies provided to customers, and the funding of those subsidies, must be explicitly disclosed. Subsidies occur where Council provides services on a less than cost recovery basis. This option is exercised on a range of services in order for Council to meet its community service obligations. The overall effect of subsidies is contained within the Income Statements of business activities.

#### (ii) Return on investments (rate of return)

The NCP policy statement requires that councils with Category 1 businesses 'would be expected to generate a return on capital funds employed that is comparable to rates of return for private businesses operating in a similar field'.

continued on next page

Coonamble Shire Council | Page 11 of 15

## Note – Significant Accounting Policies (continued)

Funds are subsequently available for meeting commitments or financing future investment strategies. The rate of return is disclosed for each of Council's business activities on the Income Statement.

The rate of return is calculated as follows:

**Operating result before capital income + interest expense**

**Written down value of I,PP&E as at 30 June**

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 1.49% at 30/6/21.

### (iii) Dividends

Council is not required to pay dividends to either itself (as owner of a range of businesses) or to any external entities.

Local government water supply and sewerage businesses are permitted to pay an annual dividend from its water supply or sewerage business surplus.

Each dividend must be calculated and approved in accordance with the Department of Industry – Water guidelines and must not exceed:

- 50% of this surplus in any one year, or
- the number of water supply or sewerage assessments at 30 June 2021 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with the Department of Industry – Water guidelines a Dividend Payment form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are required to be submitted to the Department of Industry – Water.





**INDEPENDENT AUDITOR'S REPORT**  
**Report on the special purpose financial statements**  
**Coonamble Shire Council**

To the Councillors of the Coonamble Shire Council

**Opinion**

I have audited the accompanying special purpose financial statements (the financial statements) of Coonamble Shire Council's (the Council) Declared Business Activities, which comprise the Statement by Councillors and Management, the Income Statement of each Declared Business Activity for the year ended 30 June 2021, the Statement of Financial Position of each Declared Business Activity as at 30 June 2021 and the Significant accounting policies note.

The Declared Business Activities of the Council are:

- Water Supply Business Activity
- Sewerage Business Activity
- Quarry.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's declared Business Activities as at 30 June 2021, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Significant accounting policies note and the Local Government Code of Accounting Practice and Financial Reporting 2020–21 (LG Code).

My opinion should be read in conjunction with the rest of this report.

**Basis for Opinion**

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as the auditor of councils
- precluding the Auditor-General from providing non-audit services.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### **Emphasis of Matter - Basis of Accounting**

Without modifying my opinion, I draw attention to the Significant accounting policies note to the financial statements which describes the basis of accounting. The financial statements have been prepared for the purpose of fulfilling the Council's financial reporting responsibilities under the LG Code. As a result, the financial statements may not be suitable for another purpose.

### **Other Information**

The Council's annual report for the year ended 30 June 2021 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and Special Schedule 'Permissible income for general rates'.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

### **The Councillors' Responsibilities for the Financial Statements**

The Councillors are responsible for the preparation and fair presentation of the financial statements and for determining that the accounting policies, described in the Significant accounting policies note to the financial statements, are appropriate to meet the requirements in the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: [www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf). The description forms part of my auditor's report.



The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Manuel Moncada

Delegate of the Auditor-General for New South Wales

27 October 2021  
SYDNEY

# Coonamble Shire Council

SPECIAL SCHEDULES  
for the year ended 30 June 2021

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## Coonamble Shire Council

### Special Schedules

for the year ended 30 June 2021

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Permissible income for general rates	3
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## Coonamble Shire Council

### Permissible income for general rates

	Notes	Calculation 2020/21 \$ '000	Calculation 2021/22 \$ '000
<b>Notional general income calculation <sup>1</sup></b>			
Last year notional general income yield	a	4,836	4,982
Plus or minus adjustments <sup>2</sup>	b	(1)	(7)
<b>Notional general income</b>	c = a + b	<b>4,835</b>	<b>4,975</b>
<b>Permissible income calculation</b>			
Or rate peg percentage	e	2.60%	2.00%
Or plus rate peg amount	i = e x (c + g)	126	100
<b>Sub-total</b>	k = (c + g + h + i + j)	<b>4,961</b>	<b>5,075</b>
Plus (or minus) last year's carry forward total	l	7	(13)
<b>Sub-total</b>	n = (l + m)	<b>7</b>	<b>(13)</b>
<b>Total permissible income</b>	o = k + n	<b>4,968</b>	<b>5,062</b>
Less notional general income yield	p	4,982	5,002
<b>Catch-up or (excess) result</b>	q = o - p	<b>(14)</b>	<b>59</b>
Plus income lost due to valuation objections claimed <sup>3</sup>	r	-	(1)
Less unused catch-up <sup>4</sup>	s	1	-
<b>Carry forward to next year <sup>5</sup></b>	t = q + r + s	<b>(13)</b>	<b>58</b>

#### Notes

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the Valuation of Land Act 1916.
- (3) Valuation objections are unexpected changes in land values as a result of land owners successfully objecting to the land value issued by the Valuer-General. Councils can claim the value of the income lost due to valuation objections in any single year.
- (4) Unused catch-up amounts will be deducted if they are not caught up within 2 years. Usually councils will have a nominal carry forward figure. These amounts can be adjusted for in setting the rates in a future year.
- (5) Carry forward amounts which are in excess (an amount that exceeds the permissible income) require ministerial approval by order published in the NSW Government Gazette in accordance with section 512 of the Local Government Act 1993. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.



**INDEPENDENT AUDITOR'S REPORT**  
**Special Schedule – Permissible income for general rates**  
**Coonamble Shire Council**

To the Councillors of Coonamble Shire Council

**Opinion**

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Coonamble Shire Council (the Council) for the year ending 30 June 2022.

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting 2020–21 (LG Code) and is in accordance with the books and records of the Council.

My opinion should be read in conjunction with the rest of this report.

**Basis for Opinion**

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Schedule' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

**Emphasis of Matter - Basis of Accounting**

Without modifying my opinion, I draw attention to the special purpose framework used to prepare the Schedule. The Schedule has been prepared for the purpose of fulfilling the Council's reporting obligations under the LG Code. As a result, the Schedule may not be suitable for another purpose.

### **Other Information**

The Council's annual report for the year ended 30 June 2021 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements, special purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2021'.

My opinion on the Schedule does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and the special purpose financial statements.

In connection with my audit of the Schedule, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Schedule or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

### **The Councillors' Responsibilities for the Schedule**

The Councillors are responsible for the preparation of the Schedule in accordance with the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

In preparing the Schedule, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

### **Auditor's Responsibilities for the Audit of the Schedule**

My objectives are to:

- obtain reasonable assurance whether the Schedule as a whole is free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the Schedule.

A description of my responsibilities for the audit of the Schedule is located at the Auditing and Assurance Standards Board website at: [www.auasb.gov.au/auditors\\_responsibilities/ar8.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar8.pdf). The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited Schedule on any website where it may be presented
- about any other information which may have been hyperlinked to/from the Schedule.



Manuel Moncada

Delegate of the Auditor-General for New South Wales

27 October 2021  
SYDNEY

Coonamble Shire Council

Report on infrastructure assets as at 30 June 2021

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard		Estimated cost to bring to the agreed level of service set by Council	2020/21 Required maintenance <sup>a</sup>	2020/21 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
<b>Buildings</b>	Buildings	1,374	2,336	295	127	21,139	32,798	18.4%	32.0%	49.0%	0.6%	0.0%	
	<b>Sub-total</b>	<b>1,374</b>	<b>2,336</b>	<b>295</b>	<b>127</b>	<b>21,139</b>	<b>32,798</b>	<b>18.4%</b>	<b>32.0%</b>	<b>49.0%</b>	<b>0.6%</b>	<b>0.0%</b>	
<b>Other structures</b>	Other structures	945	1,437	102	116	13,468	20,349	8.0%	20.8%	37.5%	33.7%	0.0%	
	<b>Sub-total</b>	<b>945</b>	<b>1,437</b>	<b>102</b>	<b>116</b>	<b>13,468</b>	<b>20,349</b>	<b>8.0%</b>	<b>20.8%</b>	<b>37.5%</b>	<b>33.7%</b>	<b>0.0%</b>	
<b>Roads</b>	Roads	7,207	15,293	1,490	1,963	181,669	249,136	23.9%	50.7%	17.1%	8.3%	0.0%	
	Bridges	–	–	25	–	21,970	25,901	46.8%	53.2%	0.0%	0.0%	0.0%	
	Footpaths	5	48	90	88	1,309	1,814	76.7%	21.4%	1.9%	0.0%	0.0%	
	Bulk earthworks	–	–	5	2	8,503	8,503	46.7%	29.5%	21.0%	2.5%	0.3%	
	<b>Sub-total</b>	<b>7,212</b>	<b>15,341</b>	<b>1,610</b>	<b>2,053</b>	<b>213,451</b>	<b>285,354</b>	<b>27.0%</b>	<b>50.1%</b>	<b>15.6%</b>	<b>7.3%</b>	<b>0.0%</b>	
<b>Water supply network</b>	Water supply network	220	440	260	355	18,280	26,628	25.0%	15.0%	50.0%	10.0%	0.0%	
	<b>Sub-total</b>	<b>220</b>	<b>440</b>	<b>260</b>	<b>355</b>	<b>18,280</b>	<b>26,628</b>	<b>25.0%</b>	<b>15.0%</b>	<b>50.0%</b>	<b>10.0%</b>	<b>0.0%</b>	
<b>Sewerage network</b>	Sewerage network	160	320	482	281	13,553	29,097	25.0%	15.0%	50.0%	10.0%	0.0%	
	<b>Sub-total</b>	<b>160</b>	<b>320</b>	<b>482</b>	<b>281</b>	<b>13,553</b>	<b>29,097</b>	<b>25.0%</b>	<b>15.0%</b>	<b>50.0%</b>	<b>10.0%</b>	<b>0.0%</b>	
<b>Stormwater drainage</b>	Stormwater drainage	8	145	3	3	7,423	12,013	0.0%	0.0%	0.0%	0.0%	100.0%	
	<b>Sub-total</b>	<b>8</b>	<b>145</b>	<b>3</b>	<b>3</b>	<b>7,423</b>	<b>12,013</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>100.0%</b>	
<b>Total – all assets</b>		<b>9,919</b>	<b>20,019</b>	<b>2,752</b>	<b>2,935</b>	<b>287,314</b>	<b>406,239</b>	<b>24.3%</b>	<b>40.9%</b>	<b>23.6%</b>	<b>8.3%</b>	<b>3.0%</b>	

<sup>(a)</sup> Required maintenance is the amount identified in Council's asset management plans.

Infrastructure asset condition assessment 'key'

- 1 **Excellent/very good** No work required (normal maintenance)
- 2 **Good** Only minor maintenance work required
- 3 **Satisfactory** Maintenance work required
- 4 **Poor** Renewal required
- 5 **Very poor** Urgent renewal/upgrading required



**Coonamble Shire Council**

**Report on infrastructure assets as at 30 June 2021**

**Infrastructure asset performance indicators (consolidated) \***

\$ '000	Amounts 2021	Indicator 2021	Indicators 2020      2019		Benchmark
<b>Buildings and infrastructure renewals ratio</b>					
Asset renewals <sup>1</sup>	<u>7,516</u>	<b>141.04%</b>	50.61%	172.25%	>= 100.00%
Depreciation, amortisation and impairment	<u>5,329</u>				
<b>Infrastructure backlog ratio</b>					
Estimated cost to bring assets to a satisfactory standard	<u>9,919</u>	<b>3.41%</b>	2.83%	2.77%	< 2.00%
Net carrying amount of infrastructure assets	<u>290,646</u>				
<b>Asset maintenance ratio</b>					
Actual asset maintenance	<u>2,935</u>	<b>106.65%</b>	149.31%	124.40%	> 100.00%
Required asset maintenance	<u>2,752</u>				
<b>Cost to bring assets to agreed service level</b>					
Estimated cost to bring assets to an agreed service level set by Council	<u>20,019</u>	<b>4.93%</b>	3.87%	2.03%	
Gross replacement cost	<u>406,239</u>				

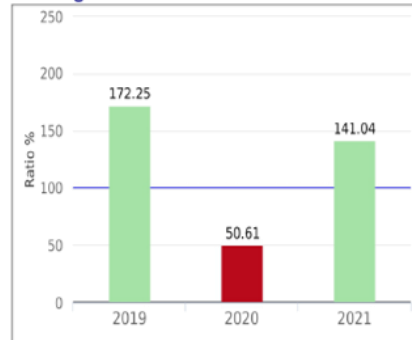
(\*) All asset performance indicators are calculated using classes identified in the previous table.

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

Coonamble Shire Council

Report on infrastructure assets as at 30 June 2021

**Buildings and infrastructure renewals ratio**



Buildings and infrastructure renewals ratio	Commentary on result
	20/21 ratio 141.04%
To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.	Council has sufficiently funded the renewal of its infrastructure greater than that of the rate of the depreciation being incurred.

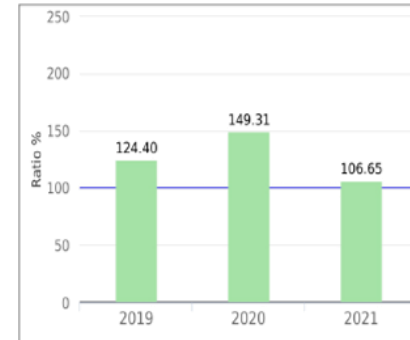
Benchmark: — >= 100.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

**Asset maintenance ratio**



Asset maintenance ratio	Commentary on result
	20/21 ratio 106.65%
Compares actual vs. required annual asset maintenance. A ratio above 1.0 indicates Council is investing enough funds to stop the infrastructure backlog growing.	Council continues to sufficiently fund the maintenance of its assets ensuring assets conditions are maintained in a satisfactory condition.

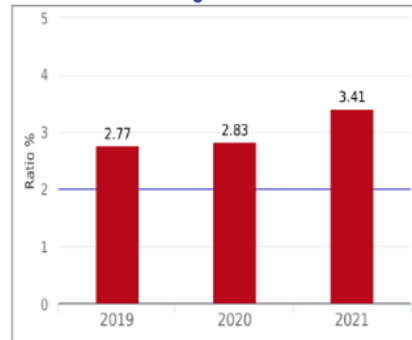
Benchmark: — > 100.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

**Infrastructure backlog ratio**



Infrastructure backlog ratio	Commentary on result
	20/21 ratio 3.41%
This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.	Council's Infrastructure backlog ratio has increased slightly from the 220 result. During the 2020/21 year Council will review its building and infrastructure renewals program to work towards bringing this ratio under the agreed benchmark.

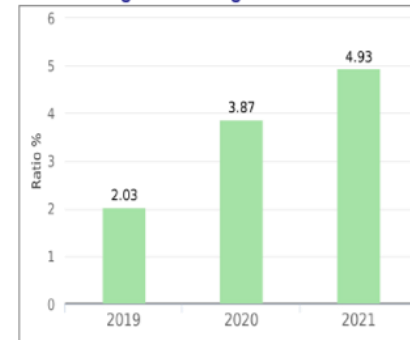
Benchmark: — < 2.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

**Cost to bring assets to agreed service level**



Cost to bring assets to agreed service level	Commentary on result
	20/21 ratio 4.93%
This ratio provides a snapshot of the proportion of outstanding renewal works compared to the total value of assets under Council's care and stewardship.	Due to the communities expectation of higher levels of service from Council assets that this ratio is indeed higher than Councils infrastructure backlog ratio. During the 2021/22 year Council will review its building and infrastructure renewals program to work towards improving this ratio.

**Coonamble Shire Council**

**Report on infrastructure assets as at 30 June 2021**

**Infrastructure asset performance indicators (by fund)**

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2021	2020	2021	2020	2021	2020	
<b>Buildings and infrastructure renewals ratio</b>							
Asset renewals <sup>1</sup>	<b>142.24%</b>	49.33%	<b>96.25%</b>	85.05%	<b>177.98%</b>	26.54%	>= 100.00%
Depreciation, amortisation and impairment							
<b>Infrastructure backlog ratio</b>							
Estimated cost to bring assets to a satisfactory standard	<b>3.69%</b>	3.03%	<b>1.20%</b>	1.21%	<b>1.18%</b>	1.25%	< 2.00%
Net carrying amount of infrastructure assets							
<b>Asset maintenance ratio</b>							
Actual asset maintenance	<b>114.38%</b>	135.79%	<b>136.54%</b>	197.69%	<b>58.30%</b>	217.12%	> 100.00%
Required asset maintenance							
<b>Cost to bring assets to agreed service level</b>							
Estimated cost to bring assets to an agreed service level set by Council	<b>5.49%</b>	4.10%	<b>1.65%</b>	1.69%	<b>1.10%</b>	1.13%	
Gross replacement cost							

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

**COONAMBLE**  
SHIRE COUNCIL

QUARTERLY  
BUDGET REVIEW  
SEPTEMBER 2021

**Coonamble Shire Council****Quarterly Budget Review  
September 2020**

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<b>Key Performance Indicators</b>	<b>7</b>
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<b>Coonamble Shire Budget Review Document</b>	<b>Attachment A</b>

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**QUARTERLY BUDGET REVIEW TO 30 SEPTEMBER 2020**

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**REPORT BY RESPONSIBLE ACCOUNTING OFFICER**

In accordance with the Local Government Act, 1993 and the provisions of section 203 of the Local Government (General) Regulation 2005, a budget review statement and revision of estimates must be completed and submitted to Council for formal adoption at the end of each financial quarter, excluding the quarter ending 30<sup>th</sup> June. This report must include details on the general financial position of Council and, if this position is regarded as unsatisfactory, recommendations for remedial action must be made.

Council commenced the 2020/21 financial year with the original operational budget surplus of \$34,835. At the completion of the September 2021 review Council's estimated budgeted result for the 2021/22 Financial Year has as expected weakened to anticipated operational deficit of \$1,992,137. Likewise, Council's position after non-operating expenditure has been considered has also deteriorated to a \$53,847 draw-down on Council's working funds.

Council should note that the main contributing factor to the deterioration in the anticipated Operational Budget result is the accounting treatment for the prepaid portion of the 2021/22 Financial Assistance Grant (FAG). As these grant funds were received in the 2020/2021 financial year, in accordance with the current relevant accounting standards, they are required to be recognised as income in that financial year, being 2020/2021. Should the Federal Government continue the current practise of pre-paying a portion of this grant then this prepayment will be recognised in the 2021/22 financial year.

As part of the process of preparing the September Budget Review for consideration by Council, management has included both the carry forwards and revotes from the 2020/21 financial year. These works are funded by a combination of Transfers from Council's Internal Reserves or Unspent Grant Funds and represent most of the budget adjustments carried out in this review.

As in the past with the preparation of budget reviews, where increases in expenditure have been identified, management has also identified potential savings in the budget to offset these increases. Some of these adjustments are as follows:

- General Purpose Revenue – (P.2) The income vote for the FAG - General Purpose Component, has been adjusted to reflect the level of anticipated income in accordance with the formal notification received by Council. Whilst the prepayment of the grant accounted for a reduction of \$1,510,772 this was offset in part by the additional allocation to Council of \$198,975.
- Engineering Contract Services – (P.3) The Contract Services vote has been increased by \$126,620, due to the utilisation of contract staff. These contract staff have provided various specialised services for Council, ranging from the filing of managerial vacancies to the submission and processing of Council's Flood damage claim. This increase has been offset by a reduction in Engineering Staff Salaries of \$72,000 combined with the recognition of Flood Damage Income of \$54,620.

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*Coonamble Shire Council*

**QUARTERLY BUDGET REVIEW TO 30 SEPTEMBER 2020**

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- Health Administration – (P.6) The Health Services Contract Staff expenditure vote has been increased by \$60,000, due to the utilisation of contract staff to perform this function for Council. This increase has been offset by a reduction in Health Salaries and Wages of \$60,000. Council will note that the overall reduction in Health Salaries is \$110,000, the remaining \$50,000 from this vote has been re-allocated to Town planning – Contract Services (P.9).
- Coonamble Water Operations – (P.11) the budgeted expenditure has been increased by the inclusion of an expenditure vote of \$269,700 to allow for a grant funded development of an Integrated Water Cycle Management Strategy for the Coonamble Shire Council. This increase in expenditure has been offset with the recognition of the grant income for this project of \$242,730 with the balance of the expenditure funded from the Water Funds Operational result.
- Financial Assistance Grant – Roads - (P.15) The income vote for these grant funds have been adjusted to reflect the level of anticipated income in accordance with the formal notification received by Council. Whilst the prepayment of the grant accounted for a reduction of \$791,366 this was offset in part by the additional allocation to Council of \$37,685.
- State Roads - (P.16) The budgeted income and expenditure votes for the have been adjusted to reflect the indicative funding allocations for the State Roads maintenance contract.
- Corporate Support Services – (P.19) Non-Operational income has been increased by the inclusion of Transfer from Internal Reserves - Financial Assistance Grant for \$1,510,722. This figure represents the General-Purpose Component of the 2021/22 pre-payment.
- Transport & Communication – (P.20) Non-Operational income has been increased by the inclusion of Transfer from Internal Reserves – Financial Assistance Grant for \$791,366. This figure represents the Roads Component of the 2021/22 pre-payment.
- Transport & Communication – (P.20) The Capital expenditure vote has been increased by \$300,000. This additional funding has been allocated to the Unsealed Local Roads Reconstruction program and has been offset by a corresponding transfer from Council Unsealed Roads Reserve.

**QUARTERLY BUDGET REVIEW TO 30 SEPTEMBER 2020**

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It is my opinion that the Quarterly Budget Review Statement for Coonamble Shire Council for the Quarter ended 30 September 2021 indicates that Council's financial position at 30 June 2022 to be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

Bruce Quarmby  
**Responsible Accounting Officer**

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*Coonamble Shire Council*



**QUARTERLY BUDGET REVIEW TO 30 SEPTEMBER 2020**

**Coonamble Shire Council**

**Budget review for the quarter ending 30 September 2021**

**Cash & Investments**

	Original Balance 2020/21 (000's)	Budget 2021/22	Approved Changes Sept Review (000's)		Projected Year end result 2021/22 (000's)	ACTUAL YTD (000's)
			REVISSED	Budget		
Total Cash and Investments	26,869	(619)	(5,658) ▼	(6,277)	20,592	26,532
<b>Externally Restricted</b>						
Unexpended Specific Purpose Grants / Loans	2,576	-	(2,322)	(2,322)	254	2,150
Water Supplies	3,148	(335)	-	(335)	2,813	3,649 ▲
Sewerage Services	4,675	(804)	-	(804)	3,871	5,125
Domestic Waste Management	1,089	-	(37)	(37)	1,052	1,222
<b>Total Externally Restricted</b>	<b>11,488</b>	<b>(1,139)</b>	<b>(2,359)</b>	<b>(3,498)</b>	<b>7,990</b>	<b>12,147</b>
<b>Internal Restrictions</b>						
Total Internally Restricted (Table A)	13,355	(237)	(3,390)	(3,627)	9,728	12,995
<b>Total Restricted</b>	<b>24,843</b>	<b>(1,376) ▼</b>	<b>(5,749)</b>	<b>(7,125)</b>	<b>17,718</b>	<b>25,142</b>
<b>Unrestricted Cash</b>	<b>2,026</b>	<b>757</b>	<b>91</b>	<b>848</b>	<b>2,874</b>	<b>1,390</b>

**Notes :**

External restrictions are funds that must be spent for a specific purpose and cannot be used by council for general operations

Internal restriction are funds that council has determined will be used for a specific future purpose

ORIGINAL Budget +/- changes in previous quarters = REVISED BUDGET

REVISED Budget +/- recommended changes this quarter = PROJECTED year end result

**Investments**

All investments have been placed in accordance Council's investment policies

**Cash**

The Bank reconciliation has been carried out and balanced as at the 30 September, 2021

**QUARTERLY BUDGET REVIEW TO 30 SEPTEMBER 2020**

**Table A - Internally restricted Assets**

	Original	Budget	Approved Changes		Projected	ACTUAL
	Balance		Sept	REVISSED	Year end	
	2020/21		Review	Budget	result	
	(000's)	(000's)	(000's)	(000's)	(000's)	YTD
<b>Internally restricted Assets</b>						
Plant and vehicle replacement	3,998	(564)	-	(564)	3,434	3,991
Employee leave entitlements	895	-	-	-	895	895
Carry over works	652	-	(578)	(578)	74	490
Aerodrome	50	-	-	-	50	50
Caravan Park	25	-	-	-	25	25
Cemetery	77	-	-	-	77	77
Common	73	-	-	-	73	53
Depot Improvements	9	-	-	-	9	9
Development Fund	197	-	-	-	197	247
Election expenses	13	-	-	-	13	13
Emergency services building	200	(200)	-	(200)	-	200
Financial assistance grant	2,302	-	(2,302)	(2,302)	-	1,726
Footpath replacement	125	(45)	-	(45)	80	125
Kerb and gutter replacement	34	(14)	-	(14)	20	39
Levee reserve	154	-	-	-	154	492
Local environmental plan	25	-	-	-	25	25
Office equipment	126	(76)	-	(76)	50	144
Other community development	248	-	(197)	(197)	51	241
Premises refurbishment	499	831	-	831	1,330	499
Quarry	1,239	121	-	121	1,360	1,239
Quarry rehabilitation	160	10	-	10	170	160
Recreational facilities	92	-	-	-	92	93
Road reloaming	431	-	(300)	(300)	131	431
Road reserve sealed	709	-	-	-	709	709
Rural fire service	36	-	-	-	36	36
Showground	80	-	-	-	80	80
Single invitation contract	200	-	-	-	200	200
Sportsground	20	-	-	-	20	20
Strategic plan review	20	-	-	-	20	20
Street lighting	40	-	-	-	40	40
Urban streets	95	-	-	-	95	95
Weir improvement	18	-	-	-	18	18
Bore Bath Establishment Reserve	500	(300)	-	(300)	200	500
Scc Grant matching component	13	-	(13)	(13)	-	13
<b>Total Internally restricted</b>	<b>13,355</b>	<b>(237)</b>	<b>(3,390)</b>	<b>(3,627)</b>	<b>9,728</b>	<b>12,995</b>

**QUARTERLY BUDGET REVIEW TO 30 SEPTEMBER 2020**

**Key Performance Indicators**

**Coonamble Shire Council**

Budget review for the quarter ending 30 September 2021

**Key Performance Indicators**

	Water Sep-21	Sewer Sep-21	General Sep-21
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**1. Debt Service Ratio**

Income from Continuing Operations excluding Capital Items & Specific Purpose Grants/Contributions	954	799	8,982
Debt Service Cost	-	-	-
	=	=	=
	0.00%	0.00%	0.00%

**2. Rates, Annual Charges, Interest &  
Extra Charges Outstanding Percentage**

Rates, Annual & Extra Charges Outstanding	512	603	4,020
Rates, Annual & Extra Charges Collectible	962	966	6,111
	=	=	=
	53.17%	62.47%	65.77%

**3. Building & Infrastructure  
Renewals Ratio**

Asset Renewals	7	183	832
Depreciation, Amortisation & Impairment (Building & Infrastructure Assets)	400	336	4,611
	=	=	=
	1.75%	54.46%	18.04%

Coonamble Shire Council



**QUARTERLY BUDGET REVIEW TO 30 SEPTEMBER 2020**

**Budget Review Contracts and Other Expenses**

Part B - Consultancy and Legal expenses

**Coonamble Shire Council**

Budget review for the quarter ending 30 September 2021

**Consultancy and Legal Expenses**

Expense	Expenditure YTD \$	Budgeted (Y/N)
Consultancies	\$ 206,887.00	Yes
Legal Fee's	\$ 16,789.34	Yes

Definition of consultant:

A consultant is a person or organisation engaged under contract on a temporary basis to provide recommendations or high level specialist/ professional advice to assist decision making by management. Generally it is the advisory nature of the work that differentiates a consultant from other contractors

Note

Where any expenses for consultancy or Legal fees (including Code of Conduct expenses) have not been budgeted for an explanation will be provided in the budget review comentary

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Coonamble Shire Council

**COONAMBLE SHIRE COUNCIL BUDGET REVIEW SUMMARY- 30 September 2021**

Operational Plan Budget Summary	Operational Expenditure				Operational Revenues				Budget Summary Total		
	Original Budget 2021/22	Sept Review	Revised Budget 2021/22	Actual YTD 2021/22	Original Budget 2021/22	Sept Review	Revised Budget 2021/22	Actual YTD 2021/22	Original Budget	Sept Review	Revised Budget
<b>Functions of Council</b>											
Administration & Governance	7,503,702	129,989	7,633,691	2,273,162	11,069,954	(1,234,142)	9,835,812	6,118,425	3,566,252	(1,364,131)	2,202,121
Public Order & Safety	874,346	49,582	923,928	217,397	473,355	49,500	522,855	111,537	(400,991)	(82)	(401,073)
Health	346,239	(49,782)	296,457	177,400	13,550	0	13,550	4,527	(332,689)	49,782	(282,907)
Environment	1,079,117	0	1,079,117	177,400	475,052	1,720	476,772	479,869	(604,065)	1,720	(602,345)
Community Services & Education	478,482	113,000	591,482	30,673	3,000	68,539	71,539	0	(475,482)	(44,461)	(519,943)
Housing & Comm. Amenities	496,615	73,207	569,822	177,197	203,060	0	203,060	42,114	(293,555)	(73,207)	(366,762)
Water Supplies	1,718,638	272,908	1,991,546	304,708	1,873,367	263,807	2,137,174	953,809	154,729	(9,101)	145,628
Sewerage Services	1,086,949	47	1,086,996	242,152	1,025,005	(5,271)	1,019,734	799,223	(61,944)	(5,318)	(67,262)
Recreation & Culture	2,419,422	982	2,420,404	626,019	379,695	500	380,195	180,200	(2,039,727)	(482)	(2,040,209)
Mining, Manufacturing & Const.	2,004,895	0	2,004,895	366,023	2,708,140	0	2,708,140	662,469	703,245	0	703,245
Transport & Communication	7,301,446	3,420,000	10,721,446	1,761,764	7,869,263	2,496,519	10,365,782	1,315,758	567,817	(923,481)	(355,664)
Economic Services	1,094,245	70,050	1,164,295	309,331	345,490	411,839	757,329	102,606	(748,755)	341,789	(406,966)
<b>All Funds Operating Totals</b>	<b>26,404,096</b>	<b>4,079,983</b>	<b>30,484,079</b>	<b>6,663,226</b>	<b>26,438,931</b>	<b>2,053,011</b>	<b>28,491,942</b>	<b>10,770,537</b>	<b>34,835</b>	<b>(2,026,972)</b>	<b>(1,992,137)</b>

**Budget Summary**

	Original Estimate 2021/2022	September Review	Revised Budget 2021/2022
Operating Result	34,835	(2,026,972)	(1,992,137)
Add Back Non Cash Items:			
Depreciation	6,706,093	0	6,706,093
Provision for Bad and Doubtful Debts			
<b>Amount Available for Non Operating Items</b>	<b>6,740,928</b>	<b>(2,026,972)</b>	<b>4,713,956</b>
<b>Non Operating Result (By Fund and Type)</b>			
<b>General Fund</b>			
Non Operating Income	12,668,857	4,478,211	17,147,068
Loan Repayment	49,819	0	49,819
Capital Expenditure	19,120,901	2,558,091	21,678,992
<b>General Fund Total</b>	<b>6,501,863</b>	<b>(1,920,120)</b>	<b>4,581,743</b>
<b>Water Fund</b>			
Non Operating Income	2,103,831	67,262	2,162,932
Loan Repayments	0	0	0
Capital Expenditure	2,258,560	50,000	2,308,560
<b>Water Fund Total</b>	<b>154,729</b>	<b>(17,262)</b>	<b>145,628</b>
<b>Sewerage Fund</b>			
Non Operating Income	1,039,917	67,262	1,107,179
Loan Repayments	0	0	0
Capital Expenditure	1,039,917	0	1,039,917
<b>Sewerage Fund Total</b>	<b>0</b>	<b>(67,262)</b>	<b>(67,262)</b>
<b>Total Non Operating Expenditure</b>	<b>6,656,592</b>	<b>(2,004,644)</b>	<b>4,660,109</b>
<b>Position after Non Operating Expenditure</b>	<b>84,336</b>	<b>(22,328)</b>	<b>53,847</b>



EXPENDITURE	ORIGINAL	Sept	Total	REVISED	ACTUAL	Remaining	%	INCOME	ORIGINAL	Sept	Total	REVISED	ACTUAL	Remaining	%	
	BUDGET								BUDGET							BUDGET
	2021/22	Review	Budget	Budget	YTD	Budget	EXPEND		2021/22	Review	Budget	Budget	YTD	Budget	EXPEND	
<b>ADMINISTRATION</b>																
General Purpose Revenues								<b>General Purpose Revenues</b>								
								Ordinary Rates - Farmland	3,942,363	0	0	3,942,363	3,899,755	42,608	99	
								Ordinary Rates - Residential	623,405	0	0	623,405	622,161	1,244	100	
								Ordinary Rates - Business	192,548	0	0	192,548	192,548	0	100	
								Ordinary Rates - Small Rural Holdings	152,730	0	0	152,730	152,220	510	100	
								Ordinary Rates - Rural Residential	75,232	0	0	75,232	76,467	(1,235)	102	
								Ordinary Rates - Villages	58,560	0	0	58,560	59,040	(480)	101	
								Pensioner Rates Abandoned	(43,965)	0	0	(43,965)	(64,044)	20,079	146	
								Extra Charges on Ordinary Rates	24,600	0	0	24,600	6,265	18,335	25	
								Grants Op (State)-Pens Rates Subsidy	23,741	0	0	23,741	0	23,741	0	
								Financial Assistance Grant - General Comp	2,853,390	(1,311,797)	(1,311,797)	1,541,593	383,117	1,158,476	25	
<b>General Purpose Revenues Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>General Purpose Revenues Total</b>	<b>7,902,604</b>	<b>(1,311,797)</b>	<b>(1,311,797)</b>	<b>6,590,807</b>	<b>5,327,529</b>	<b>1,263,278</b>	<b>81</b>	
<b>Governance</b>								<b>Civic Activities</b>								
<b>Civic Activities</b>								Other Civic Expenses - Australia Day	11,000	0	0	11,000	0	11,000	0	
Other Civic Expenses - Christmas Carnival	17,000	0	0	17,000	0	17,000	0	Other Civic Expenses - Anzac Day	3,000	0	0	3,000	0	3,000	0	
Other Civic Expenses - Anzac Day	3,000	0	0	3,000	0	3,000	0	Other Civic Expenses - Flags and Banners	2,000	0	0	2,000	0	2,000	0	
Other Civic Expenses - Flags and Banners	2,000	0	0	2,000	0	2,000	0									
<b>Contributions and Donations</b>																
- Mayoral Donation Allocation	5,000	0	0	5,000	125	4,875	3									
- Sponsorship - Coonamble Show Society	5,000	0	0	5,000	0	5,000	0									
- Sponsorship - Fishers Ghost	3,500	0	0	3,500	0	3,500	0									
- Sponsorship - Coonamble Rodeo Assoc.	12,000	0	0	12,000	0	12,000	0									
- Coonamble CWA Rates	1,100	0	0	1,100	561	539	51									
-Sponsorship - Coonamble Greyhounds	3,000	0	0	3,000	3,000	0	100									
-Sponsorship - Coonamble Challenge	2,000	0	0	2,000	0	2,000	0									
-Pre-approved minor donations	1,500	0	0	1,500	0	1,500	0									
- Unallocated Donations	41,900	0	0	41,900	0	41,900	0									
<b>Councillors &amp; Governance</b>																
Councillors Training Expenses	17,405	0	0	17,405	5,247	12,158	30	Mayor Lease Back Vehicle Income	2,490	0	0	2,490	661	1,829	27	
Governance - Other - Webcasting	2,000	0	0	2,000	289	1,711	14									
Election Expenses	38,900	0	0	38,900	0	38,900	0									
Mayoral Fees	21,280	0	0	21,280	5,320	15,960	25									
Mayoral Travel & Subsistence Exps	1,000	0	0	1,000	0	1,000	0									
Councillors Fees	100,930	0	0	100,930	19,789	81,141	20									
Cndrs Travel & Subsistence Exps	7,000	0	0	7,000	350	6,650	5									
Delegates Expenses - GST	14,000	0	0	14,000	5,579	8,421	40									
Delegates Expenses - NO GST	2,410	0	0	2,410	0	2,410	0									
Subscriptions & Membership Exps	24,190	0	0	24,190	0	24,190	0									
<b>Governance Total =</b>	<b>337,115</b>	<b>0</b>	<b>0</b>	<b>337,115</b>	<b>40,260</b>	<b>296,855</b>	<b>12</b>	<b>Governance Total =</b>	<b>2,490</b>	<b>0</b>	<b>0</b>	<b>2,490</b>	<b>661</b>	<b>1,829</b>	<b>27</b>	
<b>Corporate Services Support</b>								<b>Corporate Services Support</b>								
Corp Services Salaries & Allowances	1,897,780	0	0	1,897,780	449,824	1,447,956	24	Certificates - Sec 603	7,500	0	0	7,500	2,948	4,552	39	
Misc Costs - Corporate Support Staff - Housing	37,780	0	0	37,780	3,200	34,580	8	Sundry Sales & Services	5,000	0	0	5,000	197	4,803	4	
Staff Travelling Expenses	25,000	0	0	25,000	3,869	21,131	15	Insurance Claim Recoveries	0	16,035	16,035	16,035	16,035	0	100	
Staff Development - Other	52,500	0	0	52,500	103	52,397	0	Legal Costs Recovered	50,000	0	0	50,000	0	50,000	0	
Bank Fees & Charges	17,840	0	0	17,840	4,738	13,102	27									
Administration Legal Expenses	90,000	0	0	90,000	15,314	74,686	17									
Legal Expenses - Code of Conduct	60,000	0	0	60,000	1,372	58,628	2									
Admin Telephone & Comms Charges	22,000	0	0	22,000	5,289	16,711	24									
Administration - Rates & Charges	5,500	0	0	5,500	2,986	2,514	54									
Misc. Administration Expenses GST	31,200	(725)	(725)	30,475	1,064	29,411	3									
Advertising Expenses	24,240	0	0	24,240	1,475	22,765	6									
Printing & Stationery	34,760	0	0	34,760	7,705	27,055	22									
Postage Charges	22,500	0	0	22,500	4,376	18,124	19									
Admin Subscriptions & Membership	20,000	0	0	20,000	7,495	12,505	37									
Valuation Fees	21,460	725	725	22,185	22,185	0	100									

EXPENDITURE	ORIGINAL	Sept	Total	REVISED	ACTUAL	Remaining	%	INCOME	ORIGINAL	Sept	Total	REVISED	ACTUAL	Remaining	%
	BUDGET								BUDGET						
	2021/22	Review	Budget	Budget	YTD	Budget	EXPEND		2021/22	Review	Budget	Budget	YTD	Budget	EXPEND
<b>ADMINISTRATION</b>															
<b>Corporate Services Support - cont</b>								<b>Corporate Services Support - cont</b>							
External Audit Fees	62,220	0	0	62,220	0	62,220	0								
Internal Audit Costs	50,000	0	0	50,000	0	50,000	0								
Other Admin - Contract Services	20,000	0	0	20,000	5,560	14,440	28								
Crown Lands - Develop P.O.M	0	59,511	59,511	59,511	0	59,511	0								
<b>Insurance</b>								<b>Insurance</b>							
Administration Insurance Premiums	221,950	0	0	221,950	218,301	3,649	98	Administration Sundry Income	55,700	0	0	55,700	18,928	36,772	34
<b>Administration Buildings &amp; Grounds</b>								<b>Administration Buildings &amp; Grounds</b>							
Council Offices Insurances	27,740	920	920	28,660	28,660	0	100								
Council Offices Electricity	38,700	(920)	(920)	37,780	3,935	33,845	10								
Council Offices Repairs & Mntce	64,500	0	0	64,500	9,974	54,526	15								
<b>Information Technology</b>								<b>Information Technology</b>							
IT - Office Equipment Maintenance	29,890	0	0	29,890	837	29,053	3								
IT - Contractors Services	2,700	0	0	2,700	0	2,700	0								
IT - Software Licences & Renewals	84,000	0	0	84,000	19,620	64,380	23								
IT - Wireless Hotspot Expenses	800	0	0	800	0	800	0								
IT - Website Expenses	16,900	0	0	16,900	0	16,900	0								
<b>Asset Management</b>															
Asset Management Salaries	269,930	0	0	269,930	40,588	229,342	15								
Asset - Subs & Membership	7,500	0	0	7,500	0	7,500	0								
Asset Management Improvement Program	0	15,858	15,858	15,858	0	15,858	0								
Asset - Misc Expenses	10,000	0	0	10,000	0	10,000	0								
<b>Interest</b>								<b>Interest</b>							
Interest Expenses	8,475	0	0	8,475	0	8,475	0	Interest on Investments	81,270	0	0	81,270	118	81,152	0
Interest on Overdraft	500	0	0	500	0	500	0								
<b>Corporate Support Total =</b>	<b>3,278,365</b>	<b>75,369</b>	<b>75,369</b>	<b>3,353,734</b>	<b>858,470</b>	<b>2,495,264</b>	<b>26</b>	<b>Corporate Support Total =</b>	<b>199,470</b>	<b>16,035</b>	<b>16,035</b>	<b>215,505</b>	<b>38,226</b>	<b>177,279</b>	<b>18</b>
<b>Engineering Technical Support</b>								<b>Engineering Technical Support</b>							
Engineering Staff Salaries	596,428	(72,000)	(72,000)	524,428	52,053	472,375	10								
Engineering Housing Subsidy	26,200	0	0	26,200	5,480	20,720	21								
Engineering Staff Travel Expenses	51,920	0	0	51,920	7,246	44,674	14								
Eng Supervision Telephone Expenses	3,600	0	0	3,600	1,092	2,508	30								
Engineering Printing & Stationery	12,500	0	0	12,500	2,422	10,078	19								
Engineering Office Sundry Expenses	5,000	0	0	5,000	120	4,880	2								
Engineering Equipment Mntce	10,000	0	0	10,000	0	10,000	0								
Engineering Subs & Memberships	37,000	0	0	37,000	0	37,000	0								
Engineering - Contract Services	35,000	126,620	126,620	161,620	110,207	51,413	68	Flood Damage Income	0	54,620	54,620	54,620	54,620	0	100
Software Licences & Renewals	15,000	0	0	15,000	338	14,662	2								
GIS General Expenses	10,000	0	0	10,000	0	10,000	0								



EXPENDITURE	ORIGINAL	Sept	Total	REVISED	ACTUAL	Remaining	%	INCOME	ORIGINAL	Sept	Total	REVISED	ACTUAL	Remaining	%
	BUDGET								BUDGET						
	2021/22	Review	Budget	Budget	YTD	Budget	EXPEND		2021/22	Review	Budget	Budget	YTD	Budget	EXPEND
<b>ADMINISTRATION</b>															
<b>Stores &amp; Depot Operations</b>								<b>Stores &amp; Depot Operations</b>							
Storekeeper Salaries and Wages	214,000	0	0	214,000	34,652	179,348	16	Sale of Surplus Materials	7,500	0	0	7,500	704	6,796	9
Depot Insurances	10,250	121	121	10,371	10,371	0	100								
Depot Electricity Charges	12,500	(121)	(121)	12,379	317	12,062	3								
Depot Telephone & Comms Charges	4,000	0	0	4,000	612	3,388	15								
Depot Rates & User Charges	4,965	0	0	4,965	4,273	692	86								
Depot Sundry Expenses	14,500	0	0	14,500	323	14,177	2								
Depot Operating Expenses	35,000	0	0	35,000	2,996	32,004	9								
Depot Maintenance Expenses	29,000	0	0	29,000	11,641	17,359	40								
Depot Cleaning Expenses	10,000	0	0	10,000	2,126	7,874	21								
Depot Stores Unaccounted for	2,000	0	0	2,000	0	2,000	0								
<b>Engineering &amp; Works Total =</b>	<b>1,138,863</b>	<b>54,620</b>	<b>54,620</b>	<b>1,193,483</b>	<b>246,269</b>	<b>947,214</b>	<b>21</b>	<b>Engineering &amp; Works Total =</b>	<b>7,500</b>	<b>54,620</b>	<b>54,620</b>	<b>62,120</b>	<b>55,324</b>	<b>6,796</b>	<b>89</b>
<b>Clearing Accounts</b>								<b>Workforce Operations</b>							
<b>Workforce Operations</b>								Grants Operating - Staff Traineeship	6,000	0	0	6,000	545	5,455	9
Corp Services Leave Entitlements	1,176,834	0	0	1,176,834	552,269	624,565	47								
Corp Services Public Holidays	272,565	0	0	272,565	1,303	271,262	0								
Other Miscellaneous Staff Exps	118,765	0	0	118,765	14,569	104,196	12								
Employee Superannuation	824,870	0	0	824,870	110,012	714,858	13								
Fringe Benefits Tax	25,000	0	0	25,000	12,940	12,060	52								
Staff Training & Development - GST	218,000	0	0	218,000	10,806	207,194	5								
Staff Recruitment Expenses	72,500	0	0	72,500	28,416	44,084	39	Employee Vehicle - Lease Back Income	25,550	0	0	25,550	3,172	22,378	12
General Safety Expenses	50,000	0	0	50,000	7,090	42,910	14	Sundry Income - Jury Service	750	0	0	750	0	750	0
Workers Compensation Insurance	442,580	0	0	442,580	80,423	362,157	18								
Extra Clerical Assistance	5,000	0	0	5,000	0	5,000	0								
Advertising - HR	40,000	0	0	40,000	7,259	32,741	18								
Printing and Stationery - HR	7,500	0	0	7,500	1,175	6,325	16								
Subscriptions and Memberships - HR	7,500	0	0	7,500	0	7,500	0								
Salaries & Allowances NEI	341,939	0	0	341,939	114,932	227,007	34								
WHS Other Expenses	172,510	0	0	172,510	6,768	165,742	4								
Organisational Change Costs	50,000	0	0	50,000	0	50,000	0								
<b>Less - Contributions from Works</b>								<b>Employment Overheads Total =</b>	<b>32,300</b>	<b>0</b>	<b>0</b>	<b>32,300</b>	<b>3,717</b>	<b>28,583</b>	<b>12</b>
Training Contributions	(3,553,936)	0	0	(3,553,936)	(643,258)	(2,910,678)	18								
Oncost Recoveries	(48,180)	0	0	(48,180)	(12,025)	(36,155)	25								
<b>Plant Operations</b>								<b>Plant Operations</b>							
Plant Running Expenses	1,436,200	0	0	1,436,200	569,282	866,918	40	Diesel Fuel Rebate Tax Credits	100,000	0	0	100,000	28,234	71,766	28
Small Plant & Tools Expenses	21,500	0	0	21,500	1,851	19,649	9	Sundry Plant Income	10,000	0	0	10,000	2,322	7,678	23
								Plant Hire Income Charged to Works	2,812,590	0	0	2,812,590	653,356	2,159,234	23
<b>Workshop Operations</b>															
Workshop Salaries and Wages	22,500	0	0	22,500	6,138	16,362	27	Private Works Sundry Income	3,000	7,000	7,000	10,000	9,056	944	91
Workshop Other Expenses	20,000	0	0	20,000	1,785	18,215	9								
<b>Plant Running Expenses Total =</b>	<b>1,500,200</b>	<b>0</b>	<b>0</b>	<b>1,500,200</b>	<b>579,056</b>	<b>921,144</b>	<b>39</b>	<b>Plant Running Expenses Total</b>	<b>2,925,590</b>	<b>7,000</b>	<b>7,000</b>	<b>2,932,590</b>	<b>692,968</b>	<b>2,239,622</b>	<b>24</b>
<b>Administration - Depreciation</b>								<b>ADMINISTRATION TOTAL</b>	<b>11,069,954</b>	<b>(1,234,142)</b>	<b>(1,234,142)</b>	<b>9,835,812</b>	<b>6,118,425</b>	<b>3,717,387</b>	<b>62</b>
Depn - Admin Vehicles	34,095	0	0	34,095	8,524	25,571	25								
Depn - Admin Office Equipment	47,239	0	0	47,239	11,810	35,429	25								
Depn - Admin Buildings Specialised	22,890	0	0	22,890	5,723	17,168	25								
Depn - Engineering Vehicles	877,269	0	0	877,269	219,317	657,952	25								
Depn - Depot Buildings	43,031	0	0	43,031	10,758	32,273	25								
Depn - Depot Other Structures	1,188	0	0	1,188	297	891	25								
<b>Administration - Depreciation Total</b>	<b>1,025,712</b>	<b>0</b>	<b>0</b>	<b>1,025,712</b>	<b>256,428</b>	<b>769,284</b>	<b>25</b>								
<b>ADMINISTRATION TOTAL</b>	<b>7,503,702</b>	<b>129,989</b>	<b>129,989</b>	<b>7,633,691</b>	<b>2,273,162</b>	<b>5,360,529</b>	<b>30</b>								

EXPENDITURE	ORIGINAL	Total		REVIS	ACTUAL	Remaining	%	INCOME	ORIGINAL	Total		REVIS	ACTUAL	Remaining	%
	BUDGET	Sept	Budget						Budget	BUDGET	Sept				
	2021/22	Review	Changes	Budget	YTD	Budget	EXPEND		2021/22	Review	Changes	Budget	YTD	Budget	EXPEND
<b>PUBLIC ORDER &amp; SAFETY</b>															
<b>Fire Services</b>								<b>Fire Services</b>							
Cont. to Fire Board	24,030	0	0	24,030	5,178	18,852	22								
<b>Rural Fire Services</b>															
Coonamble Contributions (Zone)	126,665	0	0	126,665	31,666	94,999	25	Other Revenue - Member Contributions	401,105	0	0	401,105	100,276	300,829	25
Other Member Contributions	401,105	0	0	401,105	100,276	300,829	25	Private Works Income Hazard Reduction	41,000	49,500	49,500	90,500	7,694	82,806	9
RFS Non Reimbursables	25,000	0	0	25,000	12,564	12,436	50								
Private Works Hazard Reduction	41,000	49,500	49,500	90,500	7,694	82,806	9	<b>Fire Protection Total =</b>	<b>442,105</b>	<b>49,500</b>	<b>49,500</b>	<b>491,605</b>	<b>107,970</b>	<b>383,635</b>	<b>22</b>
<b>Fire Protection Total =</b>	<b>617,800</b>	<b>49,500</b>	<b>49,500</b>	<b>667,300</b>	<b>157,378</b>	<b>509,922</b>	<b>24</b>								
<b>Emergency Services</b>								<b>Emergency Services</b>							
Contributions to Emergency Services	8,350	(2,550)	(2,550)	5,800	1,450	4,350	25								
SES Operating Expenses	7,500	2,550	2,550	10,050	9,615	435	96								
<b>Emergency Services Total =</b>	<b>15,850</b>	<b>0</b>	<b>0</b>	<b>15,850</b>	<b>11,065</b>	<b>4,785</b>	<b>70</b>	<b>Emergency Services Total =</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Animal Control Services</b>								<b>Animal Control Services</b>							
Animal Control Ranger Salaries	98,140	0	0	98,140	14,109	84,031	14	Animal Regulatory Fees & Fines	26,000	0	0	26,000	3,464	22,536	13
Animal Control Telephone Expenses	1,020	0	0	1,020	312	708	31	Impounding Fees & Charges	5,000	0	0	5,000	62	4,938	1
Other Animal General Expenses	7,570	0	0	7,570	487	7,083	6	Animal Control - Sundry Sales	250	0	0	250	41	209	16
Impounding & Pound Expenses	60,000	0	0	60,000	16,292	43,708	27	<b>Animal Control Total =</b>	<b>31,250</b>	<b>0</b>	<b>0</b>	<b>31,250</b>	<b>3,567</b>	<b>27,683</b>	<b>11</b>
<b>Animal Control Total =</b>	<b>166,730</b>	<b>0</b>	<b>0</b>	<b>166,730</b>	<b>31,200</b>	<b>135,530</b>	<b>19</b>								
<b>Other Public Order &amp; Safety</b>								<b>Other Public Order &amp; Safety</b>							
Security Cameras Insurance	1,120	82	82	1,202	1,202	0	100								
Security Camera Electricity Charges	1,580	0	0	1,580	335	1,245	21								
Security Cameras Repairs & Mntce	7,500	0	0	7,500	275	7,225	4	<b>Other Public Order &amp; Safety</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Public Order &amp; Safety</b>	<b>10,200</b>	<b>82</b>	<b>82</b>	<b>10,282</b>	<b>1,812</b>	<b>8,470</b>	<b>18</b>								
<b>Public Order &amp; Safety - Depreciation</b>															
Depn - Plant & Equipment	2,047	0	0	2,047	512	1,535	25								
Depn - Buildings Specialised	61,719	0	0	61,719	15,430	46,289	25	<b>Public Order &amp; Safety - Depreciation</b>	<b>63,766</b>	<b>0</b>	<b>0</b>	<b>63,766</b>	<b>15,942</b>	<b>47,825</b>	<b>25</b>
<b>Public Order &amp; Safety - Depreciation</b>	<b>63,766</b>	<b>0</b>	<b>0</b>	<b>63,766</b>	<b>15,942</b>	<b>47,825</b>	<b>25</b>	<b>PUBLIC ORDER &amp; SAFETY TOTAL</b>	<b>874,346</b>	<b>49,582</b>	<b>49,582</b>	<b>923,928</b>	<b>217,397</b>	<b>706,532</b>	<b>24</b>
<b>PUBLIC ORDER &amp; SAFETY TOTAL</b>	<b>874,346</b>	<b>49,582</b>	<b>49,582</b>	<b>923,928</b>	<b>217,397</b>	<b>706,532</b>	<b>24</b>	<b>PUBLIC ORDER &amp; SAFETY TOTAL</b>	<b>473,355</b>	<b>49,500</b>	<b>49,500</b>	<b>522,855</b>	<b>111,537</b>	<b>411,318</b>	<b>21</b>

EXPENDITURE	ORIGINAL	Total		REVISED	ACTUAL	Remaining	%	INCOME	ORIGINAL	Total		REVISED	ACTUAL	Remaining	%	
	BUDGET	Sept	Budget						BUDGET	Sept	Budget					BUDGET
	2021/22	Review	Changes	Budget	YTD	Budget	EXPEND		2021/22	Review	Changes	Budget	YTD	Budget	EXPEND	
<b>HEALTH SERVICES</b>																
<b>Health Administration</b>								<b>Health Administration</b>								
Health Salaries & Allowances	242,120	(110,000)	(110,000)	132,120	9,337	122,783	7	Health Licences & Inspection Fees	3,510	0	0	3,510	1,182	2,328	3	
Housing Subsidy - Health	10,400	0	0	10,400	0	10,400	0									
Health Staff Travelling Expenses	20,000	0	0	20,000	0	20,000	0									
Health Sundry Expenses	10,000	0	0	10,000	103	9,897	1									
Health - Contract Services	30,000	60,000	60,000	90,000	20,990	69,010	23									
<b>Admin. &amp; Inspection Total</b>	<b>312,520</b>	<b>(50,000)</b>	<b>(50,000)</b>	<b>262,520</b>	<b>30,430</b>	<b>232,090</b>	<b>12</b>	<b>Admin. &amp; Inspection Total</b>	<b>3,510</b>	<b>0</b>	<b>0</b>	<b>3,510</b>	<b>1,182</b>	<b>2,328</b>	<b>3</b>	
<b>Medical &amp; Health Services</b>								<b>Medical &amp; Health Services</b>								
Medical Housing - Insurance Premium	6,430	218	218	6,648	6,648	0	100	Health Services Rentals	10,040	0	0	10,040	3,345	6,695	3	
Medical Housing - Rates & Charges	3,800	0	0	3,800	1,815	1,985	48									
Medical Housing - Repairs & Mntce	16,000	0	0	16,000	0	16,000	0									
<b>Total Medical &amp; Health Services</b>	<b>26,230</b>	<b>218</b>	<b>218</b>	<b>26,448</b>	<b>8,463</b>	<b>17,985</b>	<b>32</b>	<b>Total Medical &amp; Health Services</b>	<b>10,040</b>	<b>0</b>	<b>0</b>	<b>10,040</b>	<b>3,345</b>	<b>6,695</b>	<b>3</b>	
<b>Health Services Depreciation</b>																
Depn - Buildings Non Specialised	7,489	0	0	7,489	1,872	5,617	25									
<b>Health Depreciation Total =</b>	<b>7,489</b>	<b>0</b>	<b>0</b>	<b>7,489</b>	<b>1,872</b>	<b>5,617</b>	<b>25</b>	<b>Health Depreciation Total =</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>HEALTH TOTAL</b>	<b>346,239</b>	<b>(49,782)</b>	<b>(49,782)</b>	<b>296,457</b>	<b>40,765</b>	<b>255,692</b>	<b>14 0</b>	<b>HEALTH TOTAL</b>	<b>13,550</b>	<b>0</b>	<b>0</b>	<b>13,550</b>	<b>4,527</b>	<b>9,023</b>	<b>3</b>	



EXPENDITURE	ORIGINAL BUDGET 2021/22	Sept Review	Total Budget Changes	REVISED Budget	ACTUAL YTD	Remaining Budget	% EXPEND	INCOME	ORIGINAL BUDGET 2021/22	Sept Review	Total Budget Changes	REVISED Budget	ACTUAL YTD	Remaining Budget	% EXPEND
<b>ENVIRONMENT</b>															
<b>Noxious Plants &amp; Animals</b>								<b>Noxious Plants &amp; Animals</b>							
Contributions and Donations - CMCC	113,500	0	0	113,500	0	113,500	0								
Pest Control Expenses	7,830	0	0	7,830	5,940	1,890	76								
<b>Admin. &amp; Inspection Total</b>	<b>121,330</b>	<b>0</b>	<b>0</b>	<b>121,330</b>	<b>5,940</b>	<b>115,390</b>	<b>5</b>	<b>Admin. &amp; Inspection Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Environmental Services</b>								<b>Other Environmental Services</b>							
Environmental - Other Expenses	5,200	0	0	5,200	3,380	1,820	65	Other Revenues - Env Svces GST	0	1,720	1,720	1,720	1,720	0	100
Subs & Membership- Environ Services	3,565	0	0	3,565	3,311	254	93								
<b>Flood Mitigation</b>								<b>FLOOD MITIGATION</b>							
Levee Banks Maintenance Expenses	15,000	0	0	15,000	1,200	13,800	8								
Flood Mitigation - Contract Services	5,000	0	0	5,000	0	5,000	0								
<b>Other Environmental Protection Total</b>	<b>28,765</b>	<b>0</b>	<b>0</b>	<b>28,765</b>	<b>7,891</b>	<b>20,874</b>	<b>27</b>	2021/2022 <b>Environmental Protection Total =</b>	<b>0</b>	<b>1,720</b>	<b>1,720</b>	<b>1,720</b>	<b>1,720</b>	<b>0</b>	<b>100</b>
<b>Solid Waste Management - Collection</b>								<b>SOLID WASTE MANAGEMENT</b>							
Contractors Solid Waste Collections	129,945	0	0	129,945	24,962	104,983	19	Domestic Waste Annual Charges	479,377	0	0	479,377	478,214	1,163	100
Bulk Waste - Kerbside Collection	60,000	0	0	60,000	0	60,000	0	DWM Extra Charges	5,985	0	0	5,985	1,545	4,440	26
								Less: Pension Write Off	(23,740)	0	0	(23,740)	(1,610)	(22,130)	7
								Pensioner Subsidy	13,180	0	0	13,180	0	13,180	0
<b>Solid Waste Management - Disposal</b>								<b>Solid Waste Management - Disposal</b>							
Waste Facility (Tip) Insurance	1,790	5,510	5,510	7,300	7,300	0	100								
Electricity - Waste Depot	1,500	0	0	1,500	238	1,262	16								
Telephone & Comms - Waste Depot	600	0	0	600	104	496	17								
Waste Depots - Rates & Charges	410	0	0	410	406	4	99								
General Expenses - Waste Disposal	25,000	0	0	25,000	0	25,000	0								
Contractors - Waste Depot Operations	177,870	(5,510)	(5,510)	172,360	31,686	140,674	18								
Waste Buildings Maintenance	5,000	0	0	5,000	0	5,000	0								
Clean up of Old Tip Facility - Coonamble	75,000	0	0	75,000	0	75,000	0								
<b>Garbage Disposal Total =</b>	<b>477,115</b>	<b>0</b>	<b>0</b>	<b>477,115</b>	<b>64,696</b>	<b>412,419</b>	<b>14</b>	<b>Garbage Disposal Total =</b>	<b>474,802</b>	<b>0</b>	<b>0</b>	<b>474,802</b>	<b>478,149</b>	<b>(3,347)</b>	<b>101</b>
<b>Street Cleaning</b>								<b>Street Cleaning</b>							
General Expenses - Street Cleaning	271,050	0	0	271,050	56,159	214,891	21								
<b>Street Cleaning Total =</b>	<b>271,050</b>	<b>0</b>	<b>0</b>	<b>271,050</b>	<b>56,159</b>	<b>214,891</b>	<b>21</b>	<b>Street Cleaning Total =</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STORMWATER / URBAN DRAINAGE</b>								<b>STORMWATER / URBAN DRAINAGE</b>							
<b>Stormwater Management</b>								<b>Stormwater Management</b>							
Stormwater Drainage Maintenance	10,000	0	0	10,000	0	10,000	0	Drainage Diagram Fees - GST Free	250	0	0	250	0	250	0
<b>Stormwater/Urban Drainage Total =</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>Stormwater/Urban Drainage Total =</b>	<b>250</b>	<b>0</b>	<b>0</b>	<b>250</b>	<b>0</b>	<b>250</b>	<b>0</b>
<b>Environmental Services Depreciation</b>								<b>Environmental Depreciation Total =</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Depn - Buildings Specialised	5,360	0	0	5,360	1,340	4,020	25								
Depn - Other Structures	7,462	0	0	7,462	1,866	5,597	25								
Depn - Storm Water Drainage	158,035	0	0	158,035	39,509	118,526	25								
<b>Environmental Depreciation Total =</b>	<b>170,857</b>	<b>0</b>	<b>0</b>	<b>170,857</b>	<b>42,714</b>	<b>128,143</b>	<b>25</b>	<b>Environmental Depreciation Total =</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENVIRONMENT TOTAL</b>	<b>1,079,117</b>	<b>0</b>	<b>0</b>	<b>1,079,117</b>	<b>177,400</b>	<b>901,717</b>	<b>16</b>	<b>ENVIRONMENT TOTAL</b>	<b>475,052</b>	<b>1,720</b>	<b>1,720</b>	<b>476,772</b>	<b>479,869</b>	<b>(3,097)</b>	<b>101</b>

EXPENDITURE	ORIGINAL	Sept	Total	REVISED	ACTUAL	Remaining	%	INCOME	ORIGINAL	Sept	Total	REVISED	ACTUAL	Remaining	%	
	BUDGET								Budget							Budget
	2021/22	Review	Budget	Budget	YTD	Budget	EXPEND		2021/22	Review	Budget	Budget	YTD	Budget	EXPEND	
<b>COMMUNITY SERVICES &amp; EDUCATION</b>																
<b>Education</b>								<b>Education</b>								
Contributions- Coonamble Scholarship	3,000	0	0	3,000	3,000	0	100	Education Total	0	0	0	0	0	0	0	0
<b>Education Total</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>	<b>100</b>	<b>Aged &amp; Disabled</b>								
<b>Aged &amp; Disabled</b>								General Expenses - Aged & Disabled	12,000	0	0	12,000	83	11,917	1	
General Expenses - Aged & Disabled	12,000	0	0	12,000	83	11,917	1	<b>Aged &amp; Disabled Total</b>	<b>12,000</b>	<b>0</b>	<b>0</b>	<b>12,000</b>	<b>83</b>	<b>11,917</b>	<b>1</b>	
<b>Aged &amp; Disabled Total</b>	<b>12,000</b>	<b>0</b>	<b>0</b>	<b>12,000</b>	<b>83</b>	<b>11,917</b>	<b>1</b>	<b>Children &amp; Youth Services</b>								
<b>Children &amp; Youth Services</b>								Salaries and Wages - Youth Services	86,610	0	0	86,610	5,757	80,853	7	
Salaries and Wages - Youth Services	86,610	0	0	86,610	5,757	80,853	7	Youth Centre Insurance	3,710	0	0	3,710	3,116	594	84	
Youth Centre Insurance	3,710	0	0	3,710	3,116	594	84	Youth Services Telephone Expenses	500	0	0	500	156	344	31	
Youth Services Telephone Expenses	500	0	0	500	156	344	31	Rates Charges Gulargambone Youth Centre	1,710	0	0	1,710	868	842	51	
Rates Charges Gulargambone Youth Centre	1,710	0	0	1,710	868	842	51	General Expenses - Youth Programs	58,000	0	0	58,000	1,790	56,210	3	
General Expenses - Youth Programs	58,000	0	0	58,000	1,790	56,210	3	Youth Service - General Expenses	15,000	0	0	15,000	92	14,908	1	
Youth Service - General Expenses	15,000	0	0	15,000	92	14,908	1	Repairs & Mntce - Gular Youth Centre	10,000	0	0	10,000	870	9,130	9	
Repairs & Mntce - Gular Youth Centre	10,000	0	0	10,000	870	9,130	9	Cleaning - Gular Youth Centre	8,000	0	0	8,000	0	8,000	0	
Cleaning - Gular Youth Centre	8,000	0	0	8,000	0	8,000	0	Grant Expenditure - TARP Youth Services	0	58,000	58,000	58,000	0	58,000	0	
Grant Expenditure - TARP Youth Services	0	58,000	58,000	58,000	0	58,000	0	Grant Funded Program - Youth Council	0	55,000	55,000	55,000	0	55,000	0	
Grant Funded Program - Youth Council	0	55,000	55,000	55,000	0	55,000	0	<b>Children &amp; Youth Services Total</b>	<b>183,530</b>	<b>113,000</b>	<b>113,000</b>	<b>296,530</b>	<b>12,649</b>	<b>283,881</b>	<b>4</b>	
<b>Children &amp; Youth Services Total</b>	<b>183,530</b>	<b>113,000</b>	<b>113,000</b>	<b>296,530</b>	<b>12,649</b>	<b>283,881</b>	<b>4</b>	<b>Other Community Services</b>								
<b>Other Community Services</b>								Community Services - Contract Services	20,000	0	0	20,000	0	20,000	0	
Community Services - Contract Services	20,000	0	0	20,000	0	20,000	0	Community Services - Wages	242,091	0	0	242,091	10,476	231,615	4	
Community Services - Wages	242,091	0	0	242,091	10,476	231,615	4	<b>Aged &amp; Disabled Total</b>	<b>262,091</b>	<b>0</b>	<b>0</b>	<b>262,091</b>	<b>10,476</b>	<b>251,615</b>	<b>4</b>	
<b>Aged &amp; Disabled Total</b>	<b>262,091</b>	<b>0</b>	<b>0</b>	<b>262,091</b>	<b>10,476</b>	<b>251,615</b>	<b>4</b>	<b>Community Services - Depreciation</b>								
<b>Community Services - Depreciation</b>								Depn - Buildings Specialised	17,861	0	0	17,861	4,465	13,396	25	
Depn - Buildings Specialised	17,861	0	0	17,861	4,465	13,396	25	<b>Community Services - Depreciation</b>	<b>17,861</b>	<b>0</b>	<b>0</b>	<b>17,861</b>	<b>4,465</b>	<b>13,396</b>	<b>25</b>	
<b>Community Services - Depreciation</b>	<b>17,861</b>	<b>0</b>	<b>0</b>	<b>17,861</b>	<b>4,465</b>	<b>13,396</b>	<b>25</b>	<b>COMMUNITY &amp; EDUCATION SERVICES TOTAL</b>	<b>478,482</b>	<b>113,000</b>	<b>113,000</b>	<b>591,482</b>	<b>30,673</b>	<b>560,809</b>	<b>5</b>	
<b>COMMUNITY &amp; EDUCATION SERVICES TOTAL</b>	<b>478,482</b>	<b>113,000</b>	<b>113,000</b>	<b>591,482</b>	<b>30,673</b>	<b>560,809</b>	<b>5</b>	<b>COMMUNITY &amp; EDUCATION SERVICES TOTAL</b>	<b>3,000</b>	<b>68,539</b>	<b>68,539</b>	<b>71,539</b>	<b>0</b>	<b>71,539</b>	<b>0</b>	

EXPENDITURE	ORIGINAL	Total		REVISED	ACTUAL	Remaining	%	INCOME	ORIGINAL	Total		REVISED	ACTUAL	Remaining	%
	BUDGET	Sept	Budget						Budget	BUDGET	Sept				
	2021/22	Review	Changes	Budget	YTD	Budget	EXPEND		2021/22	Review	Changes	Budget	YTD	Budget	EXPEND
<b>HOUSING &amp; COMMUNITY SERVICES</b>															
<b>Council Housing</b>								<b>Council Housing</b>							
Council Housing Insurance	10,100	287	287	10,387	10,387	0	100	Council Housing Rental Income	45,240	0	0	45,240	3,500	41,740	
Council Housing Rates & Charges	23,890	0	0	23,890	12,674	11,216	53								
Council Housing Maintenance Expenses	45,000	0	0	45,000	12,305	32,695	27								
<b>Council Housing Total =</b>	<b>78,990</b>	<b>287</b>	<b>287</b>	<b>79,277</b>	<b>35,366</b>	<b>43,911</b>	<b>45</b>	<b>Council Housing Total =</b>	<b>45,240</b>	<b>0</b>	<b>0</b>	<b>45,240</b>	<b>3,500</b>	<b>41,740</b>	
<b>Public Cemeteries</b>								<b>Public Cemeteries</b>							
Cemeteries Rates & User Charges	14,495	0	0	14,495	4,481	10,014	31	Cemetery Fees	81,820	0	0	81,820	23,463	58,357	29
Cemeteries Maintenance Expenses	117,500	0	0	117,500	26,449	91,051	23								
<b>Public Cemeteries Total =</b>	<b>131,995</b>	<b>0</b>	<b>0</b>	<b>131,995</b>	<b>30,930</b>	<b>101,065</b>	<b>23</b>	<b>Public Cemeteries Total =</b>	<b>81,820</b>	<b>0</b>	<b>0</b>	<b>81,820</b>	<b>23,463</b>	<b>58,357</b>	<b>29</b>
<b>Public Conveniences</b>								<b>Public Conveniences</b>							
Public Conveniences Insurance	6,700	234	234	6,934	6,934	0	100	2021/2022							
Public Conveniences Maintenance	106,500	(234)	(234)	106,266	26,854	79,412	25	<b>Public Conveniences Total =</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Public Conveniences Total =</b>	<b>113,200</b>	<b>0</b>	<b>0</b>	<b>113,200</b>	<b>33,788</b>	<b>79,412</b>	<b>30</b>	<b>Street Lighting</b>							
<b>Street Lighting</b>								<b>Street Lighting</b>							
Street Lighting Electricity Charges	100,000	0	0	100,000	21,525	78,475	22	Street Lighting Subsidy	39,000	0	0	39,000	0	39,000	
Street Lighting Maintenance	5,000	0	0	5,000	1,337	3,663	27								
<b>Street Lighting Total =</b>	<b>105,000</b>	<b>0</b>	<b>0</b>	<b>105,000</b>	<b>22,862</b>	<b>82,138</b>	<b>22</b>	<b>Street Lighting Total =</b>	<b>39,000</b>	<b>0</b>	<b>0</b>	<b>39,000</b>	<b>0</b>	<b>39,000</b>	
<b>Town Planning</b>								<b>Town Planning</b>							
Town Planning - Contract Services	7,500	50,000	50,000	57,500	20,969	36,531	36	Devel Application Fees	20,000	0	0	20,000	8,748	11,252	44
Town Planning legal Expenses	10,000	0	0	10,000	0	10,000	0	Subdivision Fees	2,000	0	0	2,000	790	1,210	40
DPIE - Planning Portal awareness Program	0	22,920	22,920	22,920	20,799	2,121	91	Certificates Sec 149	12,500	0	0	12,500	4,419	8,081	32
								Certificates Sec 735A O/S Notices	2,000	0	0	2,000	1,130	870	55
								Town Planning Sundry Income	500	0	0	500	64	436	13
<b>Town Planning Total =</b>	<b>17,500</b>	<b>72,920</b>	<b>72,920</b>	<b>90,420</b>	<b>41,768</b>	<b>48,652</b>	<b>46</b>	<b>Town Planning Total =</b>	<b>37,000</b>	<b>0</b>	<b>0</b>	<b>37,000</b>	<b>15,151</b>	<b>21,849</b>	<b>18</b>
<b>Housing &amp; Community Depreciation</b>															
Depn - Buildings Specialised	10,345	0	0	10,345	2,586	7,759	25								
Depn - Buildings Non Specialised	15,484	0	0	15,484	3,871	11,613	25								
Depn - Other Structures	24,101	0	0	24,101	6,025	18,076	25								
<b>Total Housing &amp; Community Depn</b>	<b>49,930</b>	<b>0</b>	<b>0</b>	<b>49,930</b>	<b>12,483</b>	<b>37,448</b>	<b>25</b>								
<b>HOUSING &amp; COMMUNITY AMENITIES TOTAL</b>	<b>496,615</b>	<b>73,207</b>	<b>73,207</b>	<b>569,822</b>	<b>177,197</b>	<b>392,626</b>	<b>31</b>	<b>HOUSING &amp; COMMUNITY AMENITIES TOTAL</b>	<b>203,060</b>	<b>0</b>	<b>0</b>	<b>203,060</b>	<b>42,114</b>	<b>160,946</b>	<b>21</b>



EXPENDITURE	ORIGINAL	Sept	Total	REVISED	ACTUAL	Remaining	%	INCOME	ORIGINAL	Sept	Total	REVISED	ACTUAL	Remaining	%	
	BUDGET								BUDGET							BUDGET
	2021/22	Review	Budget	Budget	YTD	Budget			2021/22	Review	Budget	Budget	YTD	Budget		
<b>WATER SUPPLY OPERATIONS</b>																
<b>Coonamble Water Operations</b>								<b>Coonamble Water Operations</b>								
Insurance Coonamble Water Supply	29,060	3,191	3,191	32,251	32,251	0	100	Annual Charges Coonamble Water Access	608,417	19,490	19,490	627,907	627,907	0	10	
Electricity - Coonamble Water Supply	123,310	0	0	123,310	12,482	110,828	10	Less: Pension Rebate Coonamble	(18,170)	510	510	(17,660)	(17,660)	0	10	
Coonamble Wtr Cont to Training Costs	20,360	0	0	20,360	5,090	15,270	25	Coonamble Water Extra Charges	12,500	0	0	12,500	3,002	9,498	2	
Telephone & Comms - Coonamble Water	2,150	0	0	2,150	484	1,666	23	Coonamble Water Connection Fees	2,000	0	0	2,000	0	2,000		
Rates & Charges Coonamble Water	2,120	0	0	2,120	1,524	596	72	Coonamble Water User Pays Water	886,130	0	0	886,130	116,972	769,158	1	
Water Treatment & Misc Expenses	294,440	0	0	294,440	17,860	276,580	6	Sundry Sales - Coonamble Water	15,500	0	0	15,500	1,313	14,187		
Repairs & Mntce Coonamble Water	481,720	0	0	481,720	61,002	420,718	13	Grant Op (State) Cmble Wtr Pens Subs	9,810	0	0	9,810	0	9,810		
Coonamble Water - Contract Services	38,440	0	0	38,440	20,717	17,723	54	Insurance Claim - Coonamble WTP	0	0	0	0	0	0		
Coonamble Water Meter Reading	24,040	0	0	24,040	6,367	17,673	26	Interest on Invests Coonamble Water	7,450	0	0	7,450	0	7,450		
Administration - Engineering	86,330	0	0	86,330	9,262	77,068	11	Grant Funds - Develop IWCM	0	242,730	242,730	242,730	0	242,730		
Development of IWCM Coonamble Shire Council	0	269,700	269,700	269,700	20,717	248,983	8									
Depreciation - Coonamble Water	316,055	0	0	316,055	79,014	237,041	25									
<b>Total Coonamble Water Operations</b>	<b>1,418,025</b>	<b>272,891</b>	<b>272,891</b>	<b>1,690,916</b>	<b>266,770</b>	<b>1,424,146</b>	<b>16</b>	<b>Total Coonamble Water Operations</b>	<b>1,523,637</b>	<b>262,730</b>	<b>262,730</b>	<b>1,786,367</b>	<b>731,534</b>	<b>1,054,833</b>	<b>4</b>	
<b>Quambone Water Operations</b>								<b>2021/2022</b>								
Insurance Quambone Water Supply	220	17	17	237	237	0	100	Annual Charges Quambone Water Access	47,570	470	470	48,040	48,040	0	10	
Electricity - Quambone Water Supply	5,000	0	0	5,000	276	4,724	6	Less: Pensioner Subsidy - Quambone	(700)	(262)	(262)	(962)	(962)	0	10	
Other Expenses Quambone Water	15,810	0	0	15,810	1,060	14,750	7	Quambone Water Extra Charges	500	0	0	500	285	215	5	
Repairs & Mntce Quambone Water	59,780	0	0	59,780	4,238	55,542	7	Quambone Water User Pays Water	28,200	0	0	28,200	1,316	26,884		
Quambone Water Meter Reading	3,470	0	0	3,470	334	3,136	10	Sundry Sales - Q'Bone Water	300	0	0	300	93	207	3	
Depreciation - Quambone Water	18,189	0	0	18,189	4,547	13,642	25									
<b>Total Quambone Water Operations</b>	<b>102,469</b>	<b>17</b>	<b>17</b>	<b>102,486</b>	<b>10,692</b>	<b>91,794</b>	<b>10</b>	<b>Total Coonamble Water Operations</b>	<b>75,870</b>	<b>208</b>	<b>208</b>	<b>76,078</b>	<b>48,772</b>	<b>27,306</b>	<b>6</b>	
<b>Gulargambone Water</b>								<b>Gulargambone Water</b>								
Insurance Gular Water Supply	3,570	0	0	3,570	1,290	2,280	36	Annual Charges Gular Water Access	164,540	470	470	165,010	165,010	0	10	
Electricity - Gular Water Supply	32,390	0	0	32,390	0	32,390	0	Less: Pension Rebate	(3,330)	399	399	(2,931)	(2,931)	0	10	
Gular Wtr Cont to Training Costs	2,770	0	0	2,770	693	2,078	25	Gular Water Extra Charges	3,000	0	0	3,000	823	2,177	2	
Other Expenses Gular Water	24,620	0	0	24,620	2,761	21,859	11	Gular Water User Pays Water	104,360	0	0	104,360	10,416	93,944	1	
Repairs & Mntce Gular Water	77,970	0	0	77,970	8,493	69,477	11	Sundry Sales - Gular Water	250	0	0	250	185	65	7	
Gular Water Meter Reading	3,390	0	0	3,390	651	2,739	19	Grant Op (State) Gular Water Pens Subs	1,800	0	0	1,800	0	1,800		
Depreciation - Gulargambone Water	53,434	0	0	53,434	13,359	40,076	25	Interest on Invests Gular Water	3,240	0	0	3,240	0	3,240		
<b>Total Gulargambone Water Operations</b>	<b>198,144</b>	<b>0</b>	<b>0</b>	<b>198,144</b>	<b>27,246</b>	<b>170,898</b>	<b>14</b>	<b>Total Coonamble Water Operations</b>	<b>273,860</b>	<b>869</b>	<b>869</b>	<b>274,729</b>	<b>173,503</b>	<b>101,226</b>	<b>6</b>	
<b>WATER SUPPLY TOTAL</b>	<b>1,718,638</b>	<b>272,908</b>	<b>272,908</b>	<b>1,991,546</b>	<b>304,708</b>	<b>1,686,838</b>	<b>15</b>	<b>WATER SUPPLY TOTAL</b>	<b>1,873,367</b>	<b>263,807</b>	<b>263,807</b>	<b>2,137,174</b>	<b>953,809</b>	<b>1,183,365</b>	<b>4</b>	

EXPENDITURE	ORIGINAL	Total		REVISED	ACTUAL	Remaining	%	INCOME	ORIGINAL	Total		REVISED	ACTUAL	Remaining	%
	BUDGET	Sept	Budget						BUDGET	Sept	Budget				
	2021/22	Review	Changes	Budget	YTD	Budget	EXPEND		2021/22	Review	Changes	Budget	YTD	Budget	EXPEND
<b>SEWERAGE SERVICES OPERATIONS</b>															
<b>Coonamble Sewerage Operations</b>								<b>Coonamble Sewerage Operations</b>							
Insurance - Coonamble Sewer	1,060	(272)	(272)	788	788	0	100	Annual Charges Coonamble Sewer Access	649,025	8,550	8,550	657,575	657,575	0	100
Electricity - Coonamble Sewer	32,500	0	0	32,500	10,029	22,471	31	Less: Pension Rebate	(8,080)	(6,572)	(6,572)	(14,652)	(14,652)	0	100
Telephone & Comms - Coonamble Sewer	1,840	0	0	1,840	459	1,381	25	Coonamble Sewer Extra Charges	4,900	0	0	4,900	1,768	3,132	35
Coonamble Sewer Cont to Training	18,480	0	0	18,480	4,620	13,860	25	Coonamble Sewer - Connection Fees	1,500	0	0	1,500	0	1,500	100
Rates & User Charge Coonamble Sewer	21,630	0	0	21,630	6,446	15,184	30	Coonamble Sewer User Pays Charges	168,930	0	0	168,930	8,636	160,294	95
Other Expenses - Coonamble Sewer	9,750	0	0	9,750	1,378	8,372	14	Interest on Invests Coonamble Sewer	11,000	0	0	11,000	0	11,000	100
Repairs & Mntce - Coonamble Sewer	418,310	0	0	418,310	98,310	320,000	24	Sundry Sales - Coonamble Sewer	3,750	0	0	3,750	1,354	2,396	33
Coonamble Sewer - Contract Services	52,500	0	0	52,500	0	52,500	0	Grant Op (State) Cmbly Swr Pens Subs	4,360	0	0	4,360	0	4,360	100
Administration - Engineering	58,560	0	0	58,560	19,087	39,473	33								
Depreciation - Coonamble Sewerage Services	259,564		0	259,564	64,891	194,673	25								
<b>Total Coonamble Operations</b>	<b>874,194</b>	<b>(272)</b>	<b>(272)</b>	<b>873,922</b>	<b>206,008</b>	<b>667,914</b>	<b>24</b>	<b>TOTAL SEWERAGE SERVICES</b>	<b>835,385</b>	<b>1,978</b>	<b>1,978</b>	<b>837,363</b>	<b>654,681</b>	<b>182,682</b>	<b>79</b>
<b>Gulargambone Sewerage Operations</b>								<b>Gulargambone Sewerage Operations</b>							
Insurance - Gular Sewer	870	319	319	1,189	1,189	0	100	Annual Charges Gular Sewer Access	151,240	(5,605)	(5,605)	145,635	145,635	0	100
Electricity - Gular Sewer	11,000	0	0	11,000	2,487	8,513	23	2021/2022	(2,020)	(1,644)	(1,644)	(3,664)	(3,664)	0	100
Gular Sewer Cont to Training	6,570	0	0	6,570	1,643	4,928	25	Gular Sewer Extra Charges	2,410	0	0	2,410	876	1,534	36
Other Expenses - Gular Sewer	3,750	0	0	3,750	187	3,563	5	Gular Sewer - Connection Fees	250	0	0	250	0	250	100
Repairs & Mntce - Gular Sewer	141,220	0	0	141,220	18,302	122,918	13	Gular Sewer User Pays Charges	31,450	0	0	31,450	1,535	29,915	95
								Interest on Invests Gular Sewer	4,600	0	0	4,600	0	4,600	100
Depreciation - Gulargambone Sewerage Services	49,345	0	0	49,345	12,336	37,009	25	Grant Op (State) Gular Sewer Pens Subs	1,090	0	0	1,090	0	1,090	100
								Sundry Sales - Gulargambone Sewer	600	0	0	600	160	440	73
<b>TOTAL SEWERAGE SERVICES</b>	<b>212,755</b>	<b>319</b>	<b>319</b>	<b>213,074</b>	<b>36,144</b>	<b>176,930</b>	<b>17</b>	<b>TOTAL SEWERAGE SERVICES</b>	<b>189,620</b>	<b>(7,249)</b>	<b>(7,249)</b>	<b>182,371</b>	<b>144,542</b>	<b>37,829</b>	<b>79</b>
<b>SEWERAGE SERVICES OPERATIONS TOTAL</b>	<b>1,086,949</b>	<b>47</b>	<b>47</b>	<b>1,086,996</b>	<b>242,152</b>	<b>844,844</b>	<b>22</b>	<b>SEWERAGE SERVICES OPERATIONS TOTAL</b>	<b>1,025,005</b>	<b>(5,271)</b>	<b>(5,271)</b>	<b>1,019,734</b>	<b>799,223</b>	<b>220,511</b>	<b>78</b>



EXPENDITURE	ORIGINAL	Sept	Total	REVISED	ACTUAL	Remaining	%	INCOME	ORIGINAL	Sept	Total	REVISED	ACTUAL	Remaining	%
	BUDGET				YTD				Budget				Budget		
	2021/22	Review	Budget	Budget	YTD	Budget	EXPEND		2021/22	Review	Budget	Budget	YTD	Budget	EXPEND
<b>RECREATION &amp; CULTURE</b>															
<b>PUBLIC LIBRARIES</b>								<b>PUBLIC LIBRARIES</b>							
Library Staff Salaries & Allowances	146,010	0	0	146,010	28,497	117,513	20	Fees General - Library User Fees	260	0	0	260	0	260	0
Library Staff Travel Expenses	1,970	0	0	1,970	0	1,970	0	Library Fines GST Free	260	0	0	260	0	260	0
Insurance - Library	12,340	397	397	12,737	12,737	0	100	Sundry Sales - Library	740	0	0	740	61	679	8
Electricity - Library	10,000	(397)	(397)	9,603	322	9,281	3	Grant Op (State) - Per Capita Grant	75,270	0	0	75,270	0	75,270	0
Library Telephone & Comms Charges	4,800	0	0	4,800	873	3,927	18								
Contributions - North West Library	60,675	0	0	60,675	60,675	0	100								
Rates & User Charges - Libraries	3,890	0	0	3,890	3,079	811	79								
Printing and Stationary - Libraries	6,320	0	0	6,320	1,294	5,026	20								
Library Postage	2,000	0	0	2,000	10	1,990	1								
General Exps - No GST	1,000	0	0	1,000	617	383	62								
General Expenses - Library	5,600	0	0	5,600	513	5,087	9								
Repairs and Mntce - Libraries	18,775	0	0	18,775	1,531	17,244	8								
Subscriptions and M'ships & Licences	1,000	0	0	1,000	617	383	62								
Library - Contract Services	22,340	0	0	22,340	5,356	16,984	24								
LSP Grant Expenditure - Library	10,000	0	0	10,000	1,102	8,898	11								
<b>Public Libraries Total =</b>	<b>306,720</b>	<b>0</b>	<b>0</b>	<b>306,720</b>	<b>117,223</b>	<b>189,497</b>	<b>38</b>	2021/2022 <b>Public Libraries Total =</b>	<b>76,530</b>	<b>0</b>	<b>0</b>	<b>76,530</b>	<b>61</b>	<b>76,469</b>	<b>0</b>
<b>Museums Operations</b>								<b>Museums Operations</b>							
Insurance - Museum	4,600	143	143	4,743	4,743	0	100	Sundry Sales & Services	200	0	0	200	0	200	0
Electricity - Museum	2,410	(143)	(143)	2,267	172	2,095	8								
Telephone & Comms - Museum	500	0	0	500	38	462	8								
Rates & User Charges - Museum	1,000	0	0	1,000	654	346	65								
Operations & Maintenance - Museum	12,500	0	0	12,500	2,219	10,281	18								
<b>Museum Total =</b>	<b>21,010</b>	<b>0</b>	<b>0</b>	<b>21,010</b>	<b>7,826</b>	<b>13,184</b>	<b>37</b>	<b>Museum Total =</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>200</b>	<b>0</b>	<b>200</b>	<b>0</b>
<b>Public Hall Operations</b>								<b>PUBLIC HALLS</b>							
Insurance - Public Halls	3,830	0	0	3,830	3,960	(130)	103								
Electricity - Public Halls	2,000	0	0	2,000	0	2,000	0								
Repairs & Maintenance - Public Halls	27,500	0	0	27,500	932	26,568	3								
<b>Public Halls Total =</b>	<b>33,330</b>	<b>0</b>	<b>0</b>	<b>33,330</b>	<b>4,892</b>	<b>28,438</b>	<b>15</b>	<b>Public Halls Total =</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Cultural Services</b>								<b>Other Cultural Services</b>							
Contributions - Arts Council	10,000	0	0	10,000	0	10,000	0								
General Exps - Other Cultural Services	2,000	0	0	2,000	1,185	815	59								
<b>Other Cultural Services Total =</b>	<b>12,000</b>	<b>0</b>	<b>0</b>	<b>12,000</b>	<b>1,185</b>	<b>10,815</b>	<b>10</b>	<b>Other Cultural Services Total =</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

EXPENDITURE	ORIGINAL	Sept	Total	REVISED	ACTUAL	Remaining	%	INCOME	ORIGINAL	Sept	Total	REVISED	ACTUAL	Remaining	%	
	BUDGET								BUDGET							BUDGET
	2021/22	Review	Budget	Budget	YTD	Budget			2021/22	Review	Budget	Budget	YTD	Budget		
<b>RECREATION &amp; CULTURE</b>																
<b>Sporting Grounds Operations</b>								<b>Sporting Grounds Operations</b>								
Electricity - Sporting Grounds	13,000	0	0	13,000	1,575	11,425	12	User Charges - Sportsgrounds	8,690	0	0	8,690	0	8,690	0	
Rates & User Charges Sports Grounds	57,500	0	0	57,500	14,147	43,353	25	DCP Funding - DCP000461	253,775	0	0	253,775	176,000	77,775	69	
Repairs & Mntce - Sporting Grounds	130,000	0	0	130,000	30,243	99,757	23									
Sportsground - Specific Works Power Upgrade	60,000	0	0	60,000	0	60,000	0									
<b>Sporting Grounds Total =</b>	<b>260,500</b>	<b>0</b>	<b>0</b>	<b>260,500</b>	<b>45,965</b>	<b>214,535</b>	<b>18</b>	<b>Sporting Grounds Total =</b>	<b>262,465</b>	<b>0</b>	<b>0</b>	<b>262,465</b>	<b>176,000</b>	<b>86,465</b>	<b>67</b>	
<b>Swimming Pools</b>								<b>Swimming Pools</b>								
Salaries and Wages- Swimming Pool	136,470	0	0	136,470	0	136,470	0	Swimming Pools User Fees	24,500	0	0	24,500	571	23,929	2	
Insurance - Swimming Pools	30,330	1,036	1,036	31,366	31,366	0	100									
Electricity - Swimming Pools	44,960	0	0	44,960	2,004	42,956	4									
Telephones - Swimming Pools	1,500	0	0	1,500	142	1,358	9									
Rates & User Charges - Swim Pools	43,830	0	0	43,830	25,934	17,896	59									
Pool- EPA Licence Fees	2,500	0	0	2,500	0	2,500	0									
Operating Costs - Swimming Pools	15,000	0	0	15,000	0	15,000	0									
Repairs & Mntce - Swimming Pools	218,600	(1,036)	(1,036)	217,564	15,533	202,031	7									
<b>Swimming Pools Total =</b>	<b>493,190</b>	<b>0</b>	<b>0</b>	<b>493,190</b>	<b>74,979</b>	<b>418,211</b>	<b>15</b>	<b>Swimming Pools Total =</b>	<b>24,500</b>	<b>0</b>	<b>0</b>	<b>24,500</b>	<b>571</b>	<b>23,929</b>	<b>2</b>	
<b>Parks &amp; Gardens Operations</b>								<b>Parks &amp; Gardens Operations</b>								
Insurance & Electricity- Parks and Gardens	9,655	0	0	9,655	8,695	960	90	Parks & Reserves Fees	1,000	500	500	1,500	1,050	450	70	
Rates & User Chgs - Parks & Gardens	78,740	0	0	78,740	37,361	41,379	47									
Repairs & Mntce - Parks & Gardens	251,620	0	0	251,620	79,152	172,468	31									
Repairs & Mntce - Gulargambone River Walk	5,600	0	0	5,600	0	5,600	0									
<b>Parks &amp; Gardens Total =</b>	<b>345,615</b>	<b>0</b>	<b>0</b>	<b>345,615</b>	<b>125,208</b>	<b>220,407</b>	<b>36</b>	<b>Parks &amp; Gardens Total =</b>	<b>1,000</b>	<b>500</b>	<b>500</b>	<b>1,500</b>	<b>1,050</b>	<b>450</b>	<b>70</b>	
<b>Showground Operations</b>								<b>Showground</b>								
Insurance - Showground	13,810	475	475	14,285	14,285	0	100	Rents & Fees	15,000	0	0	15,000	2,518	12,482	17	
Electricity - Showground	13,000	0	0	13,000	2,534	10,466	19									
Rates & User Chgs - Showgrounds	18,920	0	0	18,920	10,190	8,730	54									
General Exps - Event Preparation	20,000	0	0	20,000	749	19,251	4									
Showground - Replacement of Tables & Chairs	25,000	0	0	25,000	0	25,000	0									
Repairs & Maintenance - Showground	101,780	0	0	101,780	24,267	77,513	24									
<b>Rodeo Arena/Showground Total =</b>	<b>192,510</b>	<b>475</b>	<b>475</b>	<b>192,985</b>	<b>52,025</b>	<b>140,960</b>	<b>27</b>	<b>Rodeo Arena/Showground Total =</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>15,000</b>	<b>2,518</b>	<b>12,482</b>	<b>17</b>	
<b>Other Sport &amp; Recreation</b>								<b>Other Sport &amp; Recreation</b>								
Insurance - Other Sport and Rec	14,720	507	507	15,227	15,227	0	100									
Electricity - Other Sport and Rec	800	0	0	800	205	595	26									
Contributions - Coonamble Racecourse	5,000	0	0	5,000	0	5,000	0									
Rates & User Charges Other Sport & Rec	4,350	0	0	4,350	3,490	860	80									
Repairs & Mntce Other Sport and Rec	2,300	0	0	2,300	0	2,300	0									
Town Approaches Maintenance	50,200	0	0	50,200	8,500	41,700	17									
<b>Other Sport &amp; Recreation Total</b>	<b>77,370</b>	<b>507</b>	<b>507</b>	<b>77,877</b>	<b>27,422</b>	<b>50,455</b>	<b>35</b>	<b>Other Sport &amp; Recreation Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Recreation &amp; Culture Depreciation</b>								<b>Recreation &amp; Culture Depreciation</b>								
Depn - Plant & Equipment	166,228	0	0	166,228	41,557	124,671	25									
Depn - Furniture & Fittings	7,201	0	0	7,201	1,800	5,401	25									
Depn - Buildings Specialised	282,669	0	0	282,669	70,667	212,002	25									
Depn - Buildings Non Specialised	991	0	0	991	248	743	25									
Depn - Other Structures	220,088	0	0	220,088	55,022	165,066	25									
<b>Recreation &amp; Culture Depreciation Total</b>	<b>677,177</b>	<b>0</b>	<b>0</b>	<b>677,177</b>	<b>169,294</b>	<b>507,883</b>	<b>25</b>									
<b>RECREATION &amp; CULTURE TOTAL</b>	<b>2,419,422</b>	<b>982</b>	<b>982</b>	<b>2,420,404</b>	<b>626,019</b>	<b>1,794,385</b>	<b>26</b>	<b>RECREATION &amp; CULTURE TOTAL</b>	<b>379,695</b>	<b>500</b>	<b>500</b>	<b>380,195</b>	<b>180,200</b>	<b>199,995</b>	<b>47</b>	

EXPENDITURE	ORIGINAL	Sept	Total	REVISED	ACTUAL	Remaining	%	INCOME	ORIGINAL	Sept	Total	REVISED	ACTUAL	Remaining	%
	BUDGET								Budget						
	2021/22	Review	Budget	Budget	YTD	Budget	EXPEND		2021/22	Review	Budget	Budget	YTD	Budget	EXPEND
<b>MINING, MANUFACTURING &amp; CONSTRUCTION</b>															
<b>Building Control</b>								<b>Building Control</b>							
General Exps - Building Control	5,000	0	0	5,000	0	5,000	0	Fees General- Building Control	22,500	0	0	22,500	9,389	13,111	42
								Commissions - Building Control	500	0	0	500	0	500	0
<b>Building Control Total =</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>Building Control Total =</b>	<b>23,000</b>	<b>0</b>	<b>0</b>	<b>23,000</b>	<b>9,389</b>	<b>13,611</b>	<b>41</b>
<b>Other Mining, Manufacturing &amp; Construction</b>								<b>Other Mining, Manufacturing &amp; Construction</b>							
<b>Quarries, Pits &amp; Crusher Operations</b>								<b>Quarries, Pits &amp; Crusher Operations</b>							
Salaries and Wages - Quarry & Pits	366,040	0	0	366,040	98,252	267,788	27	Fees - Quarry Public Sales	1,119,990	0	0	1,119,990	597,551	522,439	53
Royalties - Quarry & Crusher Ops	89,470	0	0	89,470	9,658	79,812	11	Fees - Quarry Internal Sales	1,565,150	0	0	1,565,150	55,529	1,509,621	4
Insurance - Quarry Operations	2,140	0	0	2,140	2,202	(62)	103								
Electricity - Quarry Operations	64,160	0	0	64,160	15,150	49,010	24								
Telephone & Comms Quarry Operations	2,000	0	0	2,000	393	1,607	20								
Rates & User Charges - Quarry Ops	2,000	0	0	2,000	1,993	7	100								
General Exps - Q & C No GST	2,000	0	0	2,000	360	1,640	18	2021/2022							
General Exps - Quarry & Crusher Ops	184,800	0	0	184,800	38,444	146,356	21								
Printing & Stationery - Quarry Ops	1,500	0	0	1,500	0	1,500	0								
Quarry & Crusher Operating Costs	304,000	0	0	304,000	35,038	268,962	12								
Repairs & Mntce Quarry & Crush Ops	160,000	0	0	160,000	15,812	144,188	10								
Contractors - Quarry Operations	216,950	0	0	216,950	0	216,950	0								
Plant and equipment - Quarry Ops	258,600	0	0	258,600	89,662	168,938	35								
Quarry Loam Pit Operations	110,000	0	0	110,000	0	110,000	0								
<b>Quarries, Pits &amp; Crusher Operations</b>	<b>1,763,660</b>	<b>0</b>	<b>0</b>	<b>1,763,660</b>	<b>306,964</b>	<b>1,456,696</b>	<b>17</b>	<b>Quarries, Pits &amp; Crusher Operations</b>	<b>2,685,140</b>	<b>0</b>	<b>0</b>	<b>2,685,140</b>	<b>653,080</b>	<b>2,032,060</b>	<b>24</b>
<b>Mining &amp; Const Depreciation</b>															
Depn - Plant & Equipment	223,567	0	0	223,567	55,892	167,675	25								
Depn - Buildings Specialised	6,981	0	0	6,981	1,745	5,236	25								
Depn - Other Structures	5,687	0	0	5,687	1,422	4,265	25								
<b>Mining &amp; Const Depreciation Total</b>	<b>236,235</b>	<b>0</b>	<b>0</b>	<b>236,235</b>	<b>59,059</b>	<b>177,176</b>	<b>25</b>								
<b>MINING, MANUFACTURING &amp; CONSTRUCTION TOTAL</b>	<b>2,004,895</b>	<b>0</b>	<b>0</b>	<b>2,004,895</b>	<b>366,023</b>	<b>1,638,872</b>	<b>18</b>	<b>MINING, MANUFACTURING &amp; CONSTRUCTION TOTAL</b>	<b>2,708,140</b>	<b>0</b>	<b>0</b>	<b>2,708,140</b>	<b>662,469</b>	<b>2,045,671</b>	<b>24</b>



EXPENDITURE	ORIGINAL	Sept	Total	REVISED	ACTUAL	Remaining	%	INCOME	ORIGINAL	Sept	Total	REVISED	ACTUAL	Remaining	%	
	BUDGET								BUDGET							Budget
	2021/22	Review	Budget	Budget	YTD	Budget	EXPEND		2021/22	Review	Budget	Budget	YTD	Budget	EXPEND	
<b>TRANSPORT &amp; COMMUNICATION</b>																
<b>Urban Roads - Local</b>								<b>Operating Grants</b>								
Sealed Urban Roads Maintenance	81,730	0	0	81,730	37,581	44,149	46	Financial Assist Grant- Roads	1,569,730	(753,681)	(753,681)	816,049	206,294	609,755	25	
Unsealed Urban Roads Maintenance	42,380	0	0	42,380	17,206	25,174	41	Roads to Recovery Grant Funds	929,818	0	0	929,818	0	929,818	0	
								Grant Funds - Local Roads & Community Infrastructure	723,922	0	0	723,922	0	723,922	0	
								Grant Funds - Fixing Local Roads	569,943	0	0	569,943	398,610	171,333	70	
<b>Urban Roads M'tce Total =</b>	<b>124,110</b>	<b>0</b>	<b>0</b>	<b>124,110</b>	<b>54,787</b>	<b>69,323</b>	<b>44</b>	<b>Operating Grant Funds Total =</b>	<b>3,793,413</b>	<b>(753,681)</b>	<b>(753,681)</b>	<b>3,039,732</b>	<b>604,904</b>	<b>2,434,828</b>	<b>20</b>	
<b>Sealed Rural Roads - Local</b>								<b>Sealed Rural Roads - Local</b>								
Sealed Rural Roads Maintenance	233,480	0	0	233,480	27,658	205,822	12									
<b>Sealed Rural Roads - Local</b>	<b>233,480</b>	<b>0</b>	<b>0</b>	<b>233,480</b>	<b>27,658</b>	<b>205,822</b>	<b>12</b>	<b>Sealed Rural Roads - Local</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Unsealed Rural Roads - Local</b>								<b>RURAL ROADS - UNSEALED</b>								
Unsealed Rural Roads Maintenance	600,000	0	0	600,000	326,950	273,050	54	Flood Damage Funding	0	0	0	0	0	0	0	
								2021/2022								
<b>Unsealed Rural Roads - Local</b>	<b>600,000</b>	<b>0</b>	<b>0</b>	<b>600,000</b>	<b>326,950</b>	<b>273,050</b>	<b>54</b>	<b>Unsealed Rural Roads - Local</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Local Bridges - M &amp; R</b>								<b>BRIDGES - RURAL UNSEALED ROADS</b>								
Local Bridges Maintenance	5,250	0	0	5,250	3,340	1,910	64									
<b>Bridges - Rural Roads Total =</b>	<b>5,250</b>	<b>0</b>	<b>0</b>	<b>5,250</b>	<b>3,340</b>	<b>1,910</b>	<b>64</b>	<b>Bridges - Rural Roads Total =</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Regional Roads</b>								<b>Regional Roads</b>								
<b>Sealed Rural Roads - Regional</b>								Regional Roads Block Funding	1,364,000	0	0	1,364,000	683,000	681,000	50	
Reg Roads Sealed Maintenance	306,925	170,000	170,000	476,925	99,770	377,155	21									
<b>Unsealed Rural Roads - Regional</b>																
Reg Roads Unsealed Maintenance	60,000	0	0	60,000	32,091	27,909	53									
<b>Bridges SRR - Regional</b>																
Reg Roads Bridges Maintenance	20,000	0	0	20,000	0	20,000	0									
<b>Main Roads Total =</b>	<b>386,925</b>	<b>170,000</b>	<b>170,000</b>	<b>556,925</b>	<b>131,861</b>	<b>425,064</b>	<b>24</b>	<b>Main Roads Total =</b>	<b>1,364,000</b>	<b>0</b>	<b>0</b>	<b>1,364,000</b>	<b>683,000</b>	<b>681,000</b>	<b>50</b>	

EXPENDITURE	ORIGINAL	Sept	Total	REVISED	ACTUAL	Remaining	%	INCOME	ORIGINAL	Sept	Total	REVISED	ACTUAL	Remaining	%	
	BUDGET								BUDGET							
	2021/22	Review	Budget	Budget	YTD	Budget	EXPEND		2021/22	Review	Budget	Budget	YTD	Budget	EXPEND	
<b>TRANSPORT &amp; COMMUNICATION</b>																
<b>Aerodromes</b>								<b>Aerodromes</b>								
Aerodrome Insurances	3,370	795	795	4,165	4,164	1	100	Lease Rental Income	11,850	200	200	12,050	11,994	56	100	
Aerodrome Electricity	6,000	(795)	(795)	5,205	0	5,205	0									
Aerodrome Telephones & Comms	500	0	0	500	156	344	31									
Aerodrome Rates & Charges	14,380	0	0	14,380	14,095	285	98									
Aerodrome Maintenance	25,700	0	0	25,700	3,540	22,160	14									
Aerodrome Contractors Costs	41,200	0	0	41,200	13,866	27,334	34									
<b>Aerodromes Total =</b>	<b>91,150</b>	<b>0</b>	<b>0</b>	<b>91,150</b>	<b>35,821</b>	<b>55,329</b>	<b>39</b>	<b>Aerodromes Total =</b>	<b>11,850</b>	<b>200</b>	<b>200</b>	<b>12,050</b>	<b>11,994</b>	<b>56</b>	<b>100</b>	
<b>Ancillary Services</b>								<b>Ancillary Services</b>								
<b>Kerb &amp; Guttering</b>																
Kerb & Gutter Maintenance	20,000	0	0	20,000	86	19,914	0									
<b>Footpaths</b>																
Footpaths Maintenance	133,930	0	0	133,930	22,229	111,701	17									
Street Tree Maintenance	70,000	0	0	70,000	6,787	63,213	10									
Street Tree - Replacement Program	100,000	0	0	100,000	0	100,000	0	Grant Funding Income - Street Tree Replacement	100,000	0	0	100,000	0	100,000	0	
<b>Ancillary Services Total =</b>	<b>323,930</b>	<b>0</b>	<b>0</b>	<b>323,930</b>	<b>29,102</b>	<b>294,828</b>	<b>9</b>	<b>Ancillary Services Total =</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	
<b>Bus Shelters &amp; Parking</b>								<b>BUS SHELTERS &amp; SERVICE</b>								
Other Transport Maintenance	5,000	0	0	5,000	589	4,411	12									
<b>Bus Shelters &amp; Service Total =</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>589</b>	<b>4,411</b>	<b>12</b>	<b>Bus Shelters &amp; Service Total =</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>State Roads - M &amp; R</b>								<b>State Roads - M &amp; R</b>								
State Roads Maintenance & Ordered Works	1,900,000	3,250,000	3,250,000	5,150,000	248,823	4,901,177	5	State Highways Routine Maint	300,000	259,000	259,000	559,000	15,860	543,140	3	
								State Highway 11 - Work Orders	2,300,000	2,991,000	2,991,000	5,291,000	0	5,291,000	0	
<b>State Roads Total =</b>	<b>1,900,000</b>	<b>3,250,000</b>	<b>3,250,000</b>	<b>5,150,000</b>	<b>248,823</b>	<b>4,901,177</b>	<b>5</b>	<b>State Roads Total =</b>	<b>2,600,000</b>	<b>3,250,000</b>	<b>3,250,000</b>	<b>5,850,000</b>	<b>15,860</b>	<b>5,834,140</b>	<b>0</b>	
<b>Transport &amp; Communication Depreciation</b>																
Depn - Sealed Urban Roads	237,359	0	0	237,359	59,340	178,019	25									
Depn - Unsealed Urban Roads	14,499	0	0	14,499	3,625	10,874	25									
Depn - Sealed Rural Roads	794,145	0	0	794,145	198,536	595,609	25									
Depn - Unsealed Rural Roads	1,040,844	0	0	1,040,844	260,211	780,633	25									
Depn - Local Bridges	99,187	0	0	99,187	24,797	74,390	25									
Depn - Sealed Regional Roads	1,112,591	0	0	1,112,591	278,148	834,443	25									
Depn - Unsealed Regional Roads	37,500	0	0	37,500	9,375	28,125	25									
Depn - Regional Bridges	55,428	0	0	55,428	13,857	41,571	25									
Depn - Aerodrome Buildings	27,518	0	0	27,518	6,880	20,639	25									
Depn - Aerodrome Other Structures	78,461	0	0	78,461	19,615	58,846	25									
Depn - Kerb & Gutter	84,636	0	0	84,636	21,159	63,477	25									
Depn - Footpaths	29,164	0	0	29,164	7,291	21,873	25									
Depn - Transport Other Structures	20,269	0	0	20,269	5,067	15,202	25									
<b>Transport &amp; Communication Depreciation Total</b>	<b>3,631,601</b>	<b>0</b>	<b>0</b>	<b>3,631,601</b>	<b>902,833</b>	<b>2,723,701</b>	<b>25</b>									
<b>TRANSPORT &amp; COMMUNICATION TOTAL</b>	<b>7,301,446</b>	<b>3,420,000</b>	<b>3,420,000</b>	<b>10,721,446</b>	<b>1,761,764</b>	<b>8,954,615</b>	<b>16</b>	<b>TRANSPORT &amp; COMMUNICATION TOTAL</b>	<b>7,869,263</b>	<b>2,496,519</b>	<b>2,496,519</b>	<b>10,365,782</b>	<b>1,315,758</b>	<b>9,050,024</b>	<b>13</b>	

EXPENDITURE	ORIGINAL	Sept	Total	REVIS	ACTUAL	Remaining	%	INCOME	ORIGINAL	Sept	Total	REVIS	ACTUAL	Remaining	%	
	BUDGET	Review	Budget	Budget	YTD	Budget	EXPEND		BUDGET	Review	Budget	Budget	YTD	Budget	EXPEND	
	2021/22		Changes						2021/22		Changes					
<b>ECONOMIC AFFAIRS</b>																
<b>Farming</b>								<b>Farming</b>								
Rates & User Charges - Farming	1,750	1,142	1,142	2,892	2,892	0	100	Lease Rental - Farming lease	25,240	0	0	25,240	75	25,165		
General Expenses - Farming	4,000	(1,142)	(1,142)	2,858	2,662	196	93									
<b>Farming Total =</b>	<b>5,750</b>	<b>0</b>	<b>0</b>	<b>5,750</b>	<b>5,554</b>	<b>196</b>	<b>97</b>	<b>Farming Total =</b>	<b>25,240</b>	<b>0</b>	<b>0</b>	<b>25,240</b>	<b>75</b>	<b>25,165</b>		
<b>Commons - Trust</b>								<b>Commons - Trust</b>								
Commons Rates & Charges	1,000	0	0	1,000	962	38	96	Sundry Income - Common Fees	500	450	450	950	853	97	96	
Repairs & Mntce - Common Operations	24,500	0	0	24,500	2,513	21,987	10	Lease Rental - Common Farming	25,000	0	0	25,000	0	25,000		
<b>Commons - Trust</b>	<b>25,500</b>	<b>0</b>	<b>0</b>	<b>25,500</b>	<b>3,475</b>	<b>22,025</b>	<b>14</b>	<b>Commons - Trust</b>	<b>25,500</b>	<b>450</b>	<b>450</b>	<b>25,950</b>	<b>853</b>	<b>25,097</b>		
<b>Caravan Parks</b>								<b>Caravan Parks</b>								
Caravan Park Insurance	5,810	40	40	5,850	5,850	0	100	Caravan Park Site Fees	14,250	0	0	14,250	0	14,250		
Caravan Park Mntce & Repairs	55,500	(40)	(40)	55,460	6,712	48,748	12	Grant Funds - Cabin Refurbishment	38,000	0	0	38,000	0	38,000		
<b>Caravan Parks Total =</b>	<b>61,310</b>	<b>0</b>	<b>0</b>	<b>61,310</b>	<b>12,562</b>	<b>48,748</b>	<b>20</b>	Caravan Park Redevelopment - RNSW2225	0	286,296	286,296	286,296	35,825	250,471		
<b>Tourism &amp; Area Promotion</b>								<b>Tourism &amp; Area Promotion</b>								
Salaries & Wages - Visitor Centre	142,850	(8,200)	(8,200)	134,650	19,336	115,314	14	Sundry Sales	500	0	0	500	14	486		
Tourism Staff Travel Expenses	5,000	0	0	5,000	0	5,000	0	Tourism Sale of Merchandise	5,000	0	0	5,000	78	4,922		
Tourism Electricity Charges	12,000	0	0	12,000	311	11,689	3	Grant Funds - Drought Stimulus Package	0	125,093	125,093	125,093	0	125,093		
Tourism Telephones	2,000	0	0	2,000	35	1,965	2									
Tourism Insurance	12,340	0	0	12,340	0	12,340	0									
Tourism Rates & Charges	4,000	0	0	4,000	1,732	2,268	43	Grant Funds - Wayfinding Signage	50,000	0	0	50,000	0	50,000		
Tourism Advertising & Promotion Exps	23,000	0	0	23,000	10,699	12,301	47									
Tourism Printing and Stationery	2,500	0	0	2,500	0	2,500	0									
Tourism Sundry Expenses	7,500	0	0	7,500	133	7,367	2									
Tourism VIC Maintenance	10,620	0	0	10,620	1,097	9,523	10									
Tourism - Contract Services	0	8,200	8,200	8,200	7,358	842	90									
Tourism - Wayfinding Signage package	50,000	0	0	50,000	0	50,000	0									
Business Case - Artisan Bathing Experience	0	40,050	40,050	40,050	0	40,050	0									
<b>Tourism &amp; Area Total =</b>	<b>271,810</b>	<b>40,050</b>	<b>40,050</b>	<b>311,860</b>	<b>40,701</b>	<b>271,159</b>	<b>13</b>	<b>Tourism &amp; Area Total =</b>	<b>55,500</b>	<b>125,093</b>	<b>125,093</b>	<b>180,593</b>	<b>92</b>	<b>180,501</b>		
<b>Economic Development</b>								<b>Economic Development</b>								
Salaries and Wages - Economic Development	213,970	0	0	213,970	62,124	151,846	29									
Edo Travel Expenses	10,000	0	0	10,000	2,145	7,855	21									
Economic Promotion Expenses	28,500	0	0	28,500	3,251	25,249	11									
Economic Development - General Expenses	10,000	0	0	10,000	0	10,000	0									
Financial Support for Local Business Groups	7,000	0	0	7,000	0	7,000	0									
Sponsorship of local events and initiatives	15,000	0	0	15,000	0	15,000	0									
Hosting and facilitating events and initiatives	15,000	0	0	15,000	0	15,000	0									
Chamber of Commerce Initiatives	18,000	0	0	18,000	0	18,000	0									
Subscriptions and Memberships	7,600	0	0	7,600	7,072	528	93									
CBD Carpark Power Upgrades	0	30,000	30,000	30,000	0	30,000	0									
<b>Tourism &amp; Area Total =</b>	<b>325,070</b>	<b>30,000</b>	<b>30,000</b>	<b>355,070</b>	<b>74,592</b>	<b>280,478</b>	<b>21</b>	<b>Tourism &amp; Area Total =</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		



EXPENDITURE	ORIGINAL	Sept	Total	REVISED	ACTUAL	Remaining	%	INCOME	ORIGINAL	Sept	Total	REVISED	ACTUAL	Remaining	%
	BUDGET								BUDGET						
	2021/22	Review	Budget	Budget	YTD	Budget	EXPEND		2021/22	Review	Budget	Budget	YTD	Budget	EXPEND
<b>Industrial Development</b>								<b>Industrial Development</b>							
Rates & User Chgs - Indust Estate	5,800	250	250	6,050	5,996	54	99								
Industrial Promotion Expenses	2,270	(250)	(250)	2,020	0	2,020	0								
Industrial Estate Maintenance Exps	5,200	0	0	5,200	0	5,200	0								
<b>Industrial Develop Total =</b>	<b>13,270</b>	<b>0</b>	<b>0</b>	<b>13,270</b>	<b>5,996</b>	<b>7,274</b>	<b>45</b>	<b>Industrial Develop Total =</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Saleyards</b>								<b>Saleyards</b>							
Saleyards Insurances	8,940	0	0	8,940	3,323	5,617	37	Saleyards Fees & Charges - Casual	4,000	0	0	4,000	0	4,000	0
Saleyards Electricity Charges	8,800	0	0	8,800	0	8,800	0	Saleyards Fees & Charges - Sale	55,000	0	0	55,000	28,010	26,990	5
Saleyards Telephone Expenses	1,000	0	0	1,000	156	844	16								
Saleyards Rates & Charges	11,000	0	0	11,000	5,499	5,501	50								
Saleyards Operating Expenses	15,000	0	0	15,000	1,647	13,353	11								
Saleyards Maintenance Expenses	60,000	0	0	60,000	22,312	37,688	37								
<b>Saleyards Total =</b>	<b>104,740</b>	<b>0</b>	<b>0</b>	<b>104,740</b>	<b>32,937</b>	<b>71,803</b>	<b>31</b>	<b>Saleyards Total =</b>	<b>59,000</b>	<b>0</b>	<b>0</b>	<b>59,000</b>	<b>28,010</b>	<b>30,990</b>	<b>4</b>
<b>TRUCKWASH</b>								<b>TRUCKWASH</b>							
Truck wash Insurance	120	0	0	120	61	59	51	Truck Wash User Fees	30,500	0	0	30,500	10,691	19,809	3
Truck Wash Electricity Charges	4,200	0	0	4,200	174	4,026	4								
Truck Wash Rates & User Charges	15,960	0	0	15,960	3,520	12,440	22								
Truck Wash Mntce & Repairs	10,000	0	0	10,000	8,256	1,744	83								
<b>Truck wash Total =</b>	<b>30,280</b>	<b>0</b>	<b>0</b>	<b>30,280</b>	<b>12,011</b>	<b>18,269</b>	<b>40</b>	<b>Truck wash Total =</b>	<b>30,500</b>	<b>0</b>	<b>0</b>	<b>30,500</b>	<b>10,691</b>	<b>19,809</b>	<b>3</b>
<b>Service NSW Agency</b>								<b>Service NSW Agency</b>							
Salaries & Wages Service NSW Agency	70,647	0	0	70,647	19,491	51,156	28	Agency Commissions	95,000	0	0	95,000	25,860	69,140	2
RMS General Expenses GST	7,000	0	0	7,000		7,000	0								
<b>Service NSW Agency Total =</b>	<b>77,647</b>	<b>0</b>	<b>0</b>	<b>77,647</b>	<b>19,491</b>	<b>58,156</b>	<b>25</b>	<b>Service NSW Agency Total =</b>	<b>95,000</b>	<b>0</b>	<b>0</b>	<b>95,000</b>	<b>25,860</b>	<b>69,140</b>	<b>2</b>
<b>Council Property NEI -</b>								<b>Council Property NEI -</b>							
Other Building Mntce & Repairs	4,000	(1,555)	(1,555)	2,445	640	1,805	26	Council Leases	2,500	0	0	2,500	1,200	1,300	4
Council Property NEI Insurances	5,990	1,555	1,555	7,545	7,545	0	100								
Council Property NEI Rates & Charges	37,000	0	0	37,000	28,935	8,065	78								
Council Property NEI Maintenance	3,000	0	0	3,000	453	2,547	15								
<b>Council Properties N.E.I. Total =</b>	<b>49,990</b>	<b>0</b>	<b>0</b>	<b>49,990</b>	<b>37,573</b>	<b>12,417</b>	<b>75</b>	<b>Council Properties N.E.I. Total =</b>	<b>2,500</b>	<b>0</b>	<b>0</b>	<b>2,500</b>	<b>1,200</b>	<b>1,300</b>	<b>4</b>
<b>Economic Affairs Depreciation</b>															
Depn - Caravan Park Buildings Spec	27,518	0	0	27,518	13,759	13,759	50								
Depn - Caravan Park Other Structures	9,303	0	0	9,303	4,652	4,652	50								
Depn - Tourism Buildings Non Spec	28,836	0	0	28,836	14,418	14,418	50								
Depn - Saleyards Buildings Spec	22,737	0	0	22,737	11,369	11,369	50								
Depn - Saleyards Other Structures	11,740	0	0	11,740	5,870	5,870	50								
Depn - Truck Wash Other Structures	4,639	0	0	4,639	2,320	2,320	50								
Depn - Council Property NEI Other Structures	24,105	0	0	24,105	12,053	12,053	50								
<b>Economic Affairs Depreciation</b>	<b>128,878</b>	<b>0</b>	<b>0</b>	<b>128,878</b>	<b>64,439</b>	<b>64,439</b>	<b>50</b>	<b>TOTAL ECONOMIC AFFAIRS</b>	<b>345,490</b>	<b>411,839</b>	<b>411,839</b>	<b>757,329</b>	<b>102,606</b>	<b>654,723</b>	<b>1</b>
<b>TOTAL ECONOMIC AFFAIRS</b>	<b>1,094,245</b>	<b>70,050</b>	<b>70,050</b>	<b>1,164,295</b>	<b>309,331</b>	<b>854,964</b>	<b>27</b>								



EXPENDITURE	ORIGINAL BUDGET 2021/22	Sept Review	Total Budget Changes	REVISED Budget	ACTUAL YTD	Remaining Budget	% EXPEND	INCOME	ORIGINAL BUDGET 2021/22	Sept Review	Total Budget Changes	REVISED Budget	ACTUAL YTD	Remaining Budget	% EXPEND
<b>GENERAL FUND NON-OPERATING</b>															
<b>Corporate Support Services</b>								<b>Corporate Support Services</b>							
Computer Purchase / Network Renewal	31,655	0	0	31,655	0	31,655	0	Tfr Reserve - Financial Assistance Grant	0	1,510,772	1,510,772	1,510,772	377,693	1,133,079	25
Installation of Electronic Document Management System	45,000	0	0	45,000	0	45,000	0	Tfr Reserve - Office Equipment	76,655	0	0	76,655	0	76,655	0
								Tfr Reserve - Unspent Crown Lands Grant Funds	0	59,511	59,511	59,511	0	59,511	0
								Tfr Reserve - Unspent Youth Council Grant	0	44,461	44,461	44,461	0	44,461	0
								Tfr Reserve - Unspent Planning Portal Grant	0	22,920	22,920	22,920	0	22,920	0
<b>Environment</b>															
Quambone Waste Depot - installation of fencing	0	37,105	37,105	37,105	37,105	0	100	Tfr Reserve - Domestic Waste Management Reserve	0	37,105	37,105	37,105	0	37,105	0
<b>Public Order &amp; Safety</b>								<b>Public Order &amp; Safety</b>							
Security Camera Upgrade	20,000	0	0	20,000	0	20,000	0	Tfr Reserve - Emergency Services Building	200,000	0	0	200,000	0	200,000	0
Coonamble SES Station Project	550,000	0	0	550,000	0	550,000	0	Grant Funds - SES Station Project	350,000	0	0	350,000	0	350,000	0
<b>Plant Acquisitions</b>								<b>2021/2022</b>							
Plant Acquisitions Nett	1,774,000	0	0	1,774,000	7,180	1,766,820	0	From Plant Reserve	1,774,000	0	0	1,774,000	7,180	1,766,820	0
Tfr Reserve - Plant Fund	1,210,000	0	0	1,210,000	302,500	907,500	25								
<b>Loan Repayments</b>															
Principal on Loans	49,819	0	0	49,819	0	49,819	0								
<b>Council Buildings</b>								<b>Council Buildings</b>							
Specific Works - Buildings	69,000	0	0	69,000	0	69,000	0	Tfr Reserve-Premises Refurb	69,000	0	0	69,000	0	69,000	0
LRCI Grant Program - Quambone Toilet Block	0	54,675	54,675	54,675	0	54,675	0	LRCI Grant Program - Quambone Toilet Block	0	54,675	54,675	54,675	0	54,675	0
SCC Grant Program - Coonamble CBD Toilet block	0	40,971	40,971	40,971	40,971	0	100	SCC Grant Program - Grant Funds	0	140,902	140,902	140,902	0	140,902	0
Coonamble Visitors Information Centre Const.	0	315,950	315,950	315,950	144,406	171,544	46	Tfr Reserve - SCC Grant Matching Component	0	13,057	13,057	13,057	0	13,057	0
Scg Grant Program - Museum Stables	0	79,378	79,378	79,378	66,664	12,714	84								
Scg Grant Program - Gulargambone Youth Centre	0	55,231	55,231	55,231	5,200	50,031	9								
Tfr Reserve - Premise Refurb	900,000	0	0	900,000	0	900,000	0	Sale of Council Housing	120,000	0	0	120,000	0	120,000	0
<b>Sport and Recreation</b>								<b>Sport and Recreation</b>							
DCP Funding - DCP000461	193,775	0	0	193,775	35,850	157,925	19	PRMFP - Warrena Weir CCTV & Power upgrades	0	64,497	64,497	64,497	0	64,497	0
PRMFP - Warrena Weir CCTV & Power upgrades	0	64,497	64,497	64,497	0	64,497	0	SCC Grant Program - Grant Funds	0	49,748	49,748	49,748	0	49,748	0
SCCF Netball Courts - Installation of Fence	0	49,748	49,748	49,748	49,748	0	100								

EXPENDITURE	ORIGINAL BUDGET 2021/22	Sept Review	Total Budget Changes	REVISED Budget	ACTUAL YTD	Remaining Budget	% EXPEND	INCOME	ORIGINAL BUDGET 2021/22	Sept Review	Total Budget Changes	REVISED Budget	ACTUAL YTD	Remaining Budget	% EXPEND
<b>Transport &amp; Communication</b>								<b>Transport &amp; Communication</b>							
Urban Roads - Maule lane Reconstruct Project	0	234,970	234,970	234,970	124,628	110,342	53	Tfr Reserve - Unspent Roads to Recovery Grant Funds	0	234,970	234,970	234,970	124,628	110,342	53
Unsealed Rural Roads - Reconstruction program	0	300,000	300,000	300,000	0	300,000	0	Tfr Reserve - Unsealed Road Reserves	0	300,000	300,000	300,000	0	300,000	0
Fixing Local Roads - SR86 Carinda Rd R2	569,943	0	0	569,943	128,143	441,800	22	Tfr Reserve - Financial Assistance Grant	0	791,366	791,366	791,366	197,841	593,525	25
Fixing Local Roads - MR7515 - Joint Project Warren Shire	637,016	0	0	637,016	0	637,016	0	Grant Funds - Fixing Country Roads Program	426,800	0	0	426,800	0	426,800	0
R.O.S.I. - MR7515 Warren Road	630,172	0	0	630,172	0	630,172	0	Grant Funds - R.O.S.I. - MR7515 Warren Road	630,172	0	0	630,172	0	630,172	0
Repair Program - MR 383 Pilliga Rd Rehab - Ch.0.00-1.03km	350,200	0	0	350,200	0	350,200	0	Grant Funds - Repair Program	175,100	0	0	175,100	0	175,100	0
Repair Program - MR 383 Pilliga Rd Rehab - Ch.36.97 - 37.97km	340,000	(340,000)	(340,000)	0	0	0	0	Grant Funds - Repair Program	170,000	(170,000)	(170,000)	0	0	0	0
HVSP Program - MR7515 Warren Road / Highway Intersection	820,000	0	0	820,000	16,470	803,530	2	Grant Funds - HVSP Program	410,000	0	0	410,000	0	410,000	0
Urban Roads - Betram Street Reconstruction Project	350,000	0	0	350,000	0	350,000	0	Tfr - Unspent Loan Funds	350,000	0	0	350,000	0	350,000	0
Roads to Recovery - SR 26 Vatua Lane - Unsealed Renewal	45,000	0	0	45,000	9,900	35,100	22								
Roads to Recovery - SR 3 Goorianawa Road - Unsealed Renewal	182,900	0	0	182,900	22,406	160,494	12								
Roads to Recovery - SR 86 Carinda Road - Sealed Renewal	600,000	(600,000)	(600,000)	0	0	0	0								
Roads to Recovery - Local Roads Renewal	0	600,000	600,000	600,000	0	600,000	0								
Roads to Recovery - SR 86 Carinda Road - Unsealed Renewal	101,918	0	0	101,918	0	101,918	0								
L.R.C.I. Grant Program - Box Ridge Road - Reconstruction	263,922	56,078	56,078	320,000	1,232	318,768	0								
L.R.C.I. Grant Program - Beanbah Rd - Bridge Abutments	60,000	(60,000)	(60,000)	0	0	0	0								
L.R.C.I. Grant Program - Upgrades to selected flood damage sites	400,000	(400,000)	(400,000)	0	0	0	0								
L.R.C.I. Grant Program - Quabbone Road - Euronne Gully culverts	0	280,000	280,000	280,000	0	280,000	0								
L.R.C.I. Grant Program - Quabathoo Rd Replacement of causeway	0	63,922	63,922	63,922	0	63,922	0								
L.R.C.I. Grant Program - Sandycamp Rd Stabilise causeway	0	15,000	15,000	15,000	0	15,000	0								
L.R.C.I. Grant Program - Installation of VIC Driveway	0	45,000	45,000	45,000	39,222	5,778	87								
L.R.C.I. Grant Program - P1 Wingadee Road Renewal	0	61,890	61,890	61,890	16,296	45,594	26	Grant Funds - Local Roads & Community Infrastructure	0	61,890	61,890	61,890	16,296	45,594	
FLR R1- Carinda Road Heavy Patch and Culvert	0	227,017	227,017	227,017	210,921	16,096	93	Grant Funds - Fixing Local Roads	0	227,017	227,017	227,017	210,921	16,096	
Stormwater Drainage - Improvement Program for Coonamble	100,000	0	0	100,000	0	100,000	0								
Tooraweenah Road - Extension of Sealed length	7,538,000	0	0	7,538,000	0	7,538,000	0	Grant Funds - Tooraweenah Road	7,358,000	0	0	7,358,000	0	7,358,000	0
Tooraweenah Rd - Preliminary Studies	0	219,790	219,790	219,790	56,180	163,610	26	Tfr Reserve - Unspent Grant Funds	0	219,790	219,790	219,790	56,180	163,610	
<b>Mining, Manufacturing &amp; Const.</b>								<b>Mining, Manufacturing &amp; Const.</b>							
Tfr Reserve - Crusher	131,000	0	0	131,000	0	131,000	0								
<b>Ancillary Road Facilities</b>								<b>Ancillary Road Facilities</b>							
Kerb & Gutter Construction - Nast Street	362,000	0	0	362,000	0	362,000	0	Tfr Reserve - Kerb & Gutter	13,730	0	0	13,730	0	13,730	0
Footpaths Construction WIP	45,400	0	0	45,400	0	45,400	0	Tfr Reserve - Footpath Replacement	45,400	0	0	45,400	0	45,400	0
<b>Economic Services</b>								<b>Economic Services</b>							
Caravan Park Redevelopment - RNSW2225	0	286,296	286,296	286,296	35,825	250,471	13								
Coonamble Caravan Park Upgrade	200,000	53,000	53,000	253,000	6,405	246,595	3	Tfr - Unspent Loan Funds	200,000	0	0	200,000	0	200,000	0
Town Entrance Signage Upgrades	0	197,164	197,164	197,164	7,867	189,297	4	Tfr Reserve - Carry Over Works	0	578,316	578,316	578,316	162,201	416,115	28
Coonamble CBD revitalisation project Design Costs	0	296,698	296,698	296,698	3,529	293,169	1								
Coonamble CBD - Skillmans Land & CBD Precinct upgrades	300,000	0	0	300,000	3,500	296,500	1	Tfr Reserve - Town Entrance Signage	0	197,164	197,164	197,164	7,687	189,477	4
Public Art Installation - DCP Funded	0	125,093	125,093	125,093	123,259	1,834	99	Tfr Reserve - Unspent Grants	0	40,050	40,050	40,050	0	40,050	0
Artesian Baths - Business Case Study	0	198,618	198,618	198,618	152,267	46,351	77								
Coonamble Mineral Spa- Design and development costs	300,000	0	0	300,000	0	300,000	0	Tfr Reserve - Bore Bath Establishment	300,000	0	0	300,000	0	300,000	0
<b>General Fund Non Operating Total</b>	<b>19,170,720</b>	<b>2,558,091</b>	<b>2,558,091</b>	<b>21,728,811</b>	<b>1,647,674</b>	<b>20,081,137</b>	<b>8</b>	<b>Total Capital General Fund</b>	<b>12,668,857</b>	<b>4,478,211</b>	<b>4,478,211</b>	<b>17,147,068</b>	<b>1,160,627</b>	<b>15,986,441</b>	<b>7</b>

EXPENDITURE	ORIGINAL BUDGET 2021/22	Sept Review	Total Budget Changes	REVISED Budget	ACTUAL YTD	Remaining Budget	% EXPEND	INCOME	ORIGINAL BUDGET 2021/22	Sept Review	Total Budget Changes	REVISED Budget	ACTUAL YTD	Remaining Budget	% EXPEND
<b>WATER FUND NON-OPERATING</b>															
<b>Coonamble Water Supply Capital Works</b>								<b>Coonamble Water Supply Capital Works</b>							
Mains Replacement Program - Coonamble								Tfr Reserve - Water Fund	553,931	59,101	59,101	613,032	6,586	606,446	1
- Calga Street	35,420	0	0	35,420	0	35,420	0								
- Maulie Street	15,068	0	0	15,068	0	15,068	0								
- Mundooren Street	183,527	0	0	183,527	0	183,527	0								
- Sydney Street	70,285	0	0	70,285	0	70,285	0								
Construction new Sedimentation Lagoon - Coonamble	1,750,000	0	0	1,750,000	0	1,750,000	0	Grant Fund Income - Construct Sedimentation Lagoon	1,400,000	0	0	1,400,000	0	1,400,000	0
Mains Replacement Program - Quambone															
- Gidgerah Street	43,560	0	0	43,560	6,586	36,974	15								
- Mungie Street	10,800	0	0	10,800	0	10,800	0								
Construct new chlorine room at Quambone	0	50,000	50,000	50,000	0	50,000	0								
<b>GULARGAMBONE - WATER SUPPLY CAPITAL WORKS</b>															
Mains Replacement Program - Gulargambone								<b>GULARGAMBONE - WATER SUPPLY CAPITAL WORKS</b>							
- Coonamble Street	48,968	0	0	48,968	0	48,968	0	Tfr Reserve - Water Fund	149,900	0	0	149,900	0	149,900	0
- Munnell Street	23,165	0	0	23,165	0	23,165	0								
- Kirban Street	77,767	0	0	77,767	0	77,767	0								
<b>Loan Repayments</b>															
Principal on Loans	0		0	0	0	0	0								
<b>Total Water Fund Non-operating program</b>	<b>2,258,560</b>	<b>50,000</b>	<b>50,000</b>	<b>2,308,560</b>	<b>6,586</b>	<b>2,301,974</b>	<b>0</b>	<b>Total Water Fund Non-operating program</b>	<b>2,103,831</b>	<b>59,101</b>	<b>59,101</b>	<b>2,162,932</b>	<b>6,586</b>	<b>2,156,346</b>	<b>0</b>
<b>SEWERAGE FUND NON-OPERATING</b>															
<b>Coonamble Sewerage Capital Works</b>								<b>Coonamble Sewerage Capital Works</b>							
Mains relining	211,570	0	0	211,570	0	211,570	0	Tfr Reserve - Sewer Fund	587,570	67,262	67,262	654,832	0	654,832	0
Coonamble Sewer - Stage 3 Rising Main Augmentation	376,000	(376,000)	(376,000)	0	0	0	0								
Installation of Flowmeters and Scada	0	84,500	84,500	84,500	0	84,500	0								
Capital renewals - Pump Station and Treatment works	0	145,000	145,000	145,000	0	145,000	0								
Reconstruct Storage lagoon banks	0	8,500	8,500	8,500	0	8,500	0								
<b>Gulargambone Sewerage Capital Works</b>															
Gular Mains - Relining	102,347	0	0	102,347	0	102,347	0	Tfr Reserve - Sewer Fund	452,347	0	0	452,347	182,930	269,417	40
Gulargambone Sewer Treatment Plant - Pasveer Channel Renewal	150,000	65,000	65,000	215,000	182,930	32,070	85								
Gulargambone Sewer Treatment Plant - Tertiary Ponds	100,000	0	0	100,000	0	100,000	0								
Gulargambone Sewer Treatment Plant - SCADA and Aeration Control	100,000	0	0	100,000	0	100,000	0								
Gulargambone Sewer Treatment Plant - Reline Maturation Pond	0	60,000	60,000	60,000	0	60,000	0								
Gulargambone Sewer Treatment Plant - Replace Lids and Guide Rail	0	13,000	13,000	13,000	0	13,000	0								
<b>Loan Repayments</b>															
Principal on Loans	0	0	0	0	0	0	0								
<b>Total Sewer Fund Non-operating program</b>	<b>1,039,917</b>	<b>0</b>	<b>0</b>	<b>1,039,917</b>	<b>182,930</b>	<b>856,987</b>	<b>18</b>	<b>Total Sewer Fund Non-operating program</b>	<b>1,039,917</b>	<b>67,262</b>	<b>67,262</b>	<b>1,107,179</b>	<b>182,930</b>	<b>924,249</b>	<b>17</b>