



JUNEE SHIRE COUNCIL

ANNUAL REPORT 2020-2021

ABOUT THE ANNUAL REPORT

The Annual Report is Council's opportunity to provide information on our performance in relation to the Delivery Program and Operational Plan. The Annual Report serves as a corporate scorecard, which Council uses as a tool for planning strategies to maximise new opportunities, improve areas of weakness and minimise potential threats to the financial health of the organisation.

The Local Government Act 1993 requires all NSW Councils to present an Annual Report to the Minister for Local Government by 30 November each year.

In addition to the requirements of the Local Government Act 1993, the following information is required to be reported in Council's Annual Report.

Government Information (Public Access) Act 2009 (GIPA)

- Report on applications received

Privacy and Personal Information Protection Act 1998 (PPIP)

- Action taken in complying with the PPIP Act
- Statistical details of any review conducted with regards to a contravention of the PPIP Act

Environmental Planning and Assessment Act 1979

- Particulars of compliance with and effect of planning agreements in force

EXECUTIVE SUMMARY

NSW councils are required to comply with the NSW State Government *Integrated Planning and Reporting Framework*. The framework recognises that most communities share similar aspirations: a safe, healthy and pleasant place to live, a sustainable environment, opportunities for social interaction, opportunities for employment and reliable infrastructure. The difference lies in how each community responds to these needs.

The Council adopted a new Community Strategic Plan (CSP) effective 1 July 2017. The following commentary relates to the content and structure of the Community Strategic Plan and Delivery Program/Operational Plan that was in place for the 2020-2021 year.

CSP Theme 1 - Liveable

'...a liveable community is an inclusive place which provides for everyone – a place where we can be involved, healthy and active. A place we are proud of. A place where others want to be. A great place to live.'

Provide the right places, spaces, and activities

During the year and throughout the term, Council have maintained and improved community assets, provided new spaces, and upgraded many others.

The recently installed Junee Regional Adventure Park adjoining Park Dam, funded through the NSW Governments My Community Project has created an inclusive and extensive playground. A swing has been specifically designed for use by those in a wheelchair, a zip line, a bridge over the creek and a path constructed by Junee High School students in consultation with Wiradjuri Elders.

Junee Junction Recreation & Aquatic Centre

The Junee Junction Recreation & Aquatic Centre utilised the *Stronger Country Communities* funding in 2019 to re-tile the program pool and upgrade the filtration system. The Centre has a large program of weekly group fitness classes and activities available which are suited to all ages and abilities.

Physiotherapists are in residence at the Centre several days a week, enabling community members in need of rehabilitation to have professional allied health support.

The COVID-19 pandemic affected attendees and the number of classes, however during this time the Centre continued to encourage health and wellbeing through classes online and facilitating borrowing of gym equipment at no cost. Council has also utilized this time to upgrade the Centre, with painting refurbishments inside and out.

Data on usage of the Centre assists Council to focus on and maintain its relevance and gives insight into community needs. Surveys of membership and feedback from members of the community have highlighted the wish to upgrade change rooms, including the disability change room and provide appropriate access to the Olympic size pool. Council is working on obtaining funding to commence upgrade of the change rooms and the construction of a ramp into the 50-metre pool to improve access to those community members with a disability.

Year	Total Visitations	Memberships as at 30 June
2020-2021	60,381	743
2019-2020	57,006	713
2018-2019	69,097	627
2017/18	60,583	567
2016/17	55,553	542
2015/16	53,508	469

Over the term, the Centre has also upgraded the stadium floor, lighting throughout and refreshed furniture through the funding received from the Drought Community Program. The stadium and pool host many local sporting groups, school activities, swimming lessons and school holiday programs.

Throughout 2019/2020, with over one million dollars in enhancement works, the Athenium Theatre was refurbished with the inclusion of a commercial kitchen, upgraded lighting and sound and an outdoor entertaining area which has created an additional space to be enjoyed by the community for functions and activities. The new air conditioning system was a very welcomed addition which enables the Theatre to be used in all weather conditions.

Since re-opening, the renewed space has seen an increase in interest from renowned Australian artists, live performances, community groups and the Shire's annual Australia Day ceremonies are now held in the Theatre.

2020 also saw the opening of Junee's renovated skate park and many local children (and adults) are making use of space which has seen residents treated to 'Learn to Skate' workshops. Council worked closely with the Junee Youth Council in obtaining funding under the NSW Government's Stronger Country Communities Fund to enhance the previous skate park with new ramps, shade shelter with additional seating, artificial turf installation, CCTV installation and new artwork.

Early in 2020 the Junee 'Off Leash' Dog Agility Park opened next to the Junee Tourist Park along Park Lane. The Park was made possible due to the valued contribution of the GEO Group who constructed the facility for the enjoyment of people with companion animals.

Junee Library

The Junee Library provides an extraordinary service in ensuring everyone has an opportunity to develop their confidence with technology workshops held throughout the term. Free Wi-Fi and access to public computers enables many members of the community to use the services in a safe space.

In 2021 the library was successful in securing approximately \$26,000 in funding through the Public Library Infrastructure Grant opportunities to upgrade shelving which enables the space to accommodate more community events as shelving can be more readily manoeuvred. The

community continues to see the library as a host to gatherings, author readings and valued school holiday programs.

The library also accommodates a Dignity Vending Machine in their toilets which dispenses free sanitary items for those in need, through working with the charity group Share the Dignity.

Other projects the Council has been involved with over the term have included:

- Constructing shade structures at Bethungra Dam and Sandy Beach
- Resurfacing and new amenities building at Laurie Daley Oval at the cost of approximately \$884,588. The spectator stand and amenities building have been dedicated to the late William 'Bill' Deacon
- New footpaths within Wantabadgery, Bethungra and Illabo
- Sealing around Old Junee Hall and playground
- Rural Cemetery fencing
- Continual upkeep of the Shire's sporting and recreation grounds
- Safety upgrade during 2017-2018 of the Bethungra Dam wall and enhancement of the wider precinct with caravan and camping pads and boat launch
- Upgrade of Illabo tennis courts, clubhouse and amenities block
- Negotiations for improved outcomes for mobile telephone reception for areas across the Shire (ie. Dirnaseer, Wantabadgery)
- Upgrade of Council's reception area took place early in the term which received praise from customers and staff.

Catering for our ageing population

Given the increasing importance of ensuring our ageing population are catered for, Council has supported many senior initiatives.

Junee Lifestyle Village started as a community lead initiative prior to a commercial enterprise moving forward with the development of a lifestyle community for the over 55s. The village will encompass approximately 51 stylish and low-maintenance villas with a number of floor plans to pick from.

In 2019 Coinda Court saw the successful transfer of the property to the community from the NSW Government. This enabled further expansion of Coinda Court with the purpose built dementia specific addition.

Accessibility and mobility have been high on the agenda for Council throughout the term. The Community Transport program operates very smoothly to assist eligible community members with their transport needs. This quality service enables many members of our community to remain in their homes but still enjoy access to health, community, and social services. The volunteer drivers trusted, and compassionate efforts help the people of Junee keep their dignity; preserve their independence as well as their physical and psychological wellbeing. The team were awarded the Volunteer Team of the Year Award in 2018.

Community Transport

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preserve their independence as well as their physical and psychological wellbeing. The team were awarded the Volunteer Team of the Year Award in 2018.

The service has two cars and a bus at its disposal, the latter being equipped for wheelchair access.
 (*The way trips are defined and counted underwent a change in 2017/18 hence an apparent decline from the 2016/17 year).

Year	CT Vehicle Trips*	Taxi Trips	Total Trips	Kilometres Travelled
2020-2021	4,976	1,924	6,900	98,933
2019-2020	3,004	1,888	4,892	123,285
2018-2019	5,017	2,106	7,123	204,890
2017-2018	4,486	1,668	6,154	244,249
2016-2017	6,370	2,109	8,479	212,644
2015-2016	5,981	2,493	8,474	196,174
2014-2015	6,251	2,510	8,761	206,598

During the term Council adopted a pedestrian Access Mobility Plan and established a community-based Access Advisory Committee.

Accessibility into our community assets has also improved over the term with the installation of automatic doors at the Junee Library and to the pool deck at the Junee Junction Recreational and Aquatic Centre.

Major refurbishment works at the Athenium also included an all-accessible public toilet which is open to the public from 7.00am to 6.00pm daily.

As mentioned above, Council has also been looking for opportunities to fund improvements in disability bathrooms at the Junee Junction Recreational Centre, together with building a pool ramp into the 50-metre pool and hope funding opportunities will eventuate to upgrade these facilities.

South West Regional Family Day Care

South West Regional Family Day Care continued to provide vital early childhood education and care services in Junee Shire and another five neighbouring local government areas. The co-ordination unit supports and monitors 18 educators during 2020-2021 financial year.

Family Day Care is the preferred model for many families especially families in a rural or a small community. Family Day Care offers a home based child care service with a low ratio (educator to children) and is accredited through the National Quality Framework for Early Childhood Education and Care. The service currently facilitates care for 108 children and 86 families.

‘...a prosperous community provides choices and opportunities for investment, employment and learning. We focus on the things that will attract visitors and new residents which in turn generate wealth and vibrancy. We do more with what we have. We are mindful of change and quick to adapt...’

Delivery of the road network capital and renewal program has been, and will continue to be, an ongoing project for Council. In recent years increase in available funding has enabled rehabilitation of many roads in the Shire including, but not limited to:

- Completing 2.5km rehabilitation on Oura Road
- Upgrade of Crawley Street
- Intersection improvements on Kanaley Square
- Gundagai Road safety improvements
- Widening a section on Canola Way
- Sealing Junee and Village streets and resealing various rural roads
- Completing 2km rehabilitation on Brabins Road

Junee’s Sewerage Treatment plant, a nine-million-dollar project, funded by the NSW Governments ‘Restart NSW’ program and Council, officially opened in early 2021 and caters for the future growth of the town. The new installation included a 98-kilowatt solar array to offset the ongoing running costs of the facility, which was a feature of this project.

John Potts Drive Stage 7 development opened in April 2019. This stunning new residential estate comprised 18 blocks ranging in size from 578m² to 1070m². Introduced to the market in October 2018, 11 blocks sold within the first hour of listing. In 2021 Stage 8 came onto the market in 2021 with 17 serviced residential building blocks ranging in size from 758m² to 1466m² and again blocks have been in high demand within the community.

Over the term, Council has also improved the ease and access to information for the public, via instruments such as the planning tracker and mapping data. 2021 also saw the mandatory introduction of the ePlanning Portal which again refines the operations of the planning team with the community. Council have been working with the community since the introduction of the ePortal and have obtained a grant to assist in rolling out this new process. Junee’s Development Control Plan was also updated in 2021.

Thanks to the NSW Government’s Community Business Partnership program, a grant of \$29,892 was awarded to Gasworks Motorsports Inc to build a new unisex, fully accessible amenities block at Illabo Motorsport Park. This new addition to the park enables visitors, participants and volunteers to have close access to modern, clean and accessible amenities which is an important drawcard to enhance the visitor experience.

Grow our tourism sector

Numerous projects have taken place over the term, and during 2021, to assist with attracting visitors into the Junee Shire and Riverina Region.

Under our regional tourism strategy and as part of our partnership program, Council continues to carry out work with our neighbouring shires and the Riverina Eastern Regional Organisation of Councils (REROC) to maintain and build on regional tourism initiatives. The aim of these programs is to extend and increase the depth of the visitor experience, keeping travellers in the region for longer stays and more extensive discovery programs.

Initiatives included the Canola Trail, Junee Shire Pocket Map, Council's attendance at the Country Change Expo, attendance at Riverina Murry Tourism Network Meetings and more recently, the preparation of the Junee Visitor Economy Action Plan.

The purpose of the Junee Visitor Economy Action Plan is to provide a clear roadmap for growing the tourism sector over the next three years. This is to enhance the desired outcomes expressed in the Community Strategic Plan and support the local economy and commercial and voluntary organisation tourism stakeholders.

The collaborative tourism marketing initiative between Junee, Coolamon and Temora Shire Councils, The Canola Trail, has gone from strength to strength since its inception in 2016. The brand has firmly cemented its name in regional tourism as a must-see destination.

During the year, achievements to lift the profile of the area have included a number of print and TV opportunities including national exposure with Sunrise, the TODAY Show and the Sydney Weekender.

In 2017 the Canola Trail website was launched with an official ceremony at Cackleberries, in 2019 the Canola Trails Instagram and Facebook pages were launched and the first Canola Trail Visitors Guide "Heart of Gold" was created. The visitor guide was officially launched in Coolamon in November 2019. The fruits of these actions will be in 2021 and beyond as society come out of lockdown.

Most recently, the Bethungra Dam elevated walking platform and Bethungra Spiral Viewing platform have been installed. These installations were designed and built using local Junee businesses and draw visitors into the Shire.

The team at the Junee Visitor Information Centre have been affected by the pandemic with closures of the museum throughout periods in 2020 and 2021. The volunteer team do require acknowledgement for the professional and reliable service they provide, particularly in what has been difficult times.

Junee promotional TV installations have been operating in several local businesses including the Junee Post Office, Junee Shire Council, Junee Library, The Crossing Motel, the Junee Motor Inn and the Junee Museum. These screens continue to advertise local tourism opportunities across the Shire and also other matters of interest.

Build the capacity and skills of our community and workforce to meet, innovate and lead change

Through successful funding of the NSW Stronger Country Communities Fund, the Junee Youth Employment Partnership Program was created.

After delays in commencement due to Covid-19, the program was underway in February 2021 with five students from Junee High School successfully completing the program in the first intake. The program is scheduled to continue throughout 2022.

This partnership developed between local business, education providers and local government stakeholders to support young people to be work ready. The program aim is to provide students in year 9 and 10 with practical training and mentorship in hospitality operations in large tourism and hospitality businesses, complemented by the completion of hospitality package training modules. Participants learn life skills, such as how to present themselves, teamwork, and basic finance skills.

Council also continues to be a strong participant in school-based traineeships. Over the term Council has provided an opportunity for 10 young people in years 9-12 of their schooling to get a head start on developing some of the essential skills they need to survive in today’s workforce. Skilling young people equips them to be meaningful contributors to our community and it is an important investment in our youth. This program is providing meaningful training and employment opportunities.

Throughout the term other projects have also been delivered. In 2017 the Junee Careers Expo was held at the Athenium. 18 exhibitors, including speakers from Charles Sturt University, Headspace, the Defence Force Training and Junee Business and Trades, together with approximately 160 young people from Junee and surrounding Shires attended the day. The *Up Skillin’ It* Program was also conducted over a 12 month period which also provided local young people with an opportunity to gain skills and certified qualifications in different areas of hospitality.



Bethungra
Spiral
Viewing
Platform



Bethungra
Dam
Walkway

Development Control

During the 2020/2021 financial year Council received additional applications relating to existing dwelling improvements and ancillary additions which include Residential Storage Sheds, Carports and Swimming Pools.

Please note that the above applications would deem reflective of the COVID restrictions placed on the NSW State.

The turnaround time for development assessment continued to be well managed. The average determination time for Development Applications was 17.0 days and for Complying Development Certificates 6.5 days.

In this area in particular council has steadily improved the ease of access to information for the public, via instruments such as the application tracker, and our mapping data. The addition of a full time Assistant Building Surveyor has improved response times and service capabilities.

	2020-21	2019-20	2018-2019	2017-18
Value of Development Applications	16.08 million	\$53.3 million	\$40.3 million	\$19.8 million
Number of Assessments ¹	134	110	104	105
Number of New Dwelling Applications	29	26	22	38

¹ Number of Development Applications and Complying Development Certificates (including Private Certifier activity)

A sustainable community lives in harmony with the built and natural environment, through responsible planning and management practices and using our resources wisely.

This is a wide-ranging theme as it covers not only our responsibility in maintaining and preserving the natural environment, but also to ensure that Council is financially and environmentally sustainable, and that when and where we can, we are actively reducing our environmental footprint.

Council has a responsibility in maintaining and preserving the natural environment. In addition, Council needs to ensure it is financially and environmentally sustainable, while working to actively reduce our environmental footprint.

The biggest project over the term was the Junee Sewage Treatment Plant with solar array augmentation project. Solar generated power is now being used onsite rather than using from the grid. This ensures the most efficient use of electricity at the location at which it is generated.

With the support of Council, Junee Community Power Inc. was set up as a not-for-profit group in 2017/2018 and created several partnerships, including CSIRO, Junee High School and Charles Sturt University to name a few. Throughout the term, Junee Community Power have worked on several successful projects and focused on ways that low income households can take steps to significantly reduce their power bills. The group were also successful in receiving the 2018 Australia Day Volunteer Team of the Year Award.

The Junee Show Society were successful in obtaining funding to build a ladies change room and also approximately \$300,000 was secured to renovate the Lord Pavilion, construct a new toilet block and replace water pipes. The Illabo Show Society also secured approximately \$144,000 for Illabo Showground to rebuild the bar area and sheep yards and install additional power points for camping.

Council have also worked with REROC's technical committee on renewable energy and greater energy efficiency across all services for Council. Council partnered with REROC in 2020 on the Southern Lights Project, a street lighting program, with 42 other local government areas to replace 75,000 street lights across most of southern NSW with highly efficient LED lights. Southern Lights was responsible for the largest energy efficient street lighting deployment in Australia.

Council welcomed the NSW Governments container deposit scheme earlier in the term, with the Junee IGA Supermarket taking advantage of this scheme.

Community Recycling Centres have small drop off stations at strategic locations throughout the Shire and advertised throughout the region, including placement in the Library and Council Chambers, are still in use and data obtained by REROC indicates an increase in community awareness of this campaign in recent periods. There has also been an increase in Junee Shire collections since 2018/2019 with approximately 6000 kilograms collected in 2019/2020 with a drop in 2020/2021 to approximately 4,000 kilograms. Further local social media and communications will continue into the next term to increase engagement with the community.

LED lighting upgrades were also carried out at Junee Library, Broadway Museum and in the gym at JJRAC in the 2019-20 financial year following an audit which was undertaken.

Under the banner of financial sustainability, Council implemented a Business Intelligence System which facilitates tracking of expenditure and revenue.

During the term Council came to terms with additional compliance requirements set by the State Government through their Auditing Agency. This led to the introduction of new financial and infrastructure management system to address the new requirements.

Embrace energy efficiency and industrial ecology principles

Over the course of the term, Council had the aim of reducing its greenhouse footprint and identified areas of highest energy consumption.

2021 saw the endorsement of Junee Shire Council's Renewable Energy Action Plan (REAP). Major drivers to develop an action plan included:

- The efficient use of energy
- A desire to maximise the use of renewable energy.

The REAP has provided a number of renewable energy options for Junee Shire Council and work has commenced on introducing smart metering technologies to Council Properties.

Council looks forward to the coming years and what projects may commence as provided for in this important document.



Sewage Treatment Plant with solar array

“A collaborative community is one where we are socially, physically and culturally engaged and connected. We will have an informed and involved community, build strong relationships and share responsibilities.

This theme is underpinned by good information and strong collaborative networks –effectively building what we know and who we know. The theme acknowledges that Junee Shire Council is not alone in actively implementing the Community Strategic Plan on behalf of the community. The Council role varies from being an advocate, a facilitator or a partner with other organisations or community groups to achieve outcomes.

The Council continues to actively participate as a member of the Riverina Eastern Regional Organisation of Councils (REROC) and Riverina Regional Libraries (RRL). Other collaboration may be less formal; however, the outcomes are just as significant and important.

Community Newsletters

Through the commitment of a seasonal Council community newsletter, feedback received indicates this is a welcome and useful information piece to many households throughout the Junee Shire. The Community can keep up to date on Council news and relevant information for the community. Council has also increased presence across social media platforms – particularly Facebook, Instagram, and Twitter.

Although the Covid-19 pandemic did delay the commencement of community consultation on Village Improvement Plans, this occurred during 2021. The result was four Village Improvement Plans for Illabo, Old Junee, Wantabadgery and Bethungra. Council found the engagement from the local Village communities to be essential to enable the plans to be prepared and provides Council with the necessary direction in the years ahead on what remains important issues within these villages.

Strong relationships are essential for a thriving community and shire. This includes interrelationships with government agencies, and particularly our local members. Council ensures the Federal Member for Riverina, the Hon. Michael McCormack MP and Steph Cooke MP, Member for Cootamundra are well informed across Junee issues and are invited to attend as many functions as possible in order to meet with their own constituents in the towns and district.

Following the construction phase at the Junee Correctional Centre in 2018, Council worked closely with GEO on their recruitment program to fill around 100 jobs and assisted the Junee Abattoir efforts to present Junee in the best light to convert new employees to Junee residents.

Council also looks forward to strengthening its relationship with Junee Business and Trades on their projects and programs into the next term.

Meet and Greet

Meet and Greets have occurred sporadically throughout the term as an opportunity for some of our new residents to meet members of the community. Junee Business and Trades also coordinate ‘Christmas on Broadway’ which continues to attract visitors to Junee and is a highlight for the Junee community social calendar.

Junee Business and Trades continue to work to promote and support businesses and trades in Junee and Council looks forward to continuing to support their initiatives.

In 2020/21 the most relevant issue was dealing with altered work practice as a result of the pandemic. Council and businesses worked together to ensure relevant information and support was distributed across the business community.

Council also continues to keep the community informed on the Inland Rail project and advocate on Council's behalf as required.

Support Volunteers to contribute to the community's sustainability.

Council thanks the many volunteers involved in the community, including Council's Community Transport Volunteers. These invaluable volunteers in the community assist with canteens, P&C's and sporting associations to name a brief few.

Community Transport Volunteers are provided with essential First Aid and Driver training. Council support has also been provided to volunteers who are located at Junee's museum and who assist with the Visitor Information Centre operations.

In May 2018 Junee's Community Development Team hosted some 100 local and regional volunteers to the Junee Volunteer Summit. This was a full day of conferencing, workshops and expert speakers on the issues, barriers and benefits that volunteers and volunteer organisations face. The benefit of this was apparent in 2021.

The Section 355 Committees were established incorporating the Art and Culture Committee, Village and Rural Improvement Committee, Events and Tourism Committee and Access Advisory Committee. With commencement in 2017-18 for most of these Committees, meetings for all have been held over the term. While their effectiveness may be questioned as levels of attendance dwindled and the pandemic created the inability to hold meetings for a period of time, the enthusiasm of these volunteers to contribute is highly valued.

During the term Council also took part in the Riverina Eastern Regional Organisation of Councils (REROC) Take Charge Forum which focused on youth volunteering. Many local and regional schools took part in this focused and productive forum.

COUNCIL ADMINISTRATION

Council Chambers

Belmore Street, Junee, 2663
PO Box 93, Junee, 2663
Telephone: 02 6924 8100
Email: jsc@junee.nsw.gov.au
Facebook: [Junee Shire Council](#)

Council Depot

Joffre Street, Junee 2663
Telephone: 02 6924 1702
Website: www.junee.nsw.gov.au

OFFICE HOURS

Administration Centre: 9.00am – 5.00pm

Junee Shire Council welcomes comments, requests and input from the community. These can be undertaken by telephoning, writing, visiting or e-mailing Council.

ELECTED MEMBERS AS AT 30 JUNE 2021

Cr Robin Asmus
Cr Matthew Austin (Deputy Mayor)
Cr David Carter
Cr Robert Callow
Cr Mark Cook
Cr Pam Halliburton
Cr Martin Holmes
Cr Neil Smith (Mayor)
Cr Kerri Walker

MANAGEMENT STAFF

General Manager	Mr James Davis
Director Engineering Services	Mr Cole Davis
Chief Financial Officer	Mr Luke Taberner
Director Planning and Community Services	Ms Stacey Moses

COUNCIL MEETINGS

Council Meetings were held at 4:30 on the third Tuesday of every month or as publicly advertised. The meetings were held in the Council Chambers in Belmore Street Junee from July 2020 to June 2021.



**DELIVERY PROGRAM /
OPERATIONAL PLAN
2020/21 REPORT**

T1: Liveable

I: To be healthy and active

I.1: Have in place the right health services

I.1.1: Advocate for facilities in Junee township for health and medical service providers to meet the community's needs

Action Code	Action Name	Comments	Status
I.1.1.1	Periodically assess the needs of the Junee community to ensure appropriate health and medical services are available	The Council and community has representation on the Junee Multi-Purposes Health Advisory Committee and well as other local forums led by Murrumbidgee Local Health District.	
I.1.1.2	Participate in the Junee Health Advisory Committee	Council representatives regularly attend meetings and report back to Council.	

I.1.2: Participate in the health sector and advocate for appropriate facilities and services

Action Code	Action Name	Comments	Status
I.1.2.1	Interact with the Junee Inter-Agency Forum, Junee Aged Hostel Community, Junee Community Centre and Lawson House	Interactions continue with the Junee Inter-Agency Forum and Junee Community Centre. Synergy Physio Services operate from the Junee Junction Recreation and Aquatic Centre. Meetings with staff of the Junee Aged Hostel Community has occurred and information on Lawson House is being captured through Councillor feedback.	

I.1.3: Provide a Community Transport service

Action Code	Action Name	Comments	Status
I.1.3.1	Provide Community Transport to eligible community members	Local service continues to well patronised.	

I.2: Encourage and enable healthy and inclusive lifestyle choices

I.2.1: Provide safe, fit for purpose active and passive recreation facilities

Action Code	Action Name	Comments	Status
I.2.1.1	Maintain sports and recreation grounds	Sports and recreation grounds have been maintained on regular basis.	
I.2.1.2	Maintain parks, gardens and open spaces	Complete.	
I.2.1.3	Maintain Sandy Beach & Bethungra Dam Reserves	Complete.	
I.2.1.4	Maintain skate park	Complete.	
I.2.1.5	Deliver capital and renewal works program	Complete.	
I.2.1.6	Implement Bethungra Dam Reserve Improvements	Improvements at Bethungra Dam Reserve were carried out.	

I.2.2: Provide safe and accessible pedestrian and cycle infrastructure

Action Code	Action Name	Comments	Status
I.2.2.5	Maintain the path network	Minor repairs ongoing. Footpaths installed in all villages.	
I.2.2.6	Deliver path network capital and renewal works program	Footpaths under construction at Wantabadgery, Bethungra and Illabo.	

I.2.3: Assist Community Events

Action Code	Action Name	Comments	Status
I.2.3.1	Advocate and support community events which provide physical and mental stimulation	JJRAC and Library ran school holiday programs providing both physical and mental stimulation for the community. Initial discussions with PCYC on possible future sessions at JJRAC and investigations will continue into next year.	

1.3: Provide the right places, spaces and activities

1.3.1: Develop, renew and maintain active and passive recreation spaces

Action Code	Action Name	Comments	Status
1.3.1.1	Develop and implement four-year recreation works program	In-complete.	

1.3.2: Utilise Natural Recreation Assets

Action Code	Action Name	Comments	Status
1.3.2.1	Support Junee Urban Landcare	Meeting with Junee Landcare Group re: bird hide has taken place; awaiting Landcare response.	

1.3.3: Enable people to move around our towns and villages safely

Action Code	Action Name	Comments	Status
1.3.3.2	Provide animal control services	Complete.	

1.3.4: Manage the Junee Junction Recreation & Aquatic Centre

Action Code	Action Name	Comments	Status
1.3.4.2	Develop and implement programs and activities that encourage young people, older people and people with a disability to attend	'Active Kids' program was developed and included an eight week Try Sports program. Synergy operating from JJRAC encourages older people and people with a disability to attend.	
1.3.4.3	Develop and implement programs to increase the use of the Stadium	Stadium attendance rates have remained consistent with the Active Kids program and school holiday activities held within Stadium. Other sporting bodies continue to utilise when sporting grounds are closed due to wet weather. Basketball Club continues use of the Stadium. COVID-19 restrictions continue to have an effect on performance.	

Action Code	Action Name	Comments	Status
1.3.4.4	Ensure that the Recreation Centre offers a range of recreational opportunities to meet the needs of its community	The Council introduced video fitness classes during COVID-19-19 restrictions. Equipment was able to be taken home by patrons during periods when the Centre was closed, and when mask wearing restricted some members from attending. Additional activities have also been introduced such as the Active Kids program.	
1.3.4.5	Ensure that the Recreation Centre operates within its allocated budget	The activity at JJRAC tracked closely with budget, however COVID-19-19 restrictions had an impact on revenue.	
1.3.4.6	Provide a recreational/leisure facility that is affordable and accessible	The rate of visitations has been affected by the enforced closure and restrictions resulting from COVID-19-19 restrictions during the financial year.	
1.3.4.7	Provide aquatic services that are safe and adhere to relevant guidelines	The aquatic facilities continue to be managed in accordance with documented operational management plans.	

1.3.5: Provide Library services

Action Code	Action Name	Comments	Status
1.3.5.2	Maintain membership of Riverina Regional Libraries	Riverina Regional Library membership is being maintained.	
1.3.5.3	Operate the Library and its spaces to meet the information, education, recreation, cultural and resource needs of the community	The rate of visitations has been affected by the enforced closure and restrictions resulting from COVID-19-19 restrictions during the financial year.	
1.3.5.5	Provide services and activities to members and patrons (eg. Storytime, holiday activities, author visits and travelling displays)	A total of over 42 activities were completed during the year, including story-time activities, despite various COVID-19 restrictions in place throughout the year. School holiday activities are increasing over previous holidays.	
1.3.5.6	Provide Wi-Fi and computers for public use	Wi-Fi and public computers continue to be provided and well used.	
1.3.5.7	Survey Library members and users for feedback leading to improvement	Development of survey continued during 2021/2022.	

2: To be a great place to live

2.1: Enable viable localities and villages

2.1.1: Facilitate growth in our localities and villages outside of Junee township

Action Code	Action Name	Comments	Status
2.1.1.2	Improve entry signs to each village	Seven new village signs were installed in the later part of 2020	●
2.1.1.3	Develop and maintain village profiles including inventory of public assets	Developed Village Improvement Plans for each Village.	●
2.1.1.4	Develop and implement village improvement plans	Developed and commenced implemented of Village Improvement Plans.	●
2.1.1.5	When appropriate participate in community meetings held in the villages and localities	While community meetings were impacted as a result of COVID-19 restrictions where Council could attend community meeting it did so. Examples include attendance at Friends of the Athenium, Junee Historical Society and active relationship with the Junee Community Centre.	●
2.1.1.6	Support the development and hosting of new events and tourism activities in the villages and localities	Continuous promotion of the villages and localities via the Canola Trail Visitor Guide "Heart of Gold". Due to COVID-19 many events and tourism activities were postponed.	●
2.1.1.7	Maintain village parks and open spaces	Bethungra and Illabo recreational areas maintained as required. Roadside rest areas were mowed.	●
2.1.1.8	Advocate for improved telecommunications and general equity in services to villages and surrounding localities	Council continues supporting the REROC initiative to map the region's mobile blackspot areas with a view to making a consolidated funding application to the State and Federal Governments.	●

2.1.2: Increase the profile of our localities and villages

Action Code	Action Name	Comments	Status
2.1.2.1	Feature our localities and villages in the Community Newsletter	In the Autumn 2021 edition, villages were featured in a number of articles relating to improvements and village pride. The Winter 2021 edition featured project updates in Bethungra and Wantabadgery.	●

Action Code	Action Name	Comments	Status
2.1.2.2	Promote activities and events outside of Junee township to the whole community	Ongoing regular website messaging both on Council's site and Visit NSW sites and social media posts promote the various events around the Shire.	

2.1.3: Increase Council services and participation in our localities and villages outside of Junee township

Action Code	Action Name	Comments	Status
2.1.3.1	Conduct Council meeting periodically in each village location	Due to COVID-19 restrictions, no Council meetings were held in the villages.	
2.1.3.2	Facilitate the showing of movies in the villages utilising Council's movie equipment	Due to COVID-19 this event has been postponed to a later date when restrictions have eased.	

2.2: Build on our heritage, creativity and cultural expression

2.2.1: Provide fit for purpose open spaces

Action Code	Action Name	Comments	Status
2.2.1.1	Maintain heritage elements of public spaces	Well maintained.	

2.2.3: Improve the public's access to historical information held by the Council

Action Code	Action Name	Comments	Status
2.2.3.1	Maintain cemetery mapping/database	Cemetery records updated.	

2.2.4: Use the historic character of Junee in a way that promotes tourism and local celebration

Action Code	Action Name	Comments	Status
2.2.4.1	Implement the Junee Shire Tourism Development Plan	Re-write/update of Junee Tourism Development Plan is currently underway.	
2.2.4.2	Incorporate Junee's heritage where appropriate into entry points to make a greater impression on visitors	New village signs have been installed which incorporate the Shire's rail and farming heritage.	
2.2.4.4	Provide support to Festivals	Due to COVID-19 the majority of planned festivals were either cancelled or postponed.	
2.2.4.5	Support tourism activities associated with historical, creative and cultural themes across the Shire	Secured Fanny Lumsden for Gala Re-Opening of the Athenium Theatre. Official opening of Athenium was held including movie event at the Athenium. COVID-19 restrictions hindered many tourism activities.	
2.2.4.6	Support, promote and improve on the operation of the Athenium Theatre and Broadway Museum	Major refurbishment works at the Athenium were completed. The Theatre was closed during this period and opened with the relaxation of COVID-19 restrictions with a sellout re-opening performance by Fanny Lumsden. The Broadway Museum's operating hours were reduced given COVID-19 restrictions. Re-roofing on the Museum completed. Bookings at Athenium are slowly gaining momentum.	

2.2.5: Maintain a Heritage Conservation Area

Action Code	Action Name	Comments	Status
2.2.5.1	Retain a Heritage Area and maintain in accordance with Junee Development Control Plan	The Heritage Area has been maintained with reference to the Junee Development Control Plan. Relevant developments continue to be referred to Council's heritage consultant for input to proposals and development consent conditions.	

2.3: Cater for the ageing population

2.3.1: Provide safe and accessible pedestrian and cycle infrastructure

Action Code	Action Name	Comments	Status
2.3.1.1	Improve community awareness on equitable sharing of path network - pedestrians, cyclists and mobility scooters	Awareness article featured in the 2021 Autumn edition of the community newsletter.	

2.3.2: Provide a Community Transport service

Action Code	Action Name	Comments	Status
2.3.2.1	Provide Community Transport to eligible aged community members	Community Transport Service (CTS) continues to provide transport for eligible CHSP (over 65's and 50 and over for ATSI) clients as required.	

2.3.3: Provide Library services

Action Code	Action Name	Comments	Status
2.3.3.1	Ensure that access to the library and its services are appropriate for older people	Programs for older people have included Internet Help, Movie of the Month, and Home Bound Service. The large print and talking book collections continue to be updated.	
2.3.3.2	Provide library services to aged living environments as required	Book borrowing services to aged care facilities continues. Given COVID-19 restrictions, onsite visits did reduce services.	

2.3.4: Advocate for improved aged living options

Action Code	Action Name	Comments	Status
2.3.4.1	Advocate and plan for improved aged living options	The private development, Junee Lifestyle Village, has units which can be purchased off the plan. Cooyinda Court Aged Care Facility has recently expanded their accommodation and rooms to allow for additional places.	

2.3.5: Provision of events for the aged community

Action Code	Action Name	Comments	Status
2.3.5.1	Facilitate Seniors Week	Seniors Week held 18-24 April 2021 with 17 events and activities on offer to participants.	

2.3.6: Access for the aged community to Junee Junction Recreation & Aquatic Centre

Action Code	Action Name	Comments	Status
2.3.6.1	Ensure that access to the Recreation Centre for older people is affordable	Currently 20% percent of our classes are specifically for senior citizens and a further 10% are suitable for seniors with a higher level of ability.	
2.3.6.2	Provide accessible and appropriate activities, events and facilities for the aged	A number of seniors classes continue to be run consistently each week.	

2.4: Create opportunities for and value people with a disability

2.4.1: Implement the Junee Shire Disability Inclusion Action Plan

Action Code	Action Name	Comments	Status
2.4.1.1	Implement the Junee Shire Disability Inclusion Action Plan (DIAP)	The Access Advisory Committee did not meet due to COVID-19 restrictions throughout 2020. The Athenium refurbishment included new accessible public toilets. Upgraded children's playground included equipment that can be used by those with a physical disability.	

2.4.2: Provide a Community Transport service

Action Code	Action Name	Comments	Status
2.4.2.2	Provide Community Transport to eligible community members with disability	Eligible TfNSW clients with disability are provided transport as required.	

2.4.3: Provide disability access to Junee Junction Recreation & Aquatic Centre

Action Code	Action Name	Comments	Status
2.4.3.1	Provide accessible and appropriate activities, events and facilities for people with disability	Currently running classes each week suitable for people with disability to participate. A wheelchair for access to the program pool is available.	

2.4.4: Provide Library services to people with disability

Action Code	Action Name	Comments	Status
2.4.4.1	Ensure that access to the library and its services is appropriate for people with disability	Appropriate standard and services being met.	
2.4.4.2	Provide home-bound service (re Library Act)	Delivery service and reader reference service continue to be provided and offered. Volume of home bound services increased during COVID-19 shut down period.	

2.5: Support and create opportunities for youth

2.5.1: Advocate for more attention on youth issues

Action Code	Action Name	Comments	Status
2.5.1.2	Develop and implement a Youth Development Program (dependent on outcome of Youth Summit or Forum)	Due to COVID-19 some of the planned events and activities were unable to proceed, however some school holiday programs and Youth Week activities were able to take place.	

2.5.2: Coordinate programs for our youth

Action Code	Action Name	Comments	Status
2.5.2.1	Coordinate Youth Council meetings	Due to COVID-19 face to face meetings were minimal with only two held during the reporting period. Communication however remained ongoing via email and social media.	

Action Code	Action Name	Comments	Status
2.5.2.2	Coordinate School Holiday programs	17 events and activities were scheduled during the Youth Week / Autumn 2021 school holidays which took place at the Junee Recreation Centre, Junee Library and various other locations around Junee. 79 children in total participated in the activities.	

2.5.3: Provide Library services

Action Code	Action Name	Comments	Status
2.5.3.1	Maintain relevant collection and access to youth activities	Youth material has been reviewed or procured during the year. School holiday program and activities are provided.	
2.5.3.2	Provide appropriate activities during school holidays	Craft, story time and activity sessions continue to be held during school holidays with activities increasing.	

T2: Prosperous

3: To grow our local economy

3.1 : Plan for, develop and maintain the right assets and infrastructure

3.1.1: Develop, renew and maintain the road network

Action Code	Action Name	Comments	Status
3.1.1.1	Maintain the road network	Routine maintenance of the local road network has been completed.	●
3.1.1.2	Deliver road network capital and renewal program	Complete.	●
3.1.1.3	Maintain function of the Local Traffic Committee	One Traffic Committee meeting was held. In addition, liaised with Traffic Committee members via emails.	●
3.1.1.4	Deliver road safety programs, projects and infrastructure	Ongoing work in accordance with Local Government Road Safety Program (LGRSP).	●

3.1.2: Develop, renew and maintain the sewer network & effluent reuse scheme

Action Code	Action Name	Comments	Status
3.1.2.1	Maintain the sewer network	All faults were attended promptly. Damaged assets were repaired or renewed.	●
3.1.2.2	Deliver sewer network capital and renewal program	CCTV inspections of new work at John Potts and Waterworks Road completed.	●

3.1.3: Develop, renew and maintain the stormwater network

Action Code	Action Name	Comments	Status
3.1.3.1	Maintain the stormwater network	Network maintained where required.	●
3.1.3.2	Deliver stormwater network capital and renewal program	Completed.	●

3.1.4: Enabling efficient infrastructure delivery by others

Action Code	Action Name	Comments	Status
3.1.4.1	Support utility providers in their own long term and strategic planning activities	Met all requests from utility providers relating to their works programs.	

3.1.5: Develop, renew and maintain Council's Administration Building

Action Code	Action Name	Comments	Status
3.1.5.1	Maintain Council's Administration Building	Internally the Council administration building continues to be maintained.	

3.2: Support our business sector

3.2.1: Provide support and assistance to existing employers to grow their businesses

Action Code	Action Name	Comments	Status
3.2.1.1	Maintain financial membership of Junee Business and Trades	Maintained.	
3.2.1.2	Council representatives attend meetings of Junee Business and Trades (JBT)	JBT activities suppressed due to COVID-19 restrictions. Council representative has commenced attending meetings of JBT.	
3.2.1.4	Work with Junee Business and Trades to implement strategic projects/programs to support economic activity	Joint activities were restricted during part of the reporting period due to COVID-19 restrictions. Council is engaging with Junee Business and Trades on projects/programs that are commencing with restrictions easing.	
3.2.1.5	Work with larger businesses in Junee to support and build local economy	Completed.	
3.2.1.6	Advocate for and/or provide training opportunities that assist business growth	<p>Council is again spearheading its local employment program in employing young people:</p> <ul style="list-style-type: none"> . Three school-based trainees. . Two fulltime trainees. . Support for a cadet Engineer through Charles Sturt University Bachelor of Engineering. <p>The school-based traineeships have featured strongly over the last five years with over 15 young people provided a two year work placement with the Council.</p>	

Action Code	Action Name	Comments	Status
		Some students have continued working for the Council while others have used that experience to gain employment elsewhere. In other employment training news the <i>Stronger Country Communities Round Three</i> funded project, <i>June Youth Employment Partnership Program</i> , provided students in Years 9 and 10 with practical training and mentorship in hospitality operations, complemented by the completion of a Statement of Attainment in Café Skills.	
3.2.1.7	Encourage local businesses to provide a shopper experience for customers	The focus this year has turned to supporting local businesses respond to COVID-19 restrictions on business operations through education in preparing COVID-19 safe plans, participating in employment programs and applying for funding programs offer by the State and Federal Government.	●
3.2.1.8	Implement “Buy Local” campaign	Incomplete.	●
3.2.1.10	Develop greater pride in our town by working with business owners to paint, decorate and light up their shop fronts in a coordinated theme	Painting program advice or assistance for two hotels and painting on the Broadway Museum façade has been completed.	●
3.2.1.11	Conduct food and skin penetration premises inspections	Completed.	●

3.2.2: To provide and/or facilitate business and commercial expansion for the economic benefit of Junee

Action Code	Action Name	Comments	Status
3.2.2.1	Provide information packs to new residents providing directory of local businesses and services	Information pack available for new residents.	●
3.2.2.2	Maintain virtual marketing material for business attraction	Business information is available on Council website and social media.	●
3.2.2.3	Build internal and external marketing/promotion collateral to promote business attraction	Focus switched to assisting local businesses deal with the impacts related to adjusting to COVID-19 restrictions. Assistance with operational COVID-19 Safe Plans and information on business funding to support business community. Updated Athenium website post refurbishment works to showcase	●

Action Code	Action Name	Comments	Status
		establishment and build commercial profile.	
3.2.2.4	Develop physical marketing materials promoting inward investment opportunities	Complete.	
3.2.2.5	Monitor the availability of space in the commercial precincts of Junee and advocate/facilitate opportunities	A commercial property audit was conducted in April 2021.	

3.2.3: Leverage and seize the economic advantages for Junee resulting from its close proximity to Wagga Wagga, the largest inland city in NSW

Action Code	Action Name	Comments	Status
3.2.3.1	Maintain currency of Junee's published "Economic Outlook"	Update to economic snapshot completed.	

3.2.5: Enhance the Rail and Agriculture sector

Action Code	Action Name	Comments	Status
3.2.5.3	Facilitate forum on local issues with Agriculture sector	Agriculture sector sessions held by ARTC regarding construction of Inland Rail Project currently underway.	

3.2.6: Enable and promote economic growth opportunities for the Shire

Action Code	Action Name	Comments	Status
3.2.6.1	Development Application and Complying Development Certificate approval times maintained at current low levels	Application assessments and determinations substantially completed within prescribed time limits.	

3.3: Grow our tourism sector

3.3.1: Support and recognise tourism volunteers

Action Code	Action Name	Comments	Status
3.3.1.1	Recognise individual and group achievement in tourism to help build community pride and capacity	Ongoing acknowledgement through the Canola Trail Visitor Guide, social media postings and community newsletters.	
3.3.1.3	Implement a volunteer attraction program for our tourism sector	Whilst no formal program was implemented a campaign to attempt to attract volunteers was placed in the Autumn 2021 newsletter. This campaign focused on acknowledging current volunteers, outlining the benefits and volunteering opportunities.	

3.3.2: Provide a Visitor Information service

Action Code	Action Name	Comments	Status
3.3.2.1	Maintain the Visitor Information Centre (VIC) at the Broadway Museum	The Junee Visitor Information Centre was closed for periods due to COVID-19 restrictions. Reduction in opening times and attendances have been affected as a result.	
3.3.2.2	Provide local visitor information at strategic locations within the Shire	Visitor information brochures and materials provided at various locations around the Shire including accommodation providers and tourism attractions. The Junee promotional TV program is operating in various locations in Junee.	

3.3.3: Promote the Athenium Theatre as a local and regional tourism and cultural facility

Action Code	Action Name	Comments	Status
3.3.3.1	Seek funding opportunities for improved facilities and amenity at the Athenium Theatre	Funding received due to successful funding applications. Heating and cooling installed at Athenium; kitchen extension completed.	
3.3.3.3	Promote and market the use of the Athenium Theatre and the range of uses in accordance with the Business Plan	Following the refurbishment of Athenium Theatre, promotion and marketing has been undertaken. The Athenium website has been upgraded to accommodate online bookings and lifted to a professional standard. COVID-19 has affected bookings throughout the period, however community, non-for profit and corporate bookings have been made. Fanny Lumsden profile assisted with improved marketing.	

3.3.4: Promote the Broadway Museum as a local and regional tourism and cultural facility

Action Code	Action Name	Comments	Status
3.3.4.1	Seek funding opportunities for improved facilities and amenity for the Broadway Museum	Funding approved to replace roof, fascia and gutters at Broadway Museum and project completed.	
3.3.4.2	Work with the Junee Historical Society to promote and develop the Broadway Museum	Broadway Museum was closed to the public due to COVID-19 for periods throughout the period and opening hours have been reduced affecting visitations when restrictions eased.	

3.3.5: Improve the amenity for tourism throughout the Shire

Action Code	Action Name	Comments	Status
3.3.5.1	Maintain a caravan park facility in Junee	The lease requirements were met by Council and the Lessee throughout the reporting period.	
3.3.5.2	Promote the <i>YouMeandJunee</i> brand for all town pride and promotion activities	Promotion of the <i>YouMeandJunee</i> brand evident through Facebook, website, Council events and print material eg. Council newsletters, visitor guides, Australia Day, street banners and school holiday programs.	
3.3.5.3	Redevelop town and village entrance signs to enhance pride throughout the Shire	New village signs were developed in consultation with the Village and Rural Improvement Committee.	
3.3.5.4	Promote unique recreation areas such as Bethungra Dam and Sandy Beach Reserve as destinations for visitors and residents with signage and marketing material	Recreation areas such as Bethungra Dam and Sandy Beach Reserve are promoted through Council and Canola Trail's Facebook, Instagram pages and websites. Ongoing promotion in the Canola Trail Visitor Guide and Junee Shire Pocket Map.	
3.3.5.6	Implement recommendations contained in Junee Tourism Development Plan	A new Plan has been developed.	
3.3.5.7	Renew signage to Bethungra Dam and Sandy Beach Reserves	New internal signage has been installed welcoming people to each reserve.	

3.3.6: Support local tourism businesses

Action Code	Action Name	Comments	Status
3.3.6.1	Support Junee tourism operators' group through regular meetings and program development	Visual marketing and promotion television continues to operate in local business outlets. These advertise local tourism opportunities available across the Shire. Emails and invitations have been sent to tourism providers inviting them to attend relevant information sessions / webinars.	
3.3.6.2	Work with tourism operators and proprietors to identify and develop products and services that appeal to visitors to the shire, and to co-ordinate the promotion of our attractions	Council participates in programs and marketing across a number of stakeholders and networks. Council supports a number of social media platforms in promoting local tourism products and businesses. Due to COVID-19, face-to-face meetings were limited during the reporting period however communication was maintained through email and social media.	
3.3.6.3	Support tourism activities associated with historical themes across the Local Government Area	Continued support through the Canola Trail Visitor Guide and Junee Shire Pocket Map identifying points of local history. Additional support provided through social media.	

3.4: Promote our community as a place to visit and stay for longer

3.4.1: To foster and promote Junee as a destination for visitors

Action Code	Action Name	Comments	Status
3.4.1.1	Maintain Junee Visitor Information Centre	Due to COVID-19, a number of visitor attractions and local museums were closed to the public.	
3.4.1.2	Support major tourism and community events	Council supports major community events. COVID-19 restrictions have seen a turn down in community events be held during the reporting period.	
3.4.1.3	Work with neighbouring Shires to promote regional tourism	Participation in the Canola Trail joint marketing initiative with Temora and Coolamon Shire Councils and Wagga Wagga Partner Program.	

3.4.2: Market Junee as a destination for visitors

Action Code	Action Name	Comments	Status
3.4.2.1	Improve entry points to the town and the shire to make a greater impression on visitors - to encourage visitors to stop and stay	New Village welcome signs have been erected.	
3.4.2.2	Maintain contemporary tourism webpages and social media platforms	Regular social media postings on both Facebook and Instagram platforms. Regular website updates. Due to COVID-19 tourism related social media posts eased however this is planned to return to normal posting levels in 2021.	
3.4.2.4	Update Junee Visitor Guide	Production of a new visitor guide under the Canola Trail branding was launched in November 2019. This new guide has a duration of approximately three years. A new guide will be investigated in 2022. To compliment the visitor guide a Junee Shire Pocket Map was produced and released in July 2020.	

3.5: Plan our land resources for the future

3.5.1: Provide advice and information to applicants and industry

Action Code	Action Name	Comments	Status
3.5.1.1	Distribute information to developers and builders relating to changes in legislation and guidelines	Council website re-direct customers to the new DA Planning Portal. Specialised computer and scanner provided at front counter to help applicants use the new portal.	
3.5.1.2	Provide pre-lodgement advice and assistance to applicants	Complete.	

3.5.2: Provide development assessment services

Action Code	Action Name	Comments	Status
3.5.2.1	Assess and determine complying development applications, development applications, and construction certificates in line with legislation and Council policy	Applications received have been assessed in accordance with legislation and planning guidelines.	
3.5.2.2	Provide certification inspection services	Inspection certificates provided upon request.	

Action Code	Action Name	Comments	Status
3.5.2.3	Undertake swimming pool compliance program	Pool inspections are routinely carried out.	

3.6: Grow our population throughout the Shire

3.6.1: Facilitate population growth outside of Junee township

Action Code	Action Name	Comments	Status
3.6.1.2	Identify infrastructure needs outside of Junee township and plan accordingly	Capital Works program approved by Council for infrastructure renewal work for this year. Quarterly reports provide to Council on progress.	

3.6.2: Provide appropriate land for residential development to facility population growth in Junee.

Action Code	Action Name	Comments	Status
3.6.2.1	Actively market residential land availability	John Potts Stage 8 residential land (21 lots) completed and offer to market.	
3.6.2.2	Subdivide and construct residential estates in accordance with the Long Term Financial Plan for land development, including purchase of land for future development	John Potts Drive Stage 8 construction completed.	
3.6.2.5	Construct additional stages of John Potts Drive Estate	John Potts Drive Stage 8 residential development completed.	

3.6.3: Facilitate Family Day Care services

Action Code	Action Name	Comments	Status
3.6.3.1	Provide the administrative framework and processes for a network of registered educators	Southwest Family Day Care (SWRFDC) continues to support Educators to meet the national quality standards.	
3.6.3.2	Coordinate, support and increase the number of Family Day Care educators	Ongoing.	
3.6.3.3	Monitor and evaluate educators to ensure the National Quality Framework requirements are met	Continue safe COVID-19 support visits through virtual meetings.	

4: To be a resilient community ready to adapt for the future

4.1: Build the capacity and skills of our community to meet, innovate and lead change

4.1.1: The Council is a socially responsible employer

Action Code	Action Name	Comments	Status
4.1.1.1	Incorporate targets in the Workforce Plan building local capability	Complete.	

4.1.2: Facilitate a resilient community/strengthen the community

Action Code	Action Name	Comments	Status
4.1.2.1	Develop and maintain partnerships with the business community with the objective of staying on top of emerging issues and opportunities	The most relevant emerging issue was dealing with altered work practice as a result of the coronavirus pandemic. Councils and businesses worked together to ensure relevant information and support was distributed across the business community.	
4.1.2.2	Support the establishment of and maintain community gardens	There is no community activity for new community gardens.	
4.1.2.4	Implement a program of community engagement with the objective of staying on top of emerging issues and opportunities	Village meetings held in Wantabadgery, Illabo, Bethungra and Old Junee to engage the community to assist with development of the Village Improvement Plans. 355 committee meetings held when COVID-19 restrictions did not impede that process.	

4.1.3: Council lead by example with innovative technologies and processes

Action Code	Action Name	Comments	Status
4.1.3.1	Actively seek and educate staff on new and innovative practices/processes including new technologies	Education undertaken on new financial and record management practices.	
4.1.3.2	Run education sessions with the community around new technologies and change (eg. energy efficiency, environmental sustainability)	Renewable Energy Action Plan adopted.	

4.2: Prepare and transition to the economy of the future

4.2.1: Our community has ready access to local, regional, national and global information

Action Code	Action Name	Comments	Status
4.2.1.1	Advocate for access to high speed broadband services throughout the Shire	Council supported an application to the Regional Connective Program during the reporting period.	
4.2.1.2	Advocate for mobile reception throughout the Shire	Council supported an application to the Regional Connective Program during the reporting period.	
4.2.1.3	Deliver education campaigns in readiness for digital economy	COVID-19 has accelerated the use of digital technologies. Tools include, check in apps to enter businesses, over internet video meetings and the use of live streaming videos to deliver services eg. Yogo and fitness classes.	

4.2.2: Seek out business opportunities to support our economy into the future

Action Code	Action Name	Comments	Status
4.2.2.1	Advocate for enhanced Rail sector presence in Junee	Council has a number of Rail Capability statements featuring aspects of the local rail sector used for promotional work. The new Illabo to Stockinbingal rail line design is almost complete and the construction phase will provide further opportunity for local and other rail related industry advocacy. Earnest and Young Inland Rail Regional Opportunity Economic Report from 2020 calculate the potential economic uplift in the Southern NSW Region, which includes Junee, over the next ten years estimated between 470 and 670 new full time jobs and an additional output in value of goods and services produced by industry between \$350M and \$490M.	
4.2.2.2	Continue to support and advocate for the national Melbourne to Brisbane Inland Railway through Junee	The ARTC continues to keep the Community informed on the development of the Melbourne to Brisbane Inland Railway project.	
4.2.2.3	Implement visitor economy programs that grow the tourism potential within the Shire	Complete.	

Action Code	Action Name	Comments	Status
4.2.2.4	Provide support to the agriculture sector to expand markets and embrace technological improvement	The Council is funding a comprehensive road traffic study to assist and recommend improve transport links for the agriculture and other rural based sector industries. Council understand the mobile telephone reception and internet speeds on farms remain important to the farming community. Council continuously monitors funding opportunities for improved services, this year seeking support through Department of Infrastructure, Transport, Regional Development and Communications - Regional Connectivity Program.	
4.2.2.5	Work with local businesses to support new sector based initiative that grow the local economy	COVID-19 restriction placed significant pressure on business activity and the economy generally. Council focus and resources turned to supporting local business where it could.	

4.2.3: Provide employment opportunities for young people

Action Code	Action Name	Comments	Status
4.2.3.1	Continue to support and employ School based trainees within Council	Completed.	
4.2.3.2	Work with local business and industry to grow opportunities for employment opportunities for younger people	Planning for the implementation of the <i>Junee Youth Employment Partnership Program</i> occurred. The program will start in 2021 which aims to provide students in Years 9 and 10 with practical training and mentorship in hospitality operations, complemented by the completion of a Statement of Attainment in Café Skills.	

4.2.4: Maintain community values and interests as we transition towards a digital economy

Action Code	Action Name	Comments	Status
4.2.4.1	Advocate for social and medical service provision to allow for local people to continue to live and age in place	This is a multi-faceted subject. Council has worked closely with Junee Community Centre, the Junee Health Advisory Committee and <i>Keep-Them-Safe</i> (KTS) Inter-agency activity.	
4.2.4.2	Promote Junee as an attractive and desirable community to live in	COVID-19 restrictions dampened the impact of the marketing effort. The focus turned to organised events for 2022.	

T3: Sustainable

5: For our community to be in harmony with its built and natural environment

5.1: Encourage respectful planning, balanced growth and good design

5.1.1: Protect the natural environment through appropriate regulation and policy

Action Code	Action Name	Comments	Status
5.1.1.1	Encourage the revitalisation of Landcare groups within the town/villages	Landcare regularly liaise with staff at the sewage treatment plant. A Landcare Coordinator was appointed in November 2020 to reactivate Landcare services across four council areas.	
5.1.1.2	Ensure the Council discharges its regulatory obligations	Routine matters continue to be dealt in accordance with applicable legislation.	

5.1.3: Encourage and support community sustainability and environmental projects

Action Code	Action Name	Comments	Status
5.1.3.1	Provide environmental and sustainability advice and education	Landcare staff member provided office space and resources to support environmental programs.	
5.1.3.2	Support community activities such as Landcare and community gardens	Council is currently developing crown land management plans for its reserves which includes environmental controls and enhancements at those locations.	

5.2: Plan and respond to our changing environment

5.2.1: Respond to emergencies within our Shire

Action Code	Action Name	Comments	Status
5.2.1.1	Maintain a local Emergency Operations Centre (EOC)	Emergency Operations Centre is maintained and inspected as required.	
5.2.1.2	Support combat agencies in response to emergencies	Council provides emergency response when requested to do so and support staff when required.	
5.2.1.3	Support/facilitate the Local Emergency Management Committee (LEMC)	Local Emergency Management Committee meetings are held and Council representative attends. Minutes taken and circulated.	

5.2.2: Prepare our community for a changing climate

Action Code	Action Name	Comments	Status
5.2.2.1	Develop Recycled Water Management Plan	Sewerage Treatment Plant operational process monitoring and effluent quality data trends recorded.	
5.2.2.5	Adopt a Renewable Energy Action Plan	Renewable Energy Action Plan has been adopted.	

5.3: Protect, conserve and maintain our natural assets

5.3.1: Protect and conserve the natural environment

Action Code	Action Name	Comments	Status
5.3.1.1	Maintain open spaces	Completed.	
5.3.1.2	Manage noxious weeds	A contractor has been engaged to manage weed spraying and is tracking as per program.	
5.3.1.4	Manage roadside environments	Several new trees have been planted in the town at various locations. Slashed and sprayed various roads within the shire. Trees trimmed in various locations. High rainfall provided excessing seasonal growth to rural roadside vegetation. Additional resources were reallocated to assist with managing that situation.	
5.3.1.5	Monitor public waterways	Monitoring of waterways continues with no incidence of pollution or Blue Green algae.	
5.3.1.6	Operate solid waste management services	All waste management services operated throughout this quarter.	
5.3.1.7	Protect and manage threatened species populations and endangered ecological communities	Review of Environmental Factors (REF) are completed prior to any works being undertaken.	
5.3.1.8	Reduce littering	Public bins and open spaces are cleaned regularly. Rest areas in villages cleaned regularly. Public Reserves are cleaned regularly. Council also introduced a free tip day to encourage a tidy town. Council implemented two free annual tip vouchers to the town and village areas. Skip bins have now been provided to Sandy Beach when an influx of visitors is expected and this has without doubt reduced the amount of littering at that Reserve.	

Action Code	Action Name	Comments	Status
5.3.1.9	Review Crown Reserve Plans of Management	Working with Crown Lands to confirm responsibility and complete Plans of Management.	
5.3.1.13	Review Stormwater Management Plan	Review completed.	

6: To use and manage our resources wisely (human, financial and built assets)

6.1: Council is recognised by the community as being financially responsible

6.1.1: Prepare, review and update corporate documents in consultation with the community to meet NSW Government Integrated Planning & Reporting requirements

Action Code	Action Name	Comments	Status
6.1.1.1	Update the four year Delivery Program and annual Operational Plan	All management reporting and statutory reporting requirements fulfilled, as well as investments and loan management requirements.	
6.1.1.2	Review and update the Community Engagement Strategy	Review has commenced and will be progressed in next financial year.	
6.1.1.3	Review and update the Community Strategic Plan	Review has commenced and will be progressed in next financial year.	
6.1.1.4	Review and update the Long Term Financial Plan (LTFP)	Long Term Financial Plan is in the process of being reviewed. It will be completed as part of the Special Rate Variation Process which will occur in 2021/22.	
6.1.1.5	Review and update Asset Management Plans	Asset Management plans under review.	
6.1.1.6	Review and update the Workforce Plan	Plan was review in July 2020.	

6.1.2: Complete required corporate reporting to meet NSW Government Integrated Planning & Reporting requirements

Action Code	Action Name	Comments	Status
6.1.2.1	Produce the six and twelve monthly organisational performance reports	Six monthly completed and End of Term report being prepared.	

Action Code	Action Name	Comments	Status
6.1.2.2	Produce the Annual Report	Annual Report completed by due date.	
6.1.2.3	Produce the End of Term Report	Not due until November 2021 due to the delay in the election.	

6.1.3: Operate a sustainable infrastructure portfolio

Action Code	Action Name	Comments	Status
6.1.3.1	Advocate for a more sustainable infrastructure funding model for local government infrastructure	There has been increased funding opportunities by both State and Federal Governments towards renewing local infrastructure. Council has secured over \$3M from these programs for road renewals infrastructure. Much of the advocacy work for this addition funding is through Council participate as a member of Riverina Eastern Region of Councils (REROC).	
6.1.3.2	Report annually on infrastructure portfolio	This is done via Quarterly Budget Review Statements and Long Term Financial Plan.	
6.1.3.3	Undertake regular revaluations of all infrastructure asset classes	Completed as per Local Government financial regulation requirements.	

6.1.4: Undertake entrepreneurial activities

Action Code	Action Name	Comments	Status
6.1.4.1	Consider entrepreneurial opportunities as they arise	Council continues to seek major external civil works as part of operations. With over \$1M enhancement works at the Athenium over the past 12 months, the facility is available to hire for regional scale events and conferences.	
6.1.4.2	Maintain Roads Maintenance Council Contract	90% of contract work completed. Bethungra Rehabilitation under discussion with TfNSW.	
6.1.4.3	Undertake private works	Numerous private works were undertaken.	

6.1.6: Manage Council's finances

Action Code	Action Name	Comments	Status
6.1.6.1	Provide financial management and reporting to the organisation	Monthly reporting is an ongoing requirement and will continue throughout the financial year.	●
6.1.6.2	Provide sound financial management of Council's investments and borrowings	All cash and investments are updated in accordance with June Shire Council Reporting and requirements.	●
6.1.6.3	Develop the annual budget within Council's Operational Plan ensuring alignment with the Long Term Financial Plan (LTFFP)	Complete.	●
6.1.6.4	Prepare and report Quarterly Budget Statement Reviews (QBRs)	Completed.	●
6.1.6.5	Manage Council's rating system	Completed.	●

6.2: Embrace energy efficiency and industrial ecology principles

6.2.1: Reduce the Council's Greenhouse Footprint

Action Code	Action Name	Comments	Status
6.2.1.1	Identify Council's top five energy consuming assets and monitor energy consumption	Identified in the Renewable Energy Action Plan.	●
6.2.1.2	For the top five energy consuming assets identify and implement reduction programs	Renewable Energy Action Plan was endorsed by Council.	●

6.2.2: Facilitate opportunities for energy efficiency gains by community and business

Action Code	Action Name	Comments	Status
6.2.2.1	Facilitate industry to look for opportunities to help each other to reduce waste	Green waste is being mulched instead of being burnt for a lesser impact on the environment. Green waste mulch to be reused to rejuvenate landfill areas and landscaping within the Shire. Education program for recyclables ongoing.	●

Action Code	Action Name	Comments	Status
6.2.2.2	Undertake advocacy activities to further the opportunities for the Council and community to work together on community renewable energy generation	Renewable Energy Action Plan has been adopted and recommendations under review.	

6.3: Manage our built assets with asset management plans

6.3.1: Manage our assets

Action Code	Action Name	Comments	Status
6.3.1.1	Implement asset management improvement actions	New Asset Management System (AMS) introduced. The stormwater drainage asset class completed.	

6.4: Reduce, reuse and recover waste

6.4.1: Manage Solid Waste Management

Action Code	Action Name	Comments	Status
6.4.1.1	Maintain watching brief on waste market opportunities	The Community Recycle Centre at the Junee Waste Landfill Facility continues to operate well. New segmented areas for drop off points within the facility have been developed so that waste streams are separated ready for recycling. The Council receives revenue for scrap metal while it has to pay to recycle other products.	
6.4.1.2	Provide waste management services	All waste management services have been provided throughout the reporting period.	

T4: Collaborative

7: To be a socially, physically and culturally engaged and connected community

7.1: Encourage an informed and involved community

7.1.2: Welcome new residents

Action Code	Action Name	Comments	Status
7.1.2.1	Maintain and distribute information packs to new residents	Complete.	
7.1.2.2	Advocate for a regular 'Welcome to Junee' function for new residents	Did not proceed due to COVID-19 restrictions.	

7.1.3: Distribute a regular Community Newsletter

Action Code	Action Name	Comments	Status
7.1.3.1	Produce and distribute a quarterly Community Newsletter	Completed.	

7.1.4: Provide access to Council information

Action Code	Action Name	Comments	Status
7.1.4.1	Attend village meetings	Village Improvement meetings held at Old Junee, Wantabadgery, Bethungra and Illabo.	
7.1.4.2	Maintain Council websites and social media with current information	Completed.	
7.1.4.3	Participate in community events (eg. Junee Show, Farmers Markets, Illabo Show)	Events postponed in reporting period due to COVID-19 restrictions.	

7.1.5: Provide Council Customer Service

Action Code	Action Name	Comments	Status
7.1.5.1	Provide first point of customer contact - telephone, internet and in-person	The Customer Service Team continued to provide first point of contact services throughout the year. Some practices have changed during some phases of COVID-19 restrictions.	
7.1.5.2	Facilitate front-line services for Council - payments, applications, enquiries	Providing a front line service to customers by phone and face to face.	
7.1.5.3	Facilitate front-line services on behalf of other Government Agencies eg. Service NSW, Centrelink	Completed.	

7.2: Enable broad, rich and meaningful engagement to occur

7.2.1: Develop volunteers network

Action Code	Action Name	Comments	Status
7.2.1.1	Develop and maintain volunteers register	Volunteer register being maintained although relatively inactive while COVID-19 restriction where in place.	
7.2.1.2	Maintain membership of Wagga Volunteers Centre	Wagga Volunteer Centre has closed down. It is now based in Albury.	
7.2.1.3	Participate in the Riverina Eastern Regional Organisation of Councils (REROC) Take Charge Forum (Youth volunteering)	Event postponed due to COVID-19 restrictions.	
7.2.1.4	Provide access to volunteer training for community members	Training was undertaken with Community Transport Volunteers in First Aid and Transport Disability Training.	
7.2.1.5	Recognise volunteers throughout Council publications and media	Volunteers have been recognised in community newsletters and on Council social media channels.	
7.2.1.6	Host annual celebration of volunteers (coordinate with National Volunteering Week)	Postponed due to COVID-19 restrictions.	

7.2.2: Assist local community organisations to develop community capacity

Action Code	Action Name	Comments	Status
7.2.2.1	Assist Not for Profit (NFP) event organisers with traffic management plans	Assisted as required.	
7.2.2.2	Assist Not for Profit (NFP) organisations with regulatory approval applications	Through the year, Council continued to help not for profit organisations where possible.	
7.2.2.3	Provide assistance to Not for Profit (NFP) organisations with funding submissions	Assistance with completion of grant funding submissions is provided to Not for Profit organisations when and as required.	

7.3: Build on our sense of community

7.3.1: Strengthen the networks which bind the community together

Action Code	Action Name	Comments	Status
7.3.1.1	Athenium Theatre building is well maintained and used for civic and community purposes	Significant capital improvement occurred with major works including kitchen and installation of air conditioning completed November 2020. Opening event in November 2020 with Fanny Lumsden was a sellout. Building is being used by community groups and bookings taking place. COVID-19 has affected frequency of use in the reporting period.	
7.3.1.2	Conduct regular meetings of the Local Emergency Management Committee	Programmed meetings held, agenda distributed and minutes prepared for distribution.	
7.3.1.3	Junee Junction Recreation and Aquatic Centre provide contemporary leisure services to the Shire	Target was not met due to COVID-19 restrictions. Comparing this reporting period to end of year memberships held in 2019, memberships increased by 3%.	
7.3.1.4	Library provides and/or organises recreation space for community gatherings	The Library building is available for social and community gatherings.	
7.3.1.5	Library to maintain relevant up to date resources for the public to use	Resources are routinely maintained, reviewed and added to at the Junee Library.	
7.3.1.6	Support the Junee District Historical Society in their occupation of the Broadway Museum building	During most of the reporting period the Broadway Museum was closed to the public due to COVID-19 restrictions. Council staff attended several Junee District Historical Society Meetings and meetings with their executive.	

7.3.2: Instil a sense of pride in the community by advocating for and supporting community initiatives

Action Code	Action Name	Comments	Status
7.3.2.1	Council supports community initiatives and events with its available resources	Events postponed in reporting period due to COVID-19 restrictions.	
7.3.2.3	Facilitate local Australia Day nominations and awards	Planning for Australia Day 2021 commenced with Award nominations opening in June 2020.	
7.3.2.4	The Mayor and Councillors makes themselves available for community and civic purposes	The relationship is a primary ongoing focus.	

8: To work together to achieve our goals

8.1: Build strong relationships and shared responsibilities

8.1.1: Strengthen the networks which bind the community together - to keep a cohesive community

Action Code	Action Name	Comments	Status
8.1.1.1	Council meetings conducted around the Shire	Due to COVID-19 restrictions, no Council meetings were held in the villages.	
8.1.1.2	Councillors or council staff attend community progress association meetings	Attended meetings when invited.	

8.1.2: Council provides resources to support identified committees and structures

Action Code	Action Name	Comments	Status
8.1.2.2	Australia Day - host and provide leadership and support to the public event	Completed.	
8.1.2.3	Member participant of the District Emergency Management Committee	Council staff attended the Local Emergency Management Committee meetings.	
8.1.2.4	Junee Interagency Forum - Council services participate in this forum and events	Attendance at meetings when held.	
8.1.2.5	Junee Youth Council - host and provide leadership and support to promote the voice of young people via citizenship activation	Youth Council meeting held. Youth Council attended Junee Skate Park opening.	

Action Code	Action Name	Comments	Status
8.1.2.6	Senior Citizens Committee - the annual event to proceed and support activities for our aging residents	Seniors Week held 18-24 April 2021 with 17 events and activities on offer to participants.	●
8.1.2.7	Support local volunteer drivers in the Junee Community Transport scheme	All Community Transport volunteer drivers have attended a first aid course and disability transport training course in Jan/June period and all have obtained their Working With Children Certificate (WWCC).	●
8.1.2.8	Schedule formal meetings and provide administration to Section 355 Committees of the Council	Section 355 Committee meetings were held May 2021.	●

8.2: Work in partnership to plan for the future

8.2.1: Maintain proactive working relationship with community groups and associations

Action Code	Action Name	Comments	Status
8.2.1.1	Meet with Junee Business and Trades (JBT) to support business and community events	JBT activities suppressed due to COVID-19 restriction, Council staff attended meetings when held and invited.	●
8.2.1.2	Meet with Junee Sports Committee to improve and maintain sporting assets across the shire	Council staff and/or a Councillor attended Junee sports committee meetings.	●

8.2.2: Work in partnership with neighbouring councils and government agencies in regional promotion, policy development and service provision.

Action Code	Action Name	Comments	Status
8.2.2.1	Active member of Riverina Regional Library (RRL)	Attendance at meetings occurred.	●
8.2.2.2	Active member of the Riverina Eastern Regional Organisation of Councils (REROC).	Complete.	●
8.2.2.4	Work collaboratively with the NSW Roads and Maritime Services to maintain a safe and fit for purpose highway network	Ongoing.	●

Action Code	Action Name	Comments	Status
8.2.2.5	Work collaboratively with the NSW Rural Fire Service to mitigate bush fire hazard across the Shire	Council has constructed a new fire trail in Illabo under RFS funding. Council also implements and has delivered the Brims funding program in conjunction with the NSW Rural Fire Brigade. Fire mitigation works for the Rocky Hill land with the assistance of RFS.	

8.2.3: State & Federal Government relationships

Action Code	Action Name	Comments	Status
8.2.3.1	Invite Local Federal Member of Parliament to meet with elected body	Local Member Hon. Michael McCormack regularly attends official openings and functions where Councillors attend and can interact.	
8.2.3.2	Invite Local State Member of Parliament to meet with elected body	Member for Cootamundra, Steph Cooke MP regularly attends official openings of events where Councillors are also in attendance.	
8.2.3.3	Meet with State and Federal Agencies to advocate for local and regional interest	The relationship is a primary ongoing focus.	

8.3: Provide representative, responsive and accountable community governance and leadership

8.3.1: Implement the Community Strategic Plan

Action Code	Action Name	Comments	Status
8.3.1.1	Develop Council's Delivery Program and Operational Plan in response to the Community Strategic Plan	DPOP completed and adopted.	

8.3.2: Report to the community in accordance with the NSW State Government's Integrated Planning & Reporting framework

Action Code	Action Name	Comments	Status
8.3.2.1	Prepare a Quarterly Budget Review Statement within two months of the close of each quarter.	Meet statutory obligations.	
8.3.2.2	Inform community of performance against Integrated Planning and Reporting (IP&R) requirements.	Reporting completed.	
8.3.2.3	Ensure Financial Statements are completed and lodged in accordance with statutory requirements.	Financial Statements completed and audited by 31 October.	

8.3.3: Appropriate governance and leadership is in place to ensure appropriate level of accountability and transparency

Action Code	Action Name	Comments	Status
8.3.3.1	Maintain an appropriate suite of Policies to guide Council's activities	Policies updated and adopted as required.	
8.3.3.3	Maintain an Enterprise Risk Management (ERM) system	The staff and internal audit Committee actively audit and review Council's areas of risk.	
8.3.3.4	Public information is readily accessible on council websites for public viewing	Public information is updated regularly to keep the community informed.	
8.3.3.6	Manage Council's Records Management systems	Council continues to refine and improve its record management system. The new records system is operating and will be rolled out to all staff within the next three months.	

Overseas Visits by Councillors or staff - Reg cl. 217 (1) (a)

During 2020-2021 no overseas visits were undertaken by Councillors, Council staff or other persons whilst representing the Council.

Councillor expenses and provision of facilities - Reg cl. 217 (1) (a1)

Mayoral and Councillor Fees for 2020/21

Mayoral Fees	\$20,750
Councillors' Fees	\$81,899
Councillors' Travel Allowances	\$303
Total	\$102,952

Provision of Facilities for Use by Councillors

Minimal facilities are provided for the Councillors. Office space is made available to the Mayor for meetings with ratepayers. This office space is not reserved exclusively for such use, but is space that is available for Councillors, Staff and Community use. No other facilities are provided for Councillors' use.

The Council's policy for the payment of Councillor expenses requires that:

- The expenses have been incurred doing Council business that Council has previously agreed should be attended to by the Councillor concerned.
- Full documentary evidence, including receipts, are provided to support any such claim; and
- The expenses incurred are deemed reasonable, given the nature of the business attended to, with this reasonableness test being applied in the first instance by the General Manager and where he feels it appropriate in the second instance by the Mayor.

Payment of Expenses and the Provision of Facilities to Councillors – In Relation to the following:

1. Office Equipment - Apple iPads
2. Telephone Calls - Nil
3. Attendance at Conferences and Seminars - Junee Shire Council spent no money on Councillor conferences, seminars and professional development during the financial year.
4. Training of Councillors - Nil
5. Interstate Visits - Nil
6. Overseas Visits - Nil

7. Spouse, Partner or Other Person in the Accompaniment of a Councillor - Nil
8. Provision of Care for a Child or Other Immediate Family Member - Nil

Contracts Awarded - Reg cl. 217 (1) (a2)

The following contracts that exceeded \$150,000 (excluding GST) were awarded by Council in 2020-2021.

Contract awarded to	Description	Term	Amount \$
Essential Energy	Bulk LED Upgrade for Streetlighting	One-off	220,245
Moduplay	Junee Regional Adventure Park	One-off	243,389
Boral Constructions	Spraying Bituminous Sealing - Extension	1 year	594,235
Calvarni Crushing	Winning and Crushing Gravel – Greens Pit	One-off	202,263
Calvarni Crushing	Winning and crushing Gravel – Molineux's Pit	One-off	111,375
CRS	Kanaley square Upgrade - Asphaltting	One-off	249,698
CRS	Queen St Intersection and Caravan Park Corner	One-off	279,617

Legal Expenses - Reg cl. 217 (1) (a3)

In 2020-2021 Council incurred legal expenses totalling \$40,032. These expenses were incurred in the following areas:

Description	Amount
Rates & Debt Recovery (Inc. court fees)	\$0
Property Sales and Development	\$10,005
General Legal Advice	\$30,027

Private Works - Reg cl. 217 (1) (a4)

Section 67(3) Private Works

During the period 1 July 2020 to 30 June 2021 Council did not undertake any subsidised work on private land in terms of Section 67 of the Local Government Act 1993.

Contributions / Donations - Reg cl. 217 (1) (a5)

Amounts contributed or granted under Section 356

During 2020-2021, Council provided assistance totalling \$220 to community groups and external organisations under Section 356 of the Local Government Act 1993.

External bodies exercising Council functions - Reg cl. 217 (1) (a6)

External bodies exercising functions delegated by Council.

Bush Fire Services

Council has delegated its responsibilities for the management and control of bush fire services to the NSW Rural Fire Service. It is party to an agreement with Wagga Wagga City Council, Coolamon Shire Council and Lockhart Shire Council to form the Riverina Zone of the Rural Fire Service.

Riverina Regional Library

Junee Shire Council is a member of Riverina Regional Library.

The Riverina Regional Library (RRL) is the largest regional library service in NSW. It provides library services to approximately 140,313 constituents of 10 local government areas. The service consists of 19 static library branches, three deposit stations and a mobile library that serves 27 communities in seven Council areas.

The Junee Library has the following services provided through the Riverina Regional Library:

- Reference and information service including internet access to online services
- Online Public Access terminals allow a search of the catalogue
- Reservations system for books either already on loan or located at other branches
- Inter-library loan service
- Housebound services to the elderly and disabled
- Genealogical research facilities
- Community information
- Adult fiction and nonfiction
- Children's books, both fiction and nonfiction including picture books
- Young Adult fiction
- Paperbacks
- Periodicals and newspapers
- Audio cassettes
- Music CDs
- Video cassettes
- Large print and Talking books for the visually impaired
- Photocopying facilities
- Local History material
- Foreign language tapes and books available on request
- Internet Access
- Word Processing and Spreadsheet facilities

In addition to the direct costs of the running the library to the Junee Shire Council Riverina Regional Library pays an annual contribution to the Riverina Regional Library. In 2020-2021 this contribution was \$117,617.

Weeds Control

Junee Shire Council entered into an agreement with Temora Shire Council and Coolamon Shire Council in 2006/07 for the management and control of weeds within the Junee Shire – this was renewed in 2017/18 and is still in place today.

The group has employed a contractor, Mr Robert Ferguson, to manage the control of weeds and spraying contractors.

The contract is administered by Temora Shire Council. It oversees the contractor's performance according to the MOU. The contractor is responsible for all reporting matters to the Department of Primary Industry, for public education, applications for grant funds on behalf of Council, inspections, representation of Council at regional weeds committees and the mapping of weed infestation.

The benefits to be gained by Junee Shire Council are:

- Consistent staffing for weed control
- Appropriately qualified employees to manage and inspect weeds throughout the Shire
- Co-ordination of control activities throughout the Shire
- The efficient sharing of resources.

Controlling interest in companies - Reg cl. 217 (1) (a7)

Junee Shire Council had no controlling interests in any companies at 30 June 2021.

Partnerships, corporations and joint ventures - Reg cl. 217 (1) (a8)

Council has been a member of the following bodies during 2020-2021:

- Riverina Regional Library
- Riverina Eastern Regional Organisation of Councils (REROC)
 - Junee, Bland, Coolamon, Greater Hume, Lockhart and Temora Shires, Cootamundra-Gundagai Regional Council and Goldenfields and Riverina Water County Councils
- Riverina JO (Joint Organisation)
 - Junee, Bland, Coolamon, Greater Hume, Lockhart and Temora Shires, Cootamundra-Gundagai Regional Council, Goldenfields and Riverina Water County Councils
- Riverina Zone Rural Fire Service
- Internal Audit cooperative arrangement between Junee, Coolamon, Temora, Lockhart, Bland Shires and Cootamundra-Gundagai Regional Council.

EEO Management Plan - Reg cl. 217 (1) (a9)

Council Activities To Implement Its Equal Employment Opportunity Management Plan

Junee Shire Council is committed to the principles of Equal Employment Opportunity whereby all employees and potential employees are treated equitably and fairly, regardless of their race, sex, disability etc. when applying for jobs or promotions, training opportunities, and in their working conditions.

Junee Shire Council, in accordance with Section 345 of the Local Government Act 1993, has adopted an Equal Employment Opportunity Policy to guide the implementation of EEO principles and practices. The co-ordination of the EEO Management Plan is the responsibility of the EEO Officer. The EEO Officer for Junee Shire Council is the Director Finance and Administration.

The EEO Management Plan has the following strategies:

- Communication and Awareness Raising
- Consultation
- Recruitment and Selection
- Appointment, Promotion and Transfer
- Training and Development
- Conditions of Service
- Grievance Procedures
- Evaluation and Review of EEO Management Plan

Each of these strategies has a number of specific actions. Basic EEO requirements have been in place for a number of years. There have been no reported instances of any EEO matters to be dealt with. There has therefore been little activity with regard to the EEO Management Plan in the year under review.

No recommendations for change were put forth by members regarding the EEO Management Plan.

The EEO Policy and the EEO Management Plan are available to the public for perusal upon request.

Remuneration Package – General Manager - Reg cl. 217 (1) (b)

The total value of the General Manager's Remuneration Package was \$211,029 plus the superannuation contribution of \$38,901.

Remuneration Package – Senior Staff - Reg cl. 217 (1) (c)

During 2020-2021 there were no other designated senior officers at Council.

Stormwater Management Services - Reg cl. 217 (1) (e)

Junee Shire Council adopted a Stormwater Management Services Charge in 2020-2021 of \$25.00 and for business properties it was set at \$25.00 plus an additional \$12.00 for each 350 square metres (or part) thereafter.

This charging structure generated revenue of \$44,075 and was credited to a Drainage /Stormwater Reserve.

Coastal Protection Services - Reg cl. 217 (1) (e1)

Junee Shire Council does not provide coastal protection services.

Companion Animals Act 1998 - Reg cl. 217 (1) (f)

Animal control is handled by a combination of a part time Animal Control Officer and office support for companion animal registration, information and reporting.

Urgent complaints are dealt with either by the Animal Control Officer or in extreme circumstances by the local NSW Police. Non urgent complaints such as nuisance animals or registration checks are handled through Council's complaints system by administration staff and then passed on to the Animal Control Officer.

Council's impounding facilities have the ability to cater to both dogs and cats. Staff are on hand to check for micro-chipping details and the need of any urgent veterinary assistance. In the first instance of picking up an animal Council endeavours to notify the owner of the animal and try and remove the need for impoundment.

Assistance is provided to the public in dealing with nuisance and menacing dog problems. A micro-chipping service is available by appointment with our Animal Control Officer.

Pound Data Collection Returns

During 2020-2021, 75 dogs were impounded. 55 were returned to their owner, 18 were rehomed and one was euthanised.

Data Relating To Dog Attacks

Council's customer action request system recorded six dog attacks during the 2020-2021 year.

Expenditure On Companion Animal Management And Activities

A total of \$90,887 was spent on companion animal management and activities during the 2020-2021 year.

Companion Animal Community Education Programs

Junee Shire Council did not undertake any formal companion animal community education programs. However, the Council's part-time animal control officer regularly discusses animal control matters with members of the public - specifically concerning their dogs.

Strategies To Promote And Assist De-Sexing Of Dogs And Cats

Junee Council did not implement any specific strategies to promote the de-sexing of animals during the 2020-2021 year.

Strategies To Seek Alternatives To Euthanasia For Unclaimed Animals

Junee Shire Council is attempting to rehouse as many animals as possible if they are unclaimed after 7 days. Council has a partnership arrangement in place with an animal rescue group to rehouse animals. Through this partnership and related networks, a high very percentage of unclaimed animals are rehoused. Animals are only euthanised (using a professional Veterinary service) as a last resort.

Off The Leash Areas Provided By Council

Junee Shire Council has two off-leash areas, the first being a reserve in Kemp Street Junee and the second near the Junee Caravan Park in the treed area. Council also opened an off-lease Dog Agility park during the 2019/20 year.

Detailed Financial Information On The Use Of Companion Animals Fund Money

The income and expenditure in managing and controlling companion animals is set out below.

Expenditure	\$
Wages & Salaries including on-costs	65,590
Plant running	8,781
Other Expenses	16,516
TOTAL	90,887

Income	\$
Companion Animal registration fees	10,085
Release Fees	5,634
Fines & Other	29,078
TOTAL	44,797

Rates and Charges written off - Reg cl. 132

The amount of rates and charges written off during the financial year was \$1,561. These were, for the most part, the write-off of small balances that Council processes each year.

The amount of Pensioner Rebates provided was \$49,783.

Government Information (Public Access) Act 2009 (GIPA)

Council in the last reporting period has received 68 applications under the Government Information Public Access Act.

Clause 8A: Details of the review carried out by the agency under section 7 (3) of the Act during the reporting year and the details of any information made publicly available by the agency as a result of the review

Reviews carried out by the agency	Information made publicly available by the agency
Yes	Yes

Clause 8B: The total number of access applications received by the agency during the reporting year (including withdrawn applications but not including invalid applications)

Total number of applications received
68

Clause 8C: The total number of access applications received by the agency during the reporting year that the agency refused either wholly or partly, because the application was for the disclosure of information referred to in Schedule 1 to the Act (information for which there is conclusive presumption of overriding public interest against disclosure)

Number of Applications Refused	Wholly	Partly	Total
	0	0	0
% of Total	0%	0%	0%

Statistical Information regarding access applications

Table A: Number of applications by type of applicant and outcome*

	Access Granted in full	Access Granted in Part	Access Refused in Full	Information not Held	Information Already Available	Refuse to Deal with Application	Refuse to Confirm/Deny whether information is held	Application Withdrawn	Total	% of Total
Media	0	0	0	0	0	0	0	0	0	0%
Members of Parliament	0	0	0	0	0	0	0	0	0	0%
Private sector business	1	0	0	0	0	0	0	0	1	2%
Not for profit orgs or community groups	0	0	0	0	0	0	0	0	0	0%
Members of public by legal reps	66	0	0	0	0	0	0	0	66	96%
Members of public (other)	1	0	0	0	0	0	0	0	1	2%
Total	68	0	0	0	0	0	0	0	68	100%
% of Total	100%	0	0	0	0	0	0	0		

* More than one decision can be made in respect of a particular access application. If so, a recording must be made in relation to each such decision. This also applies to Table B.

Table B: Number of applications by type of application and outcome*

	Access Granted in full	Access Granted in Part	Access Refused in Full	Information not Held	Information Already Available	Refuse to Deal with Application	Refuse to Confirm/Deny whether information is held	Application Withdrawn	Total	% of Total
Personal information applications*	0	0	0	0	0	0	0	0	0	0%
Access applications (other than personal information applications)	68	0	0	0	0	0	0	0	68	100%
Access applications that are partly personal information applications and partly other	0	0	0	0	0	0	0	0	0	0%
Total	68	0	0	0	0	0	0	0	68	100%
% of Total	100%	0	0	0	0	0	0	0		

* A personal information application is an access application for personal information (as defined in clause 4 of Schedule 4 to the Act) about the applicant (the applicant being an individual).

Table C: Invalid applications

Reason for Invalidity	No of applications	% of Total
Application does not comply with formal requirements (section 41 of the Act)	1	100%
Application is for excluded information of the agency (section 43 of the Act)	0	0%
Application contravenes restraint order (section 110 of the Act)	0	0%
Total number of invalid applications received	1	100%
Invalid applications that subsequently became valid applications	1	100%

Table D: Conclusive presumption of overriding public interest against disclosure: matters listed in Schedule I of Act

	Number of times consideration used*	% of Total
Overriding secrecy laws	0	0%
Cabinet information	0	0%
Executive Council information	0	0%
Contempt	0	0%
Legal professional privilege	0	0%
Excluded information	0	0%
Documents affecting law enforcement and public safety	0	0%
Transport safety	0	0%
Adoption	0	0%
Care and protection of children	0	0%
Ministerial code of conduct	0	0%
Aboriginal and environmental heritage	0	0%
Privilege generally - Sch I (5A)	0	0%
Information provided to High Risk Offenders	0	0%
Assessment Committee	0	0%
Total	0	0%

*More than one public interest consideration may apply in relation to a particular access application and if so, each such consideration is to be recorded (but only once per application). This also applies in relation to Table E

Table E: Other public interest considerations against disclosure: matters listed in table to section 14 of Act

	Number of times consideration used*	% of Total
Responsible and effective government	0	0%
Law enforcement and security	0	0%
Individual rights, judicial processes and natural justice	0	0%
Business interests of agencies and other persons	0	0%

	Number of times consideration used*	% of Total
Environment, culture, economy and general matters	0	0%
Secrecy provisions	0	0%
Exempt documents under interstate Freedom of Information legislation	0	0%
Total	0	0%

Table F: Timeliness

	Number of applications*	% of Total
Decided within the statutory timeframe (20 days plus any extensions)	68	100%
Decided after 35 days (by agreement with applicant)	0	0%
Not decided within time (deemed refusal)	0	0%
Total	68	100%

Table G: Number of applications reviewed under Part 5 of the Act (by type of review and outcome)

	Decision varied	Decision upheld	Total	% of Total
Internal review	0	0	0	0%
Review by Information Commissioner*	0	0	0	0%
Internal review following recommendation under section 93 of Act	0	0	0	0%
Review by NCAT	0	0	0	0%
Total	0	0	0	0%
% of Total	0%	0%	0%	0%

*The Information Commissioner does not have the authority to vary decisions but can make recommendations to the original decision-maker. The data in this case indicates that a recommendation to vary or uphold the original decision has been made by the Information Commissioner.

Table H: Applications for review under Part 5 of the Act (by type of applicant)

	Number of applications for review	% of Total
Applications by access applicants	0	0%
Applications by persons to whom information the subject of access application relates (see section 54 of the Act)	0	0%
Total	0	

Table I: Applications transferred to other agencies.

	Number of applications transferred	% of Total
Agency-Initiated Transfers	0	0%
Applicant - Initiated Transfers	0	0%
Total	0	

Privacy and Personal Information Protection Act 1998

Junee Shire Council has an adopted Privacy & Personal Information Policy incorporating its Privacy Management Plan.

Its objective is to meet the requirements of Section 33 of the Privacy and Personal Information Protection Act (PIPP Act).

By implementing this Plan Council demonstrates its respect for the privacy of its residents and ratepayers. To comply with the requirements of the PPIP Act, Council observes the Protection Principles under the PIPP Act in relation to its handling of Personal Information.

The Plan covers:

- Privacy principles. (part 2 division 1. sections 8 to 19 inclusive, PPIP Act)
- Who authorises the collection of personal information
- The notification process when Council collects personal information about an individual
- The steps Council to ensure that information collected is relevant to a purpose, is not excessive, and is accurate, up to date and complete
- The retention and security of personal information
- If Council holds personal information about any individual the steps to enable any person to ascertain details about their personal information
- How a person can ascertain whether Council holds their personal information
- How a person who is concerned with the inaccuracy or unacceptable use of their personal information kept by Council, can request amendments be made to that information
- The steps to ensure the accuracy of personal information prior to use
- The use of personal information and consent issues
- Disclosing personal information, how, to whom

The Plan also covers Public Registers and lists them.

The Plan covers how a review of certain conduct (internal review process) (part 5 clauses 52 & 53 PPIP Act) is handled.

Finally, the plan covers training & education of staff in the requirements of the PPIP Act.

There have been no issues, concerns or complaints regarding privacy matters under the PPIP Act or that fall under the Council's Privacy Management Plan.

Public Interest Disclosures Act 1994

Under section 6D of the *Public Interest Disclosures Act 1994* (the PID Act), public authorities are required to have a policy and procedures for receiving, assessing and dealing with public interest disclosures. This policy has been developed to meet these requirements. It has been based on the model internal reporting policy for local government devised by the NSW Ombudsman. There were no Public Interest Disclosures during 2020-2021.

Environmental Planning and Assessment Act 1979

Junee Shire Council had no Voluntary Planning Agreements under Section 93G (5) of the Environmental Planning and Assessment Act 1979 in place during 2020-2021.

SPECIAL RATE VARIATIONS

Following substantial consultation with the community in 2013 Council decided to apply for the continuation of Special Rate Variations (SRV) to ensure the retention of existing levels of service. This resulted in an initial SRV application in 2013-14 for a 10% variation and a further successful application in 2014-15 for the renewal of the expiring 2009 SRV and the approval of SRVs in 2015-16 of 9.5% and in 2016-17 of 9.0%. Increases included any rate pegging announcement by IPART.

The Council's 2013/2014 application centred on the need to invest more funds into renewing its road network. The 2014/2017 applications were to maintain current service levels as well as some additional capital renewal expenditure. Table A.1 2014/2015, Table A.2 2014/2015 and Table A.3 2018/2019 from IPART's determination are reproduced below.

The Junee Shire Council – Program of works for road renewals, 2013/14 to 2022/23 is shown below:

Table A.1

	2013/14	2014/15	2015/16	2016/17	2017/18	2018-2019	2019/20	2020/21	2021/22	2022/23	Sum of 10 years
Sum of total spending (SRV Component)	184,835	190,380	196,091	201,974	208,033	214,274	220,702	227,323	234,143	241,167	2,118,922
Difference between total spending & additional SRV income (Existing rate revenue component)	39,165	86,820	112,709	14,526	16,667	24,026	37,898	0	0	0	331,811
Sum of total spending	224,000	277,200	308,800	216,500	224,700	238,300	258,600	227,323	234,143	241,167	2,450,733

Note: The proposed program includes the resealing of roads over the next 4 years with roads, from 2021 to 2023 which are yet to be identified.

Program of Works included in the Council's 2013/14 SRV application.

PROPOSED EXPENDITURE	Year 1 2013/14	Year 2 2014/15	Year 3 2015/16	Year 4 2016/17	Year 5 2017/18	Year 6 2018- 2019	Year 7 2019/20	Year 8 2020/21	Year 9 2021/22	Year 10 2022/23	Sum of 10 years
Road											
Dollarvale Rd	100,800										100,800
Stanyer Rd	123,200										123,200
Bethungra Rd		137,200									137,200
Blackgate Rd		140,000									140,000
Strathmore Rd			173,600								173,600
Pikedale Rd			135,200								135,200
Allawah Rd				141,400							141,400
Coursing Park Rd				75,100							75,100
Eurongilly Rd					224,700						224,700
Wantiool Rd						103,600					103,600
Old Sydney Rd						134,700					134,700
Old Cootamundra Rd							161,700				161,700
Coffin Rock Rd							96,900				96,900

PROPOSED EXPENDITURE	Year 1 2013/14	Year 2 2014/15	Year 3 2015/16	Year 4 2016/17	Year 5 2017/18	Year 6 2018- 2019	Year 7 2019/20	Year 8 2020/21	Year 9 2021/22	Year 10 2022/23	Sum of 10 years
SRV Component for other roads requiring a reseal. ie. having existing seals with an age of at least 20 years and a condition rated as requiring resealing.								227,323	234,143	241,167	702,633
Sum of total spending	224,000	277,200	308,800	216,500	224,700	238,300	258,600	227,323	234,143	241,167	2,450,733
Sum of total spending (SRV Component)	184,835	190,380	196,091	201,974	208,033	214,724	220,702	227,323	234,143	241,167	2,119,372
Difference between total spending & additional SRV income (Existing rate revenue component)	39,165	86,820	112,709	14,526	16,667	23,576	37,898	0	0	0	331,361
Sum of total spending	224,000	277,200	308,800	216,500	224,700	238,300	258,600	227,323	234,143	241,167	2,450,733

List Of Renewal Works Completed

Year	Road/Street	(\$)
2020/2021	Reseals Heavy Patching – Block Grant	132,656
	Kanaley Square	325,791
	Byrnes Road Rehabilitation	497,685
	Pigrams Lane Re-sheet	2,452
	Crudins Road Shoulder re-sheeting	1,161
	Gundagai Road Rehabilitation	97,089
	Canola way improvements	136,813
	Rural Heavy Patching	173,271
	Renewal of Surfaced in Junee Shire Road Network	1,772,190
	Rural reseals	200,073
	Rural Line-marking	10,077
	Sherwood Lane Gravel Re-sheeting	34,683
	Wyoming Lane Gravel Resheeting	34,894
	Trevethin Road Gravel Resheeting	32,798
	Strathmore Road shoulder re-sheeting	21,231
	Blackgate Road shoulder resheeting	34,762
	Old Sydney Road shoulder re-sheeting	19,655
	Warrens Lane Shoulder re-sheeting	19,748
	Marinna Road Shoulder re-sheeting	21,073
	Urban street rehabilitation	20,667
Urban Line-marking	5,380	
	TOTAL	3,594,149

List Of Renewal Works Scheduled

Year	Road/Street	Estimated (\$)
2021/2022	Lord Street Bridge	337,631
	Re-seals and Heavy Patching	47,344
	Memorial Park Kerb & Gutter	170,631
	Gundagai Road Rehabilitation	304,845
	Rural sealed road Heavy Patching Program	484,687
	Renewal of Surfaced in Junee Shire Road Network	822,349
	Urban street rehabilitation	52,333
	Byrnes Road Rehabilitation	150,000
	Pattersons road rehabilitation	243,500
	Lorne Street K&G Reconstruction	187,934
	Traffic Facilities Regional Roads	48,000
	Urban Sealed Roads Heavy Patching	150,000
	Oura Road Shoulder Re-sheeting	20,000
	Coursing Park Road Shoulder Resheeting	30,000
	Yathella Road Shoulder Resheeting	30,000
	Murrulebale Road shoulder Resheeting	30,000
	McGledes Hill Road Shoulder Resheeting	30,000
	Kiaree Road Shoulder Resheeting	30,000
	Eurongilly Road Shoulder Resheeting	30,000
	Pinchgut Road Gravel Resheeting	30,000
	Panuara Lane Gravel Resheeting	30,000
	Talbingo Lane Gravel Resheeting	30,000
	Gravel Re-sheeting Spare	24,709
	TOTAL	3,313,963

Table A.1 Income and proposed expenditure related to the special variation (\$000)

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	Cumulative over 10 years
Special variation income above rate peg	272.9	487.8	711.4	732.8	754.8	777.4	800.7	824.7	849.5	875.0	7,087.0
Funding for increased operating expenditures	308.1	645.5	663.2	620.0	618.2	614.7	626.6	637.9	649.5	661.5	6,045.2
Funding to increase operating surpluses	-35.0	-155.9	51.6	116.1	140.0	165.3	177.8	190.7	203.9	217.6	1,072.1
Funding for capital expenditure	0	0	0	50.0	120.0	130.0	180.0	240.0	320.0	390.0	1,430.0
Balance of funding (impact on holding of cash and short term investments)	-35.0	-155.9	51.6	66.1	20.0	35.3	-2.2	-49.3	-116.1	-172.4	-357.9

Source: Junee, Application - Part A, 2014/15, Worksheet 6.

Table A.2 and Table A.3

Table A.2 Proposed operating expenditure related to the special variation (\$000)

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Street cleaning	15.2	15.7	16.2	16.7	17.2	17.8	18.3	18.9	19.5	20.1	175.5
Public toilets	12.0	12.4	12.8	13.2	13.6	14.1	14.5	14.9	15.4	15.9	138.5
Sporting grounds	21.1	21.7	22.4	23.1	23.9	24.6	25.4	26.3	27.1	28.0	243.6
Parks & playgrounds	75.1	77.5	80.0	82.6	85.2	87.9	90.8	93.7	96.7	99.8	869.3
Recreation & Aquatic Centre	50.0	50.0	50.0	200.0	200.0	200.0	200.0	200.0	200.0	200.0	1,550.0
Library	17.6	18.1	18.7	151.5	156.3	161.3	166.5	171.8	177.3	183.0	1,222.1
Donations to community groups	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	50.0
Economic Development	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	200.0
Tourism Development	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	500.0
Cemetery expenses	21.6	22.4	23.0	23.7	24.5	25.3	26.1	26.9	27.8	28.6	249.6
Building maintenance		3.7	7.7	7.9	8.2	8.5	8.7	9.1	9.3	9.6	72.6

Note: In addition to funding the retention of the above services, the special variation will avoid the sale of 2 properties valued at \$0.6m and higher waste (\$0.3m) and user (\$0.1m) charges over the next 10 years.

Source: Junee, *Application - Part A, 2014/15, Worksheet 6.*

Table A.3 Proposed capital program related to the special variation (\$000)

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Renewal of rural sealed roads	0	0	0	0	60.0	60.0	100.0	150.0	220.0	280.0	870.0
Renewal of rural unsealed roads	0	0	0	50.0	60.0	70.0	80.0	90.0	100.0	110.0	560.0
Total Asset Renewal	0	0	0	50.0	120.0	130.0	180.0	240.0	320.0	390.0	1,430.0

Source: Junee, *Application - Part A, 2014/15, Worksheet 6.*

Expenditure 2020-2021

Expenditure Item	Full Year Actual
Street Cleaning	\$45,481
Public Toilets Operational Expenses	\$45,488
Sports Facilities Operational Expenses	\$182,252
Parks & Gardens Operational Expenses	\$594,962
Junee Junction Recreation & Aquatic Centre operating deficit	\$762,061
Junee Library Operational Expenses	\$405,960
Economic Development	\$15,298
Tourism Development	\$37,579
Public Cemetery Operations	\$176,991
Council Offices - Buildings Repairs & Maintenance (793)	\$69,263
Grand Total	\$2,335,335

Note: June Actual YTD totals represents gross expenditure on each item. Table A.2 figures represents the level of expenditure that would have been removed from operational activity if the Special Rate Variation for 2014/15 was not approved.

APPENDIX A:

FINANCIAL REPORTS FOR THE YEAR ENDING 30 JUNE 2021



JUNEE SHIRE COUNCIL

GENERAL PURPOSE FINANCIAL STATEMENTS

For the year ended 30 June 2021



Junee Shire Council

General Purpose Financial Statements

for the year ended 30 June 2021

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Overview

Junee Shire Council is constituted under the Local Government Act 1993 (NSW) and has its principal place of business at:

29 Belmore Street
Junee NSW 2663

Council's guiding principles are detailed in Chapter 3 of the LGA and includes:

- principles applying to the exercise of functions generally by council,
- principles to be applied when making decisions,
- principles of community participation,
- principles of sound financial management, and
- principles for strategic planning relating to the development of an integrated planning and reporting framework.

A description of the nature of Council's operations and its principal activities are provided in Note B1-2.

Through the use of the internet, we have ensured that our reporting is timely, complete and available at minimum cost. All press releases, financial statements and other information are publicly available on our website: www.junee.nsw.gov.au

Junee Shire Council

General Purpose Financial Statements

for the year ended 30 June 2021

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

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

- the *Local Government Act 1993* (NSW) (as amended) 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 21 September 2021.



Cr Neil Smith
Mayor
21 September 2021



Cr Matt Austin
Councillor
21 September 2021



James Davis
General Manager
21 September 2021



Luke Taberner
Responsible Accounting Officer
21 September 2021

Junee Shire Council

Statement of Comprehensive Income

for the year ended 30 June 2021

\$ '000	Notes	2021	2020
Net operating result for the year – from Income Statement		4,509	4,427
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-5	<u>1,248</u>	<u>6,093</u>
Total items which will not be reclassified subsequently to the operating result		1,248	6,093
Total other comprehensive income for the year		1,248	6,093
Total comprehensive income for the year attributable to Council		5,757	10,520

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

Junee Shire Council

Statement of Financial Position

as at 30 June 2021

\$ '000	Notes	2021	2020
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	3,587	4,797
Receivables	C1-3	1,485	1,289
Inventories	C1-4	920	302
Total current assets		5,992	6,388
Non-current assets			
Receivables	C1-3	84	167
Inventories	C1-4	58	607
Infrastructure, property, plant and equipment	C1-5	129,687	123,485
Right of use assets	C2-1	1,036	1,368
Total non-current assets		130,865	125,627
Total assets		136,857	132,015
LIABILITIES			
Current liabilities			
Payables	C3-1	797	941
Contract liabilities	C3-2	651	604
Lease liabilities	C2-1	259	343
Borrowings	C3-3	390	576
Employee benefit provisions	C3-4	1,949	1,778
Total current liabilities		4,046	4,242
Non-current liabilities			
Lease liabilities	C2-1	817	1,059
Borrowings	C3-3	8,368	8,862
Employee benefit provisions	C3-4	118	101
Provisions	C3-5	4	4
Total non-current liabilities		9,307	10,026
Total liabilities		13,353	14,268
Net assets		123,504	117,747
EQUITY			
Accumulated surplus	C4-1	93,587	87,554
IPPE revaluation reserve	C4-1	29,917	28,669
Other reserves	C4-1	-	1,524
Council equity interest		123,504	117,747
Total equity		123,504	117,747

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

Junee Shire Council

Statement of Changes in Equity

for the year ended 30 June 2021

\$ '000	Notes	as at 30/06/21				as at 30/06/20			
		Accumulated surplus	IPPE revaluation reserve	Other reserves (General)	Total equity	Accumulated surplus	IPPE revaluation reserve	Other reserves (General)	Total equity
Opening balance at 1 July		87,554	28,669	1,524	117,747	85,294	22,576	–	107,870
Changes due to AASB 1058 and AASB 15 adoption		–	–	–	–	(643)	–	–	(643)
Restated opening balance		87,554	28,669	1,524	117,747	84,651	22,576	–	107,227
Net operating result for the year		4,509	–	–	4,509	4,427	–	–	4,427
Restated net operating result for the period		4,509	–	–	4,509	4,427	–	–	4,427
Other comprehensive income									
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-5	–	1,248	–	1,248	–	6,093	–	6,093
Other comprehensive income		–	1,248	–	1,248	–	6,093	–	6,093
Total comprehensive income		4,509	1,248	–	5,757	4,427	6,093	–	10,520
Transfers between equity items		1,524	–	(1,524)	–	(1,524)	–	1,524	–
Closing balance at 30 June		93,587	29,917	–	123,504	87,554	28,669	1,524	117,747

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

Junee Shire Council

Statement of Cash Flows

for the year ended 30 June 2021

Original unaudited budget 2021	\$ '000	Notes	Actual 2021	Actual 2020
Cash flows from operating activities				
<i>Receipts:</i>				
6,254	Rates and annual charges		5,832	5,868
3,917	User charges and fees		3,769	4,037
75	Investment and interest revenue received		14	82
8,315	Grants and contributions		11,705	10,452
725	Other		1,122	1,639
<i>Payments:</i>				
(5,438)	Employee benefits and on-costs		(5,108)	(5,156)
(5,886)	Materials and services		(8,152)	(8,046)
(372)	Borrowing costs		(442)	(544)
(1,481)	Other		(590)	(174)
6,109	Net cash flows from operating activities	G1-1	8,150	8,158
Cash flows from investing activities				
<i>Receipts:</i>				
–	Sale of investment securities		–	1,500
655	Sale of real estate assets		466	822
–	Sale of infrastructure, property, plant and equipment		–	820
–	Deferred debtors receipts		8	–
<i>Payments:</i>				
–	Purchase of investment securities		–	(1,500)
(5,459)	Purchase of infrastructure, property, plant and equipment		(8,625)	(9,669)
(678)	Purchase of real estate assets		(175)	(77)
(5,482)	Net cash flows from investing activities		(8,326)	(8,104)
Cash flows from financing activities				
<i>Receipts:</i>				
750	Proceeds from borrowings		–	300
<i>Payments:</i>				
(1,011)	Repayment of borrowings		(680)	(1,384)
–	Principal component of lease payments		(354)	(401)
(261)	Net cash flows from financing activities		(1,034)	(1,485)
366	Net change in cash and cash equivalents		(1,210)	(1,431)
4,181	Cash and cash equivalents at beginning of year		4,797	6,228
4,547	Cash and cash equivalents at end of year	C1-1	3,587	4,797

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

Junee Shire Council

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Junee 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 21 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 infrastructure, property, plant and equipment.

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 C1-5
- ii. estimated tip remediation provisions – refer Note C3-5
- iii. employee benefit provisions – refer Note C3-4.

Significant judgements in applying the Council's accounting policies

- i. Impairment of receivables – refer Note C1-3.
- ii. Determination of whether performance obligations are sufficiently specific and whether the contract is within the scope of AASB 15 *Revenue from Contracts with Customers* and / or AASB 1058 *Income of Not-for-Profit Entities* – refer to Notes B2-2 – B2-4.
- iii. Determination of the lease term, discount rate (when not implicit in the lease) and whether an arrangement contains a lease – refer to Note C2-1.

Covid 19 Impact

COVID-19 continued to disrupt Council's business practices, with some staff working remotely from home or at other Council facilities away from the main administration building when required. Whilst this has caused some inconvenience, it has not resulted in high cost.

Rate and other collections are similar to the prior fiscal year. Overall the financial impact has not been significant and is not anticipated to increase in future years.

Council believes that physical non-current assets will not experience substantial declines in value due to COVID-19. Fair value for the majority of Council's non-current assets is determined by replacement cost where there is no anticipated material change in value due to COVID-19.

A1-1 Basis of preparation (continued)

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.

The Consolidated Fund has been included in the financial statements of the Council.

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

- General purpose operations
- Sewerage service

The Trust Fund

In accordance with the provisions of Section 411 of the *Local Government Act 1993 (NSW)* (as amended), a separate and distinct Trust Fund is maintained to account for all money and property received by the council in trust which must be applied only for the purposes of, or in accordance with, the trusts relating to those monies.

Trust monies and property subject to Council's control have been included in these reports.

A separate statement of monies held in the Trust Fund is available for inspection at the council office by any person free of charge.

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's community transport service is supported by volunteers from the Junee community. Volunteer services are required to be recognised in the financial statements if they can be measured reliably, are material, and would be purchased if not provided by the volunteers. In most instances, Council would not purchase the service if it was not provided by volunteers.

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.

As of the date of authorisation of these financial statements, Council does not consider that any of these new (and still to be applied) standards and interpretations are likely to have a material impact on the Council's future financial statements, financial position, financial performance or cash flows.

New accounting standards adopted during the year

During the year Council adopted all accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective from the first time on 30 June 2021.

None of these standards had a significant impact on reported position or performance.

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.

\$ '000	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
Functions or activities										
Governance	–	–	114	117	(114)	(117)	–	–	1,550	1,585
Administration	7,770	6,476	1,940	2,871	5,830	3,605	3,011	2,009	3,223	3,294
Public order and safety	135	72	432	343	(297)	(271)	89	–	343	352
Environment	1,164	1,084	1,331	1,358	(167)	(274)	53	52	5,417	5,543
Community services and education	1,152	1,190	1,353	1,231	(201)	(41)	945	1,031	82	81
Housing and community amenities	700	556	861	556	(161)	–	515	19	809	836
Sewerage services	1,716	3,589	2,169	896	(453)	2,693	541	2,458	19,843	11,127
Recreation and culture	2,046	1,696	3,018	3,094	(972)	(1,398)	1,547	1,392	18,636	19,087
Mining, manufacturing and construction	104	158	4	14	100	144	–	–	14	13
Transport and communication	6,448	4,866	5,617	5,156	831	(290)	4,149	2,351	83,318	86,114
Economic affairs	49	685	(64)	309	113	376	10	–	3,894	3,981
Other	–	–	–	–	–	–	–	671	1	3
Total functions and activities	21,284	20,372	16,775	15,945	4,509	4,427	10,860	9,983	136,857	132,016

B1-2 Components of functions or activities

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

Governance

Includes costs relating to Council's role as a component of democratic government, including elections, members' fees and expenses, subscriptions to local authority associations, meetings of Council and policymaking committees, public disclosure (e.g. GIPA), and legislative compliance.

Administration

Includes 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, enforcement of regulations and animal control.

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 services and education

Includes administration and education; social protection (welfare); migrant, Aboriginal and other community services and administration (excluding accommodation – as it is covered under 'housing and community amenities'); youth services; aged and disabled persons services; children's' services, including family day care; child care; and other family and children services.

Housing and community amenities

Includes public cemeteries; public conveniences; street lighting; town planning; other community amenities, including housing development and accommodation for families and children, aged persons, disabled persons, migrants and Indigenous persons.

Sewerage services

Includes the provision of sewerage treatment and reticulation system for the collection of sewage within the Junee township.

Recreation and culture

Includes public libraries; museums; art galleries; community centres and halls, including public halls and performing arts venues; sporting grounds and venues; swimming pools; parks; gardens; lakes; and other sporting, recreational and cultural services.

Mining, manufacturing and construction

Includes building control, quarries and pits, mineral resources, and abattoirs.

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; sale yards and markets; real estate development; commercial nurseries; and other business undertakings.

B2 Sources of income

B2-1 Rates and annual charges

\$ '000	2021	2020
Ordinary rates		
Residential	1,751	1,695
Farmland	2,017	1,968
Business	378	378
Less: Pensioner rebates	(50)	(51)
Rates levied to ratepayers	4,096	3,990
Pensioner rate subsidies received	45	47
Total ordinary rates	4,141	4,037
Annual charges		
<small>(pursuant to s.496, s.496A, s.496B, s.501 & s.611)</small>		
Domestic waste management services	843	794
Stormwater management services	44	44
Sewerage services	795	725
Waste management services (non-domestic)	86	83
Less: Pensioner rebates	(65)	(31)
Annual charges levied	1,703	1,615
Pensioner subsidies received:		
– Sewerage	17	18
– Domestic waste management	18	17
Total annual charges	1,738	1,650
Total rates and annual charges	5,879	5,687

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

\$ '000	Timing	2021	2020
Specific user charges			
(per s.502 - specific 'actual use' charges)			
Sewerage services	1	360	360
Waste management services (non-domestic)	1	110	84
Total specific user charges		470	444
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s.608)			
Building regulation	2	116	107
Inspection services	2	70	62
Private works – section 67	2	1,076	1,174
Registration fees	2	10	15
Regulatory fees	2	7	–
Section 10.7 certificates (EP&A Act)	2	16	11
Section 603 certificates	2	15	12
Total fees and charges – statutory/regulatory		1,310	1,381
(ii) Fees and charges – other (incl. general user charges (per s.608))			
Cemeteries	2	91	108
Leaseback fees – Council vehicles	2	16	16
Multipurpose centre	1	383	300
Recycling income (non-domestic)	2	36	–
Transport for NSW works (state roads not controlled by Council)	1	1,191	1,426
Family day care	1	119	118
Other	1	–	12
Total fees and charges – other		1,836	1,980
Total user charges and fees		3,616	3,805
Timing of revenue recognition for user charges and fees			
User charges and fees recognised over time (1)		2,163	2,300
User charges and fees recognised at a point in time (2)		1,453	1,505
Total user charges and fees		3,616	3,805

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

\$ '000	Timing	2021	2020
Fines	2	24	7
Legal fees recovery – rates and charges (extra charges)	2	15	20
Commissions and agency fees	2	137	120
Diesel rebate	2	54	134
Insurance claims recoveries	2	247	13
Recycling income (non-domestic)	2	–	27
Insurance rebates	2	44	48
Sales – swimming centre	2	52	45
Other	2	142	147
Total other revenue		715	561

Timing of revenue recognition for other revenue

Other revenue recognised over time (1)	–	–
Other revenue recognised at a point in time (2)		561
Total other revenue		561

Accounting policy for other revenue

Where the revenue relates to a contract with customer, the revenue is recognised when or as the performance obligation is completed and the customer receives the benefit of the goods / services being provided.

Where the revenue relates to a contract which is not enforceable or does not contain sufficiently specific performance obligations then revenue is recognised when an unconditional right to a receivable arises or the cash is received, which is earlier.

B2-4 Grants and contributions

\$ '000	Timing	Operating 2021	Operating 2020	Capital 2021	Capital 2020
General purpose grants and non-developer contributions (untied)					
General purpose (untied)					
Current year allocation					
Financial assistance – general component	2	978	976	–	–
Financial assistance – local roads component	2	473	462	–	–
Payment in advance - future year allocation					
Financial assistance	2	1,554	1,524	–	–
Amount recognised as income during current year		3,005	2,962	–	–
Special purpose grants and non-developer contributions (tied)					
Cash contributions					
Previously specific grants:					
Pensioners' rates subsidies:					
Sewerage services	1	–	–	541	2,458
Economic development	2	10	–	–	–
Heritage and cultural	1	–	4	6	85
Library – per capita	2	67	78	–	–
LIRS subsidy	2	15	18	–	–
Noxious weeds	2	53	53	–	–
Public halls	1	–	–	–	69
Recreation and culture	1	–	3	1,058	996
Community transport operations	2	149	177	–	–
Family day care operations	2	682	814	–	–
Youth services	2	26	40	–	–
Street lighting	2	189	19	–	–
Transport (roads to recovery)	1	616	564	–	–
Transport (other roads and bridges funding)	1	63	972	2,747	–
Other specific grants	1	6	–	–	–
Previously contributions:					
Bushfire services	1	181	48	–	–
Community services	1	21	–	–	–
Heritage/cultural	2	5	10	–	–
Recreation and culture	1	–	–	691	–
Town planning	2	50	–	–	–
Transport for NSW contributions (regional roads, block grant)	2	250	–	187	–
Crown Land Management	2	44	–	–	–
DrumMUSTER	2	–	4	–	–
Community transport client contributions	2	67	37	–	–
Flood Restoration contribution	2	–	167	–	–
Total special purpose grants and non-developer contributions – cash		2,494	3,008	5,230	3,608
Total special purpose grants and non-developer contributions (tied)		2,494	3,008	5,230	3,608
Total grants and non-developer contributions		5,499	5,970	5,230	3,608
Comprising:					
– Commonwealth funding		4,472	4,294	337	–
– State funding		1,022	1,361	4,893	3,608
– Other funding		5	315	–	–
		5,499	5,970	5,230	3,608

continued on next page ...

B2-4 Grants and contributions (continued)

Developer contributions

\$ '000	Notes	Timing	Operating 2021	Operating 2020	Capital 2021	Capital 2020
Developer contributions:						
(s7.4 & s7.11 - EP&A Act, s64 of the LGA):						
Cash contributions						
S 94A – fixed development consent levies		2	131	405	–	–
Total developer contributions – cash			131	405	–	–
Total developer contributions			131	405	–	–
Total contributions			131	405	–	–
Total grants and contributions			5,630	6,375	5,230	3,608
Timing of revenue recognition for grants and contributions						
Grants and contributions recognised over time (1)			887	1,591	5,043	3,608
Grants and contributions recognised at a point in time (2)			4,743	4,784	187	–
Total grants and contributions			5,630	6,375	5,230	3,608

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

\$ '000	Operating 2021	Operating 2020	Capital 2021	Capital 2020
Unspent grants and contributions				
Unspent funds at 1 July	1,689	1,292	538	–
Add: operating grants recognised as income in the current period but not yet spent	1,148	1,633	–	–
Add: Funds received and not recognised as revenue in the current year	–	56	506	538
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(1,689)	(1,292)	(538)	–
Unspent funds at 30 June	1,148	1,689	506	538

Accounting policy

Control over grants and contributions is normally obtained upon their receipt (or acquittal) and is valued at the fair value of the granted or contributed asset at the date of transfer.

Where grants or contributions recognised as revenues during the financial year were obtained on condition that they be expended in a particular manner, or used over a particular period, and those conditions were un-discharged at reporting date, the unused grant or contribution is disclosed below.

A liability is recognised in respect of revenue that is reciprocal in nature to the extent that the requisite service has not been provided at reporting date.

B2-5 Interest and investment income

\$ '000	2021	2020
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	21	43
– Cash and investments	19	43
Total interest and investment income (losses)	40	86
Interest and investment income is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)	13	28
General Council cash and investments	19	23
Restricted investments/funds – external:		
Sewerage fund operations	4	26
Domestic waste management operations	4	9
Total interest and investment income	40	86

Accounting policy

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

B2-6 Other income

\$ '000	Notes	2021	2020
Rental income			
Other lease income			
Lease rentals		37	31
Rent and hire of council properties		51	66
Total Other lease income		88	97
Total rental income	C2-2	88	97
Other			
Community Transport (Volunteer services)		68	–
Other		18	–
Total other		86	–
Total other income		174	97

B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2021	2020
Salaries and wages	4,575	4,221
Travel expenses	3	17
Employee leave entitlements (ELE)	694	883
Superannuation – defined contribution plans	391	360
Superannuation – defined benefit plans	142	153
Workers' compensation insurance	142	144
Fringe benefit tax (FBT)	8	77
Training costs (other than salaries and wages)	43	54
Protective clothing	24	23
Other	21	40
Total employee costs	6,043	5,972
Less: capitalised costs	(778)	(677)
Total employee costs expensed	5,265	5,295
Number of 'full-time equivalent' employees (FTE) at year end	66	59
Number of 'full-time equivalent' employees (FTE) at year end (incl. vacancies)	72	71

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 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

\$ '000	Notes	2021	2020
Raw materials and consumables		1,617	2,181
Contractor and consultancy costs		3,866	2,538
Audit Fees	F2-1	51	59
Previously other expenses:			
Councillor and Mayoral fees and associated expenses	F1-2	103	104
Advertising		12	30
Bank charges		37	22
Cleaning		108	74
Computer software charges		200	304
Electricity and heating		268	272
Insurance		319	269
Postage		17	18
Printing and stationery		50	48
Street lighting		53	81
Subscriptions and publications		119	107
Telephone and communications		82	75
Valuation fees		24	25
Other expenses		60	16
Legal expenses:			
– Legal expenses: planning and development		17	17
– Legal expenses: debt recovery		7	20
– Legal expenses: other		25	31
Expenses from short-term leases		44	33
Expenses from leases of low value assets		6	6
Other		–	1
Total materials and services		7,085	6,331
Total materials and services		7,085	6,331

Accounting policy

Expenses are recorded on an accruals basis as the Council receives the goods or services.

B3-3 Borrowing costs

\$ '000	2021	2020
(i) Interest bearing liability costs		
Interest on leases	57	90
Interest on loans	385	454
Total interest bearing liability costs	442	544
Total interest bearing liability costs expensed	442	544
Total borrowing costs expensed	442	544

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

\$ '000	Notes	2021	2020
Depreciation and amortisation			
Plant and equipment		220	267
Office equipment		26	23
Furniture and fittings		9	8
Land improvements (depreciable)		64	55
Infrastructure:	C1-5		
– Buildings – non-specialised		86	90
– Buildings – specialised		333	371
– Other structures		194	176
– Roads		1,501	1,402
– Bridges		78	78
– Footpaths		56	58
– Stormwater drainage		159	158
– Sewerage network		278	190
Right of use assets	C2-1	359	427
Other assets:			
– Library books		1	–
Other assets		13	13
Total gross depreciation and amortisation costs		3,377	3,316
Total depreciation and amortisation costs		3,377	3,316
Total depreciation, amortisation and impairment for non-financial assets		3,377	3,316

Accounting policy

Depreciation and amortisation

Depreciation and amortisation are calculated using the straight-line method to allocate their cost, net of their residual values, over their estimated useful lives. Useful lives are included in Note C1-5 for IPPE assets and Note C2-1 for right of use assets.

Depreciation is capitalised where in-house assets have contributed to new 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 not tested for impairment since 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.

Intangible assets not yet available for use, are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired.

Other non-financial 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).

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

\$ '000	Notes	2021	2020
Impairment of receivables			
Other		(125)	189
Total impairment of receivables	C1-3	(125)	189
Other			
Contributions/levies to other levels of government			
– Bushfire fighting fund		302	217
– Emergency services levy (includes FRNSW, SES, and RFS levies)		17	14
– NSW fire brigade levy		25	23
– EPA Waste Station Licence Fee's		8	7
Donations, contributions and assistance to other organisations (Section 356)		67	9
Total other		419	270
Total other expenses		294	459

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

\$ '000	Notes	2021	2020
Gain (or loss) on disposal of property (excl. investment property)			
Proceeds from disposal – property		–	820
Less: carrying amount of property assets sold/written off		(2)	(905)
Gain (or loss) on disposal		(2)	(85)
Gain (or loss) on disposal of infrastructure			
	C1-5		
Proceeds from disposal – infrastructure		–	–
Less: carrying amount of infrastructure assets sold/written off		(611)	(314)
Gain (or loss) on disposal		(611)	(314)
Gain (or loss) on disposal of real estate assets held for sale			
	C1-4		
Proceeds from disposal – real estate assets		466	822
Less: carrying amount of real estate assets sold/written off		(85)	(232)
Gain (or loss) on disposal		381	590
Gain (or loss) on disposal of investments			
Proceeds from disposal/redemptions/maturities – investments		–	1,500
Less: carrying amount of investments sold/redeemed/matured		–	(1,500)
Gain (or loss) on disposal		–	–
Other (Operational & community land)			
Proceeds from disposal – Other (Operational & community land)		–	–
Less: carrying amount of Other (Operational & community land) assets sold/written off		(80)	(38)
Gain (or loss) on disposal		(80)	(38)
Net gain (or loss) on disposal of assets		(312)	153

Accounting policy

Gains and losses on disposals are determined by comparing proceeds with carrying amount. The gain or loss on sale of an

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

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 16/06/2020 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 -----	
REVENUES				
Rates and annual charges	6,268	5,879	(389)	(6)% U
User charges and fees	3,915	3,616	(299)	(8)% U
Other revenues	871	715	(156)	(18)% U
Local Government Code of Accounting Practice and Financial Reporting disclosure requirements have reclassified lease income as a result of the changes in accounting standards.				
Operating grants and contributions	4,900	5,630	730	15% F
Council budgets conservatively for operating grants and contributions so as to avoid reliance on unsecured funding.				
Capital grants and contributions	3,415	5,230	1,815	53% F
Council budgets conservatively for capital grants and contributions so as to avoid reliance on unsecured funding.				
Interest and investment revenue	83	40	(43)	(52)% U
Reduced investment interest reflecting the impact of the Reserve Bank's decisions lowering the cash rate and the decline in margins reflecting the lower demand for funds from banks, together with the Office of Local Government's reduction in the maximum rate of interest chargeable on overdue rates and charges as a result of the COVID-19 Pandemic.				
Net gains from disposal of assets	145	-	(145)	(100)% U
All net gains from the disposal of assets are reflected within the net losses from disposal of assets.				
Other income	-	174	174	∞ F
Local Government Code of Accounting Practice and Financial Reporting disclosure requirements have reclassified lease income as a result of the changes in accounting standards.				

B5-1 Material budget variations (continued)

\$ '000	2021 Budget	2021 Actual	2021 ----- Variance -----	
EXPENSES				
Employee benefits and on-costs	5,437	5,265	172	3% F
Materials and services	5,928	7,085	(1,157)	(20)% U
The variation to budget is a result of the extensive use of contractors for building maintenance and repairs, development and environmental services, parks and reserves, roads repairs and maintenance, fire hazard reduction and slashing activities, Transport for NSW works, and private works.				
Borrowing costs	372	442	(70)	(19)% U
The unfavourable variance is recognised due to the budgeting of borrowings costs without considering the impact and adoption of AASB16 in respect of Interest Leases for Right of Use Assets (ROU).				
Depreciation, amortisation and impairment of non-financial assets	3,137	3,377	(240)	(8)% U
Other expenses	1,481	294	1,187	80% F
Local Government Code of Accounting Practice and Financial Reporting disclosure requirements have reclassified many other expenses to materials and services as a result of the changes in accounting standards.				
Net losses from disposal of assets	-	312	(312)	∞ U
Council takes the conservative position to not budget for gain or losses on disposal of assets, with the exception of disposal of real estate assets held for sale. The variance was primarily due to non-cash impact of writing down infrastructure assets that had been renewed.				
STATEMENT OF CASH FLOWS				
Cash flows from operating activities	6,109	8,150	2,041	33% F
The favourable variance from operating activities is mainly attributable to the additional grant/contribution funds received during the 2021 financial year. In accordance with AASB15 and AASB1058, Council is required to disaggregate revenue streams to assess the nature, amount, timing and performance obligations satisfied over time or at a point in time.				
Cash flows from investing activities	(5,482)	(8,326)	(2,844)	52% U
This variation to budget is a result of the completion of long term asset construction and additional capital works variations when compared to the original budget.				
Cash flows from financing activities	(261)	(1,034)	(773)	296% U
Council had budgeted to draw down a \$750,000 loan facility for the construction of John Potts Drive Stage 8 property development, but after carefully planning and consideration, a Council resolution was passed to utilise internal restrictions to finance this activity.				

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

\$ '000	2021	2020
Cash and cash equivalents		
Cash on hand and at bank	3,337	2,297
Cash-equivalent assets		
– Deposits at call	250	500
– Short-term deposits	–	2,000
Total cash and cash equivalents	3,587	4,797

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	3,587	4,797
Balance as per the Statement of Cash Flows	3,587	4,797

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 Restricted cash, cash equivalents and investments

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Total cash, cash equivalents and investments	3,587	–	4,797	–
attributable to:				
External restrictions	3,067	–	3,743	–
Internal restrictions	444	–	913	–
Unrestricted	76	–	141	–
	3,587	–	4,797	–

\$ '000	2021	2020
---------	------	------

Details of restrictions

External restrictions – included in liabilities

Specific purpose unexpended grants – general fund	630	594
External restrictions – included in liabilities	630	594

External restrictions – other

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

Community Transport - Vehicle Replacement Fund	109	109
Sewer fund	1,200	1,428
Specific purpose unexpended grants (recognised as revenue) – general fund	1,024	1,524
Stormwater and Drainage Fund Reserve	87	87
Other	17	1
External restrictions – other	2,437	3,149
Total external restrictions	3,067	3,743

C1-2 Restricted cash, cash equivalents and investments (continued)

\$ '000	2021	2020
Internal restrictions		
Council has internally restricted cash, cash equivalents and investments as follows:		
Employees leave entitlement	300	231
Deposits, retentions and bonds	26	28
Junee Historical Society	14	14
Gravel pit restoration	4	27
Property sale proceeds	-	613
Infrastructure and Plant replacement	100	-
Total internal restrictions	444	913
Total restrictions	3,511	4,656

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

C1-3 Receivables

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Purpose				
Rates and annual charges	608	-	694	-
Interest and extra charges	44	-	15	-
User charges and fees	6	-	8	-
Private works	80	-	61	-
Accrued revenues				
– Interest on investments	-	-	3	-
Deferred debtors	-	159	-	167
Net GST receivable	-	-	105	-
Cemetery fees	15	-	10	-
Government grants and subsidies	635	-	590	-
GST receivable on land sales	8	-	47	-
Other debtors	134	-	2	-
Total	1,530	159	1,535	167
Less: provision of impairment				
Rates and annual charges	(20)	-	(197)	-
User charges and fees	(25)	-	(48)	-
Other debtors	-	(75)	-	-
Total provision for impairment – receivables	(45)	(75)	(245)	-
Total net receivables	1,485	84	1,290	167
Externally restricted receivables				
Sewerage services				
– Rates and availability charges	126	-	125	-
Total external restrictions	126	-	125	-
Unrestricted receivables	1,359	84	1,165	167
Total net receivables	1,485	84	1,290	167

\$ '000	2021	2020
Movement in provision for impairment of receivables		
Balance at the beginning of the year	245	56
+ new provisions recognised during the year	75	192
– amounts already provided for and written off this year	(6)	(3)
– previous impairment losses reversed	(194)	-
Balance at the end of the year	120	245

C1-3 Receivables (continued)

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.

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 presentation 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 5 years past due, whichever occurs first.

Overdue receivables which have been impaired are still 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 regardless of whether they are impaired or not.

C1-4 Inventories

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
(i) Inventories at cost				
Real estate for resale	700	58	101	607
Stores and materials	220	–	201	–
Total inventories at cost	920	58	302	607
Total inventories	920	58	302	607

(i) Other disclosures

\$ '000	Notes	2021 Current	2021 Non-current	2020 Current	2020 Non-current
(a) Details for real estate development					
Residential		700	58	101	607
Total real estate for resale		700	58	101	607

(Valued at the lower of cost and net realisable value)

Represented by:

Acquisition costs		–	58	–	92
Development costs		700	–	100	492
Borrowing costs		–	–	1	23
Total costs		700	58	101	607
Total real estate for resale		700	58	101	607

Movements:

Real estate assets at beginning of the year		101	607	134	729
– Purchases and other costs		135	–	51	26
– Transfers in from (out to)		–	–	–	–
– WDV of sales (expense)	B4-1	(85)	–	(232)	–
– Transfer between current/non-current		549	(549)	148	(148)
Total real estate for resale		700	58	101	607

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.

C1-5 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	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000														
Capital work in progress	9,252	–	9,252	1,666	93	–	–	(9,252)	–	–	–	1,759	–	1,759
Plant and equipment	3,397	(2,393)	1,004	–	43	–	(220)	–	–	–	–	3,440	(2,613)	827
Office equipment	254	(189)	65	–	11	–	(26)	–	–	–	–	264	(215)	49
Furniture and fittings	201	(137)	64	–	9	–	(9)	–	–	–	–	210	(145)	65
Land:														
– Operational land	1,321	–	1,321	–	–	(80)	–	–	40	–	–	1,281	–	1,281
– Community land	2,194	–	2,194	–	–	–	–	–	–	–	1,271	3,465	–	3,465
Land improvements – depreciable	1,830	(1,322)	508	87	–	–	(64)	–	–	(118)	–	1,799	(1,382)	417
Infrastructure:														
– Buildings – non-specialised	3,838	(2,516)	1,322	–	76	–	(86)	213	–	–	–	4,128	(2,602)	1,526
– Buildings – specialised	16,557	(8,689)	7,868	464	1,190	(2)	(333)	394	–	–	–	18,577	(8,994)	9,583
– Other structures	4,905	(1,871)	3,034	4	750	(4)	(193)	–	–	–	–	5,643	(2,050)	3,593
– Roads	68,073	(30,490)	37,583	3,299	254	–	(1,501)	487	–	–	–	72,113	(31,990)	40,123
– Bridges	7,751	(2,915)	4,836	–	–	–	(78)	–	–	–	–	7,751	(2,993)	4,758
– Footpaths	2,904	(1,036)	1,868	9	–	–	(56)	–	–	–	–	2,913	(1,092)	1,821
– Bulk earthworks (non-depreciable)	31,697	–	31,697	16	4	–	–	39	–	–	–	31,755	–	31,755
– Stormwater drainage	16,913	(7,035)	9,878	–	197	(7)	(159)	145	–	–	–	17,244	(7,189)	10,055
– Sewerage network	24,001	(13,116)	10,885	2	446	(604)	(278)	7,974	–	–	95	29,211	(10,694)	18,517
– Other infrastructure	–	–	–	–	–	–	(1)	–	–	–	–	–	–	–
Other assets:														
– Library books	30	(22)	8	–	–	–	(1)	–	–	–	–	30	(23)	7
– Other	141	(47)	94	–	–	–	(13)	–	–	–	–	141	(59)	82
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):														
– Quarry assets	4	–	4	–	–	–	–	–	–	–	–	4	–	4
Total infrastructure, property, plant and equipment	195,263	(71,778)	123,485	5,547	3,073	(697)	(3,018)	–	40	(118)	1,366	201,728	(72,041)	129,687

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

C1-5 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	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000													
Capital work in progress	4,106	–	4,106	5,393	–	–	–	(247)	–	–	9,252	–	9,252
Plant and equipment	3,249	(2,126)	1,123	–	148	–	(267)	–	–	–	3,397	(2,393)	1,004
Office equipment	212	(166)	46	–	42	–	(23)	–	–	–	254	(189)	65
Furniture and fittings	145	(129)	16	–	56	–	(8)	–	–	–	201	(137)	64
Land:													
– Operational land	1,321	–	1,321	–	–	–	–	–	–	–	1,321	–	1,321
– Community land	2,232	–	2,232	–	–	(38)	–	–	–	–	2,194	–	2,194
Land improvements – depreciable	1,826	(1,267)	559	4	–	–	(55)	–	–	–	1,830	(1,322)	508
Infrastructure:													
– Buildings – non-specialised	3,838	(2,426)	1,412	–	–	–	(90)	–	–	–	3,838	(2,516)	1,322
– Buildings – specialised	17,853	(9,422)	8,431	–	689	(905)	(371)	24	–	–	16,557	(8,689)	7,868
– Other structures	4,470	(1,695)	2,775	–	390	–	(176)	45	–	–	4,905	(1,871)	3,034
– Roads	66,756	(29,368)	37,388	1,598	231	(314)	(1,402)	82	–	–	68,073	(30,490)	37,583
– Bridges	7,751	(2,838)	4,913	–	–	–	(78)	–	–	–	7,751	(2,915)	4,836
– Footpaths	2,904	(978)	1,926	–	–	–	(58)	–	–	–	2,904	(1,036)	1,868
– Bulk earthworks (non-depreciable)	31,369	–	31,369	292	–	–	–	36	–	–	31,697	–	31,697
– Stormwater drainage	5,338	(1,388)	3,950	20	51	–	(158)	–	–	6,015	16,913	(7,035)	9,878
– Sewerage network	23,132	(12,926)	10,206	46	685	–	(190)	60	–	78	24,001	(13,116)	10,885
Other assets:													
– Library books	22	(22)	–	–	8	–	–	–	–	–	30	(22)	8
– Other	130	(34)	96	–	11	–	(13)	–	–	–	141	(47)	94
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):													
– Quarry assets	–	–	–	–	–	–	–	–	4	–	4	–	4
Total infrastructure, property, plant and equipment	176,654	(64,785)	111,869	7,353	2,311	(1,257)	(2,889)	–	4	6,093	195,263	(71,778)	123,485

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

C1-5 Infrastructure, property, plant and equipment (continued)

Accounting policy

Infrastructure, property, plant and equipment are held at fair value. 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.

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. The property, plant and equipment acquired under finance leases is depreciated over the asset's useful life or over the shorter of the asset's useful life and the lease term if there is no reasonable certainty that the Council will obtain ownership at the end of the lease term. 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:

Plant and equipment	Years	Other equipment	Years
Office equipment	5 to 10	Playground equipment	5 to 15
Office furniture	5 to 20	Benches, seats etc.	10 to 20
Computer equipment	5		
Vehicles	5 to 10	Buildings	
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
Water and sewer assets		Stormwater assets	
Dams and reservoirs	80 to 100	Drains	80 to 120
Bores	20 to 40	Culverts	50 to 120
Reticulation pipes: PVC	177	Flood control structures	80 to 120
Reticulation pipes: other	80 to 97		
Pumps and telemetry	10 to 20		
Transportation assets		Other infrastructure assets	
Bridges	100	Swimming pools	50
Major Culverts	100	Other open space/recreational assets	20
Footpaths	50	Other infrastructure	20
Pavement Sub-Base	152		
Pavement Base	76		
Unsealed Pavement Base	27		
Primer Seal	5		
Wearing Course (Seal)	20		
Kerb & Gutter	75		

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

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.

C1-5 Infrastructure, property, plant and equipment (continued)

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 assets including land, buildings, plant and vehicles.

Externally restricted infrastructure, property, plant and equipment

\$ '000	as at 30/06/21			as at 30/06/20		
	Gross carrying amount	Accumulated depn. and impairment	Net carrying amount	Gross carrying amount	Accumulated depn. and impairment	Net carrying amount
Sewerage services						
WIP	-	-	-	7,816	-	7,816
Infrastructure	29,211	10,694	18,517	24,001	13,116	10,885
Total sewerage services	29,211	10,694	18,517	31,817	13,116	18,701
Total restricted infrastructure, property, plant and equipment	29,211	10,694	18,517	31,817	13,116	18,701

C2 Leasing activities

C2-1 Council as a lessee

Council has leases over a range of assets including vehicles and IT equipment. Information relating to the leases in place and associated balances and transactions is provided below.

Terms and conditions of leases

Vehicles

Council leases vehicles and equipment with lease terms varying from two to 10 years; the lease payments are fixed during the lease term and there is generally no renewal option.

Office and IT equipment

Leases for office and IT equipment are generally low-value assets, except for significant items such as photocopiers. The leases are between two and five 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

\$ '000	Plant & Equipment	Total
2021		
Opening balance at 1 July	1,368	1,368
Additions to right-of-use assets	27	27
Depreciation charge	(359)	(359)
Balance at 30 June	1,036	1,036
2020		
Opening balance at 1 July	1,795	1,795
Depreciation charge	(427)	(427)
Balance at 30 June	1,368	1,368

(b) Lease liabilities

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Lease liabilities	259	817	343	1,059
Total lease liabilities	259	817	343	1,059

(c) (i) The maturity analysis

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

\$ '000	< 1 year	1 – 5 years	> 5 years	Total	Total per Statement of Financial Position
2021					
Cash flows	306	836	53	1,195	1,076
2020					
Cash flows	403	1,000	166	1,569	1,402

C2-1 Council as a lessee (continued)

(d) Income Statement

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

\$ '000	2021	2020
Interest on lease liabilities	57	90
Depreciation of right of use assets	359	427
Expenses relating to short-term leases	44	33
Expenses relating to low-value leases	6	6
	466	556

(e) Statement of Cash Flows

Total cash outflow for leases	392	402
	392	402

C2-2 Council as a lessor

Operating leases

Council leases out a number of properties and plant and equipment to both community groups and staff; these leases have been classified as operating leases for financial reporting purposes and the assets are included as IPP&E. They have not been classified under AASB 140 Investment Property as they are held for strategic purposes.

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

\$ '000	2021	2020
---------	------	------

(i) Assets held as property, plant and equipment

Council provides operating leases on Council buildings for the purpose of service delivery objectives, the table below relates to operating leases on assets disclosed in C1-5.

Lease income (excluding variable lease payments not dependent on an index or rate)	88	97
Total income relating to operating leases for Council assets	88	97

Amount of IPPE leased out by Council under operating leases

Land and buildings	278	299
Plant and equipment (Motor vehicles)	73	81
Total amount of IPPE leased out by Council under operating leases	351	380

(ii) 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	71	68
1–2 years	76	76
2–3 years	82	78
3–4 years	87	79
4–5 years	93	81
> 5 years	32	83
Total undiscounted lease payments to be received	441	465

C3 Liabilities of Council

C3-1 Payables

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Payables				
Accrued expenses:				
– Interest on borrowings	32	–	33	–
– Salaries and wages	179	–	196	–
– Other expenditure accruals	381	–	552	–
Trust fund	26	–	29	–
Other	9	–	5	–
Prepaid rates	170	–	126	–
Total payables	797	–	941	–
Total payables	797	–	941	–

Payables relating to restricted assets

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Total payables relating to unrestricted assets	797	–	941	–
Total payables	797	–	941	–

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

\$ '000	Notes	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	506	-	538	-
Unexpended operating grants (received prior to performance obligation being satisfied)	(ii)	124	-	56	-
Total grants received in advance		630	-	594	-
User fees and charges received in advance:					
Upfront fees – leisure centre	(iii)	21	-	10	-
Total user fees and charges received in advance		21	-	10	-
Total contract liabilities		651	-	604	-

Notes

(i) Council has received funding to construct assets including sporting facilities 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.

(iii) Upfront membership fees for the leisure centre do not meet the definition of a performance obligation and therefore the funds received are recorded as a contract liability on receipt and recognised as revenue over the expected average membership life.

Contract liabilities relating to restricted assets

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Externally restricted assets				
Unspent grants held as contract liabilities (excl. Water & Sewer)	630	-	594	-
Contract liabilities relating to externally restricted assets	630	-	594	-
Total contract liabilities relating to restricted assets	630	-	594	-
Total contract liabilities relating to unrestricted assets	21	-	10	-
Total contract liabilities	651	-	604	-

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

\$ '000	2021	2021	2020	2020
	Current	Non-current	Current	Non-current
Loans – secured ¹	390	8,368	576	8,862
Total borrowings	390	8,368	576	8,862

(1) Loans are secured over the general rating income of Council.

Disclosures on liability interest rate risk exposures, fair value disclosures and security can be found in Note E1-1.

Borrowings relating to restricted assets

\$ '000	2021	2021	2020	2020
	Current	Non-current	Current	Non-current
Externally restricted assets				
Sewer	55	2,643	53	2,698
Borrowings relating to externally restricted assets	55	2,643	53	2,698
Total borrowings relating to restricted assets	55	2,643	53	2,698
Total borrowings relating to unrestricted assets	335	5,725	523	6,164
Total borrowings	390	8,368	576	8,862

(a) Changes in liabilities arising from financing activities

\$ '000	2020		Non-cash movements				2021
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	9,438	(680)	–	–	–	–	8,758
Lease liability (Note C2-1b)	1,402	(326)	–	–	–	–	1,076
Total liabilities from financing activities	10,840	(1,006)	–	–	–	–	9,834

\$ '000	2019		Non-cash movements				2020
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	10,522	(1,084)	–	–	–	–	9,438
Lease liability (Note C2-1b)	8	(401)	–	–	1,795	–	1,402
Total liabilities from financing activities	10,530	(1,485)	–	–	1,795	–	10,840

C3-3 Borrowings (continued)

(b) Financing arrangements

\$ '000	2021	2020
Total facilities		
Bank overdraft facilities ¹	250	250
Credit cards/purchase cards	20	10
Total financing arrangements	270	260
Undrawn facilities		
– Bank overdraft facilities	250	250
– Credit cards/purchase cards	20	8
Total undrawn financing arrangements	270	258

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

Accounting policy

Borrowings are initially recognised at fair value, net of transaction costs incurred. Borrowings are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the Income Statement over the period of the borrowings using the effective interest 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. In this case, the fee is deferred until the drawdown occurs. To the extent that there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalised as a prepayment for liquidity services and amortised over the period of the facility to which it relates.

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 finance cost.

Borrowings are classified as current liabilities unless Council has an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

C3-4 Employee benefit provisions

\$ '000	2021	2021	2020	2020
	Current	Non-current	Current	Non-current
Annual leave	610	–	531	–
Long service leave	1,279	118	1,206	101
Other leave	60	–	41	–
Total employee benefit provisions	1,949	118	1,778	101

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

\$ '000	2021	2020
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	1,457	1,333
	1,457	1,333

Accounting policy

Employee benefit provisions are presented as current liabilities in the Statement of Financial Position if 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 and therefore all annual leave and vested long service leave (or that which vests within 12 months) is presented as current.

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.

C3-5 Provisions

\$ '000	2021 Current	2021 Non-Current	2020 Current	2020 Non-Current
Asset remediation/restoration:				
Asset remediation/restoration (future works)	-	4	-	4
Sub-total – asset remediation/restoration	-	4	-	4
Total provisions	-	4	-	4

Description of and movements in provisions

\$ '000	Other provisions	
	Asset remediation	Net carrying amount
2021		
At beginning of year	4	4
Total other provisions at end of year	4	4
2020		
Other	4	4
Total other provisions at end of year	4	4

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.

Asset remediation – tips and quarries

Restoration

Close-down and restoration costs include the dismantling and demolition of infrastructure, and the removal of residual materials and remediation of disturbed areas. Estimated close-down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs, whether this occurs during the development or during the operation phase, based on the net present value of estimated future costs.

Provisions for close-down and restoration costs do not include any additional obligations which are expected to arise from future disturbance. The costs are estimated on the basis of a closure plan. The cost estimates are calculated annually during the life of the operation to reflect known developments, e.g. updated cost estimates and revisions to the estimated lives of operations, and are subject to formal review at regular intervals.

Rehabilitation

Where rehabilitation is conducted systematically over the life of the operation, rather than at the time of closure, provision is made for the estimated outstanding continuous rehabilitation work at each reporting date, and the cost is charged to the Income Statement.

Provision is made for the estimated present value of the costs of environmental clean-up obligations outstanding at the reporting date. These costs are charged to the Income Statement. Movements in the environmental clean-up provisions are presented as an operating cost, except for the unwinding of the discount which is shown as a borrowing cost.

Remediation procedures generally commence soon after the time the damage, remediation process, and estimated remediation costs become known, but may continue for many years depending on the nature of the disturbance and the remediation techniques.

As noted above, the ultimate cost of environmental remediation is uncertain and cost estimates can vary in response to many factors, including changes to the relevant legal requirements, the emergence of new restoration techniques, or experience at other locations. The expected timing of expenditure can also change, for example in response to changes in quarry reserves

C3-5 Provisions (continued)

or production rates. As a result, there could be significant adjustments to the provision for close down and restoration and environmental clean-up, which would affect future financial results.

Other movements in the provisions for close-down and restoration costs, including those resulting from new disturbance, updated cost estimates, changes to the estimated lives of operations, and revisions to discount rates, are capitalised within property, plant and equipment. These costs are then depreciated over the lives of the assets to which they relate.

Close-down and restoration costs are a normal consequence of tip and quarry operations, and the majority of close-down and restoration expenditure is incurred at the end of the life of the operations. Although the ultimate cost to be incurred is uncertain, Council estimates the respective costs based on feasibility and engineering studies using current restoration standards and techniques.

C4 Reserves

C4-1 Nature and purpose of reserves

Infrastructure, property, plant and equipment revaluation reserve

The infrastructure, property, plant and equipment (IPPE) revaluation reserve is used to record increments and decrements in the revaluation of infrastructure, property, plant and equipment.

Fair value through other comprehensive income reserve (FVOCI)

Changes in the fair value of financial assets are taken through the fair value through other comprehensive income revaluation reserve. The accumulated changes in fair value are transferred to profit or loss when the financial asset is derecognised or impaired.

Other reserves

Before 1 July 2020, Council created 'other reserves' to record financial assistance grants received in advance. For the 2021 financial year and future periods, Council has elected to record all advanced payments in accumulated surplus. The prior year financial assistance grant has been transferred to accumulated surplus.

D Council structure

D1 Results by fund

General fund refers to all Council activities other than 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 sewer column are restricted for use for these activities.

D1-1 Income Statement by fund

\$ '000	General ¹ 2021	Sewer 2021
Income from continuing operations		
Rates and annual charges	5,099	780
User charges and fees	3,256	360
Interest and investment revenue	31	9
Other revenues	689	26
Grants and contributions provided for operating purposes	5,630	–
Grants and contributions provided for capital purposes	4,689	541
Net gains from disposal of assets	174	–
Other income	174	–
Total income from continuing operations	19,742	1,716
Expenses from continuing operations		
Employee benefits and on-costs	5,000	265
Materials and services	6,187	898
Borrowing costs	322	120
Depreciation, amortisation and impairment of non-financial assets	3,099	278
Other expenses	291	3
Net losses from the disposal of assets	(118)	604
Total expenses from continuing operations	14,781	2,168
Operating result from continuing operations	4,961	(452)
Net operating result for the year	4,961	(452)
Net operating result attributable to each council fund	4,961	(452)
Net operating result for the year before grants and contributions provided for capital purposes	272	(993)

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

D1-2 Statement of Financial Position by fund

\$ '000	General ¹ 2021	Sewer 2021
ASSETS		
Current assets		
Cash and cash equivalents	2,387	1,200
Receivables	1,359	126
Inventories	920	–
Total current assets	4,666	1,326
Non-current assets		
Receivables	84	–
Inventories	58	–
Infrastructure, property, plant and equipment	111,170	18,517
Right of use assets	1,036	–
Total non-current assets	112,348	18,517
TOTAL ASSETS	117,014	19,843
LIABILITIES		
Current liabilities		
Payables	797	–
Contract liabilities	651	–
Lease liabilities	259	–
Borrowings	335	55
Employee benefit provision	1,949	–
Total current liabilities	3,991	55
Non-current liabilities		
Lease liabilities	817	–
Borrowings	5,725	2,643
Employee benefit provision	118	–
Provisions	4	–
Total non-current liabilities	6,664	2,643
TOTAL LIABILITIES	10,655	2,698
Net assets	106,359	17,145
EQUITY		
Accumulated surplus	84,234	9,353
Revaluation reserves	22,125	7,792
Council equity interest	106,359	17,145
Total equity	106,359	17,145

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

D2 Interests in other entities

D2-1 Subsidiaries, joint arrangements and associates not recognised

The following joint arrangements and associates have not been recognised in this financial report.

Details

Name of entity/operation	Principal activity/type of operation	2021	2021
		Net profit	Net assets
Riverina Regional Library	Provision of Library Services Joint Venture	177	4,852

Reasons for non-recognition

Junee Shire Council is a member of Riverina Regional Library. This joint arrangement has been established to provide library services to the member councils of Bland, Coolamon, Cootamundra-Gundagai, Federation, Greater Hume, Junee, Lockhart, Temora, Snowy Valleys and Wagga Wagga.

As at 30 June 2021 Council's ownership interest in the Riverina Regional Library was 4.73%.

There are 23 voting delegates, 2 of whom represent Junee Shire Council. This equates to 8.69% voting power. No member Council "controls" Riverina Regional Library.

Council has no interest in any other reserves at the beginning or end of the reporting period with respect to the Riverina Regional Library. Riverina Regional Library figures have not been consolidated with Council's activities.

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) Market risk – interest rate and price risk

\$ '000	2021	2020
<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>		
Impact of a 1% movement in interest rates		
– Equity / Income Statement	3	20

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 secure a charge over the land relating to the debts – 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 the payment of debt.

\$ '000	Not yet overdue	< 1 year overdue	1 - 2 years overdue	2 - 5 years overdue	> 5 years overdue	Total
2021						
Gross carrying amount	331	120	59	31	67	608
2020						
Gross carrying amount	140	322	49	101	82	694

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.

\$ '000	Not yet overdue	0 - 30 days overdue	31 - 60 days overdue	61 - 90 days overdue	> 91 days overdue	Total
2021						
Gross carrying amount	962	9	2	6	102	1,081
Expected loss rate (%)	4.57%	0.20%	0.18%	1.05%	54.90%	8.36%
ECL provision	44	–	–	–	56	100
2020						
Gross carrying amount	707	9	67	200	25	1,008
Expected loss rate (%)	0.05%	0.69%	41.12%	8.11%	16.75%	4.80%
ECL provision	–	–	28	16	4	48

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.

\$ '000	Weighted average interest rate	Subject to no maturity	payable in: ≤ 1 Year	1 - 5 Years	> 5 Years	Total cash outflows	Actual carrying values
2021							
Trade/other payables	0.00%	–	790	–	–	790	627
Loans and advances	4.36%	–	771	4,033	8,697	13,501	8,758
Lease liabilities	5.20%	–	309	836	33	1,178	1,076
Total financial liabilities		–	1,870	4,869	8,730	15,469	10,461
2020							
Trade/other payables	0.00%	–	815	–	–	815	815
Loans and advances	4.99%	–	973	3,317	10,420	14,710	9,438
Lease liabilities	5.20%	–	403	1,000	166	1,569	1,402
Total financial liabilities		–	2,191	4,317	10,586	17,094	11,655

E2-1 Fair value measurement

The Council measures the following asset and liability classes at fair value on a recurring basis:

– Infrastructure, property, plant and equipment

The fair value of assets and liabilities must be estimated in accordance with various accounting standards for either recognition and measurement requirements or for disclosure purposes.

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a 'level' in the fair value hierarchy as follows:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2: Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

\$ '000	Notes	Fair value measurement hierarchy							
		Date of latest valuation		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2021	2020	2021	2020	2021	2020	2021	2020
Recurring fair value measurements									
Infrastructure, property, plant and equipment C1-5									
Plant & Equipment		30/06/18	30/06/18	–	–	827	1,004	827	1,004
Office Equipment		30/06/18	30/06/18	–	–	49	65	49	65
Furniture & Fittings		30/06/18	30/06/18	–	–	65	64	65	64
Land									
– Operational Land		30/06/18	30/06/18	1,281	1,321	–	–	1,281	1,321
– Community Land		30/06/21	30/06/16	–	–	3,465	2,194	3,465	2,194
Land Improvements – depreciable		30/06/21	30/06/16	–	–	417	508	417	508
Buildings – Non Specialised		30/06/18	30/06/18	1,526	1,322	–	–	1,526	1,322
Buildings – Specialised		30/06/18	30/06/18	–	–	9,583	7,868	9,583	7,868
Other Structures		30/06/18	30/06/18	–	–	3,593	3,034	3,593	3,034
Infrastructure:									
– Roads		30/06/17	30/06/17	–	–	40,123	37,583	40,123	37,583
– Bridges		30/06/17	30/06/17	–	–	4,758	4,836	4,758	4,836
– Footpaths		30/06/17	30/06/17	–	–	1,821	1,868	1,821	1,868
– Bulk Earthworks (non-depreciable)		30/06/17	30/06/17	–	–	31,755	31,697	31,755	31,697
– Stormwater Drainage		30/06/20	30/06/20	–	–	10,055	9,878	10,055	9,878
– Sewerage Network		30/06/17	30/06/17	–	–	18,517	10,885	18,517	10,885
Other Assets		30/06/18	30/06/18	–	–	82	94	82	94
Total infrastructure, property, plant and equipment				2,807	2,643	125,110	111,578	127,917	114,221

E2-1 Fair value measurement (continued)

Transfers between level 1 and level 2 fair value hierarchies

During the year, there were no transfers between level 1 and level 2 fair value hierarchies for recurring fair value measurements.

Valuation techniques

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
Infrastructure, property, plant and equipment		
Plant & Equipment	Depreciated replacement cost	<ul style="list-style-type: none"> - Gross replacement cost Obtain quotations otherwise estimated unit rates based on recent costs - Asset condition - Remaining useful life - Residual Value
Office Equipment	Depreciated replacement cost	<ul style="list-style-type: none"> - Gross replacement cost Obtain quotations otherwise estimated unit rates based on recent costs - Asset condition - Remaining useful life - Residual Value
Furniture & Fittings	Depreciated replacement cost	<ul style="list-style-type: none"> - Gross replacement cost Obtain quotations otherwise estimated unit rates based on recent costs - Asset condition - Remaining useful life - Residual Value
Community Land	Current replacement cost	Cost per square metre, Valuers valuation
Land Improvements - depreciable	Depreciated replacement cost	<ul style="list-style-type: none"> - Gross replacement cost Obtain quotations otherwise estimated unit rates based on recent costs - Asset condition - Remaining useful life - Residual Value
Buildings - Specialised	Depreciated replacement cost	<ul style="list-style-type: none"> - Gross replacement cost Obtain quotations otherwise estimated unit rates based on recent costs - Asset condition - Remaining useful life - Residual Value

E2-1 Fair value measurement (continued)

	Valuation technique/s	Unobservable inputs
Other Structures	Depreciated replacement cost	<ul style="list-style-type: none"> - Gross replacement cost Obtain quotations otherwise estimated unit rates based on recent costs - Asset condition - Remaining useful life - Residual Value
Roads	Depreciated replacement cost	<ul style="list-style-type: none"> - Gross replacement cost Estimated unit rates based on a combination of contract rates, location, site conditions and checked against recent construction costs - Asset condition - Remaining useful life - Residual Value
Bridges	Depreciated replacement cost	<ul style="list-style-type: none"> - Gross replacement cost Obtain quotations otherwise estimated unit rates based on recent costs - Asset condition - Remaining useful life - Residual Value
Footpaths	Depreciated replacement cost	<ul style="list-style-type: none"> - Gross replacement cost Obtain quotations otherwise estimated unit rates based on recent costs - Asset condition - Remaining useful life - Residual Value
Bulk Earthworks (non-depreciable)	Current replacement cost	<ul style="list-style-type: none"> - Gross replacement cost Estimated unit rates based on a combination of contract rates, location, site conditions and checked against recent construction costs - Asset condition - Remaining useful life - Residual Value
Stormwater Drainage	Depreciated replacement cost	<ul style="list-style-type: none"> - Gross replacement cost Estimated unit rates based on a combination of contract rates, location, site conditions and checked against recent construction costs - Asset condition - Remaining useful life - Residual Value
Sewerage Network	Depreciated replacement cost	<ul style="list-style-type: none"> - Gross replacement cost 2014 NSW Reference Rate Manual for Water Supply, Sewerage and Stormwater Assets and checked against recent construction costs. - Asset condition - Remaining useful life - Residual Value

E2-1 Fair value measurement (continued)

	Valuation technique/s	Unobservable inputs
Other	Depreciated replacement cost	- Gross replacement cost Obtain quotations otherwise estimated unit rates based on recent costs - Asset condition - Remaining useful life - Residual Value

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

\$ '000	Total IPP&E	
	2021	2020
Opening balance	111,578	105,030
Total gains or losses for the period		
Recognised in other comprehensive income – revaluation surplus	1,366	6,093
Other movements		
Purchases (GBV)	15,898	4,510
Disposals (WDV)	(815)	(1,257)
Depreciation and impairment	(2,918)	(2,798)
Closing balance	125,109	111,578

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

Defined benefit plan

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 2021 (increasing to 7.5% in line with the increase in the 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.

There is no provision for allocation of any surplus which may be present at the date of withdrawal of an employer.

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 \$96,543.70. The last valuation of the Scheme was performed by fund actuary, Richard Boyfield, FIAA as at 30 June 2020.

The amount of additional contributions included in the total employer contribution advised above is \$70,800.00. Council's expected contribution to the plan for the next annual reporting period is \$118,669.20.

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 can be attributed to Council is .18%

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.

Please note that the estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Funds Actuary, the final end of year review, which will be a triennial actuarial investigation will be completed by December 2021

(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.

E3-1 Contingencies (continued)

(iv) Other guarantees

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

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) Potential land acquisitions due to planning restrictions imposed by Council

Council has classified a number of privately owned land parcels as local open space or bushland.

As a result, where notified in writing by the various owners, Council will be required to purchase these land parcels.

At reporting date, reliable estimates as to the value of any potential liability (and subsequent land asset) from such potential acquisitions has not been possible.

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:

\$ '000	2021	2020
Compensation:		
Short-term benefits	824	901
Post-employment benefits	70	70
Other long-term benefits	17	18
Termination benefits	17	27
Total	928	1,016

Other transactions with KMP and their related parties

Council has determined that transactions at arm's length between KMP and Council as part of KMP using Council services (e.g. access to library or Council swimming pool) will not be disclosed.

Nature of the transaction	Transactions during the year	Outstanding balances including commitments	Terms and conditions	Impairment provision on outstanding balances	Impairment expense
\$ '000					
2021					
Mark Halliburton Plumbing and Gas	7	–	30 Day Account	–	–
R S Taylor Plumbing Services	153	–	30 Day Account	–	–
Junee District Co-Operative Society (trading as Junee IGA)	7	–	30 Day Account	–	–
2020					
Mark Halliburton Plumbing and Gas	5	–	30 Day Account	–	–
R S Taylor Plumbing Services	77	–	30 Day Account	–	–
Junee District Co-Operative Society (trading as Junee IGA)	7	–	30 Day Account	–	–

F1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2021	2020
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	26	21
Councillors' fees	77	82
Other Councillors' expenses (including Mayor)	-	1
Total	103	104

F2 Other relationships

F2-1 Audit fees

\$ '000	2021	2020
<p>During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms</p> <p>Auditors of the Council - NSW Auditor-General:</p>		
(i) Audit and other assurance services		
Audit and review of financial statements	33	42
Remuneration for audit and other assurance services	33	42
Total Auditor-General remuneration	33	42
Non NSW Auditor-General audit firms		
(i) Audit and other assurance services		
Internal audit and other assurance services	18	17
Remuneration for audit and other assurance services	18	17
Total remuneration of non NSW Auditor-General audit firms	18	17
Total audit fees	51	59

G Other matters

G1-1 Statement of Cash Flows information

Reconciliation of net operating result to cash provided from operating activities

\$ '000	2021	2020
Net operating result from Income Statement	4,509	4,427
Adjust for non-cash items:		
Depreciation and amortisation	3,377	3,316
Net losses/(gains) on disposal of assets	312	(153)
Adoption of AASB 15/1058	-	(643)
+/- Movement in operating assets and liabilities and other cash items:		
Decrease/(increase) in receivables	5	51
Increase/(decrease) in provision for impairment of receivables	(125)	189
Decrease/(increase) in inventories	(19)	81
Increase/(decrease) in other accrued expenses payable	(188)	168
Increase/(decrease) in other liabilities	44	5
Increase/(decrease) in contract liabilities	47	604
Increase/(decrease) in provision for employee benefits	188	109
Increase/(decrease) in other provisions	-	4
Net cash provided from/(used in) operating activities from the Statement of Cash Flows	8,150	8,158

G2-1 Commitments

Capital commitments (exclusive of GST)

\$ '000	2021	2020
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Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

Property, plant and equipment

Sewerage and water infrastructure	–	16
Sewerage Treatment Plant	–	337
Buildings	404	87
Plant and equipment	25	248
Other	351	677
Road infrastructure	1,063	320
Total commitments	1,843	1,685

These expenditures are payable as follows:

Within the next year	1,843	1,685
Total payable	1,843	1,685

Sources for funding of capital commitments:

Unrestricted general funds	102	165
Future grants and contributions	1,011	185
Unexpended grants	673	403
Externally restricted reserves	37	168
Internally restricted reserves	20	–
Unexpended loans	–	87
New loans (to be raised)	–	677
Total sources of funding	1,843	1,685

Details of capital commitments

Community Buildings \$404,000; Plant replacement and other plant items \$25,000, Parks, reserves and infrastructure \$296,000; stormwater drainage \$27,000, Roads program \$1,063,000; John Potts Stage 8 development \$6,000; IT hardware replacement \$21,000.

G3-1 Events occurring after the reporting date

Other than the following, Council is not aware of any significant events since the end of the reporting period.

Prior to 30 June 2021, Council commenced proceedings under section s713 of the *Local Government Act 1993* to sell land for unpaid rates and charges (including extra charges). The said lands were offered for sale by public auction on 22 June 2021, with \$76,000 settled in late July 2021.

Before 30 June 2021, Council released new residential land (17 lots) as part of its John Potts property development activities, with many contracts exchanged before year-end. For contracts exchanged prior to 30 June, settlement proceeds are expected to be received prior to November 2021, further noting that no losses were incurred on sales and, sufficient proceeds to enable the repayment of debts in full.

The financial effects of the above events have not been brought to account on 30 June 2021.

G4 Statement of developer contributions as at 30 June 2021

G4-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2020	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2021	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash					
Roads	–	44	–	–	(44)	–	–	–
Open space	–	47	–	–	(47)	–	–	–
Community facilities	–	41	–	–	(41)	–	–	–
Total S7.11 and S7.12 revenue under plans	–	132	–	–	(132)	–	–	–
Total contributions	–	132	–	–	(132)	–	–	–

Under the *Environmental Planning and Assessment Act 1979*, Council has significant obligations to provide Section 7.11 (contributions towards provision or improvement of amenities or services) infrastructure in new release areas.

It is possible that the funds contributed may be less than the cost of this infrastructure, requiring Council to borrow or use general revenue to fund the difference.

G5 Statement of performance measures

G5-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2021	Indicator 2021	Indicators 2020 2019		Benchmark
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	(534)	(3.33)%	5.15%	(5.92)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	16,054				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	10,424	48.98%	50.63%	51.67%	> 60.00%
Total continuing operating revenue ¹	21,284				
3. Unrestricted current ratio					
Current assets less all external restrictions	2,799	1.47x	1.11x	1.51x	> 1.50x
Current liabilities less specific purpose liabilities	1,904				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	3,285	2.23x	2.02x	2.43x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	1,476				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	632	9.83%	8.11%	9.35%	< 10.00%
Rates and annual charges collectable	6,427				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	3,587	2.81	3.67	4.97	> 3.00
Monthly payments from cash flow of operating and financing activities	1,277	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 ³		Sewer Indicators		Benchmark
	2021	2020	2021	2020	
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	3.08%	4.30%	(84.51)%	16.73%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹					
2. Own source operating revenue ratio					
Total continuing operating revenue excluding capital grants and contributions ¹	47.27%	54.86%	68.47%	30.99%	> 60.00%
Total continuing operating revenue ¹					
3. Unrestricted current ratio					
Current assets less all external restrictions	1.47x	1.11x	24.11x	29.30x	> 1.50x
Current liabilities less specific purpose liabilities					
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	2.86x	1.91x	(4.96)x	4.11x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)					
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	11.19%	9.14%	0.00%	0.00%	< 10.00%
Rates and annual charges collectable					
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	1.87	2.57	∞	∞	> 3.00
Monthly payments from cash flow of operating and financing activities	mths	mths			mths

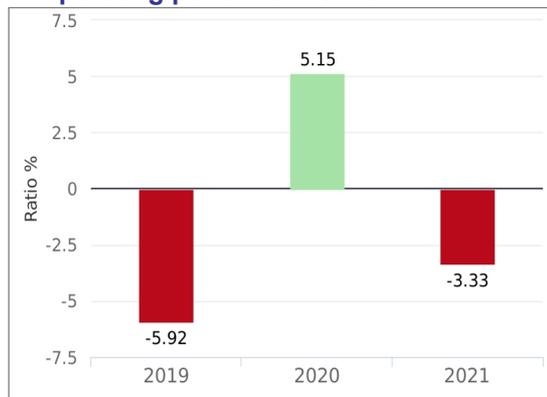
(1) - (2) Refer to Notes at Note G5-1 above.

(3) General fund refers to all of Council's activities except for its 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 (3.33)%

Council's Operating Performance ratio has decreased from 5.15% in 2019/20 to -3.33% in 2020/21, primarily due to additional Grants & Contributions received during the financial year.

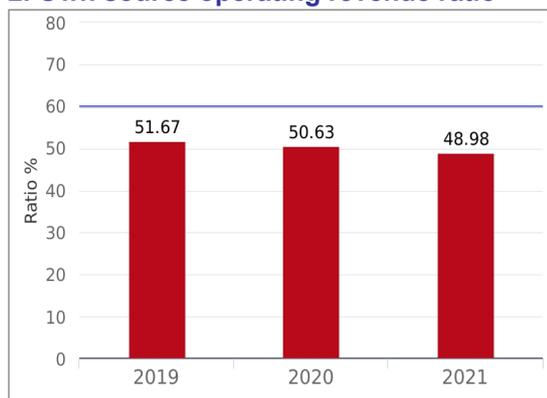
Benchmark: — > 0.00%

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 48.98%

Grants & Contributions continue to represent a significant portion of Council's income, which inhibits Council's ability to achieve the 60% Own Source Revenue benchmark.

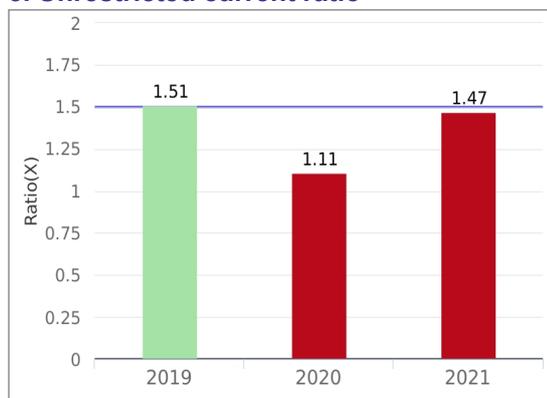
Benchmark: — > 60.00%

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 1.47x

Council's unrestricted current ratio indicates that it currently has \$1.47 of unrestricted assets available to service \$1.00 of its unrestricted current liabilities including loan repayments and payables. A ratio of 1.47x is marginally below the current benchmark requirements.

Benchmark: — > 1.50x

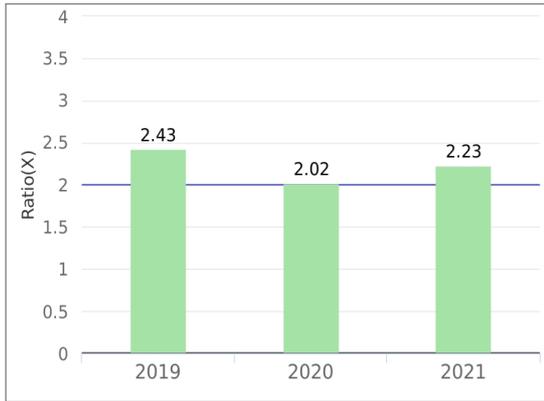
Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

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	2.23x
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Council's debt service ratio has increased marginally to 2.23x for the 2020/21 financial year.

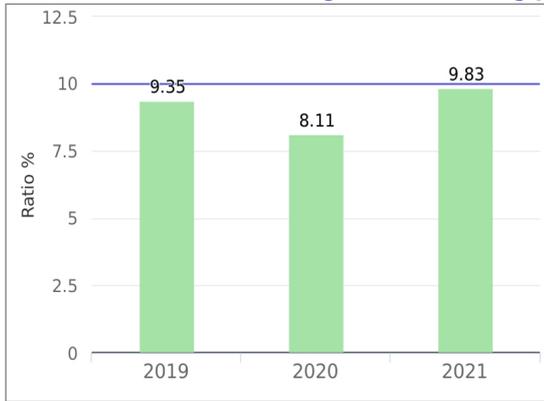
Benchmark: — > 2.00x

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	9.83%
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Council's Rates & Annual Charges Outstanding Ratio has remained relatively static over the past four years and remains below the 10.0% benchmark for Rural Councils.

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	2.81 mths
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The cash expense ratio has decreased to 2.81 months as a result of capital investments made in the current year, such as John Potts Drive and the Sewer Treatment Plant (STP). It is anticipated that the cash expense cover ratio will improve next financial year as a result of residential sales and receipting of grant funding for STP.

Benchmark: — > 3.00mths

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

H1-2 Financial review

Key financial figures of Council over the past 5 years

\$ '000	2021	2020	2019	2018	2017
Inflows:					
Rates and annual charges revenue	5,879	5,687	5,442	5,265	5,012
User charges revenue	3,616	3,805	3,293	3,820	3,298
Interest and investment revenue (losses)	40	86	92	113	85
Grants income – operating and capital	10,729	9,578	7,910	5,926	7,366
Total income from continuing operations	21,284	20,372	18,338	16,655	16,950
Sale proceeds from IPPE	466	1,642	1,115	1,807	1,265
New loan borrowings and advances	–	300	3,100	600	380
Outflows:					
Employee benefits and on-cost expenses	5,265	5,295	5,312	5,324	4,429
Borrowing costs	442	544	447	390	400
Materials and contracts expenses	7,085	6,331	5,961	5,975	5,890
Total expenses from continuing operations	16,775	15,945	16,125	15,813	14,246
Total cash purchases of IPPE	8,625	9,669	6,558	3,380	4,520
Total loan repayments (incl. finance leases)	1,040	1,785	556	708	598
Operating surplus/(deficit) (excl. capital income)	(721)	819	(541)	242	1,982
Financial position figures					
Current assets	5,992	6,389	8,173	6,886	5,091
Current liabilities	4,046	4,242	3,408	3,406	2,921
Net current assets	1,946	2,147	4,765	3,480	2,170
Available working capital (Unrestricted net current assets)	1,592	710	2,176	1,706	1,373
Cash and investments – unrestricted	76	141	1,022	641	33
Cash and investments – internal restrictions	444	913	288	282	285
Cash and investments – total	3,587	4,797	6,228	5,127	3,279
Total borrowings outstanding (loans, advances and finance leases)	8,758	9,438	10,530	7,978	8,086
Total value of IPPE (excl. land and earthworks)	165,227	160,051	141,732	136,169	136,928
Total accumulated depreciation	72,041	71,778	64,785	62,754	61,252
Indicative remaining useful life (as a % of GBV)	56%	55%	54%	54%	55%

Source: published audited financial statements of Council (current year and prior year)

H1-3 Council information and contact details

Principal place of business:
29 Belmore Street
Junee NSW 2663

Contact details

Mailing Address:
PO Box 93
Junee NSW 2663

Telephone: 02 6924 8100
Facsimile: 02 6924 2497

Opening hours:
9:00am - 5:00pm
Monday to Friday

Internet: www.junee.nsw.gov.au
Email: jsc@junee.nsw.gov.au

Officers

General Manager
[James Davis](#)

Responsible Accounting Officer
[Luke Taberner](#)

Public Officer
Mr Luke Taberner

Auditors
Auditor General NSW

Elected members

Mayor
[Cr Neil Smith](#)

Councillors
Cr Matt Austin
Cr Robin Asmus
Cr Robert Callow
Cr David Carter
Cr Mark Cook
Cr Pam Halliburton
Cr Martin Holmes
Cr Kerri Walker

Other information

ABN: 62 621 799 578

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

To the Councillors of the Junee Shire Council

Opinion

I have audited the accompanying financial statements of Junee 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. 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.



Michael Kharzoo
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

22 October 2021
SYDNEY

Cr Neil Smith
Mayor
Junee Shire Council
PO Box 93
JUNEE NSW 2663

Contact: Michael Kharzoo
Phone no: (02) 9275 7188
Our ref: D2122165/1745

22 October 2021

Dear Mayor

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

I have audited the general purpose financial statements (GPFS) of Junee 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

I identified the following significant audit issues and observations during my audit of the Council's financial statements. These issues and observations were addressed as part of my audit.

Rural fire-fighting equipment not recognised in the financial statements

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

Rural fire fighting 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	2020	Variance
	\$m	\$m	%
Rates and annual charges revenue	5.9	5.7	 3.5
Grants and contributions revenue	10.9	10.0	 9.0
Operating result from continuing operations	4.5	4.4	 2.3
Net operating result before capital grants and contributions	(0.7)	0.8	 187.5

The Council's operating result from continuing operations (\$4.5 million including depreciation and amortisation expense of \$3.4 million) was \$0.1 million higher than the 2019–20 result. This was driven by the \$1.6 million increase in grants and contributions for capital purposes, offset by the increase in net loss from disposal of assets by \$0.5 million and decrease in grants and contributions for operating purposes by \$0.8 million.

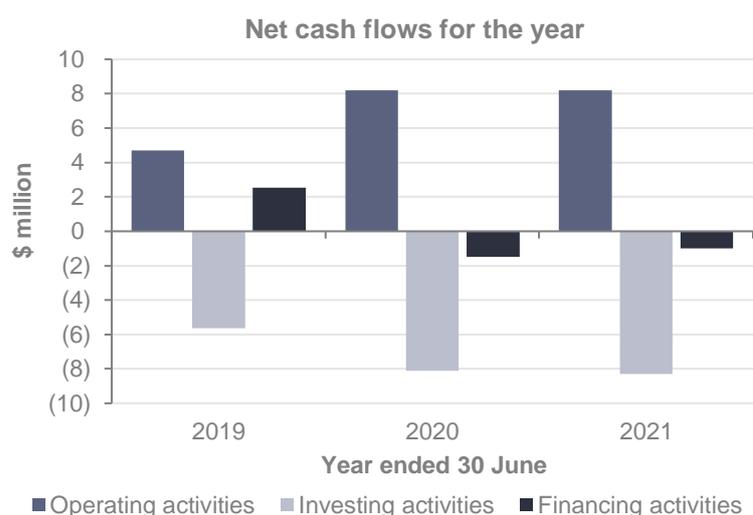
The net operating result before capital grants and contributions (deficit of \$0.7 million) was \$1.5 million lower than the 2020–21 result (surplus of \$0.8 million). This is driven by the \$0.8 million decrease in operating grants and contribution and the increase in net loss in disposal of assets by \$0.5 million (as noted in above commentary).

Rates and annual charges revenue (\$5.9 million) increased by \$0.2 million (3.5 per cent) in 2020–21 with the main increase due to the IPART rate peg increase of 2.6 per cent.

Grants and contributions revenue (\$10.9 million) increased by \$0.9 million (9.0 per cent) in 2020–21 with the main increase due to \$1.8 million of additional roads and bridges funding.

STATEMENT OF CASH FLOWS

- Councils cash and cash equivalents was \$3.6 million at 30 June 2021 (\$4.8 million at 30 June 2020). There was a net decrease in cash and cash equivalents of \$1.2 million during 2020-21 financial year.
- Net cash provided by operating activities has remained consistent at \$8.2 million.
- Net cash used in investing activities has remained relatively consistent, with an overall increase of \$0.2 million. The decrease in purchase of infrastructure, property, plant and equipment was offset by the decrease in sale proceeds from real estate assets / property.
- Net cash used in financing activities decreased by \$0.5 million, due to a decrease in repayment of borrowings.



FINANCIAL POSITION

Cash and investments

Cash and investments	2021	2020	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	3.6	4.8	<ul style="list-style-type: none"> Externally restricted cash and investments are restricted in their use by externally imposed requirements. The externally restricted funds as at 30 June 2021 has decreased, mainly due to the reduction in specific purpose unexpended grants (recognised as revenue) by \$0.5 million. Internally restricted cash and investments have been restricted in their use by resolution or policy of Council to reflect identified programs of works and any forward plans identified by Council. The decrease is due to the use of the previously restricted property sale proceeds (\$0.6 million), which were used to enable the Council to not draw down the additional external loan (as originally budgeted). Unrestricted cash and investments have remained consistent with the prior year.
Restricted cash and investments:			
• External restrictions	3.1	3.8	
• Internal restrictions	0.4	0.9	
• Unrestricted	0.1	0.1	

Debt

Council has \$8.8 million of borrowings as at 30 June 2021 (2020: \$9.4 million). The decrease in 2021 relates to payment of borrowings (\$0.7 million) with no additional new loans.

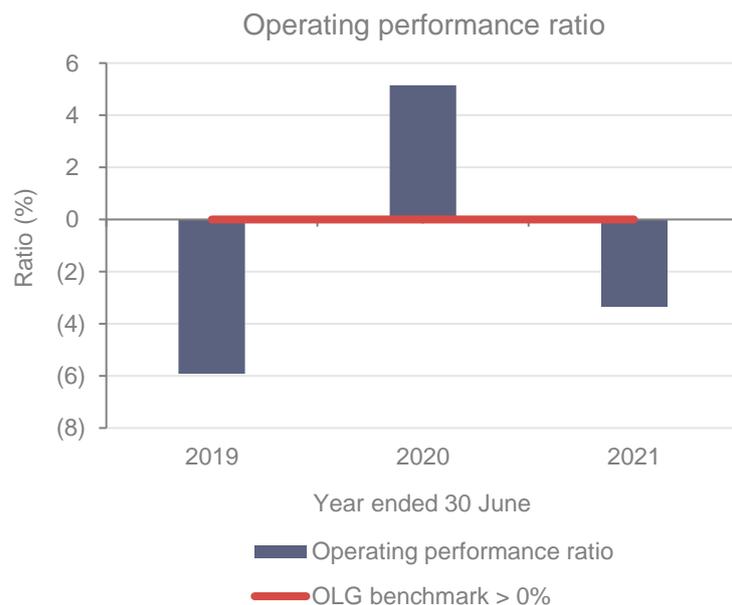
PERFORMANCE

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.

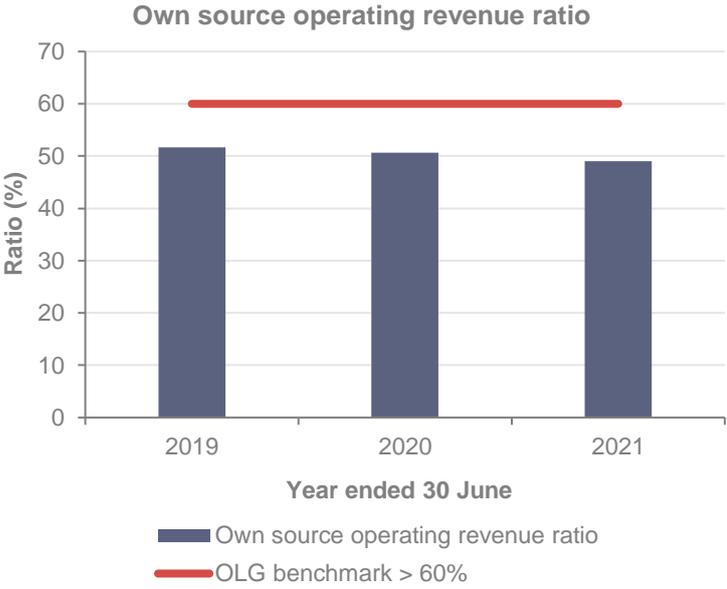
Operating performance ratio

- 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 did not meet the OLG benchmark for the current reporting period.
- The operating performance decreased to -3.3 cent, largely due to the \$0.8 million decrease in operating grants and contributions (from \$6.4 million in 2020 to \$5.6 million in 2021), and the increase in net loss on disposal of assets by \$0.5 million (as noted in above commentary).



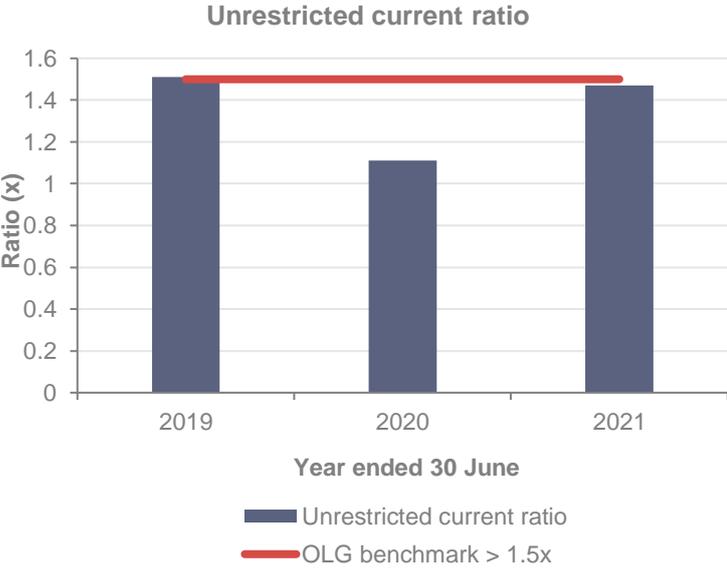
Own source operating revenue ratio

- 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.
- The own source operating revenue ratio remained consistent with prior year levels, as grants and contributions continue to represent a significant portion of Council’s income.



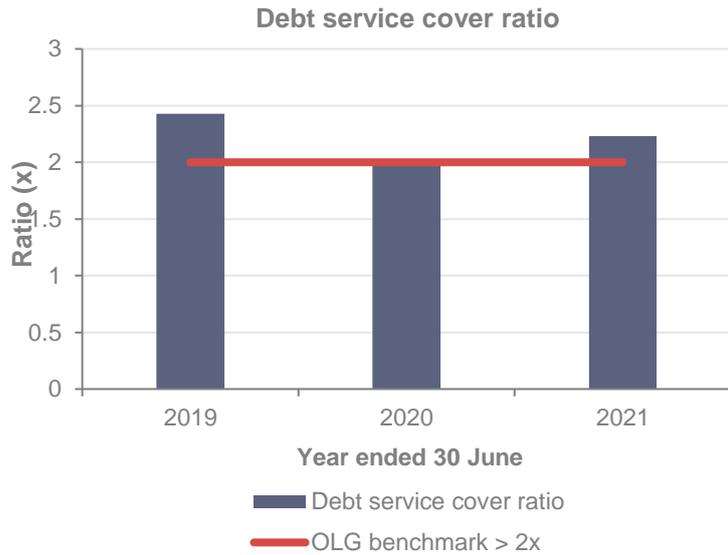
Unrestricted current ratio

- 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 did not meet the OLG benchmark for the current reporting period.
- Council’s unrestricted current ratio has improved, due to the Council’s reduction of current liabilities.



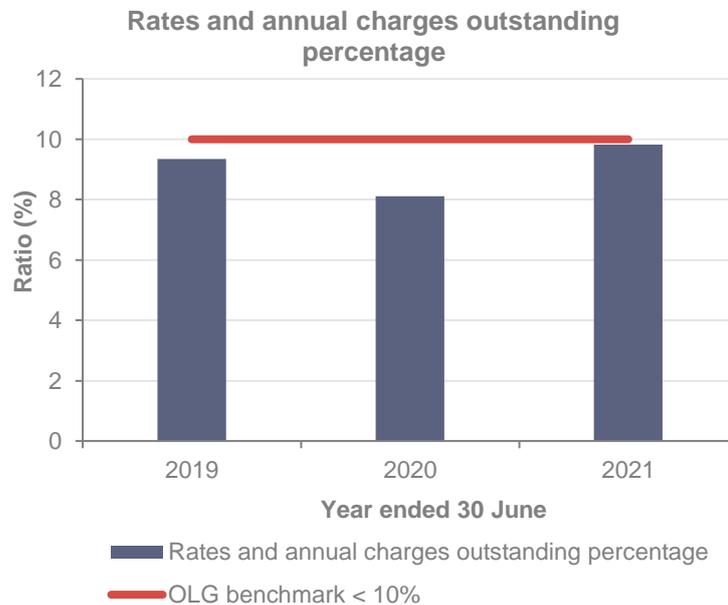
Debt service cover ratio

- 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 met the OLG benchmark for the current reporting period.
- The ratio has improved from 2020 to 2021, due to the decrease in borrowings.



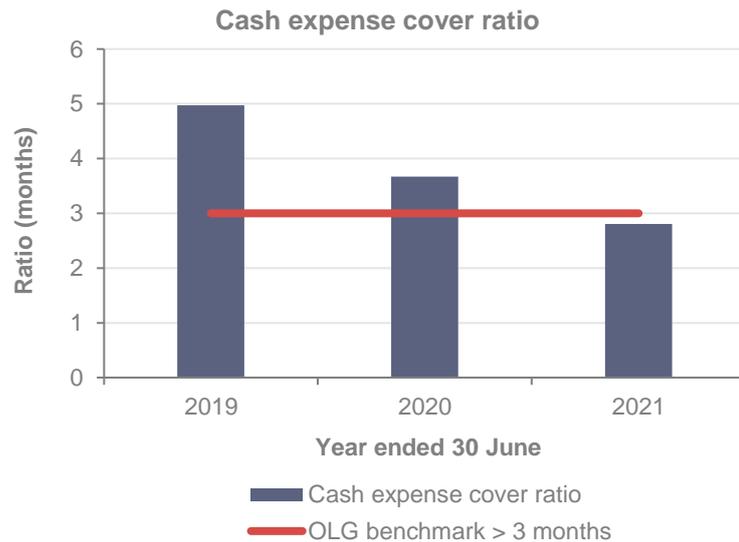
Rates and annual charges outstanding percentage

- 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 met the OLG benchmark for the current reporting period which is a reflection of sound debt recovery procedures at the Council.
- The rates and annual charges outstanding percentage has increased from the previous year and this relates to regulations limiting some Council debt recovery actions due to COVID-19.



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 did not meet the OLG benchmark for the current reporting period.
- The decrease relates to the reduction in cash and cash equivalents held, due to Council's decision to use \$0.6 million of internally restricted cash to fund the real estate development during 2021, as opposed to taking out \$0.8 million of additional external borrowings (as originally budgeted).



Infrastructure, property, plant and equipment renewals

The Council renewed \$5.5 million of assets in the 2020-21 financial year, compared to \$7.4 million of assets in the 2019-20 financial year. The decrease is primarily due to completion of the new sewer treatment plan, which was finalised during the 2020-21 financial 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.

Michael Kharzoo
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

cc: James Davis, General Manager
Luke Taberner, Chief Financial Officer
Kiersten Fishburn, Secretary of the Department of Planning, Industry and Environment



JUNEE SHIRE COUNCIL

SPECIAL PURPOSE FINANCIAL STATEMENTS

For the year ended 30 June 2021



Contents	Page
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Income Statement of sewerage business activity	4
Statement of Financial Position of sewerage business activity	5
Note – Significant Accounting Policies	6
Auditor's Report on Special Purpose Financial Statements	9

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).

Junee Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2021

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 21 September 2021.



Cr Neil Smith
Mayor
21 September 2021



Cr Matt Austin
Councillor
21 September 2021



James Davis
General Manager
21 September 2021



Luke Taberner
Responsible Accounting Officer
21 September 2021

Junee Shire Council

Income Statement of sewerage business activity

for the year ended 30 June 2021

\$ '000	2021	2020
Income from continuing operations		
Access charges	780	710
User charges	360	382
Grants and contributions provided for non-capital purposes	–	18
Interest	9	18
Other income	26	2
Total income from continuing operations	1,175	1,130
Expenses from continuing operations		
Employee benefits and on-costs	265	211
Borrowing costs	120	122
Materials and services	898	404
Depreciation, amortisation and impairment	278	190
Loss on sale of assets	604	–
Other expenses	3	14
Total expenses from continuing operations	2,168	941
Surplus (deficit) from continuing operations before capital amounts	(993)	189
Grants and contributions provided for capital purposes	541	2,458
Surplus (deficit) from continuing operations after capital amounts	(452)	2,647
Surplus (deficit) from all operations before tax	(452)	2,647
Less: corporate taxation equivalent [based on result before capital]	–	(52)
Surplus (deficit) after tax	(452)	2,595
Plus accumulated surplus	9,804	7,157
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	–	52
Closing accumulated surplus	9,352	9,804
Return on capital %	(4.7)%	2.9%
Subsidy from Council	1,149	–
Calculation of dividend payable:		
Surplus (deficit) after tax	(452)	2,595
Less: capital grants and contributions (excluding developer contributions)	(541)	(2,458)
Surplus for dividend calculation purposes	–	137
Potential dividend calculated from surplus	–	69

Junee Shire Council

Statement of Financial Position of sewerage business activity

as at 30 June 2021

\$ '000	2021	2020
ASSETS		
Current assets		
Cash and cash equivalents	1,200	1,428
Receivables	126	125
Total current assets	1,326	1,553
Non-current assets		
Infrastructure, property, plant and equipment	18,517	10,885
Capital work in progress	–	7,815
Total non-current assets	18,517	18,700
Total assets	19,843	20,253
LIABILITIES		
Current liabilities		
Borrowings	55	53
Total current liabilities	55	53
Non-current liabilities		
Borrowings	2,643	2,698
Total non-current liabilities	2,643	2,698
Total liabilities	2,698	2,751
Net assets	17,145	17,502
EQUITY		
Accumulated surplus	9,353	9,804
Revaluation reserves	7,792	7,698
Total equity	17,145	17,502

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)

Nil

Category 2

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

Junee Sewerage Service

Comprising the activities and net assets of Council's Sewerage Reticulation & Treatment Operations servicing the town of Junee.

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.

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 – 27.5%

Note – Significant Accounting Policies (continued)

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 27.5%.

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 27.5% is 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’.

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

Note – Significant Accounting Policies (continued)

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
Junee Shire Council

To the Councillors of the Junee Shire Council

Opinion

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's declared Business Activity as at 30 June 2021, and its 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. The description forms part of my auditor's report.

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

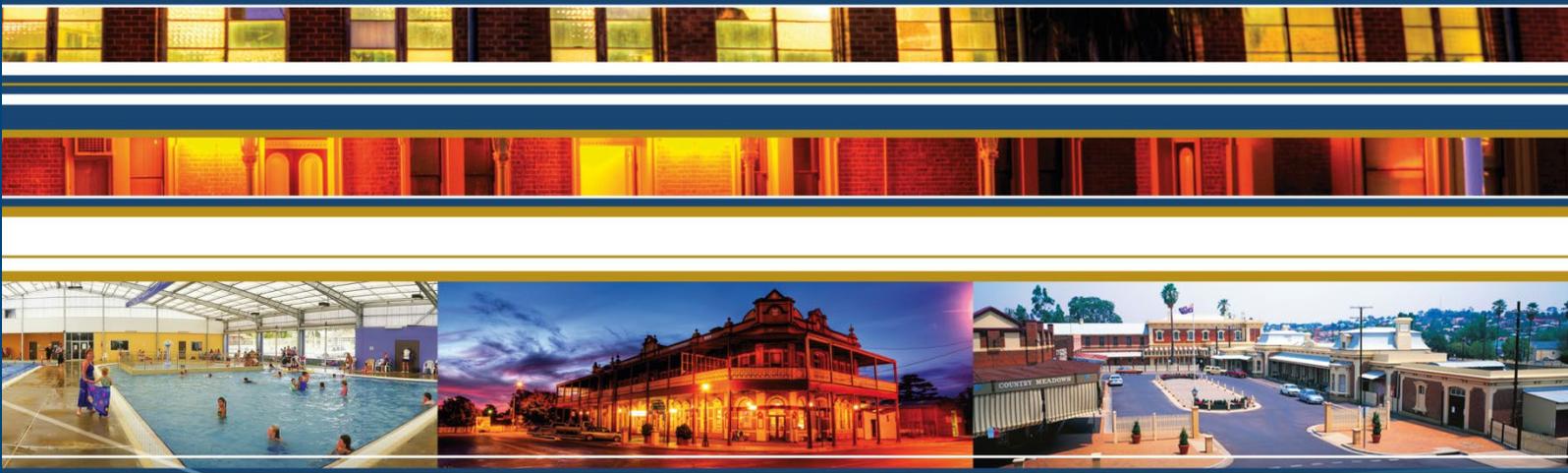
- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from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

A handwritten signature in black ink, appearing to read 'M. Kharzoo', with a stylized flourish at the end.

Michael Kharzoo
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

22 October 2021
SYDNEY



JUNEE SHIRE COUNCIL

SPECIAL SCHEDULES

For the year ended 30 June 2021



Junee Shire Council

Special Schedules

for the year ended 30 June 2021

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Junee Shire Council

Permissible income for general rates

\$ '000	Notes	Calculation 2020/21	Calculation 2021/22
Notional general income calculation ¹			
Last year notional general income yield	a	4,059	4,185
Plus or minus adjustments ²	b	21	34
Notional general income	c = a + b	4,080	4,219
Permissible income calculation			
Or rate peg percentage	e	2.60%	2.00%
Or plus rate peg amount	i = e x (c + g)	106	84
Sub-total	k = (c + g + h + i + j)	4,186	4,303
Plus (or minus) last year's carry forward total	l	3	2
Sub-total	n = (l + m)	3	2
Total permissible income	o = k + n	4,189	4,305
Less notional general income yield	p	4,185	4,304
Catch-up or (excess) result	q = o - p	4	1
Less unused catch-up ⁵	s	(2)	-
Carry forward to next year ⁶	t = q + r - s	2	1

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.
- (5) Unused catch-up amounts will be deducted if they are not caught up within 2 years. Usually councils will have a nominal carry forward figure. These amounts can be adjusted for in setting the rates in a future year.
- (6) 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
Junee Shire Council

Page 8 of 9

To the Councillors of Junee Shire Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Junee 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. 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.

A handwritten signature in black ink, appearing to read 'M. Kharzoo', with a stylized flourish at the end.

Michael Kharzoo
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

22 October 2021
SYDNEY

Junee Shire Council

Report on infrastructure assets as at 30 June 2021

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard \$ '000	Estimated cost to bring to the agreed level of service set by Council \$ '000	2020/21 Required maintenance ^a \$ '000	2020/21 Actual maintenance \$ '000	Net carrying amount \$ '000	Gross replacement cost (GRC) \$ '000	Assets in condition as a percentage of gross replacement cost				
								1	2	3	4	5
Buildings	Council offices / Administration Centres	7	7	44	69	933	2,368	0.0%	10.1%	89.9%	0.0%	0.0%
	Council Works Depot	16	16	44	26	371	1,497	0.0%	9.4%	31.5%	43.8%	15.3%
	Council Public Halls	416	416	59	146	2,306	3,896	17.1%	0.0%	0.0%	82.9%	0.0%
	Council Houses	–	–	13	15	422	685	42.3%	16.1%	0.0%	41.6%	0.0%
	Museum	12	12	37	15	380	2,311	3.1%	0.0%	0.0%	96.9%	0.0%
	Library	–	–	24	5	872	1,274	0.0%	100.0%	0.0%	0.0%	0.0%
	Amenities/Toilets	31	31	62	24	1,636	3,163	0.3%	63.0%	35.2%	1.5%	0.0%
	Swimming Pool	34	34	53	26	1,337	2,055	0.0%	100.0%	0.0%	0.0%	0.0%
	Recreation Centre	37	37	104	1,142	2,668	5,773	6.4%	0.0%	91.7%	0.0%	1.9%
	Other	90	90	31	–	184	1,736	92.4%	4.1%	0.0%	2.4%	1.1%
	Sub-total	643	643	471	1,468	11,109	24,758	12.2%	23.8%	36.4%	26.2%	1.4%
Other structures	Other structures	173	173	138	135	3,593	3,588	42.4%	30.6%	12.9%	11.7%	2.4%
	Sub-total	173	173	138	135	3,593	3,588	42.4%	30.6%	12.9%	11.7%	2.4%
Roads	Roads	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Unsealed roads	46	46	78	262	9,984	11,302	9.2%	86.1%	3.9%	0.8%	0.0%
	Bridges	150	150	56	–	4,758	7,751	0.0%	72.0%	25.4%	2.6%	0.0%
	Footpaths	99	99	127	50	1,821	2,913	3.7%	60.3%	27.9%	8.1%	0.0%
	Sealed Roads Surface	29	29	722	185	6,300	12,183	35.6%	60.3%	3.9%	0.1%	0.1%
	Sealed Roads Structure	881	881	511	500	50,748	70,764	34.2%	40.9%	24.9%	0.0%	0.0%
	Kerb & Gutter	489	489	149	49	4,846	9,619	11.5%	35.0%	41.5%	12.0%	0.0%
	Other road assets (incl. bulk earth works)	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	1,694	1,694	1,643	1,046	78,457	114,532	26.9%	49.5%	22.1%	1.5%	0.0%
Sewerage network	Mains	2,417	2,417	117	154	8,422	16,430	31.5%	5.4%	5.7%	57.3%	0.1%
	Treatment	197	197	115	267	8,803	11,273	68.1%	19.1%	12.8%	0.0%	0.0%
	Effluent Reuse	33	33	14	692	1,291	1,506	29.1%	0.0%	70.9%	0.0%	0.0%
	Other	–	–	–	–	1	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	2,647	2,647	246	1,113	18,517	29,209	45.5%	10.4%	11.8%	32.2%	0.1%

Junee Shire Council

Report on infrastructure assets as at 30 June 2021 (continued)

Asset Class	Asset Category	Estimated cost		2020/21 Required maintenance ^a	2020/21 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council					1	2	3	4	5
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000					
Stormwater drainage	Pipes/Culverts	23	23	140	33	2,218	4,324	0.9%	95.0%	2.4%	1.7%	0.0%
	Urban Drainage Infrastructure	166	166	42	21	7,837	12,922	14.8%	67.6%	15.6%	2.0%	0.0%
	Sub-total	189	189	182	54	10,055	17,246	11.3%	74.5%	12.3%	1.9%	0.0%
Total – all assets		5,346	5,346	2,680	3,816	121,731	189,333	26.7%	42.0%	21.3%	9.7%	0.2%

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

Infrastructure asset condition assessment 'key'

#	Condition	Integrated planning and reporting (IP&R) description
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

Junee Shire Council

Report on infrastructure assets as at 30 June 2021

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2021	Indicator 2021	Indicators		Benchmark
			2020	2019	
Buildings and infrastructure renewals ratio					
Asset renewals ¹	3,881	144.54%	77.69%	53.88%	>= 100.00%
Depreciation, amortisation and impairment	2,685				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	5,346	4.39%	3.36%	2.27%	< 2.00%
Net carrying amount of infrastructure assets	121,731				
Asset maintenance ratio					
Actual asset maintenance	3,816	142.39%	547.36%	406.34%	> 100.00%
Required asset maintenance	2,680				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	5,346	2.82%	2.13%	1.42%	
Gross replacement cost	189,333				

(*) 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.

Junee Shire Council

Report on infrastructure assets as at 30 June 2021

Buildings and infrastructure renewals ratio



Buildings and infrastructure renewals ratio

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

Commentary on result	
20/21 ratio	144.54%
Council's Buildings and infrastructure renewals ratio has increased from 77.69% to 144.54% largely due to the completion of the Sewer Treatment Plant works.	

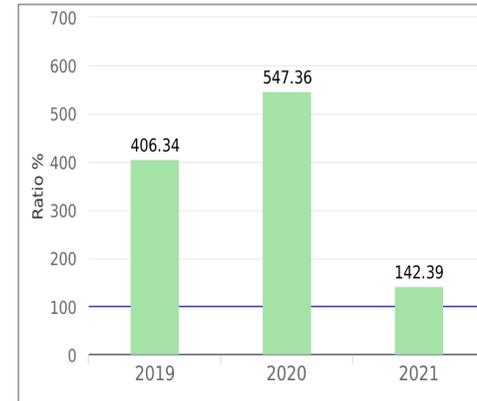
Benchmark: — $\geq 100.00\%$

■ Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

■ Ratio is outside benchmark

Asset maintenance ratio



Asset maintenance ratio

Compares actual vs. required annual asset maintenance. A ratio above 1.0 indicates Council is investing enough funds to stop the infrastructure backlog growing.

Commentary on result	
20/21 ratio	142.39%
An asset maintenance ratio of 142.39% is considered adequate and demonstrates Council's continued focus on asset maintenance.	

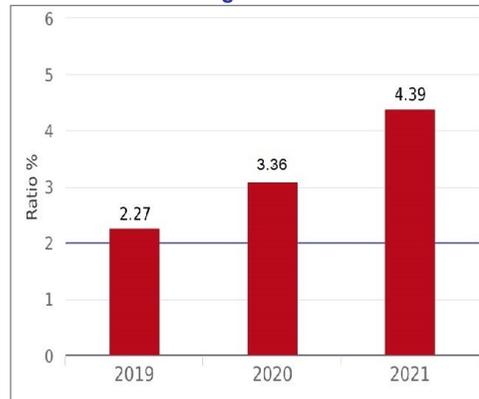
Benchmark: — $> 100.00\%$

■ Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

■ Ratio is outside benchmark

Infrastructure backlog ratio



Infrastructure backlog ratio

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

Commentary on result	
20/21 ratio	4.39%
Junee Shire Council focuses on asset management to provide a more accurate indication of the estimated costs to bring assets to a satisfactory standard.	

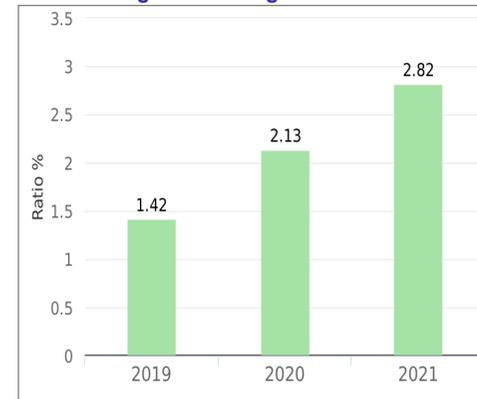
Benchmark: — $< 2.00\%$

■ Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

■ Ratio is outside benchmark

Cost to bring assets to agreed service level



Cost to bring assets to agreed service level

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.

Commentary on result	
20/21 ratio	2.82%
Junee Shire Council continues to focus on providing a more accurate indication of estimated costs to bring assets to a satisfactory standard.	

Junee Shire Council

Report on infrastructure assets as at 30 June 2021

Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Sewer fund		Benchmark
	2021	2020	2021	2020	
Buildings and infrastructure renewals ratio					
Asset renewals ¹					
Depreciation, amortisation and impairment	161.24%	84.01%	0.00%	0.00%	>= 100.00%
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard					
Net carrying amount of infrastructure assets	2.61%	1.94%	14.29%	16.20%	< 2.00%
Asset maintenance ratio					
Actual asset maintenance					
Required asset maintenance	111.05%	556.42%	452.44%	520.30%	> 100.00%
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council					
Gross replacement cost	1.69%	1.24%	9.06%	9.28%	

(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.