



ANNUAL REPORT

2019 - 2020

COWRA SHIRE COUNCIL
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Cowra – Your Area

Cowra: Your Shire

The Region

Cowra Shire is located in central New South Wales, two hours from Canberra — the nation's capital — four hours from central Sydney, and eight hours from Melbourne or Brisbane. Bathurst and Orange are the major cities of the region. The Lachlan River runs through the Shire with Wyangala Dam at its headwaters. The river provides town water supplies along its length as well as irrigation to river properties within the Shire and to the adjacent local government authority of Forbes and further onto Lachlan Shire (Condobolin).

The Cowra Shire

Cowra Shire is located in the fertile Lachlan Valley covering an area of approximately 2810 km² and accommodating a resident population close on 12,760. Situated on the Lachlan River, Cowra is at the intersection of two major highways and represents an important river crossing. The major urban centre in the Shire is the Cowra township which is the heart of the region. It's been a long-established population centre since its early settlement as a river crossing in 1849 and later as a service centre for cattle-grazing and gold-mining in the area. There are also a number of small villages in the Shire including Billimari, Darbys Falls, Gooloogong, Morongla, Noonbinna, Wattamondara, Woodstock, and Wyangala. The histories of these settlements are varied but generally originate from early mining and agricultural activities in the latter half of the 19th century. The economy of Cowra Shire focuses on agriculture, manufacturing, healthcare & social assistance, education & retail trade.

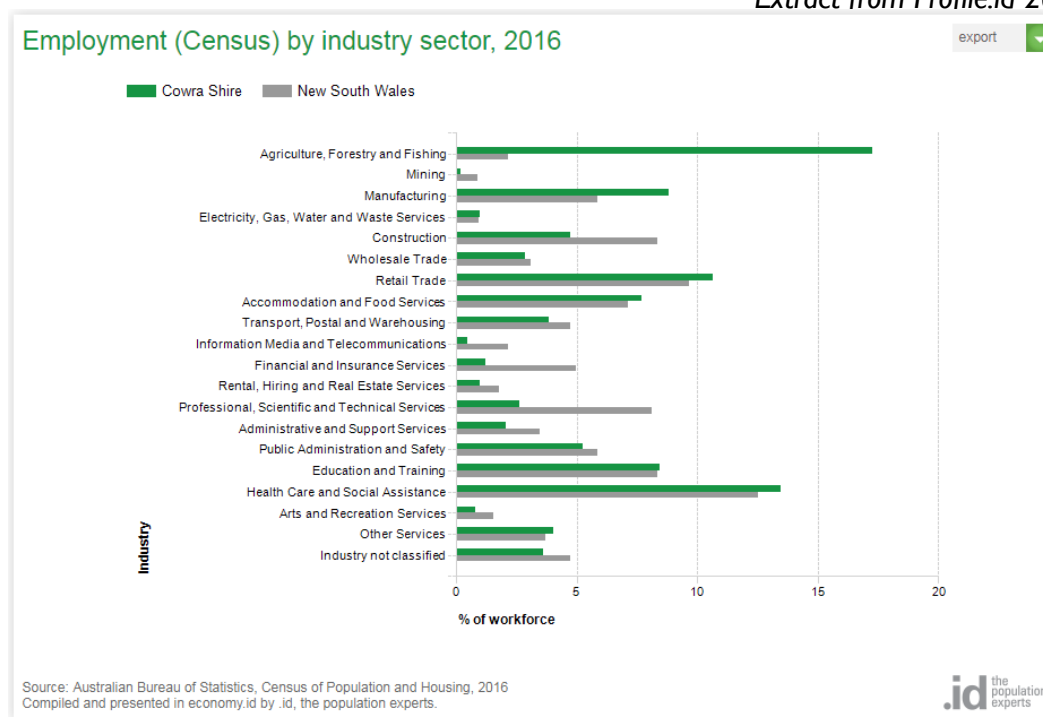
Cowra Regional Overview

The Cowra Local Government Area's Gross Regional Product represents around 4.5% of the Central West region's Gross Regional Product. Overall, Cowra's economy is largely driven by the agriculture sector and supporting industries such as health care, wholesale trade and

manufacturing. Around 17,3% of the workforce is employed by “Agriculture, Forestry and Fishing” while Health Care and Social Assistance employs 13.5%, Retail Trade 10.7%. In combination these 3 industries employed 1885 people or 41.4% of local workers.

Statistic	Indicator
Population/Demographics	
Population (ABS ERP 2019)	12,743 (ABS 2019)
Employed Residents	5,494 (NIEIR – June 2019)
Unemployment	5% (Profile.id December quarter 2019)
Median Weekly Household Income (People aged 15 and over)	\$ 960 (ABS)
Median Weekly Family Income	\$1,225 (ABS)
Median Monthly Mortgage Repayments	\$1,148 (ABS)
Median weekly rent	\$ 188 (ABS)
Tenured private dwellings	5,258 (ABS, Profile.id)
Economy	
Gross Regional Product (GRP)	\$573 million (NIEIR 30 June 2019)

** Extract from Profile.id 2019, NIEIR,ABS 2017/18 & DEEWR 2017



Council's Direction

Our Vision for Cowra

In 2036, we will be...

A leading, innovative and creative community, proud of our place in history, offering opportunity with the best of country living.

Our Values

In all our dealings, we will...

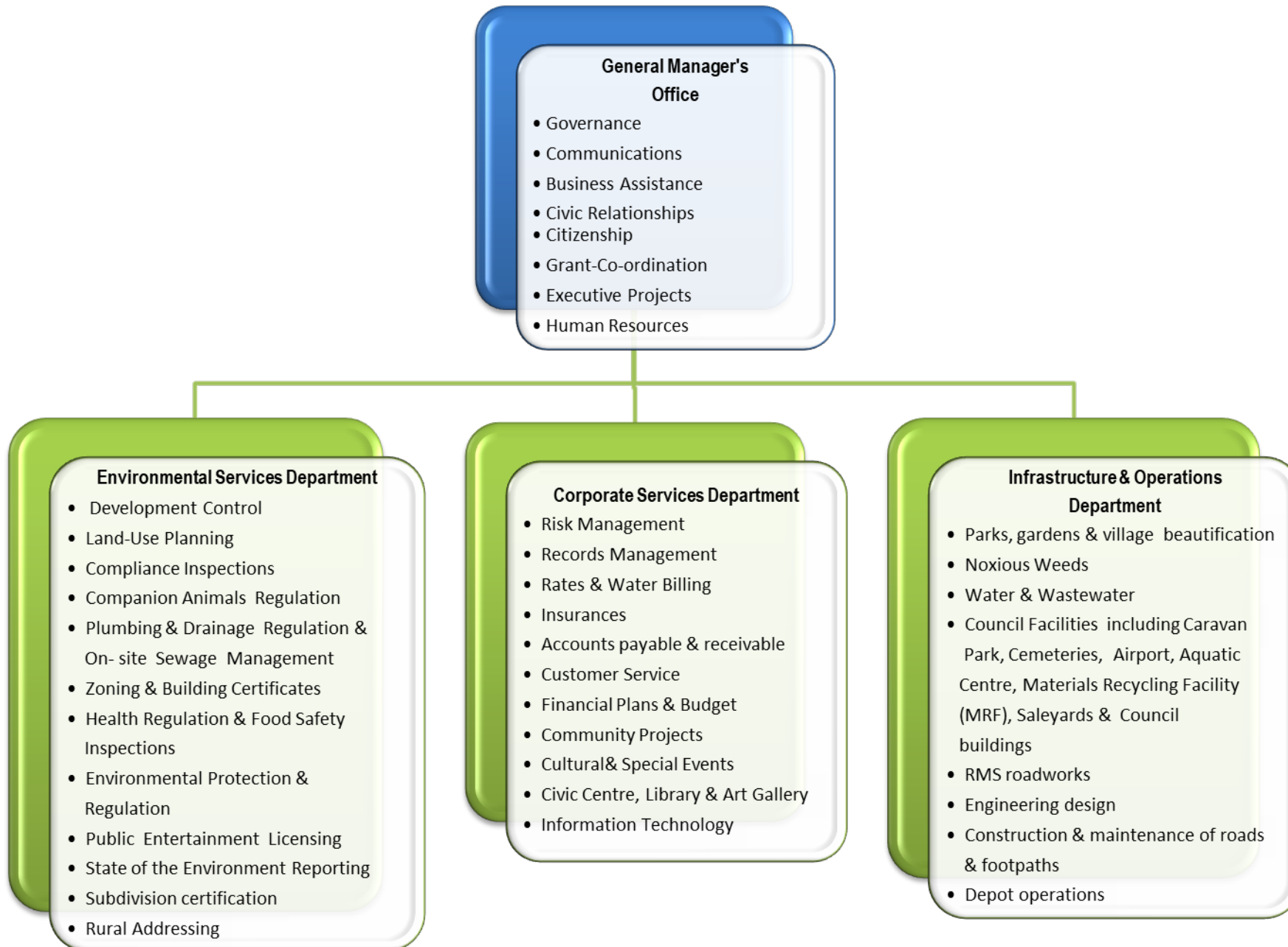
Show and grow leadership;
Be positive and work together;
Value each other and what we have;
Create opportunities for our next generations.

Our Goals

Our Goals for the future are...

Sustainability;
Financially-viable and environmentally-sustainable outcomes;
Local solutions to local problems;
A long-term vision;
Honest, open, objective, and accountable decision-making;
Community involvement in decision-making;
Continuous improvement;
Cost-effective and commercially-competitive service delivery.

Organisation Structure



Contacting Your Council

<p>General Enquiries</p> <p>Cowra Shire Council Administration Centre 116 Kendal Street, Cowra (Corner Darling & Kendal Streets) Private Bag 342, Cowra NSW 2794</p> <p>Main Switch: (02) 6340 2000 Email: council@cowra.nsw.gov.au Web: www.cowracouncil.com.au</p> <p>Office Hours Monday to Friday 8.30–4.30pm After hours phone service After-hours 24-hour emergency service is available on: 0419 219 231 ● WATER On Call 0427 466 871 ● STP On Call 0458 764 614</p>	Departmental Enquiries:	
	Corporate Services Department	
	Street Stalls/Administration/Finance	6340 2006
	Art Gallery	6340 2190
	Library	6340 2180
	Civic Centre	6340 2130
	Rates	6340 2028
	Water Billing	6340 2029
	Accounts Payable	6340 2100
	Accounts Receivable	6340 2089
	Infrastructure & Operations Department	
	Water/Sewerage/Roads/Parks	6340 2070
	Depot Operations	6340 2120
	Garbage/recycling services	6340 2140
	Aquatic Centre	6340 2150
	Airport Reporting Officer	0429987615
	Environmental Services Department	
	Health/Building/Planning	6340 2040
	Council's Ranger services	6340 2052
	General Manager's Office	
	Executive Personal Assistant	6340 2013
	Communications Officer	6340 2086 6340 2087
	Cowra Business Officer	6340 2038

Cowra: Your Representatives

Elected Representatives: Councillors

NSW Local government elections were held 14 September 2016 and Councillors Cr Bill West, Cr Judi Smith, Cr Ian Whitty, Cr Ruth Fagan, Cr Michael Nobes, Cr Bruce Miller, Cr Ray Walsh, Cr Kevin Wright and Cr Peter Wright were elected.



Standing from left to right: Cr Peter Wright, Cr Kevin Wright, Cr Ray Walsh, Cr Bruce Miller, Cr Michael Nobes, Cr Ruth Fagan, Cr Ian Whitty.
Seated from left to right: Cr Judi Smith, Deputy Mayor, Cr Bill West, Mayor.

Every two years, in accordance with Section 230 of the NSW Local Government Act 1993, these elected members elect a Mayor and Deputy Mayor for a two year term. During the term of this report, 1 June 2019 to 30 June 2020, Councillors held these positions as follows:

- Mayor — Councillor Bill West
- Deputy Mayor — Councillor Judi Smith

Councillors are residents and ratepayers and share the community's concerns about the quality of life in the Shire. They determine Council policy and are responsible for planning its future directions.

Should you wish to raise an issue with all elected members, Council conducts a public forum at 5pm prior to each General Committee and Council meeting. Items listed on the agenda for these meetings may be presented by members of the public at those meetings at the public forum prior to the commencement of the Council meeting.

A Word from the Mayor & General Manager

Maintaining strength and resilience for the Cowra community whilst working towards better core infrastructure for the future of our Shire.

Over the 2019/2020 period, Cowra Council's aim was to push for new core infrastructure as well as maintain strength and resilience for the Cowra business community as the Coronavirus pandemic (COVID-19) unfurled across the world.

The second half of the 2019/2020 period saw Cowra along with the rest of the world thrown into new territory as the COVID-19 pandemic engulfed the world and provided significant challenges for our businesses and community. Council operations were no exception. Council continued to work on projects within the business industry as well as within the transport and infrastructure sector, whilst maintaining the health and safety of our staff. The people of Cowra Shire have conducted themselves exceptionally during this time particularly when popular annual events and gatherings and activities within our day to day lives could no longer go ahead.

Late last year the second and final stage of the \$3.5 million CBD footpath Refurbishment Project began. As work nears completion, the revitalised CBD area will enhance the Cowra retail experience by providing new seating and shade structures, new safe and modern footpath surface, additional lighting for shop fronts, new frontage to Squire Park and additional flower beds and landscaping which will create a vibrant outdoor space. Furthermore, an additional 22 shops will have disabled access to their premises with the footpath meeting the front step, making a total of 58 Kendal Street buildings and premises accessible. With some delays on production and work due to the COVID-19 pandemic, contractors have worked hard to ensure access to businesses was always maintained. Council are very appreciative of the patience and support received from residents as the work nears completion, the overall aesthetic of the main street and Squire Park will be vast and we look forward to seeing it finished.

Significant work throughout the town of Cowra and its neighbouring villages has been completed thanks to funding assistance from both the NSW State and Federal Governments. The Cowra Nature Based Adventure Playground has seen a number of new and exciting elements and equipment added to it including two embankment slides, two flying foxes, a mouse wheel, swings, basket swings, a performance and dance area and seesaw equipment. A big thank you to the Cowra Nature Based Adventure Playground Committee - made up entirely of volunteers - who have worked hard to see the area come to fruition.

Work has also been completed along the pathway near Lachlan River with two out of three picnic areas completed as part of the Lachlan River Precinct Master Plan 2011. With the third area nearing completion, the picnic areas will provide the community and visitors to the town a relaxing area to rest, overlooking the picturesque Lachlan River.

Other projects completed over the 2019/2020 period include new lighting and a scoreboard for Sid Kallas Oval, resurfacing the basketball courts at Twigg Oval, upgrades to the cricket nets at Rodwell Oval as well as Council's Access Incentive Fund funding the Cowra Tennis Club ramp construction. Council also facilitated in excess of \$1 million in grant funding to numerous community and village groups to renovate or build new community halls and facilities. A great triumph for our village communities.

Long term infrastructure projects for Council continue to progress. Council have been working closely with Water NSW on the \$650 million Wyangala Dam wall raising project, with early works expected to be shovel ready by the end of 2020. Water NSW aims to put local businesses and contractors at the forefront, inviting them to register their interest in delivering a number of services throughout the project which will be of great benefit to our Shire. The project will increase storage capacity at Wyangala Dam by 53%, substantially improving water security and flood management capability for the wider Lachlan Valley.

Construction to the Wyangala Sewer Scheme was completed in early 2020 with the facility handed over to Council to operate from the Department of Planning, industry and Environment. This will see a vastly-improved service for Wyangala residents with no added burden to Cowra ratepayers for the next 30 years. Planning and lobbying for funding from the State Government for the Billimari Bore pipeline was undertaken in the 2019/2020 period. This essential pipeline aims to provide a back-up water supply from the Billimari bore to Cowra in the event Wyangala Dam should ever run low of water. This pipeline will provide future water security for the Shire ensuring the community always has an independent and reliable flow of water in the event of another significant drought.

Finally, the development of a Clinical Services Plan by the Western NSW Local Health District means that the \$70.2 million upgrade to the Cowra Hospital is in its first and vital stage. This planning process ensures all specific community health needs are met in the future redevelopment of the Cowra Hospital as well as identifying critical health priorities and challenges the current hospital is experiencing. This stage invited Cowra Shire residents to have their say on their health needs now and into the future via a series of face to face and online consultations and surveys. Council thank all those who took part in these consultations to develop this critical plan.

Bill West
Mayor

Paul Devery
General Manager

Activities of council

Principal Activities

Local Government Act 1993 and General Regulation Section s428(1) - Council's achievements in implementing the Delivery Program and the effectiveness of the principal activities undertaken in achieving the objectives at which those principal activities are directed. Within 5 months after the end of each year, a council must prepare a report (its annual report) for that year reporting as to its achievements in implementing its delivery program and the effectiveness of the principal activities undertaken in achieving the objectives at which those principal activities are directed.

Overview

Council's operational objectives for the previous 12 months are detailed as follows and reflects the major operational areas for the Council for the past one (1) year period and measures progress and is categorised in seven distinct future directions:

- ◆ Health & Well-Being
- ◆ Education Training & Research
- ◆ Lifestyle
- ◆ Governance
- ◆ Business & Industry
- ◆ Transport & Infrastructure
- ◆ Natural Resource Management.

Council has varying degrees of responsibility in implementing these objectives and limited funds with which to operate. The major operational areas of Council for 2019-2020 and its achievements are set out in the following pages following the Annual Review of the Delivery Program 2017-2018 to 2020-2021 and Operational Plan 2019-2020.

Executive Summary

The integrated Delivery Program 2017-2018 to 2020-2021 and Operational Plan 2019-2020 is based on the Community Strategic Plan and outlines how Cowra Council will undertake to work towards meeting the goals of the community over the four year term of elected members and on an annual basis.

The Delivery Program objectives were set at the beginning of the Council term and will remain substantially unchanged over the four year period. The Operational Plan actions show how from year to year Council will work towards the Delivery Program objective. The Operational Plan also includes Council's detailed annual budget and revenue policy including fees and charges.

The integrated planning and reporting provisions of the Local Government Act require a progress report on the Delivery Program be provided to the community each six months with a comprehensive final report to be published at the conclusion of each four year term of office.

This review is for the period 1 July 2019 – 30 June 2020. Whilst the body of the review presents a detailed assessment of performance against objectives the following summary of significant items is provided with achievements grouped under the seven Key Directions of the Cowra Community Strategic Plan. Significant achievements for the year are as set out on the following pages.

Significant Achievements

Local Government Act 1993 - section 428 (2) The annual report in the year in which an ordinary election of councillors is to be held must also report as to the council's achievements in implementing the community strategic plan over the previous 4 years - section 428 (3) An annual report must be prepared in accordance with the guidelines under section 406.

Council's achievements in implementing the community strategic plan over the previous four years and council's performance over time, efficiency and effectiveness in the delivery of services identified in delivery programs and operational plans in accordance with Integrated Planning and Reporting Guidelines (IP&R).

Health and Well-being

- Strategic planning sessions held for sporting groups and associations
- Council hosted Women's Health Week events and Men's Health Week events with a focus on mental health
- Council continued to lobby, with strong support from the Member for Cootamundra, for the NSW Government to fund planning for a new Cowra hospital
- Council advocated for community involvement in the clinical services planning for a new Cowra hospital
- Youth Council events delivered including school holiday movies, NAIDOC Family Fun Day, World Peace Day Youth Forum, Mental Health photo competition, 'screen and splash' outdoor movie night at the Cowra Aquatic Centre and Live Better fund day
- Conducted successful Seniors Week in April with pool party and cinema screenings well attended
- Ongoing CBD footpath project progressively provided enhanced access to a number of shops in the CBD
- Delivered flu clinics (over 100 staff) and health screening checks delivered by Capital Health (98 staff)
- Council's Access Incentive Fund has funded the Cowra Tennis Club ramp construction.
- Continued successful companion animal re-homing program with 188 animals re-homed during the period
- Council continued to lobby NSW Government to establish a Justice Reinvestment trial in Cowra
- Council maintained a program of regular food shop inspections up until COVID-19 appeared.
- Cowra Community Grants Scheme provided funding to 45 worthwhile community projects totalling just over \$53,295.



Education, Training and Research

- Council hosted numerous work experience students over the period in Parks and Gardens, MRF, Pool, Depot, Workshop and Information Services
- Participated in the Cowra High School 'Try-A-Trade' Day
- Council engaged four trainees under the Council Traineeship program.
- Council supported TAFE with a significant number of staff attending courses offered at or by TAFE including leadership training, plant operator training, working at heights and WHS for supervisors. Thirty staff are undertaking Certificate III in Civil Construction/Plant Operation.

Lifestyle

- In partnership with Cowra High School continued the Work Placement Program targeting aboriginal students, Council hosted students in the Parks & Gardens section and MRF
- Hosted World Peace Day Youth Forum in September
- Council provided significant support to the Breakout Committee to commemorate the 75th anniversary of the Cowra POW Breakout.
- Completed extension of shared pathway in Peace Precinct
- Council provided significant support to Cowra Tourism and the Cowra Business Chamber in the running of the 2019 Cowra Christmas Street Festival
- Commenced planning workshop for development of Civic Square Precinct masterplan
- Continued work on establishing:
 - Cowra Nature Based Adventure Playground including completion and opening of performance area.
 - Pathways and picnic areas, incorporating Aboriginal motifs in Peace Precinct and Lachlan River Precinct.
- A number of high quality exhibitions held at the Cowra Regional Art Gallery around COVID-19 restrictions.
- Conducted successful Australia Day activities.
- Prior to closure brought about by the pandemic 16 screenings were held at Cowra Premiere Cinema.
- Continued to maintain parks, gardens and reserves to high standard.



Governance

- 2019/20 Annual Financial statements showed Council to be in a stable financial position
- Finalised review of Cowra Local Environmental Plan 2012
- Commenced livestreaming of Council meetings.
- Continued consultation with village communities for preparation of Local Strategic Planning Statement.
- Adopted 2020-2021 Operational Plan and Reviewed 10-Year Financial Plan.
- Endorsed a comprehensive Policy review framework.

Business and Industry

- Council continues to support the Cowra Business Chamber in the operation of the Cowra Business Hub
- Council signed a new Memorandum of Understanding with the Cowra Business Chamber to encompass the funding from Council and to formalise regular reporting of achievements against the objectives detailed in the Regional Economic Development Strategy
- Finalised review of New Residents Kit
- Council assisted the Cowra Business Chamber Council in the delivery of three Business After Five events, one Agri-zone and one Trade-zone event
- Council secured funding for the Business Chamber to hold an event during Small Business Week.
- With the sudden onset of COVID-19 Council moved quickly to collaborate with the Cowra Business Chamber to deliver a number of initiatives, including provision of information to business on Government support as well as online training and advice to assist business in navigating the pandemic.
- Continued to lobby for increased mobile phone coverage in the shire.
- Monitoring the effectiveness of the NBN roll-out in Cowra with a view to lobbying government for improved service.
- Mayor and senior staff have been heavily involved with WaterNSW and Reflections Holiday Parks in planning for the relocation of the Park required by the Wyangala Dam wall raising project.



Transport and Infrastructure

- Continued investigation and trials to assess best solution for the Wyangala village water supply
- Commenced Kendal Street footpath refurbishment project
- Mayor and staff continue to advocate for reinstatement of Blayney-Demondrille rail line. Submission and approaches made to Inland Rail group seeking to capitalise on any opportunities this project may provide for the Cowra region
- Continued planning for West Cowra sewer project
- Continued to liaise with NSW Water and Department of Premier and Cabinet in Lachlan River operations and options for supplying water if the river runs dry.
- Continue delivery of Roads to Recovery program works.
- Continuing investigations into existing low level bridge and potential replacement.
- Tender awarded and construction commenced on replacement of Bangaroo Bridge.
- Continued with CBD footpath upgrade project.
- Continued working with NSW Government to facilitate appropriate transition of the Wyangala Sewer scheme to Cowra Council.
- Continued planning for Billimari Borefield.
- Finalised Depot amenities redevelopment.



Natural Resource Management

- Council conducted a successful Recycled Art For Cowra Awards (RAFCA) event.
- Pre-school workshops on waste education delivered in January.
- Council continues to be a regional processing facility for products collected under the NSW Container Deposit Scheme.



Health & Well-Being (Strategic Theme 1)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEARS DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
HI Provide for future aged care accommodation needs and support services	HI.1 Improve access for aged persons in high movement public environments as well as shops, offices and public buildings and places	HI.1.a	Continue to implement the actions identified in the DIAP and report progress to the Access Committee annually.	Investigate improving playgrounds. Continue with the Access Incentive fund. Continue to improve physical access to all Council buildings and facilities. Improve seating in public areas. Ensure voting venues are accessible.	Director – Environmental Services	Grant funding has been sought for a number of village parks – Woodstock, Billimari and Darbys Falls. Additionally funding is sought under the 'everyone can play' grant system for fencing of the Riverside Park. The Access Incentive Fund has funded the Cowra Tennis Club ramp construction.	Council staff have been in discussions with many shop-holders however, only one has applied. This has not yet been finalised. The CBD works, with is half-completed, will provide additional shops with disability access.
		HI.1.b	Maintain the Access Incentive Program.	A number of programs completed and promoted in local media subject to available budget.	Director – Environmental Services	The Access Incentive Fund has funded the Cowra Tennis Club ramp construction.	No new applications received.
	HI.2 Increase public awareness of health related issues particularly relevant to an aging demographic, including need for disabled parking, improved pedestrian access, sharing the CBD	HI.2.a	Regular promotion of Seniors Week activities and events that are user friendly for aged and disabled persons.	Council to raise awareness of aged related needs during Seniors Week.	Director – Corporate Services	Seniors Festival planning is well underway with 13 activities planned. Council will host a Seniors Pool Party including free entry for Seniors Card holders and a free	Successful Seniors Festival delivered. Council hosted events at Cowra Pool and the Premiere Cinema were very well attended.

Health & Well-Being (Strategic Theme 1)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEARS DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
Strategic Direction	Program					movie for Seniors Card holders.	
H2. Provide facilities and programs for health and well-being needs including disability and mental health services	H2.1 Implement strategies detailed in the adopted Sport and Recreation Plan	H2.1.a	Publish bi-annual Sport and Recreation feature in local media.	Features published in appropriate media.	Director Corporate Services –	Summer sport feature not published for 2019-2020.	Feature did not proceed due to cancellation of sporting activities.
		H2.1.b	Encourage broad participation in the Sport and Recreation Council.	Contact made with all sport and recreation clubs and media undertaken to encourage participation.	Director Corporate Services –	Sport & Recreation Council working with Council and NSW Office of Sport to promote Strategic Planning workshops for sports organisations.	Sport & Recreation Council will be reviewed in conjunction with development of updated Sport & Recreation Plan.
		H2.1.c	Facilitate training programs in club administration, volunteer management, meetings and media skills.	Two training courses delivered each year.	Director Corporate Services –	Strategic Planning workshops started November 2019, concluding December 2019 with NSW Office of Sport and Sport & Recreation Council.	Outcomes of Club Strategic Plans to be considered in development of future Council Sport & Recreation Strategy.
		H2.1.d	Maintain relationships with local, State and Federal sport and recreation organisations, including NSW	Networking opportunities taken to develop relationship with relevant agencies and bodies. Annual contribution	Director Corporate Services –	Council maintains regular contact with NSW Office of Sport and other relevant organisations.	Contact maintained with Office of Sport. Minimal interaction due to COVID-19 impacts on sport.

Health & Well-Being (Strategic Theme 1)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEARS DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
			Sport and Recreation and continue to support the Western Regional Academy of Sport (WRAS) through a regular annual financial contribution.	made to WRAS.			
		H2.1.e	Support community health programs that encourage increased physical activity.	Programs supported subject to available resources.	Director Corporate Services –	Council has supported ‘Cowra Bring Healthy Back’, International Children’s Day, Men’s and Women’s Regional Skate Competition and Skate workshops.	Public programs and events on hold due to COVID-19 restrictions.
		H2.1.f	Promote events that encourage physical activity eg Bike Week, Men’s Health Week, Colour Run.	Promotions undertaken within available resources. Events planned and delivered to community satisfaction.	Director Corporate Services –	Council has hosted Women’s Health Week activities and a Men’s Health activity to support physical and mental health.	Council supported physical activities as part of the 2020 Seniors Festival. Council continued support for the MIPS program at Cowra Pool.
		H2.1.g	Support State and local sports initiatives to	Support provided as required subject to available resources.	Director Corporate Services –	Initiatives shared with sporting organisations for	Information on initiatives continues to be shared with

Health & Well-Being (Strategic Theme 1)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEARS DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
Strategic Direction	Program						
			improve access for people of culturally diverse and indigenous backgrounds.			consideration.	Cowra sporting network when available.
		H2.1.h	Promote Donations Policy to assist individuals in sporting and recreational excellence.	Promotion undertaken at least twice during the year.	Director Corporate Services –	Council promoted its grants program with funding presented in October 2019.	Donations Policy continues to be supported.
		H.2.1.i	Facilitate Strategic Planning for sporting organisations to prepare for future directions	Strategic Planning workshops offered for sporting organisations to undertake ongoing planning	Director Corporate Services –	Workshop 1 hosted during November attracted 38 participants. Workshop 2 will take place on 18 December. Participants were provided training in Strategic Planning and assistance to develop their own plans.	December workshop delivered Will be incorporated into Sport and Recreation Plan review.
		H.2.1.j	Provide promotional assistance to clubs hosting relevant guest speaker events	Support provided as required subject to available resources	Director Corporate Services –	Promotional support provided when requested.	Health Evenings Inspire supported.

Health & Well-Being (Strategic Theme 1)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEARS DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
Strategic Direction	Program						
	H2.2 Provide opportunities for staff to participate in a range of health and well-being programs	H2.2.a	Administer health programs for employees and adequately resource appropriate health and well-being initiatives.	Health and wellbeing program developed and details provided to all staff.	General Manager	<p>Health & Wellbeing programs are continually being scheduled with Skin Checks continuing in the last six months</p> <p>In July over 90 staff had the opportunity to attend General Health Checks with Capital Health Care which included Blood Pressure Test Cholesterol Test Diabetes Test Lumber Lordosis Grip Strength Test COPD Testing (lung function) Full health pre screening Cancer awareness</p> <p>In November all staff attended Drug & Alcohol Education</p> <p>Staff attended Mental Health</p>	<p>Health & Wellbeing programs are continually being scheduled with Flu Vaccinations undertaken in April for over 100 staff.</p> <p>Ninety Eight staff participated in Health Checks with Capital Health Care the first week in June.</p> <p>Skin Clinics are scheduled for August 2020 for all Staff.</p>

Health & Well-Being (Strategic Theme 1)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEARS DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
						workshops which were scheduled to coincide with mental health day.	
	H2.3 Support and participate in the Cowra Interagency to contribute to partnerships in community wellbeing initiatives	H2.3.a	Support community based initiatives for wellbeing programs i.e Families Week, International Women's Day, International Day of People with Disability, Carers Week, Mental Health Month. Respond to requests within resources.	Reports provided to Council as matters arise relating to Council areas of responsibility.	Director – Corporate Services	Families Week, International Children's Day, Women's Health Week, Mental Health Month and Men's Health activities hosted or supported by Council. Youth Council partnership with Western Local Area Health to run Mental Health Month photo competition. Photos used to prepare 'Instagram' style wallpaper for CAMHS Consultation Room at Cowra Hospital.	Seniors Festival program facilitated in partnership with community organisations and NSW Health Service. Support committed for Harmony Day and other CINC events prior to cancellation of events due to COVID-19 restrictions.
	H2.4 Inspect and enforce health standards through a regular food shop inspection program	H2.4.a	Maintain a food shop inspection program that is proactive and educational, and also responds	All high risk food premises in the Cowra Shire inspected and action taken to achieve compliance.	Director – Environmental Services	Council Officers have inspected 17 food business – Cowra Show and the Street Festival. Food Shop	A total of 49 food shops have been inspected this year. Food Shop inspections have ceased with the

Health & Well-Being (Strategic Theme 1)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEARS DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
			appropriately to breaches of the health standards.	Promotion of best practice food handling procedures, equipment and training programs undertaken via Council website and direct contact with food businesses.		inspections commence in the New Year.	COVID-19 restrictions however these are re starting soon and will be completed within the next few months.
	H2.5 Provide companion animal management services across the shire	H2.5.a	Maintain a ranger service throughout Cowra Shire that responds to customer requests relating to companion animals.	<p>Dog attacks and nuisance complaints are responded to in accordance with Cowra Ranger Services Procedures Manual and Council's Guarantees of Service.</p> <p>Regular patrols of Cowra and surrounding villages.</p> <p>Where appropriate, publicise Companion Animals Act and obligations on pet owners in media.</p>	Director – Environmental Services	<p>There were: 108 nuisance dog complaints 23 reported dog attacks 4 dogs declared dangerous 1 dog declared menacing</p> <p>Cowra Show - companion animals display</p>	<p>There were: 7 nuisance dog declarations 9 dog attacks 2 menacing dog declarations.</p>
		H2.5.b	Provide a companion animal re-homing incentive program.	<p>Regular promotion of companion animals available for re-homing conducted in local media.</p> <p>Financial incentives</p>	Director – Environmental Services	<p>92 animals re-homed</p> <p>1 dog – re-homed 1 cat – re-homed</p> <p>59 dogs – re-</p>	<p>98 animals re-homed</p> <p>90 re-homed to organisations (49 dogs + 41 cats) 8 re-homed to the</p>

Health & Well-Being (Strategic Theme 1)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEARS DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
				available to persons wishing to own a pound animal, including discounted micro-chipping and registration fees.		homed to organisations and 31 cats – re-homed to organisations.	public
	H2.6 Ensure WorkHealth & Safety compliance of both staff and others in the workplace	H2.6.a	Review Work Health Safety issues in the workplace on an ongoing basis.	<p>Legislation and workplace requirements changes reviewed and implemented as required.</p> <p>Maintain an effective relationship with StateCover Mutual Workers Compensation insurers to ensure all cases are managed effectively thus minimising Council's liability.</p> <p>Comply with all relevant legislation and subsidiary codes to provide a safe working environment and protection of the public and within reasonable budget limits provide resources necessary to meet requirements.</p>	Director – Corporate Services	<p>This is vested in the RMO position, and maintained via consultation with the HS committee</p> <p>RMO is a member of the W/C management team and assists as per requirements</p> <p>RMO disseminates relevant information as it comes to hand with all stakeholders</p> <p>When required, RMO undertakes pre purchase assessments to ensure best practice</p> <p>RMO is the</p>	<p>This is vested in the RMO position, and maintained via consultation with the HS committee</p> <p>RMO is a member of the W/C management team and assists as per requirements</p> <p>RMO disseminates relevant information as it comes to hand with all stakeholders</p> <p>When required, RMO undertakes pre purchase assessments to ensure best practice</p> <p>RMO is the</p>

Health & Well-Being (Strategic Theme 1)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEARS DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
				Ensure WHS provisions are considered for the purchase of goods and services for Council operations. Support Council's Work Health Safety Committee.		management representative on the Health and Safety Committee, and provides resources and guidance as required to enhance the Committee role.	management representative on the Health and Safety Committee, and provides resources and guidance as required to enhance the Committee role.
	H2.7 Maintain facilities for passive recreation for all ages with their companion animals	H2.7.a	Maintain, develop and promote leash free areas.	Consideration given to promotional avenues including directional signage.	Director Infrastructure & Operations	Area maintained to high standard.	Area continues to be maintained.
	H2.8 Support the Woodstock community in the maintenance and improvement of Woodstock Swimming Pool	H2.8.a	Support Community with donation towards operation of Woodstock swimming pool facility.	Donation made and technical advice given if required	Director Corporate Services	Donation endorsed by Council in December 2019.	Donation endorsed by Council in June 2020.
	H2.9 Work with Police and other stakeholders to support programs improving community safety	H2.9.a	Advocate for adequate police resources to meet community demand. Advocate for funding to undertake Justice Reinvestment trial.	Attend regular meetings with the Chifley Local Area Command. Lobby relevant agencies and MPs. Undertake media advocating Council's position.	General Manager	Chifley LAC community meeting scheduled for Feb 2020. Continued ongoing liaison with Justice Reinvestment committee.	Chifley LAC community meeting held on 9 March 2020.

Health & Well-Being (Strategic Theme 1)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEARS DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
Strategic Direction	Program						
H3. Investigate ways to attract and retain health professionals	H3.1 Advocate for the development of state of the art hospital facilities and services	H3.1.a	Liaise with NSW Health and local medical fraternity in planning for a new hospital for Cowra.	Provide planning advice as required. Attend meetings as required. Lobby all relevant MPs.	General Manager	Mayor and Cowra Business Officer are active members of the Cowra Health Council and attend monthly meetings that facilitate/advocate initiatives towards the development of a new hospital for Cowra. Funding to the tune of \$70m was announced in Feb 2019. To date, Clinical Services Planning has been completed and a community survey has been developed as part of the consultation process. Continued advocacy for increased mental health services, patient transport services for Cowra and a better understanding of	Mayor and Cowra Business Officer are active members of the Cowra Health Council and attend monthly meetings that facilitate/advocate initiatives towards the development of a new hospital for Cowra. Community consultation via survey is currently underway and engagement with focus groups are in progress to ensure that all inputs for consideration are properly articulated in the clinical services plan before finalisation. Facilitated Cowra Youth Council support for the Hospital re-development

Health & Well-Being (Strategic Theme 1)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEARS DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
Strategic Direction	Program						
						the NDIS and its effect on health services in our region remains in place. Youth Council to assist with engaging youth in survey of community needs for hospital redevelopment.	survey to increase youth engagement
	H3.2 Liaise with local medical and allied health professionals to identify community healthcare needs	H3.2.a	Liaise with local medical fraternity to develop strategies for the attraction and retention of health workforce	Meetings held and strategy developed and adopted.	General Manager	CENTROC's Beyond the Range Initiative remains in place. Council replicates Centroc media releases and supports the "Beyond the Ranges" project. The web portal is still active as part of CENTROC's advocacy for the region.	CENTROC's Beyond the Range Initiative remains in place. Council replicates Centroc media releases and supports the "Beyond the Ranges" project. The web portal is still active as part of CENTROC's advocacy for the region.
H4. Support and encourage voluntary community services	H4.1 Actively encourage community volunteering	H4.1.a	Undertake publicity and promotion of volunteering. Promote activities	Media and promotions undertaken at least once every six months. Host "Volunteers Week"	General Manager	Section 355 Committees have been promoted in our weekly Noticeboard news and via Council's	Due to COVID-19 and the inability to hold a function, National Volunteers Week was marked with

Health & Well-Being (Strategic Theme 1)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEARS DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
Strategic Direction	Program						
			of Council S355 Committees.	morning/afternoon tea event at Council Chambers. Media and promotion of S355 Committees undertaken.		social media pages. They have also been promoted in the Cowra Quarterly newsletter. Council staff continues to volunteer for Cowra's Meals on Wheels service and fundraise for organisations like Cowra Community Chest and the Cowra Food Hall.	the production of a special video created by Council's communications staff. Council volunteers and S355 Committee members were highlighted in the footage and thanked and acknowledged by Mayor Bill West and Council staff members by 'waving a smile of appreciation'. The video was posted to Council social media sites with good reach and engagement.
		H4.1.b	Facilitate training programs for volunteers to support operation of community committees.	Two training courses conducted annually	Director Corporate Services	Strategic Planning training undertaken by sport and recreation organisations – Nov and Dec 2019.	No further action in Jan-June period.
	H4.2 Continue to support the community through provision of Community Strategic	H4.2.a	Provide funding for projects that meet Community Strategic Plan	Funding delivered and projects implemented.	General Manager	Round 1 2019/20 Cowra Community Grants Scheme attracted 22	Round 2 2019/20 Cowra Community Grants Scheme attracted 27

Health & Well-Being (Strategic Theme 1)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEARS DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
	Plan funding		objectives through the Cowra Community Grants Scheme.			applications totaling \$27,295, All applications were funded.	applications. 23 applications funded totalling \$26,094.80. A congratulatory video from Mayor Bill West was produced by council's communications staff and posted to Council social media in the absence on a cheque presentation event due to COVID-19 restrictions.
	H4.3 Provide support for emergency services in Cowra as required	H4.3.a	Administer Local Emergency Management Committee.	Meetings held quarterly with State Emergency Service, Police, Rural Fire Service, LEMO and others	General Manager	The Local Emergency Management Committee is chaired by the General Manager, and meetings are held quarterly under the auspice of the State Rescue and Emergency Management Act 1987.	The Local Emergency Management Committee is chaired by the General Manager, and meetings are held quarterly under the auspice of the State Rescue and Emergency Management Act 1987.
		H4.3.b	Council to provide	LEMO undertakes	Director –	The LEMO role is	The LEMO role is

Health & Well-Being (Strategic Theme 1)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEARS DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
Strategic Direction	Program						
			a Local Emergency Management Officer (LEMO).	administration for the Local Emergency Management Committee.	Corporate Services	vested within the RMO responsibilities. LEMO is responsible for the day to day administration function of the Local Emergency Management Committee.	vested within the RMO responsibilities. LEMO is responsible for the day to day administration function of the Local Emergency Management Committee. Following the declaration of the COVID-19 Pandemic, LEMO has undertaken review of the Cowra LGA Emplan to ensure it reflects appropriate reference to responses and management of any pandemic either current or in the future.
H5. Develop and provide programs to meet the needs of Cowra's young people	H5.1 Continue to promote and support the Cowra Youth Council	H5.1.a	Coordinate regular Youth Council events.	Events coordinated in accordance with programs developed including Youth Week.	Director Corporate Services –	Youth Council events delivered, including World Peace Day Youth Forum, Mental Health Matter Photo	Youth Council hosted a School Holiday cinema screening in January raising \$1000 for the Rural Fire Service.

Health & Well-Being (Strategic Theme 1)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEARS DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
						Competition, School holiday Cinema screenings and 'Screen & Splash' outdoor movie night at the Cowra Aquatic Centre. Support also provided to community events including NAIDOC Family Fun Day, Live Better Fun Day, and Christmas Street Festival.	Following cancellation of all public events for Youth Week, the Youth Council was supported to plan and deliver Youth Week Online. Events included a Live Chat with Steph Cooke, Young Faces of Cowra feature, a Fun Book, Craft activities, and Tic Toc Dance Challenges. Monthly meetings continued via Zoom and the Gen Z Virtual Trivia Night was held in April using Kahoot.
		H5.1.b	Run programs which will support leadership development in young people on bi-annual basis.	Host leadership forum bi-annually.	Director Corporate Services –	Completed in April 2019.	Leadership development sessions facilitated by yLead for Cowra Youth Council members.
		H5.1.c	Coordinate a Youth Ambassador	Youth Ambassador program delivered	Director Corporate –	Youth Ambassador Program	Completed 2019.

Health & Well-Being (Strategic Theme 1)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEARS DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
Strategic Direction	Program		program for the 75th Anniversary of the Cowra Breakout.		Services	conducted for 75th Anniversary with 11 participants involved in all events in the Anniversary Program.	
		H5.1.d	Support Youth Council representation at State or National youth events.	Minimum of one event attended annually	Director Corporate Services –	Supported Lily Wright's attendance at the 2019 NSW Youth Council Conference, Sydney, in September.	No events held during this period.
	H5.2 Advocate for retention and expansion of youth services as appropriate	H5.2.a	Advocate for retention and/or expansion of youth mental health and welfare services eg Headspace, PCYC.	Correspondence sent and meetings held with relevant State Government stakeholders where appropriate. Technical assistance provided to Council to lobby relevant State Ministers where appropriate. Media and promotions undertaken where appropriate.	General Manager	Joint PCYC and Council events promoted through Noticeboard, such as the Cowra Aquatic Centre Screen & Splash movie night. All youth events heavily promoted via Councils social media pages and Cowra's Youth Council social media pages. Council also	Youth Week events that were moved to online due to COVID-19 restrictions were promoted heavily via Council social media pages. The Mayor has actively spoken out seeking delivery of the Federal Government's commitment to Headspace services in Cowra.

Health & Well-Being (Strategic Theme 1)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEARS DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
Strategic Direction	Program					heavily promoted calls for applications for the 2020 Youth Council. Council's comms team were also a part of the judging for the Youth Council Mental Health Month Photo Competition in October which was heavily promoted on all Council social media accounts.	

Education Training & Research (Strategic Theme 2)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
El. Making Cowra a Learning Community	El.I Liaise with post school education providers to improve access and remove impediments for Cowra residents seeking to further skills/education	El.I.a	Facilitate linkages between TAFE, Business Chamber, High Schools and the Community with the aim to increase opportunities for students and employees to access vocational training and skills development.	Correspondence sent and meetings held with relevant stakeholders where appropriate. Technical assistance provided to Council to lobby relevant State Ministers where appropriate. Media and promotions undertaken where appropriate.	General Manager	The business officer remains active/in contact with TAFE and other willing RTO's wanting to create sustainable outcomes in training & education for Cowra and its community. The Business Chamber's Business Hub is also testament of council's support for skills and training development for new and existing business owners and their staff. Contributed to the organisation and trade exhibitions for the inaugural Cowra 'Try-A-Trade' event held at Cowra High	Council continues to promote Cowra Business Chamber activities via social media. The Council funded Crisis Management Course for local Cowra businesses in response to COVID-19 was promoted via media releases, Council's Noticeboard page and social media pages. Social media posts were created in January to promote applications for the 2020 Cowra Council Traineeships for school leavers. The business officer remains in contact with TAFE and other willing RTO's wanting to create sustainable outcomes in training & education for Cowra and its community. Council continues its financial support for skills and training development

Education Training & Research (Strategic Theme 2)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
						<p>School in September.</p> <p>Council promotes the work of The Cowra Business Chamber through social media and shared media releases. The Mayor and Deputy Mayor have also attended a number of TAFE and Business Chamber events and were invited to speak.</p> <p>Media and promotions were undertaken for the 2020 Cowra Council Traineeships for school leavers.</p> <p>Council was also a part of the Cowra High School 'Try a Trade' expo in September.</p>	<p>of new and existing business owners and their staff via the Business Chamber's Business Hub initiative.</p> <p>With the advent of the COVID-19 pandemic, Council has been unable to support any physical chamber events due to the lockdown and social distancing rules being put in place.</p> <p>For this reason, Council in conjunction with BandLocal and the Cowra Business Chamber have established an online portal where all and any Shire business or community members could enroll for free training to obtain information/advice/insight on how to weather/address the challenges presented by COVID-19.</p> <p>The portal also demonstrates how business could potentially</p>

Education Training & Research (Strategic Theme 2)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
							adapt, pivot and evolve to survive through the pandemic. The Mayor and Deputy Mayor continue to attend TAFE and Business Chamber events as invited and when possible.
		EI.1.b	Maintain Cowra Council Charles Sturt University (CSU) Scholarship for student completing their schooling at a local High School.	Applications called and individual selected in conjunction with CSU.	General Manager	Application process commenced by CSU. Details also advertised in Noticeboard.	Application information promoted via social media and Noticeboard before closing date.
	EI.2 Provide a Council Traineeship program	EI.2.a	Maintain a Cowra Council traineeship program.	Continue the current Trainee program in 2019/20.	General Manager	Current trainees are on track for completion of their traineeship in February 2019. Recruitment process undertaken in November 2019 for 2020 intake, currently finalising successful	New intake of Trainees/Apprentices commenced with Council February 2020.

Education Training & Research (Strategic Theme 2)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
						candidates to commence in February 2020. Traineeship program provides positions in Business Administration, Horticulture & 2 x Civil Construction.	
	E1.3 Provide work experience placement opportunities for Cowra students	E1.3.a	Provide Work Experience Program for Secondary and Tertiary students.	Respond within resources to Cowra Schools and TAFE to provide a Work Experience program. All departments have developed tasks/projects for the students to ensure a valued experience.	General Manager	Council hosted many work placement students who were placed in the following sections: Workshop, Engineering, Information Services, Business Administration and Parks & Gardens sections.	Work placement continued through to March, due to COVID-19 the program was placed on hold and will resume in August 2020.
E2. Maintain and develop learning infrastructure and programs to respond to education and	E2.1 Continue to support Cowra Library	E2.1.a	Manage operation of Library with Central West Library Service (Orange City	Service Level Agreement, budget and management objectives for 2019/20 financial year are developed and	Director Corporate Services –	Library Services continue to be managed within budget.	Library Services continue to be managed within budget.

Education Training & Research (Strategic Theme 2)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
training needs			Council) to operate Cowra Library.	implemented in consultation with Central West Library Service.			
E3. Build a mutually supportive education sector	E3.1 Facilitate discussion between educational institutions, business and training providers to assist students make the transition from school to the workforce	E3.1.a	Attend meetings with schools, TAFE, Cowra Business Chamber and other relevant stakeholders to discuss constraints and opportunities for students and prospective employers.	<p>Feedback sought and issues highlighted detailing challenges for employers and students accessing or entering the local workforce.</p> <p>Correspondence sent and meetings held with relevant stakeholders where appropriate.</p> <p>Technical assistance provided to Council to lobby relevant State Ministers where appropriate.</p> <p>Media and promotions undertaken where appropriate.</p>	General Manager	<p>TAFE's new business model still face some challenges with their on-line portals however improvements are being seen in the delivery of skills and training in and at the workplace.</p> <p>The business officer meets with RTO's to obtain and exchange information on possible areas for development for local jobs and skills.</p> <p>Council is a financial contributor to The Business Hub which is an extension of the Cowra Business</p>	<p>TAFE's business model continues with challenges in their on-line training portals with improvements being seen in the delivery of skills and training in and at the workplaces across the region.</p> <p>The business officer continues to meet with RTO's to obtain and exchange information on areas of skills development for local jobs.</p> <p>Council continues to be a financial contributor to The Business Hub which is an extension of the Cowra Business Chamber (CBC). In partnership with Cowra Council, the business hub is proving instrumental in become a central location for meetings, Rural Resilience and Economic Development</p>

Education Training & Research (Strategic Theme 2)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
						<p>Chamber (CBC). In partnership with Cowra Council, the business hub is proving instrumental in become a central location for Innovation, Rural Resilience and Economic Development for local business.</p> <p>Council and its business officer liaise with the Business Chamber, School Career Advisors, TAFE and other RTO's when possible to explore technology & innovation that may support students and the community in becoming skilled participants of the Cowra labor force.</p>	<p>for local business.</p> <p>Council and its business officer continues to liaise with the Business Chamber, School Career Advisors, TAFE and other RTO's when possible, to explore technology & innovation that may support students and the community in becoming skilled participants of the Cowra labor force.</p>

Education Training & Research (Strategic Theme 2)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
E4. Strengthen the role and use of local education and training providers	E4.1 Research and utilise appropriate local service providers	E4.1.a	Wherever possible Council utilise local training providers in delivering staff training subject to cost comparisons.	Council to utilise TAFE and other local providers wherever possible.	General Manager	Cowra TAFE is utilised when possible with in-house training and onsite training at Cowra Campus. Council has undertaken staff training for Plant Operations, Leadership & Development, Chainsaw, Water Operations & Work Health & Safety for Supervisors.	<p>Council continues to access courses locally through TAFE , when possible</p> <p>Thirty staff are still undertaking study in Certificate III in Civil Construction/Plant Operation and our new Trainees are undertaking studies in their fields.</p> <p>Where possible, Cowra TAFE is utilised for in-house and onsite training at Cowra Campus. Council continues with staff training for Plant Operations, Leadership & Development, Chainsaw, Water Operations & Work Health & Safety for Supervisors as and when possible/appropriate.</p>
	E4.2 Advocate for increased activity at Cowra TAFE	E4.2.a	Advocate for appropriate range of courses at Cowra TAFE to meet community demands.	Liaise with local businesses, schools and TAFE to determine training needs and lobby TAFE and MPs where appropriate to seek delivery of those courses through Cowra TAFE	General Manager	<p>Student numbers remain critical in the new TAFE delivery model to ensure in-loco training.</p> <p>The Cowra</p>	<p>The new TAFE delivery model requires minimum student enrolments to ensure in-loco training.</p> <p>The Cowra Business Hub has been challenged by the COVID-19 event due</p>

Education Training & Research (Strategic Theme 2)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
						<p>Business Hub initiative is proving effective in facilitating broader student engagement.</p> <p>Council, in cohort with the business chamber keeps advocating for improved delivery in our region.</p>	<p>to the lockdown and recent threshold occupancy regulations limiting access and use of the facility.</p> <p>Council, together with the business chamber, keeps advocating for improved delivery of training services in our region.</p>

Lifestyle (Strategic Theme 3)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
L1. Build Strong linkages with our indigenous Community	L1.1 Acknowledge Cowra Shire is Wiradjuri country	L1.1.a	Acknowledge Cowra Shire as Wiradjuri Country at civic functions.	Appropriate welcome delivered at functions. Aboriginal flag flown in accordance with Flag policy. Maintain Welcome to Wiradjuri signs at Cowra town entries.	General Manager	Mayor or his representative delivers Acknowledgement of Country at all civic functions.	Mayor or his representative delivers Acknowledgement of Country at all civic functions.
	L1.2 Work with the Aboriginal community to promote stronger links, identify common goals and projects	L1.2.a	Meet at least annually with Cowra Local Aboriginal Land Council.	Mayor and General Manager attend meetings.	General Manager	Whilst no formal meetings have been held with the CLALC the Mayor and General Manager have met informally with numerous individuals and group from the local community.	No action over this review period.
		L1.2.b	Consult with the local Aboriginal community on all Council works and projects that have the potential to impact upon Aboriginal cultural heritage.	Consultation undertaken in accordance with Cowra Shire Aboriginal Consultation Policy.	General Manager	Consultation undertaken as required and site monitors appointed as required.	Consultation undertaken as required and site monitors appointed as required.

Lifestyle (Strategic Theme 3)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
		L1.2.c	Continue to support Aboriginal community groups to encourage identification of items of environmental heritage including LEP and State listings and Aboriginal Place listings.	Provide ongoing support to Aboriginal community groups as required.	Director Environmental Services –	Ongoing.	Ongoing.
		L1.2.d	Work with the Aboriginal community and the Cowra Local Aboriginal Land Council on the Interpretation Centre in line with the Peace Precinct Master plan.	Work towards finalising a plan agreed to by local community then seek grant funding for the works.	Director-Environmental Services	This has not commenced and will commence in 2020.	This has not yet commenced – this may not commence until Civic Square and the DCP review are completed.
	7L1.3 Identify mutually beneficial grant funding opportunities for local Aboriginal groups and assist in completion of applications	L1.3.a	Work with Aboriginal community to lodge funding submissions for projects identified by the local Aboriginal community.	At least one funding submission lodged annually.	General Manager	Whilst a number of approaches have been made and support offered there have not been any funding submissions lodged at this time.	A request for support for the Wagambirra Dance Group to perform at the School Spectacular was received but did not proceed due to COVID-19.

Lifestyle (Strategic Theme 3)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
	L1.4 Improve Aboriginal access to employment opportunities	L1.4.a	Council's recruitment program endeavours to reflect Cowra's demographic mix.	Where appropriate recruitment specifically targets Aboriginal people.	General Manager	Continuing in partnership with Cowra High School to have Aboriginal students undertake work placement in areas of Parks & Gardens and MRF. Employment of 2 aboriginal identified employees.	Work placement was put on hold from March due to Covid19 and is due to continue from August after discussions with Cowra High School to provide opportunities for aboriginal students.
	L1.5 Liaise with Aboriginal stakeholders on development proposals that have potential to impact on known cultural heritage sites	L1.5.a	Maintain a development assessment process that consults with Aboriginal stakeholders prior to determination.	All DA files are to include consideration of Council's Aboriginal Consultation Policy to determine whether consultation with Aboriginal stakeholders is required.	Director – Environmental Services	There has been no requirement to consider the Aboriginal Consultation policy in relation to DA's assessment in the last 6 months.	No consultation required.
L2. Find ways to tell Cowra's story	L2.1 Support annual commemoration of POW Breakout	L2.1.a	Support POW Breakout Association in staging of annual commemorations including planning for 75th Anniversary in 2019.	Support provided within resources and feedback from event participants is positive.	General Manager	Council provided significant support to the Breakout Committee for the commemorations including part-funding of the new monument, logistical support	No action taken during this review period.

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						for the street festival and a formal dinner hosted by the Mayor.	
	L2.2 Develop and implement celebratory program for the Annual Festival of International Understanding	L2.2.a	Guest Nation confirmed and Festival planned and delivered. Plan and deliver Youth Ambassador program in conjunction with Festival.	Festival program including Youth Ambassador program delivered. Evidence of strong community support and participation.	General Manager	Guest Nation named as New Zealand. Planning underway for Festival in April 2020.	The Festival was cancelled due to COVID-19.
	L2.3 Investigate establishment of a Cowra Virtual Museum	L2.3.a	No further action on this item.	No further action on this item.	Director Corporate Services –	Item now closed.	Item now closed.
	L2.4 Continue to develop the Cowra/Japan relationship and to promote Cowra as a centre of international understanding and friendship	L2.4.a	Maintain Saburo Nagakura Park.	Park maintained to current high standard.	Director Infrastructure & Operations –	Park maintained to high standard.	Park maintained to high standard.
		L2.4.b	Maintain relationship with Nagakura Foundation as appropriate.	Council responds to any requests for assistance with delegations visiting Cowra.	General Manager	Support provided for delegation visit for 75th Breakout events.	No action was taken during this review period.
	L2.5 Maintain local heritage	L2.5.a	Employ a properly qualified and experienced	Heritage advisor engaged and available to respond to heritage issues/queries.	Director Environmental Services –	This is continuing – the Heritage Advisor is	Ongoing.

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COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
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			heritage advisor to provide advisory services to Council and the wider community.			coordinating the heritage grant for this financial year.	
	L2.6 Ensure new development proposals do not impact on heritage sites	L2.6.a	Maintain a development assessment system that properly assesses heritage sites and potentially threatening proposals.	Where appropriate all DA files are to include assessment criteria that requires consideration of heritage matters.	Director Environmental Services –	This is continuing.	Ongoing.
	L2.7 Support Peace Bell Committee in celebrating World Peace Day	L2.7.a	Work with Peace Bell Committee to develop a program of World Peace Day events.	Program developed and promoted. Event conducted successfully.	Director Corporate Services –	Delivered program of activities for 2019 World Peace Day in conjunction with the Peace Bell Committee. Events included Youth Forum, Public Speaking Competition and World Peace Day Dinner.	World Peace Bell brochure updated in conjunction with Committee.
	L2.8 Develop the Cowra Peace Precinct with a focus on the Aboriginal, and Prisoner of War Camp history	L2.8.a	Pursue funding and implement when adequate resources are available the following	Shared path extended.	Director Infrastructure & Operations –	Shared pathways extension constructed and completed.	No further action taken.

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			initiatives from the Peace Precinct Masterplan: Shared path extension from existing Peace Precinct pathway to Japanese Garden.				
		L2.8.b	Ongoing conservation management of electrical switch hut and the Nissen Hut.	Continue to attempt to seek quotes and then pursue grant funding for these State heritage Items.	Director Environmental Services –	Council is in receipt of a quote to undertake restoration on the western wall. DES is currently putting together the DA application to be sent to the heritage branch.	DA lodged coming to Council in July.
		L2.8.c	Continue to maintain and enhance Sakura Avenue (Cherry Tree Avenue). Continue establishment of Cherry Tree Avenue groves of Cherry/ Crab Apple Trees linked by large ornamental trees.	Sakura Avenue maintained to high standard, trees replaced and relocated as required. Cherry Tree groves monitored and maintained. Plaques maintained and replaced as required.	Director Infrastructure & Operations –	Area maintained to high standard and continuation of grove establishment and replacing of plaques.	Replacing of plaque and tree identification continues to be formalised.

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	L2.9 Support Program for 100 year anniversary of significant WWI and Centenary of Service events	L2.9.a	Support groups such as RSL when requested to provide appropriate resources to significant events conducted.	Support provided within available resources.	General Manager	Support provided as requested.	No action taken during this review period.
		L2.9.b	100 year memorial planting in line with the Peace Precinct Master plan.	Plant trees for those Service people who were killed in WWI. Develop a program for the planting and inviting families of the Service people. Develop a maintenance program for the trees planted.	Director Environmental Services –	This has been completed and I & O are maintaining the trees. The signage will be finalised in the New Year.	Signage to be finalised waiting for the existing signs to be reviewed. Trees are being replaced as necessary with continued maintenance.
	L2.10 Develop and publish a history of Cowra shire for the last 30 years	L2.10.a	Finalise and publish story of Cowra for the last 30 years.	Book completed and published on time and within budget.	General Manager	The Managing Editor has now undertaken a copy edit of the book. The Cowra History Book Committee met on 9 December to undertake a review of the edited manuscript as a whole. Committee members are now	All content is now finalised and the book has been typeset by the designer. The Cowra History Book Committee met on 9 June 2020 to discuss updated production quotes, and agreed to print the book in Australia. The Committee met on

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COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
						completing their final read through, and finalising the photographs. It is hoped that publication will take place mid-2020.	22 June 2020 to discuss final edits before the book goes to print. Publication is scheduled for November 2020.
L3. Continue to develop our leisure and cultural facilities, infrastructure and natural environment	L3.1 Maintain and improve the current high standard of the Cowra Aquatic Centre	L3.1.a	Review existing infrastructure needs and program works accordingly.	Provide strategy report to Council on infrastructure renewal and upgrade of Cowra Aquatic Centre.	Director Infrastructure Operations – &	Report presented to November information meeting.	Investigations into options continue.
	L3.2 Provide recreation opportunities through the provision of attractive parks and gardens	L3.2.a	Maintain parks and gardens to a high standard for use of all recreation users.	Recreational playgrounds and reserves (including facilities) are maintained to a high standard for all users. Playground compliance checks completed quarterly.	Director Infrastructure Operations – &	Parks and playgrounds inspected and works required are carried out.	Compliance inspections completed quarterly. Facilities maintained to required safety standards.
	L3.3 Provide good quality facilities to meet the needs of sporting clubs and users	L3.3.a	Maintain Council sporting fields for all sporting associations in Cowra.	Sporting fields maintained to required standards.	Director Infrastructure Operations – &	Fields maintained to the required standard.	Sports fields maintained to cater for sporting groups.
		L3.3.b	Support within available resources the Showground Trust, village halls	Assist in sourcing grant funds for improvements. Consider requests for financial assistance.	Director Corporate Services –	Support has been provided upon request covering a number of different forms.	Support continues to be provided upon request covering a number of different forms.

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COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
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			and other community owned and operated facilities.				
	L3.4 Promote and support cultural and artistic activities within the community	L3.4.a	Develop, present and promote a diverse program of high quality exhibitions, public events and workshop activities at the Cowra Regional Art Gallery. Implement a Gallery Foundation/Arts Trust to support the ongoing development of the Art Gallery and Collection (including the Sculpture).	Two year forward exhibition program developed and implemented. Use established Council publications and media to promote. Support required within resources to establish a Gallery foundation committee.	Director Corporate Services –	The Gallery presented the following: 1. Exhibitions 23 June to 21 July Norman Lindsay painting Woman with Satyr on loan from the NSW Police. 23 June to 21 July Balahdhurr: A Lasting Impression - Print exhibition of works by Yolngu artists from Arnhem Land. Presented by Artback NT in association with Buku-Larrnggay Mulka Centre. 3 to 18 Aug Cowra 75: From Guns to Gardens – Curated by Roslyn Russell PHD – the exhibition aimed to bridge the gap	During 2020 the Gallery is celebrating its 20th anniversary. During January to June 2020 the Gallery presented the following exhibitions, events, and young people's activities prior to closing on 25 March (due to COVID -19) and reopening on 16 June 2020. Exhibitions To 2 February 2020 The Calleen Collection 1977 – 2019 This significant public collection comprises several mediums however since 2009 painting has become its main focus. The ongoing development of the

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						<p>between these tragic events of the Cowra breakout and the reputation of Cowra today. Included historic objects and items of decorative art and posters (on loan from the Japanese Garden and Cowra Information Centre) plus plans, photographs and other documents by local collectors and installation of textile works.</p> <p>3 to 18 Aug Works from the Italian POW Collection –a showcase of POW Camp memorabilia and artwork including two restored alter panels. In-house curated by Brian Langer, Gallery Director -</p> <p>25 Aug to 22 Sept Catherine</p>	<p>Calleen Collection ensures it will continue to make an important contribution to the cultural life of the local community and the development of the Cowra Regional Art Gallery.</p> <p>9 February to 15 March 2020 Behind the Lines This exhibition features a broad selection of political cartoons from around Australia, providing an insight into the year in Australian politics.</p> <p>22 March to 24 March (closed due to COVID-19) and 16 June to 19 July As Far As The Eye Can See Through the work of twenty-two Australian artists this exhibition celebrates the contemporary topography of both landscape and</p>

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						<p>Truman: no surface holds - an intriguing solo exhibition by renowned artist Catherine Truman spanning 20 years of her collaborative practice with artists and scientists. A JamFactory Icon touring exhibition. 28 Sept to 13 Oct Lachlan Valley Biennial Art Awards 2019 – this exhibition is a community partnership between the Gallery and Cowra Art Group. This is the ninth time the Gallery has hosted this regional art event that showcases the artwork of artists living within a radius of 100 kilometres from Cowra 19 Oct – 17 Nov</p>	<p>printmaking. The artists express their individual relationships to the land through a variety of print media. A Blue Mountains City Art Gallery touring exhibition 14 April to 21 May 2020 Operation Art (Library) – Cancelled due to COVID - 19</p> <p>Public Programs 1 x exhibition opening with guest speaker from the Museum of Democracy Canberra – catering by the Friends of the Gallery Workshops 23 & 24 January 2020 Summer Art Workshop for Children Two workshop sessions were presented over two days for children aged 7 to</p>

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Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
						<p>Helen Geier – Two Decades - a substantial selection paintings and works on paper by distinguished Australian artist Helen. In-house curated by guest Curator Peter Haynes 24 Nov to 8 Dec 2019 upstART 2019 – this was the 17th annual youth art exhibition and awards presented by the Cowra Regional Art Gallery. The exhibition consisted of works by over 60 young artists in years 10, 11 and 12 from eight high schools in the Central West. 15 Dec - 2 Feb 2020 The Calleen Collection 1977 – 2019 – the foundation collection of the</p>	<p>12 years. Activities included making wall hangings and paper sculptures. Sculpture Park Project February - March – Five sculptures installed at the Sculpture Park (prior to COVID – 19 shutdown) Publications Preparation/design/printing full colour exhibition brochure Feb – July 2019 - completed. Preparation/design/printing/mail out/advertising Calleen Art Award – Entry Forms Designed and prepared posters/flyers/invitations/advertising material re exhibitions and events. Marketing Gallery marketing included exhibition listings in leading art publications,</p>

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COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	I YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
						<p>Cowra Regional Art Gallery comprising the winning works from the acquisitive Calleen Art Award established in 1977 by Mrs Patricia Fagan OAM</p> <p>2. Public Programs</p> <ul style="list-style-type: none"> - 5 exhibition openings with guest speakers – self catering with support from the Friends of the Gallery committee and volunteers. - 4 artist/curator floor talks --19 July “Christmas in July” dinner for Gallery Volunteers. Entertainment by Cowra Vocal Ensemble. - 1 Nov - Screening event - Real to Reel: A Craft Film Festival on tour from the UK 	<p>online “what’s on” listings. Calleen Art Award entry form advertising. Cowra Shire Council Noticeboard and Cowra Tourism Monthly .Editorials for Cowra Guardian Social Media listings (Facebook + Twitter) .</p> <p>Ongoing Gallery Website updates</p> <p>Grants</p> <p>2021 Program Grant application submitted to Create NSW</p> <p>Community engagement</p> <p>Gallery Director attended zoom meeting re Arts Outwest Advisory Board Meeting</p> <p>Gallery Collection.</p> <p>The Gallery staff undertook special training (during the Gallery closure due to COVID - 19) in order to establish and maintain a museum</p>

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Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
						<p>- 16 Nov - Book Launch – Olive Cotton: A Life in Photography biography by Helen Ennis, 3. Workshops - 1 to 4 July Operation Art Workshops in collaboration with the Arts Unit, NSW Dept of Education, including 72 Primary School students (stages 1,2 and3) during three days and 9 Primary School teachers for one day from schools in the Central West aimed at updating their art/craft skills.</p> <p>- 12 & 19 July School Holiday free open printmaking workshops for children and parents with demonstrations by tutor Catherine Bennett.</p>	<p>standard database system for the Gallery Collection Schools</p> <p>No school activities took place due to COVID – 19 shutdown</p> <p>Planning and Development July – December 2020</p> <p>Main points:</p> <p>Gallery 20 year anniversary events postponed to 2021- due to COVID – 19</p> <p>The presentation of a diverse range of exhibitions, events, public programs and young people's activities</p> <p>Sculpture Park launch + marketing</p> <p>Gallery Collection updated database completed</p> <p>Calleen Art Awards 2020 – pre selection and exhibition presentation</p> <p>upstART 2020 -</p>

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						<p>Presented in association with the exhibition Balnhdhurr - A Lasting Impression. Highly successful with over 40 children and 20 adults attending during the activity times.</p> <p>- 17 July Special print workshop with 20 participants from Weigelli and tutor Catherine Bennett.</p> <p>Presented in association with the exhibition Balnhdhurr - A Lasting Impression exhibition .</p> <p>-14 and 15 Sept Re-imagine Your Landscape</p> <p>A two day workshop exploring the technical and practical approaches of landscape photography with leading Australian</p>	<p>development with schools and exhibition presentation</p> <p>Gallery Business Plan completed</p> <p>Five yearly valuation of the Gallery Collection of 2D and 3D artworks completed</p> <p>Implement a Gallery Foundation/Arts Trust Ongoing</p>

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						<p>Photographer/Tutor or Bill Green presented in association with the Australian Centre for Photography -9 and 10 Oct Spring Holiday Workshops for Children - 'Woven Art Workshops' with Libby Murray and 'Concertina Books' with local artist Catherine Bennett. Age groups were 7 - 9 years and 10 -12 years. (all workshops presented in the Nguluway Room)</p> <p>4. Gallery Lighting upgrade to LED - Stage 1 - installation of LED lights completed 26 - 27 July -Stage 2 - installation of dimming system completed 9 Sept</p> <p>5. Sculpture Park Project - Ongoing</p>	

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Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
						liaison with Macquarie University Gallery Staff re finalising sculpture donations. Project conservator has prepared an outline and quote for the conservation, removal of six sculptures from Macquarie University and relocation at the Cowra Sculpture Park. Completed CSC report for the undertaking of site works re installation of sculptures and due diligence checklist in consultation with Council Operations. Council endorsed the Sculpture park plan and Budgets submitted by the Director of Corporate Services.	
						6. Publications -	

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						Preparation/ design/printing upstART 2019 catalogue; designed and prepared posters/flyers/ invitations/advertising material re Gallery exhibition program and events; prepared promotional information including media releases, editorial stories re local paper & magazines, newsletters and program updates posted on social media; prepared FOH & educational material for Gallery visitors/schools/ workshop information; regular mail outs undertaken prior to exhibition openings. 7. Marketing-Gallery marketing	

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						<p>included exhibition listings in leading art publications, online “what’s on” listings; upstART promotion to schools in the region; Cowra Shire Council Noticeboard and Cowra Tourism Monthly; editorials for Cowra Guardian; Social Media listings (Facebook + Twitter), ongoing Gallery Website updates.</p> <p>8. Grants - Notification was received from NSW Government in December re success of the 2020 Program Grant of \$23,000</p> <p>9. Community engagement - Gallery Director member of the Arts Outwest Advisory Committee for</p>	

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Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
						2020. 10. Planning and Development - Main points: - Gallery 20 year anniversary events during 2020. - ongoing development of the Cowra Sculpture Park - presentation of 2020 Craft "Real to Reel" Short Film Festival - Nov 2020 - presentation of the Calleen Art Award in October 2020 - presentation of upsART 2020 exhibition (Nov/Dec) - ongoing care, conservation, development and display of the Gallery Collection - submission of a Create Program Grant 2021 application.	
		L3.4.b	Develop educational	Develop and implement educational program.	Director Corporate –	Main points: - coordinating	Education program postponed due to

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Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
			activities with local schools and the Cowra Regional Art Gallery.		Services	school visits as required - presenting exhibition introduction talks to groups as required - forwarding exhibition invitations and material re exhibition and public program information to school teachers. - liaised with 9 high schools in the region re organization/ presentation of upstART 2019.	COVID – 19.
		L3.4.c	Coordinate the activities of the Cowra Premiere Cinema.	Coordinate community groups and promote use of the Cowra Premiere Cinema within the community.	Director Corporate Services	– Cinema program delivered with 10 screenings hosted by 8 different host groups from July-December.	Prior to closure of the Civic Centre in March, 6 cinema screenings were held with audiences averaging more than 60 per film.
		L3.4.d	Coordinate NAIDOC week activities with community organisations and interested parties.	Events coordinated in support of NAIDOC week.	Director Corporate Services	– NAIDOC week family day hosted in partnership with CINC during July 2019. Free events, activities	NAIDOC Week activities postponed from July until November 2020.

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						and stalls hosted.	
	L3.5 Develop the Lachlan River Precinct as a major focal point for passive recreation	L3.5.a	<p>Pursue funding and implement when adequate resources are available the following initiatives from the Lachlan River Precinct Masterplan:</p> <p>Extending the cycleway on the Eastern bank, including past the front of the Cowra Van Park</p> <p>Investigations into providing better pedestrian access across the Lachlan River</p> <p>Providing the Aboriginal Motifs on the Erambie Link project</p> <p>Provision of rest areas along this section of path/ cycleway (Erambie Link).</p>	Works completed as funds become available.	Director Infrastructure & Operations	Pathway extension construction completed. Rest area works commenced.	<p>Replacement of Low Level Bridge options investigation is ongoing.</p> <p>Cycleways extended on Eastern Bank.</p> <p>Picnic areas constructed with Aboriginal Motifs embedded into concrete area.</p>
	L3.6 Develop the Cowra Civic Square Cultural	L3.6.a	Finalise development of a	Develop a concept plan for the Civic Square,	Director Environmental	A workshop has been held and	There has been a delay in this

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	Precinct		Masterplan for the Civic Square.	incorporating the Civic Centre, Library & Art Gallery Precinct.	Services	concept plans will be developed and then presented to Council in April 2020.	project. Presentation is expected in early 2020/2021.
	L3.7 Maintain and improve the Cowra Civic Centre	L3.7.a	Development of a "Strategic Operational Plan" for the Civic Centre.	Plan developed and adopted by Council.	Director Corporate Services –	On track for the delivery of a strategic Operational plan in March 2020. Development of the plan is being led by the new Centre Manager who commenced in December 2019.	A strategic plan was presented to the April 2020 Information Meeting with an additional request of funding support endorsed in June 2020 by Council.
		L3.7.b	Building renewal and maintenance works planned and implemented.	Works undertaken according to improvement program in Building Asset Management Plan.	Director Infrastructure Operations – &	Maintenance work carried out as required.	Maintenance work carried out as required.
	L3.8 Maintain and improve facilities at the Cowra Library	L3.8.a	Building renewal and maintenance works planned and implemented.	Works undertaken according to improvement program in Building Asset Management Plan.	Director Infrastructure Operations – &	Maintenance work carried out as required.	Partial floor replacement completed. Planning commenced for roof alterations and completion of floor replacement.
	L3.9 Maintain and improve the Cowra	L3.9.a	Develop Art Gallery Business	Undertake a Gallery Business Plan in	Director Corporate –	Ongoing.	On track for delivery during

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	Regional Art Gallery		Plan.	accordance with State Government infrastructure funding requirements and in line with outcome of Civic Square Master Plan.	Services		2020.
		L3.9.b	Building renewal and maintenance works planned and implemented.	Works undertaken according to improvement program in Building Asset Management Plan.	Director Infrastructure & Operations	Maintenance work carried out as required.	Maintenance work carried out as required.
	L3.10 Maintain and operate the Cowra Caravan Park to its current high standard	L3.10.a	Implement adopted Masterplan.	Commence works for Stage 2 and plan for Stage 3. Complete project planning for Stage 2 works and commence Stage 2.	Director Infrastructure & Operations	Masterplan capital works deferred until 2021/2022.	Replacement of external fence completed.
	L3.11 Develop the Cowra Sculpture Park as a major attraction within Cowra	L3.11.a	Subject to funding undertake works and develop the collection of sculptures in accordance with Masterplan.	Development of a curatorial framework for the creation and operation of the sculpture park. Investigate options for the development of a collection. Works completed within resources to satisfaction of community.	Director Corporate Services	Ongoing. 7 works have been secured from Macquarie University with delivery planned for late January 2020. Development and documentation of a curatorial framework has	Works presenting the Sculptures continues through landscaping and maintenance. The donation of sculptures from the Macquarie University collection consisted of five sculptures for the sculpture park. An

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						commenced.	additional smaller work was also donated and is currently in storage. Installation of the five sculptures was undertaken during February/ March 2020 prior to COVID – 19 shutdown.
	L3.12 Develop the Cowra Nature Based Adventure Playground as a major attraction within Cowra	L3.12.a	Implement components of Adventure Playground Masterplan in accordance with successful Stronger Country Communities Grant funding submission.	Works completed in accordance with project timeframe and within available grant funding.	Director Infrastructure & Operations	Erection of performance area complete. Installation of flying foxes complete.	Adventure playground nearing completion with play equipment installed and all major elements completed.
	L3.13 Lobby the NSW Government to develop and invest in the Wyangala State Recreation Park	L3.13.a	Lobby the relevant Ministers and local members to fund an improvement plan for the Park.	Letters sent and meetings held. Media undertaken.	General Manager	The Mayor and General Manager raise this matter when opportunities arise.	The Mayor and General Manager have been heavily involved in discussions with WaterNSW and Reflections Holiday Parks in relation to the relocation of the park necessitated by the

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							raising of the Wyangala dam wall.
L4. Build participation in community life	L4.1 Work with government departments and other agencies to promote and support volunteer involvement in community activities	L4.1.a	Liaise with NSW and Commonwealth Government agencies to promote their range of sponsored volunteer programs.	Contact made and listings prepared and media produced.	General Manager	Attend quarterly forums where updates are obtained on a range of sponsored government programs. The following state and federal Government programs were promoted: July – NAIDOC Week, Local Government Week, September – NSW TrainLink trial bus service from Cowra to Canberra, Bike Week. October – Mental Health Month, Sport Defibrillator Grants Program November - NSW Business Bus December – Drought	Attend quarterly forums where updates are obtained on a range of sponsored government programs. The following programs were promoted: Australia Day Awards NSW Govt e-planning portal Clean-Up Australia Day International Women's Day Seniors Week Youth Week Australian of the Year Awards

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COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
						Communities Funding Programme Round 2.	–
	L4.2 Coordinate endorsed civic events that are celebrated by our community and recognised and support our residents	L4.2.a	Plan and administer civic events determined by Council.	Events administered and delivered to satisfaction of the community.	Director Corporate Services –	Australia Day celebrations planning underway for 2020.	Australia Day activities delivered in collaboration with community organisations. Successful participation in Australia Day Ambassador Program. Positive feedback received from the community and partners. Seniors Festival events successfully delivered in partnership with community organisations.
L5. Continue to develop our unique country lifestyle	L5.1 Promote Cowra Shire as a desirable place to visit	L5.1.a	Participate in activities in conjunction with Cowra Tourism. Identify appropriate forums, mediums and strategies to participate in.	Annual contribution provided to Cowra Tourism as the lead agency for promoting visitation to Cowra. Attendance at appropriate forums, deliver marketing strategies within available	General Manager	The Mayor attended a Cowra Tourism coordinated event on the NSW central cost promoting Cowra. Council supports initiatives of	Continue working with Cowra Tourism, RDA, Office of Regional Development, neighboring local governments and business leaders to identify current and

Lifestyle (Strategic Theme 3)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	I YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
				resources.		Cowra Tourism when assistance is requested.	future trends to include in our online tourism offering. Cowra's adopted Regional Economic Development Strategy (REDS) and supporting analysis strongly supports all initiatives to promote Cowra as a desirable place to live and visit.
		L5.1.b	Provide financial support to Cowra Tourism Corporation.	Annual contribution provided.	General Manager	Contribution paid in accordance with adopted budget. Council is a major supporter of the Cowra Christmas Street Festival. Council and Tourism signed a new three year MOU during the review period.	Contribution paid in accordance with adopted budget.
L6. Recognise and grow the talent in our community	L6.1 Support Australia Day Citizen of the Year and related awards	L6.1.a	Work with Australia Day Committee and administer events	Events are well planned and executed to satisfaction of committee and community.	Director Corporate Services –	Australia Day Awards program coordinated with a high number of	Australia Day Awards successfully conducted. Strong

Lifestyle (Strategic Theme 3)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
			for Australia Day.			nominations received.	entries in Citizen of the Year and Community Group of the Year. Low nominations received in other categories.
	L6.2 Maintain donation policy to support community development	L6.2.a	Respond to requests for donations in accordance with policy.	Request are processed in accordance with policy guidelines and submitted to Council and paid within allocated budget for year.	Director Corporate Services –	Ongoing.	Ongoing.

Governance (Strategic Theme 4)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
G.1 Implement an effective community engagement strategy	G1.1 Maintain and improve appropriate mechanisms to consult with the community and other stakeholders and provide information on Council decisions, services and initiatives	G1.1.a	Issue regular communication informing the community of Council decisions, activities and programs.	<p>Media release issued outlining key items from each Council meeting within one week of each Council meeting.</p> <p>Noticeboard produced every week and distributed to appropriate media outlets.</p> <p>Cowra Quarterly produced and distributed to all businesses and residents within the Shire each quarter.</p> <p>Council's social media outlets remain current and up to date with relevant, informative detail.</p>	General Manager	<p>Regular media releases issued in the past six months, covering key outcomes of Council meetings.</p> <p>A summary of decisions from each Council meeting is also distributed via social media and on Council's website.</p> <p>Weekly noticeboard issued each week in the Cowra Guardian and to Council's website and social media pages, as well as sent to all council staff.</p> <p>Issue 3 and issue 4 of the Cowra Quarterly were distributed in Spring and Summer.</p> <p>Regular updates and posts made to</p>	<p>Regular media releases were issued covering the key outcomes of Council meetings and important COVID-19 information.</p> <p>A webpage was created on Council's website for COVID-19 updates for Council facilities and services affected.</p> <p>A summary of decisions from each Council meeting is distributed via social media and on Council's website.</p> <p>Weekly noticeboard issued each week in the Cowra Guardian and to Council's website</p>

Governance (Strategic Theme 4)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
						<p>Council's Facebook and Twitter accounts. Council also set up a company LinkedIn page which now receives regular updates. Promotions on Council's social media pages includes current roadworks, Council's current positions vacant, a summary of Council decisions, media releases, pound newsletters and community focused events and activities.</p> <p>Council's meetings are now also livestreamed to Council's YouTube page.</p>	<p>and social media pages, as well as sent to all council staff.</p> <p>Issue 1 2020 of the Cowra Quarterly was distributed in Autumn.</p> <p>Regular updates and posts were made to Council's Facebook and Twitter accounts. Communication Officers have begun to produce video clips and post to social media.</p> <p>Promotions on Council's social media pages includes COVID-19 updates, current roadworks and water main repairs, Council's current positions vacant, a</p>

Governance (Strategic Theme 4)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
							summary of Council decisions, media releases, pound newsletters and community focused events and activities. Council's meetings continue to be livestreamed to Council's YouTube page.
G2. Provide a planning framework that responds to changing community needs	G2.1 Provide responsible financial management	G2.1.a	Maintain long term financial sustainability by providing key financial information and advice to Council.	Advice via detailed regular reports prepared and provided to Council.	Director Corporate Services –	Both monthly and quarterly updates provided to Council within timeframes.	Both monthly and quarterly updates provided to Council within timeframes.
	G2.2 Continue to develop land-use planning policies to guide growth and development in the Cowra Shire	G2.2.a	Review and if required amend Cowra Shire LEP.	Review completed and amendment gazetted.	Director Environmental Services –	This has been finalised.	Completed.
		G2.2.b	Develop Local Strategic Planning Statements for each village within the shire.	Consultation undertaken, plans developed and adopted by Council.	Director Environmental Services –	This project has been completed for the villages and the DoPI has requested that Council undertake	Statement expected to be adopted early in 2020/2021.

Governance (Strategic Theme 4)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
						the same exercise for the Cowra Township. This will be completed in 2020.	
		G2.2c	Review the Cowra Shire Development Control Plan (DCP) 2014	DCP reviewed and adopted by Council	Director Environmental Services –	This will be reviewed after the LSPS has been completed.	This has commenced.
		G2.2d	Review Council's Community Engagement Strategy incorporating Community Participation Plan requirements of the Environmental Planning and Assessment Act	Plan reviewed and adopted by Council	Director Environmental Services –	This document will be placed on public exhibition in January.	Adopted at February Council meeting.
		G2.2e	Consider ramifications of the State Environmental Planning Policy (Vegetation in non-rural areas).	Report prepared for council consideration detailing ramifications and potential options for implementation.	Director Environmental Services –	This will be completed in the first half of 2020.	This will be completed in the DCP review
		G2.2f	Building Services – Council provide a Principal Certifying Authority (PCA)	Continue to provide a PCA service to builders/developers in the Cowra shire.	Director Environmental Services –	This is an on-going function of Council.	Ongoing.

Governance (Strategic Theme 4)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
			service.				
	G2.3 Employ a Council workforce that supports corporate values and meets the organisations present and future skill needs	G2.3.a	Provide skills and professional development training for staff.	Appropriate training offered to staff in accordance with identified training needs.	General Manager	Training plan monitored ensuring compliance training requirements are met. Staff will have access to a suite of online training available to complete. Requests for development training and assessed and provided when required.	Continued monitoring of Training Plan. Skills and development training continued for staff to meet Council's needs.
	G2.4 Develop a Council wide Enterprise Risk Management Plan and develop and implement supporting processes to ensure ongoing integration of risk management principles into Council operations	G2.4.a	Maintain and update Strategic Risk Register.	Risk Register presented annually to Audit, Risk & Improvement Committee.	Director Corporate Services –	Achieved. Risk register presented to the December 2019 ARIC meeting.	Ongoing – Standing agenda item in ARIC Meetings.
	G2.5 Undertake asset management planning to ensure that Council's infrastructure is maintained and improved	G2.5.a	Implement improvement plans for Transport, Water and Wastewater.	Renewal programs implemented.	Director Infrastructure Operations – &	NAMAF audit reports currently being reviewed prior to further work being conducted on the	Revision of AMPs pending review of Asset Management Strategy.

Governance (Strategic Theme 4)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
						"Other Assets" AMP.	
		G2.5.b	Implement Building Asset Management Plan's improvement plan.	Building improvement plan implemented and updated.	Director Infrastructure Operations – &	Ongoing.	Ongoing.
		G2.5.c	Implement stormwater Asset Management Plan and improvement plan.	Stormwater Asset Management Plan is implemented and updated.	Director Infrastructure Operations – &	Ongoing.	CCTV inspections conducted to prioritise future work.
		G2.5.d	Develop "Other Asset" Asset Management Plan incorporating improvement programs for : Saleyards Caravan Park Aquatic centre.	"Other Asset" Management Plan adopted and implemented.	Director Infrastructure Operations – &	Ongoing.	Pending review of G2.5.a.
	G2.6 Develop strategies to position Cowra for a low carbon emission environment	G2.6.a	Investigate new methods of Water Sensitive Urban design principles.	Research the expansion of the guidelines for water capture and reuse in the DCP: to include Residential; Industrial and Commercial.	Director Environmental Services –	This will be undertaken as part of the DCP review after the LSPS is finalised.	Not completed yet.
	G2.7 Maintain a current Equal Employment	G2.7.a	Implement Equal Employment	Provide ongoing and timely Equal	General Manager	Ongoing training for all staff, new	EEO Management Plan reviewed

Governance (Strategic Theme 4)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
	Opportunity Plan		Opportunity (EEO) Management Plan and Anti-Discrimination (AD) Plan.	Employment Opportunity and Anti-Discrimination and Bullying training to new and existing staff as required. All supervisors and managers are conversant with EEO principles.		staff enrolled to complete training online within three months of commencement.	and updated for approval Training will be provided to all staff as part of the implementation of revised plan.
G3. Strengthen partnerships with government and other agencies	G3.1 Liaise with relevant government departments and agencies to achieve desired outcomes for Council and the Cowra shire community	G3.1.a	Respond to approaches from the community to address shortfalls in commonwealth or state government service delivery to residents.	Relevant ministers are approached advocating on behalf of residents.	General Manager	The Mayor and business officer continues to lobby state & federal members through the Cowra Health Council for funding and provision of infrastructure upgrades and additional services at Cowra hospital and local aged care facilities. Cowra's NBN remains a contentious issue in the region with reports from users indicating that it was "over promised and	The Mayor and business officer continues to lobby state & federal members through the Cowra Health Council for funding and provision of infrastructure upgrades and additional services at Cowra hospital and local aged care facilities. Cowra's NBN remains a contentious issue in the region with reports from

Governance (Strategic Theme 4)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
						<p>under delivered” in both cost and performance.</p> <p>Based on information gathered to date, some alternative upgrades are available but cost seems to put the user at a tremendous disadvantage in comparison to services being offered as standard in city and urban environments.</p> <p>Mobile black spots remain an issue in villages and certain sparsely populated areas of the shire. Council keeps advocating for improved infrastructure at identified locations where services are lacking via the Mobile Blackspot program.</p>	<p>users indicating that it was “over promised and under delivered” in both cost and performance.</p> <p>Mobile black spots remain an issue in villages and certain sparsely populated areas of the shire. Council keeps advocating for improved</p>

Governance (Strategic Theme 4)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
						<p>Council is also actively advocating for the extension of drought relief services/funding and the upgrade of Wyangala dam to improve long term water storage capacity for its community and the region.</p> <p>Most of the above remains ongoing.</p>	<p>infrastructure at identified locations where services are lacking via the Mobile Blackspot program.</p> <p>Most of the above remains ongoing.</p>
	G3.2 Continue to develop Council's relationship with other local government bodies	G3.2.a	Maintain relationship with key bodies including Central NSW Joint Organisation and LGNSW.	<p>Attend and participate in relevant meetings, seminars and conferences.</p> <p>Contribute to policy development as required.</p>	General Manager	The Mayor, General Manager and other relevant staff participate in Central NSW Joint Organisation meeting and interest groups. The Mayor, Cr P Wright, Cr Fagan and the General Manager attended the LGNSW Annual conference.	The Mayor, General Manager and other relevant staff participate in Central NSW Joint Organisation meeting and interest groups.
	G4. Maximise funding opportunities	G4.1 Capitalise on grant funding opportunities for Council	G4.1.a	Respond to available grant funding opportunities with	Relevant funding opportunities that Council is eligible for are capitalised on and	General Manager	<p>8 grant funding applications and 2 EOIs submitted totaling \$2.24</p> <p>9 grant applications submitted totaling \$1.79</p>

Governance (Strategic Theme 4)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
			projects that are endorsed in Council's planning framework.	submissions lodged.		million. 1 X EOI successful and has proceeded to full application. 3 x grants successful \$1.42 million for Kendal Street car park, \$5000 for Festival of International Understanding, \$38,826 for Environmental Education Program 7 pending decision.	million. 5 x grants successful for \$1.04 million including \$1 million in Drought Communities Program funding for 10 community-based projects.
G5. Develop leadership skills across the community	G5.1 Work with and support Council 355 Committees	G5.1.a	Support Council's Section 355 Committees including 1. Access Committee 2.Audit, Risk and Improvement Committee 3.Australian Chapter of World Peace Bell Association 4.Cowra Breakout Association 5.Cowra Cultural Council 6.Cowra Italy Friendship	Council provide appropriate administrative support. Requests requiring Council determination referred to Council meeting in a timely manner. Minutes from all 355 committee meetings provided to Council in a timely manner.	General Manager	Support is provided upon request within available resources.	Support is provided upon request within available resources.

Governance (Strategic Theme 4)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
			Association 7.Cowra Nature Based Adventure Playground Committee 8.Cowra Regional Art Gallery Advisory Committee 9.Cowra Sport & Recreation Council 10.Cowra Youth Council 11. Friends of the Cowra Regional Art Gallery 12.Natural Resource Management Advisory Committee 13.Saleyards Committee 14. Tidy Towns and Urban Landcare				
	G5.2 Provide support for the continued professional development of Councilors	G5.2.a	Provide details of training/skill/professional development opportunities to Councilors.	Council is kept regularly informed of all opportunities. Attendance is sought in accordance with	General Manager	Councillors notified of opportunities and attendance coordinated when requested.	Councillors notified of opportunities and attendance coordinated when requested

Governance (Strategic Theme 4)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
				Council Policy.			(within pandemic restrictions).

Business & Industry (Strategic Theme 5)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
BI. Plan for business and industry growth and change	BI.1 Explore and promote opportunities for the attraction and retention of industry, retail and Government Services	BI.1.a	Review and update as required information relating to Cowra on the Invest NSW Central West website.	Cowra investment marketing information updated, accurate and well presented.	General Manager	<p>Council collaborates with RDA, Central NSW JO and DPC's Office of Regional Economic Development to promote the Cowra region through various initiatives.</p> <p>The "Invest Central West" web portal is currently under review for both content and design. RDA has entered into an agreement with REMPLAN to re-design and populate the portal with usable information.</p> <p>The "Beyond the Ranges" portal remains active and supported by all stakeholders.</p>	<p>Council's New Resident's Kit continues to be promoted and distributed.</p> <p>Council collaborates with RDA, Central NSW JO and DPC's Office of Regional Economic Development to promote the Cowra region through various initiatives.</p> <p>The "Invest Central West" web portal is now linked via RDACW's website and provides information compiled by RemPlan - economy profile.</p> <p>The "Beyond the Ranges" portal remains active and provides useful information in an aggregated</p>

Business & Industry (Strategic Theme 5)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	DPC's Invest Regional NSW portal also supports our region's initiatives for growth and offers a starting point for investors to explore, research and engage.	environment.
						A New Resident Kit has been developed and launched. The "Kit" has been made available online via council's website and can be viewed on both desktop and mobile format. The document can also be downloaded and printed.	DPC's Invest Regional NSW portal also supports our region's initiatives for growth and offers a starting point for investors to explore, research and engage.
						Content of the kit can now be easily updated as and when needed to ensure currency	

Business & Industry (Strategic Theme 5)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
						of information and relevance to the audience.	
		B1.1.b	Implement strategies contained within the Cowra Regional Economic Development Strategy 2018-2022.	Identified actions pursued in conjunction with Cowra Business Chamber, Cowra Tourism and other stakeholders.	General Manager	<p>The strategy is currently being reported against in an agreed upon framework adopted by Council, Tourism and the Business Chamber.</p> <p>The framework contains 44 areas of reporting of which the business chamber's MOU covers 7.</p>	<p>The strategy is currently being reported against in an agreed upon framework adopted by Council, Tourism and the Business Chamber.</p> <p>The framework contains 44 areas of reporting of which the business chamber's MOU covers 7.</p>
B2. Tell the world about the opportunities and benefits of Cowra	B2.1 Work with state and federal funding bodies to support business opportunities in Cowra Shire	B2.1.a	Ensure Cowra businesses are aware of and have access to Central West Regional Development Authority (RDA).	<p>Council co-ordinates annual attendance of RDA representatives at meeting of Cowra Business Chamber.</p> <p>Council promotes RDA resource publications and attendance of RDA events.</p>	General Manager	The business officer attends RDA forums and information sessions. Facilitate engagement with RDA and Business Chamber/Groups. Provide information and linkages relevant to RDA and business	In the past six months, the business officer attended RDA forums and information sessions via zoom on-line sessions due to the Corona virus shutdown and social distancing rules. We continue to facilitate

Business & Industry (Strategic Theme 5)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
						<p>engagements.</p> <p>RDA online resources are also promoted to local business and industry leaders. The Cowra Business Hub is also marketed and made available to RDA as a platform for some of their initiatives.</p> <p>The business officer also inform/assist/facilitate the business chamber with funding submissions to state & federal funding opportunities that support and grow capacity for jobs and local business.</p>	<p>engagement with RDA and Business Chamber/Groups, and provide information and linkages relevant to RDA and business engagements where possible.</p> <p>RDA online resources are also promoted to local business and industry leaders.</p> <p>The business officer continues to inform/assist/facilitate the business chamber with funding submissions to state & federal funding opportunities that support and grow capacity for jobs and local business.</p>
		B2.1.b	Ensure Cowra businesses are aware of and have access to NSW Office of Regional	Council co-ordinates annual attendance of Office of Regional Development representatives at	General Manager	The business officer in conjunction with the grants and executive projects	Council staff, facilitates information and awareness of State Government

Business & Industry (Strategic Theme 5)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
Strategic Direction	Program		Development or its equivalent.	meeting of Cowra Business Chamber. Council promotes Office of Regional Development resources and attendance at their events.		officer, facilitates information and awareness of State Government services, grants and support to businesses and community stakeholders/organisations. The business officer also advocates and encourages attendance of Departmental workshops and seminars being held in regional and city centres when notified.	services, grants and support to businesses and community stakeholders/organisations as and where possible. The business officer also advocates and encourages attendance of Departmental webinars/online seminars when notified.
	B2.2 Promote Cowra Shire as a desirable location for business development at relevant trade shows and industry events	B2.2.a	Present the investment opportunities available within Cowra Shire at appropriate forums and to prospective investors.	Forums attended where relevant and the information needs of potential investors met.	General Manager	The business officer is an elected member of the business chamber executive committee. In this role, he makes introductions and pursues opportunities with	The business officer is an elected member of the business chamber executive committee. In this role, he continues to make introductions and pursue opportunities with

Business & Industry (Strategic Theme 5)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
						<p>prospective business and potential investors to locate and start they're proposed operations in Cowra.</p> <p>In his role at council, he facilitates access to relevant regional information and one-on-one meetings with entrepreneurs/business intenders and government in relation to planning & compliance as well as funding opportunities that would support investment in our region as a preferred location.</p>	<p>prospective business and potential investors to locate and start they're proposed operations in Cowra.</p> <p>In his role at council, he continues to facilitate access to relevant regional information and online meetings with entrepreneurs/business intenders and government in relation to planning & compliance as well as funding opportunities that could support investment in our region as a preferred location.</p>
B3. Add value and support to our existing businesses and industries	B3.1 Support Cowra businesses by making relevant programs available	B3.1.a	Deliver and facilitate workshops and seminars to	Workshops and seminars delivered as requested by local Business Chamber and other businesses	General Manager	Council in collaboration with the Cowra Business Chamber	Due to the outbreak of COVID-19 in March 2020, the

Business & Industry (Strategic Theme 5)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
			existing Cowra business operators.	within available budget.		<p>facilitated 3 Business Masterclass events, 1 Trade Zone event, 1 AgriZone event, 3 Business After 5 events, a Smart Small Biz Month (October) gala dinner and 1 Business Mentor Program at the Cowra Business Hub.</p> <p>All events were well attended with some growing in popularity.</p> <p>Council continues to work with State Training Services and Business HQ facilitating access to skills funding, NEWSTART Allowances and the Australian Small Business Advisory Services (ASBAS).</p>	<p>majority of workshops and events had to be cancelled or reorganised to take place in an online environment.</p> <p>The ensuing pandemic saw council collaborate with the business chamber and contract Brand Local for an online Business Crisis Support Program. The online, free of charge service, was made available to all businesses and individuals in the Cowra region in need of support, training, information and/or guidance to navigate the economic challenges presented by COVID-19, the lockdown and subsequent financial fallout.</p>

Business & Industry (Strategic Theme 5)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
						<p>Council's financial and in-kind contributions to the Cowra Business Chamber & Business Hub enables the delivery of numerous initiatives in the Cowra Region.</p> <p>The Business Hub initiative also supports the Cowra REDS, providing a central location for Innovation, Rural Resilience and Economic Development for Business in the Cowra region.</p>	<p>Council continues to work with State Training Services and Business HQ facilitating access to skills training, funding, NEWSTART Allowances and the Australian Small Business Advisory Services (ASBAS). Majority of these services were provided via online platforms (webinars, Zoom meetings, teleconference).</p> <p>Council's financial and in-kind contributions to the Cowra Business Chamber & Business Hub maintained the online delivery of initiatives in the Cowra Region.</p>
	B3.2 Liaise with the Cowra Business	B3.2.a	Council and Business Chamber	Meetings held.	General Manager	As an elected member of the	As an elected member of the

Business & Industry (Strategic Theme 5)

Business & Industry (Strategic Theme 5)							
COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
	Chamber to assist with their initiatives		<p>meet at least bi-annually.</p> <p>Respond to initiatives of Cowra Business Chamber.</p>	Respond to initiatives presented in a timely manner.		<p>Cowra business chamber the business officer attends all committee meetings.</p> <p>The business officer also participates in the day to day operations of the business chamber and responds to initiatives and requests from the business chamber made to council.</p> <p>In collaboration with the business chamber, council is supporting Rotary's Pride of Workmanship Award initiative.</p> <p>Council's contributions to the business chamber are both financial and in-kind. Where possible council</p>	<p>Cowra business chamber executive, the business officer participated in all online activities/events/meetings during this period</p> <p>The business officer also participated in some of the day to day operations/activities of the business chamber and responded to initiatives and requests from the business chamber made to council.</p> <p>Council's contributions to the business chamber are both financial and in-kind. Where possible council will assist with drafting and/or facilitating submissions for financial support towards workshops and training</p>

Business & Industry (Strategic Theme 5)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
						will assist with drafting and/or facilitating submissions for financial support towards workshops and training identified as useful by the business chamber and its members.	identified as useful by the business chamber and its members.
B4. Link and connect Cowra to the world	B4.1 Liaise with Cowra and Central West Business Chambers to promote business links and opportunities	B4.1.a	Support Cowra businesses in accessing resources through the local and regional Business Chambers.	Council representation at local and regional Business Chamber meetings.	General Manager	<p>The business officer facilitates/participates at both local and regional business chamber meetings providing information on available State and Federal government services/funding relevant to business/economic development in the region..</p> <p>The business officer also encourages the attendance of</p>	<p>The business officer facilitated/participated at both local and regional online business chamber meetings providing information on available State and Federal government services/funding relevant to business/economic development in the region.</p> <p>The business officer also encouraged the attendance of business chamber webinars and use of online resources made available to</p>

Business & Industry (Strategic Theme 5)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
Strategic Direction	Program					business chamber webinars and use of online resources made available to business and the broader community at the business hub.	business and the broader community with the advent of COVID-19.
	B4.2 Improve communication infrastructure in Cowra Shire	B4.2.a	Lobby mobile phone providers to extend coverage in the Shire.	Letters sent to mobile phone providers and responses received indicating their plans for Cowra Shire. Correspondence sent and meetings held with relevant Ministers where appropriate. Media undertaken where appropriate.	General Manager	Mobile black spots remain an issue in villages and certain sparsely populated areas of the shire. Council keeps advocating for improved infrastructure at identified locations where services are lacking. The Mobile Blackspot program is currently the only funding model available for councils to lobby. Mobile network providers (Telstra, Optus,	Remaining mobile black spots (MBS) in villages and certain sparsely populated areas of the shire is still an issue. Council keeps advocating for improved infrastructure at identified and newly reported locations where services are experienced as lacking by the community. The Mobile Blackspot program remains the only funding model available for councils to lobby. MSP (Mobile

Business & Industry (Strategic Theme 5)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
						Vodaphone) are invited through the program to consider reported areas of poor and no reception for potential remedy as per the regional telecommunication review.	Service Providers) being Telstra, Optus, Vodaphone are invited through the program to consider reported areas of poor and no reception for potential remedy as per the regional telecommunication review. The process is not a one-stop-fix-all solution as there still remains a number of identified yet unmitigated reception areas.
		B4.2.b	Monitor performance of the National Broadband Network in Cowra Shire.	Monitor performance and advocate on behalf of residents as issues of concern are raised.	General Manager	Periodic contact with the NBN community affairs manager remains in place. NBN's rollout commitments are now completed in Cowra LGA. Many shortfalls identified by users/consumers/c	Periodic contact with the NBN community affairs manager, Ian Scott, remains in place. NBN's rollout commitments are now completed in Cowra LGA. Many shortfalls identified by users/consumers/cli

Business & Industry (Strategic Theme 5)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
						<p>lients in and around the Cowra township remain unresolved.</p> <p>Some alternative upgrades and potential cost implications have been considered yet no financially viable alternatives with acceptable cost have been identified.</p>	<p>ents in and around the Cowra township remain unresolved.</p> <p>The COVID-19 pandemic further highlighted the shortfall and issues with NBN's service with many community members in lockdown having to work from home.</p> <p>Some alternative upgrades and potential cost implications have been considered yet no financially viable alternatives with acceptable cost have been identified.</p> <p>Speed, service quality, cost and adequate coverage is clearly lacking and in a number of cases not fit for purpose when</p>

Business & Industry (Strategic Theme 5)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
							compared to our city counterparts. Lobbying by council remains ongoing in this space.
B5. Grow Cowra as a centre for excellence in agriculture, research and innovation	B5.1 Maintain Cowra's position as a premier livestock producing region	B5.1.a	Maintain saleyards to the required standards to meet regional demand.	Standards are maintained and improved to meet demand. Saleyards promoted as a regional livestock facility. Develop Asset Management Plan for Cowra saleyards.	Director Infrastructure & Operations	<p>Saleyards maintained to required standard.</p> <p>Ongoing. Further advertising campaign to commence in February 2020.</p> <p>Communications updated Council's Saleyard webpage to provide up to date and weekly information on the selling order and the results from the Friday sales.</p> <p>Quotes have also been sourced to undertake TV advertising in 2020.</p>	Saleyards continue to be operated under COVID-19 restrictions.

Business & Industry (Strategic Theme 5)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
Strategic Direction	Program					Other Assets - Asset Management Plan has been presented to Councillor workshop and is currently being further refined.	
	B5.2 Promote retention and improvement of an Agricultural Research Station that supports the local agricultural sector	B5.2.a	Keep abreast of developments at the Research Station and advocate for continuation and expansion of programs.	Correspondence sent and meetings held with Research Station Manager and relevant government stakeholders where appropriate. Facilitation provided by Council to lobby relevant Ministers where appropriate. Media undertaken where appropriate.	General Manager	Meetings with DPI, LLS and the business chamber's AgriZone division have been facilitated to promote interest and involvement with Cowra Ag Station and it's managerial & research staff. The business officer also liaises with GATE (Global Ag Tech Ecosystems) in Orange to encourage collaboration with our region's innovators and	Contact with DPI, LLS and the business chamber's AgriZone division remains in place to promote interest and involvement with Cowra Ag Station and it's managerial & research staff. The business officer also stays in contact with GATE (Global Ag Tech Ecosystems) in Orange to facilitate collaboration with our region's innovators and researchers.

Business & Industry (Strategic Theme 5)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
	B5.3 Support and encourage forums for encouraging excellence and innovation in the agricultural sector	B5.3.a	When priorities align support and work with other bodies such as Local Land Services and NSW Farmers.	Advocate and/or lobby for agreed priorities.	General Manager	researchers.	
B6 Identify and develop profitable and sustainable tourism products for Cowra	B6.1 Provide resources and financial assistance to Cowra Tourism Corporation to effectively support and grow the Shire's tourism sector	B6.1.a	Support Cowra Tourism in accordance with Memorandum of Understanding.	Provide annual financial contribution to Cowra Tourism Corporation. Foster linkages between Cowra Tourism and Cowra Council.	General Manager	Regular meetings held between General Manager and Cowra Tourism Manager, Funding provided in accordance with the budget.	Due to COVID-19, telephone meetings were held between the General Manager and Cowra Tourism Manager. Funding provided in accordance with the budget.
		B6.1.b	Provide two representatives on Cowra Tourism Board.	Council representatives attend board meetings and report back key issues to Council.	General Manager	Meetings regularly attended and feedback provided by Councillor representatives.	Online meetings were attended and feedback provided by Councillor representatives during the majority

Business & Industry (Strategic Theme 5)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
							of this reporting period.
		B6.1.c	Respond to initiatives and requests from Cowra Tourism Corporation.	Respond to initiatives/requests in a timely manner.	General Manager	Requests responded to as required.	Requests responded to as required.
	B6.2 Work with the board of the Cowra Japanese Garden and Cultural Centre Inc to ensure the long-term future of the facility	B6.2.a	Provide board member (Mayor) to company.	Mayor attends board meetings and reports key issues to Council.	General Manager	Mayor attends board meetings.	Mayor attends board meetings.
		B6.2.b	Respond to initiatives and requests from the Cowra Japanese Garden and Cultural Centre Inc.	Respond to initiatives/requests in a timely manner. Requests requiring Council determination referred to Council meeting process in a timely manner.	General Manager	Requests responded to as required.	Requests responded to as required.

Transport & Infrastructure (Strategic Theme 6)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
T1. Develop an integrated transport system that addresses local and regional needs in relation to road, rail and air	T1.1 Maintain local and regional road networks to enable the safe and efficient movement of traffic at the lowest life-cycle cost	T1.1.a	Complete the Roads to Recovery projects scheduled for 2019/2020.	All funds spent by 2019/2020.	Director – Infrastructure & Operations	Projects Completed Leura Rd Mt York Rd Barryrennie Rd Merriganowry Rd Mt McDonald Rd Settlement Bridge Rd Heavy Patching Binni CK Rd Guardrail.	Projects Completed Purcell Drive Rivers Rd Chiverton Rd Troopers Rd Tallarook Rd
		T1.1.b	Complete masterplan of the appropriate options for the low-level bridge to cater for the long term transport needs of Cowra.	Preferred option adopted by Council. Seek funding for approved option.	Director – Infrastructure & Operations	Based on design report it is proposed to defer further traffic modelling until consultation with RMS on acceptable intersection configuration and design is completed.	Options report completed, further work pending TfNSW commitment.
		T1.1.c	Liaise with Cabonne Council for the planned replacement of Bangaroo Bridge. Respond to requests from Cabonne Council.	Consider and investigate funding opportunities.	Director – Infrastructure & Operations	\$700,000 Federal Bridges Renewal Grant funding received. Cabonne and Cowra Councils have engaged engineering consultants to	Tender Awarded and Construction commenced June 2020.

Transport & Infrastructure (Strategic Theme 6)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
						undertake a waterway analysis for the bridge replacement Tender for design and construct to be advertised early 2020. Waterway Analysis completed Dec 2019.	
	T1.2 Work with Roads and Maritime Services (RMS) to enable the safe and efficient movement of traffic on the state owned road network within Cowra Shire	T1.2.a	Work with Roads & Maritime Services to agree on improvements required to State owned road network.	Program agreed and Council engaged as principal contractor to carry out works. Contract requirements met.	Director Infrastructure Operations – &	Works undertaken as per contract requirement.	Works undertaken as per contract requirements.
	T1.3 Source road making materials in an environmentally responsible manner	T1.3.a	Operate Council quarries in accordance with all regulatory and legislative requirements.	All EPA and other regulatory requirements are met.	Director Infrastructure Operations – &	Compliance with EPA conditions.	Compliance with EPA Licence.
	T1.54 Maintain, improve and develop footpaths and walkways to ensure the safe and efficient movement of users, including access for aged and disabled persons	T1.4.a	Maintain, improve and develop footpaths to user standards. Consider construction of footpaths in	Existing network and new paths are maintained to minimise hazards for all users. Develop footpath maintenance procedure. Develop procedure for	Director Infrastructure Operations – &	Footpaths maintained as per allocation.	Projects identified for TfNSW funding – waiting on outcome.

Transport & Infrastructure (Strategic Theme 6)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
			established urban areas.	regular trimming of trees/shrubs that are hazardous to users. Proposals for new footpaths to be evaluated against criteria contained within adopted Pedestrian & Cycling Plan.			
	T1.5 Construct and improve the streetscape of Kendal Street	T1.5.a	Finalise design and budget and program construction of CBD footpath.	Construction commenced.	Director Environmental Services –	Construction has commenced and is progressing well. Monthly reports are being provided by DES to Council.	Monthly reports being provided to Council.
	T1.6 Improve local traffic conditions within the Cowra CBD	T1.6.a	Investigate extension of Liverpool Street through to Redfern St.	Progress reported to Council in conjunction with Low Level Bridge investigation.	Director Infrastructure & Operations –	On hold – dependant on outcomes of T1.1b. – Low Level Bridge.	No change.
	T1.7 Investigate options to provide long-term secure adequate parking options in the CBD	T1.7.a	Liaise with owner of the land to develop a plan and costings for the redevelopment of the 'Target Car park'.	Undertake the design and costings and liaise with owners.	Director Environmental Services –	1 December the NSW Government announced funding of \$1.3 million towards the upgrade of the carpark. Planning will commence to undertake this	Design and liaison with owners completed. Materials ordered June 2020 Work to commence after July 2020.

Transport & Infrastructure (Strategic Theme 6)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
						work over the next 6-8 months.	
	T1.8 Develop cycleways in Cowra Shire	T1.8.a	Promote the benefits of cycling to residents and visitors and seek funding for projects identified in the Pedestrian and Cycling Plan.	Submissions made and projects completed. Promote the benefits of cycling and encourage use of infrastructure provided.	Director Infrastructure & Operations	No submissions made during review period.	Projects identified for TfNSW funding – waiting on outcome.
	T1.9 Plan for an alternative heavy vehicle route for Cowra	T1.9.a	Implement an ongoing program of lobbying at State and Federal level seeking support for the Cowra Heavy Vehicle Bypass based on the strategic actions identified in the 'Central West Regional Transport Plan' (Transport for NSW, 2013), and the 'NSW Long Term Transport Masterplan' (Transport for NSW, 2012).	Lobbying implemented and reported to Council.	Director Infrastructure & Operations	Report presented to September information meeting.	No further action.
	T1.10 Maintain and improve Cowra Airport as a certified aerodrome	T1.10.a	Develop Cowra Airport as a regional aviation	Review the Cowra Airport Masterplan.	General Manager	EOI's have been received and a consultant	Stakeholder meetings have taken place and

Transport & Infrastructure (Strategic Theme 6)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
	and a place of aviation related business		centre.			appointed by council for the review. Stakeholder meetings are scheduled for the New Year with airport property owner consultations yet to be finalised. The matter is ongoing.	been incorporated in the draft revision. The document is currently under final review for initial presentation to council.
	T1.11 Be an active supporter and advocate of regional and inland rail	T.1.11.a	Work with relevant government and industry stakeholders to reopen the Blayney-Demondrille rail line.	Attend and participate in meetings as required. Media releases when appropriate. Support Lachlan Valley Rail in their bid to have the line re-opened to run trains from Cowra to Woodstock.	General Manager	Mayor continues to advocate with local MP and relevant State Government Ministers.	Mayor continues to advocate with local MP and relevant State Government Ministers.
	T1.12 Advocate for construction of Bells Line Expressway	T1.12.a	Participate in actions to lobby for a fast, swift link across the Blue Mountains to Sydney.	Attend and participate in meeting. Media statements relevant to the Cowra Shire issued.	General Manager	Mayor and General Manager attended meetings as required.	Mayor and General Manager attended meetings as required.
	T1.13 Advocate for	T1.13.a	Make	Representations made	General Manager	Mayor and	Mayor and

Transport & Infrastructure (Strategic Theme 6)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
	improvements to the major freight corridors in the shire including the Lachlan Valley Way and Canowindra Road		representations to appropriate Members of Parliament and Roads and Maritime Services.	and response received.		General Manager attended meetings as required.	General Manager attended meetings as required.
T2 Provide water, sewerage, stormwater, innovative energy and communication services to meet community needs	T2.1 Maintain and improve Shire's water supply network to meet consumer demand and satisfy health requirements at the lowest life-cycle cost	T2.1.a	Undertake Integrated Water Cycle Management Strategy including review of Water and Sewer Strategic Business Plans.	Complete Integrated Water Cycle Management Strategy	Director Infrastructure & Operations	Assessment of requirements for IWCM in progress. Application to NSW Safe & Secure program for IWCM funding. Consultant brief prepared for tender.	Awaiting approval from DPIE to call tenders.
		T2.1.b	Improve water supply network.	Water Supply Network Renewal Program implemented.	Director Infrastructure & Operations	Various water mains replaced.	Various mains replaced in Woodstock. Creek underboring at 3 sites completed near Koorawatha.
		T2.1.c	Water samples taken as per Health Department requirements.	Water samples tested and meet health standards (Australian Drinking Water Standards).	Director Infrastructure & Operations	Regular testing carried out as per requirements.	Regular testing carried out as per requirements.
		T2.1.d	Advocate for water security	Lobby relevant Members of Parliament	General Manager	Following NSW Government	The Mayor, General Manager

Transport & Infrastructure (Strategic Theme 6)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
			measures including the raising of Wyangala wall.	and Ministers and make submissions as required.		announcement, the Mayor has strongly supported the project across a number of media platforms.	and key staff are working closely with WaterNSW to progress this project. Key issues are the proposed relocation of the Holiday Park and the construction or refurbishment of the Wyangala Water Treatment Plant to provide potable water to the park and the village.
	T2.2 Work with NSW Government to establish a Council operated Wyangala sewerage system,	T2.2.a	Work with NSW Government and Wyangala community to progress establishment of Wyangala village sewerage system.	Operator Wyangala STP	Director Infrastructure Operations – &	Plant is now meeting EPA licence requirements. Awaiting documentation from DPIE to finalise handover deed.	Confirmation on 30 June 2020 that the final handover deed has been signed by all parties. Land matters are still to be finalised.
	T2.3 Provide a treated waste water system that meets environmental standards with maximum opportunity for re-use	T2.3.a	Wastewater Asset Management Plan is reviewed and maintained. Discharge from wastewater treatment plant to	Wastewater Asset Management Plan implemented and continuously developed.	Director Infrastructure Operations – &	In progress.	Revision of AMPs pending review of Asset Management Strategy. CCTV inspections completed June

Transport & Infrastructure (Strategic Theme 6)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
			meet Environment Protection Agency (EPA) sensitive water standards.				2020.
		T2.3.b	Monitor odour emissions from Waste Water Treatment Facility.	Less than five odour complaints received per year.	Director Infrastructure & Operations	Compliance met.	Compliance met.
		T2.3.c	Design work complete including consultation for the connection of West Cowra residents to the Cowra Sewer network.	Design and consultation completed. Implementation plan developed and stakeholders consulted prior to commencement.	Director Infrastructure & Operations	Report presented to October information meeting. Further analysis of funding options. Review of design in progress following further consultant analysis.	Seeking quotes on appointment of Project Manager for pre works planning and easements.
		T2.3.d	Implement Water Quality Management Plan.	Water Management System implemented in accordance with ADWG.	Director Infrastructure & Operations	Implemented Continuous improvement required.	DWMS review in progress with Dept Health appointed consultant.
		T2.3.e	Work with Centroc Water Utilities Alliance (CWUA) to achieve best practice.	Regular attendance at meetings and participation in CWUA projects.	Director Infrastructure & Operations	Meetings attended by Manager – Technical Services.	Meetings attended by Manager – Technical Services (February in Cowra, rest of year by Zoom) Participation in

Transport & Infrastructure (Strategic Theme 6)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
							completing regional checklist for managing COVID-19 impacts.
	T2.4 Maintain and improve the collection and removal of stormwater to urban areas	T2.4.a	Implement Stormwater Asset Management Plan.	Cowra Stormwater Asset Management Plan implemented.	Director Infrastructure Operations – &	Preparation of West Cowra drainage. Investigation of blocked drains.	CCTV inspections completed June 2020.
	T2.5 Improvement works to West Cowra Drainage	T2.5.a	Complete Consultant's further study to Office of Environment & Heritage (OEH) satisfaction.	Report on options provided to Council	Director Infrastructure Operations – &	Report on draft study presented to October information meeting. Further design optimization to be referred to consultant.	Further report received in draft, final adjustments to be made.
	T2.6 Maintain and improve other Council assets to meet operational requirements	T2.6.a	Finalise Stage 2 of Depot Redevelopment	Design and costing completed, adopted and construction Completed	Director Infrastructure Operations – &	Kerb and gutter shoulder widening complete. Demolition of existing amenities complete. Construction of new amenities commenced.	New amenities building completed and commissioned.
T3. Secure Cowra's water supply	T3.1 Provide a secure water supply for community needs and contingencies	T3.1.a	To review options for the upgrade/renewal of Wyangala WTP in	Options for Wyangala WTP to be identified in IWCM and strategy adopted.	Director Infrastructure Operations – &	Report presented to August information meeting.	Discussions in progress with WaterNSW.

Transport & Infrastructure (Strategic Theme 6)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
			consultation with State Park.				
		T.3.1.b	Continue investigation into feasibility of connecting bores at various locations to the Cowra Water Treatment Plant.	Test bores established, testing completed and results reported to Council.	Director Infrastructure & Operations	Hydrogeologist engaged to investigate options for town water supply bores for Cowra. Design in progress for pipeline.	Pipeline design reviewed by consultant. Design optimised. Tenders called for bore construction and pipe supply. Pumpstation design completed.
	T3.2 Maintain Cowra Council as the principal water supply authority for Cowra	T3.2.a	Mayor, Councillors and staff advocate at appropriate forums.	Advocacy undertaken.	General Manager	Mayor and General Manager attended meetings as required.	Mayor and General Manager attended meetings as required.

Natural Resource Management (Strategic Theme 7)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
N1. Make Cowra a centre of environmental excellence	N1.1 Investigate opportunities for the use of renewable/alternative energy sources for Council infrastructure	N1.1.a	Develop an Energy Efficiency Plan in conjunction with Office of Environment and Heritage.	Plan adopted by Council.	Director Environmental Services –	The final part of this document has been commenced by 100% Renewable who came to Cowra in December and looked at all of Councils facilities.	Workshop in July.
		N1.1.b	Support initiatives of CLEAN Cowra.	Support provided within resources for activities aligning with Council's objectives and priorities.	General Manager	No action during the review period.	Mayor, General Manager and senior staff received an update from CLEAN in June 2020.
N2. Build partnerships with people who work with and care for the land to secure a healthy environment	N2.1 Support Local Land Services Department of Primary Industries (DPI), NSW Farmers and other authorities to deliver their environmental management programs for urban and non-urban environs	N2.1.a	Attend Environment & Waterways Alliance meetings as requested.	Work with Local Land Services on delivering agreed outcomes for the Cowra shire.	Director Environmental Services –	This is ongoing.	Ongoing.
		N2.1.b	To support and investigate the use of traditional/ecological burning practices on appropriate Council owned land.	Continue to Liaise with LLS and undertake burns.	Director Environmental Services –	This was planned prior to the bushfire season and it rained and had to be cancelled. Council will try again next year.	No further progress.

Natural Resource Management (Strategic Theme 7)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
		N2.1.c	Continue to offer training programs focusing on environmental management and biodiversity conservation.	Programs offered and promoted.	Director Environmental Services –	As programs come up they will be offered.	No further progress.
	N2.2 Work with Local Land Services, other agencies, community groups and other stakeholders to deliver environmental projects and programs throughout the Shire	N2.2.a	Provide small grants for community groups to undertake environmental improvement projects.	Applications called for and funding provided under Environmental Improvements Grant Scheme.	Director Environmental Services –	6 projects were funded in 2018 and are now finalised including: Carinya Show Society Gooloogong Primary Mulyan Public Scholl St Raphaels.	New program being advertised after winter.
		N2.2.b	Continue to investigate the status of koalas in the Shire.	Report completed to Council, subject to grant funding.	Director Environmental Services –	Ongoing.	No further progress.
N3. Promote practices to encourage Cowra to be an environmentally responsible community	N3.1 Work with the community to maximise re-cycling	N3.1.a	Promote recycling education program.	Recycling volume stays at high levels with little contamination.	Director Infrastructure & Operations –	Recycling has increased with new container deposit scheme.	RAFCA event through tidy towns Recycling rates continue to be good in Cowra LGA.

Natural Resource Management (Strategic Theme 7)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2019-2020					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2019	Six Month Review to 30 June 2020
		N3.1.b	Promote and educate waste awareness across the community.	Waste watchers program continued through schools	Director Corporate Services –	Education program started with St Raphaels School and Cowra Early Childhood Services during August 2019. Two workshops hosted to begin promoting better recycling and decreasing single use plastics.	Pre-school workshop delivered in January to educate children on waste reduction. Further activities on hold due to COVID-19 restrictions.
		N3.1.c	Conduct annual Recycled Art for Cowra Awards.	Continue to support Tidy Towns Committee in Recycled Art for Cowra Award.	Director Infrastructure Operations – &	Successful 2019 RAFA held.	2020 event cancelled due to COVID-19
		N3.1.d	Monitor roll-out of Container Deposit Scheme (CDS).	Negotiate contract with Cleanway for Cowra material Recycling Facility to be a regional centre for processing of CDS items.	Director Infrastructure Operations – &	Contract negotiations in progress.	Operations continue to sort CDS materials.

Equal Employment Opportunity

Local Government (General) Regulation 2005, Section 217(a9) a statement of the activities undertaken by the council during that year to implement its equal employment opportunity management plan.

During 2019-20, Council continued its commitment to the principles of EEO through its established Delivery Program 2017-2018 to 2020-2021 and Operational Plan 2019-20.

It is the policy of Cowra Shire Council to ensure that the talents and resources of all employees are utilised fully and that no job applicant, or employee, receive less than favourable treatment on the grounds of sex, marital status, pregnancy, race, religious or political conviction, or disadvantaged by conditions or requirements which cannot be shown to be relevant to performance. In addition, Council is committed to promoting equal employment opportunity for all of its employees.

Council works to achieve the following aims:-

- To monitor and support the application of the above policy, relevant state and federal legislation, and Equal Employment Opportunity principles generally, to all aspects of the work environment at Cowra Shire Council.
- To provide a representative staff forum, able to raise and discuss issues relevant to Equal Employment Opportunity at Cowra Shire Council, and to assist in the formation of policies to resolve such issues.
- To meet the requirements of the Local Government Act 1993.

Environment

State of Environment Report

Local Government Act 1993 and General Regulation Section 428A(1)

The annual report of a council in the year in which an ordinary election of councillors is to be held must include a report as to the state of the environment in the local government area in relation to such environmental issues as may be relevant to the objectives for the environment established by the community strategic plan.

Cowra Shire Council continues to participate in the development of Annual Regional State of the Environment Report including data relating to Cowra Shire Council. The 2019-2020 Annual Regional State of the Environment Report is available on Council's website.

Environmental Planning & Assessment Act 1979 Section 7.5(5)

A planning authority that has entered into one or more planning agreements must, while any such planning agreements remain in force, include in its annual report particulars of compliance with and the effect of the planning agreements during the year to which the report relates.

No Environmental Planning Agreements were entered into during 2019-2020.

Environmental Upgrade Agreements

Local Government Act 1993 and General Regulation Section 54P(1)

Particulars of any environmental upgrade agreement entered into, in accordance with any requirements imposed under s406 are as follows:

No Environmental Upgrade Agreements were entered into during 2019-2020.

Fisheries Management

Fisheries Management Act 1994

Recovery and threat abatement plans – Councils identified in a plan as responsible for implementation of measure included in the plan, to report on actions taken to implement measures as to the state of the environment in its area.

No Recovery plans or Threat Abatement plans 2019-2020.

Private Swimming Pools

Swimming Pools Act 1992 s22F(2), Swimming Pools Regulation 2018 cl Clause 23

Details of inspections of private swimming pools including the number of inspections:

Action	Number of Inspections
Tourists and visitor accommodation	2
Premises with more than 2 dwellings	Unknown – data not provided
Resulted in issuance a certificate of compliance under section 22D of the Act	26
Resulted in issuance a certificate of non-compliance under clause 21 of the Regulation	4

Recovery plans and Threat Abatement plan

Fisheries Management Act 1994 Section 220ZT(2)

(2) A local council identified in a plan as responsible for the implementation of measures included in the plan must report on action taken by it to implement those measures in its annual report as to the state of the environment of its area.

Stormwater Management

Local Government (General) Regulation 2005, Section 217(1)(e) - If the council has levied an annual charge for stormwater management services—a statement detailing the stormwater management services provided by the council during that year.

Council does not charge a stormwater levy. There is no statement required for stormwater management services.

Companion Animals

Local Government (General) Regulation 2005, Section 217 (f) a detailed statement, prepared in accordance with such guidelines as may be issued by the Director-General from time to time, of the council's activities during the year in relation to enforcing, and ensuring compliance with, the provisions of the Companion Animals Act 1998 and the regulations under that Act.

Council is required to publish a Statement on activities relating to enforcing and ensuring compliance with the Companion Animals Act and Regulation and accordingly provides the following information:

Pound Data Collection

Council is unable to complete its Survey of Council Seizure of Cats and Dogs 2019/2020 on the NSW Companion Animals Register due to the function not on the register.

Dog Attacks

Council lodged 37 dog attack notifications during 2019/2020 financial year to the Department of Local Government.

Management and Activities

Council's budgeted expenditure on Companion Animals management and activities for 2019/2020 was \$181,140.00. This included all activities related to Companion Animals including impounding and regulatory control, maintenance and running of the pound, advertising of companion animal related matters and microchipping pound animals suitable for re-homing.

Community Education Programs

A community education program was run in local newspapers throughout the year. Council developed an information brochure relating to dog control in the shire in 2016 and has made that information available at its Administration Centre.

Desexing

Council makes available information on desexing of Companion Animals periodically in local newspapers and Cowra Council's Website throughout the year and at its Administration Centre. Council takes action to ensure that all dangerous and restricted breed dogs are de-sexed. Council also offers discounted de-sexing for all animals adopted locally through the Council pound.

Unclaimed Animals

All lost animals are advised on Facebook and Council's website. Any unclaimed pound animals are re-homed through rescue groups.

Off-leash Areas

Council currently has two off-leash dog exercise areas located at Sakura Reserve and Bill Robinson Park, Cowra.

Management and Control Funds

The Companion Animals Fund received \$13,646.00 during 2019/2020 from Cowra Council for Companion Animal Registrations. Cowra Council received a reimbursement of \$11,670.40 from the Companion Animals fund during that period.

Carers Recognition

Carers Recognition Act 2010 Section 8(2)

Councils considered to be 'human service agencies' under the Act (i.e. councils that provide services directed at carers and/or people being cared for by carers) must report on compliance with the Act for the reporting period in their Annual Report.

Council is not a public sector agency as it does not provide services directed at carers or persons being cared for by Carers.

Disability Inclusion Act 2014

Disability Inclusion Act 2014 Section 13 - Information on the implementation of council's Disability Inclusion Plan.

Section 12(1) Requirement for Disability Inclusion Action plans - *Each public authority must, from the day prescribed by the regulations, have a plan (a **Disability Inclusion Action plan**) setting out the measures it intends to put in place (in connection with the exercise of its functions) so that people with disability can access general supports and services available in the community, and can participate fully in the community.*

Council's Disability & Inclusion Action Plan was adopted by Council on 26 June 2017 and it is available on Council's website.

Section 13 (1) Report on implementation of plans

A public authority that is a government department or local council must, as soon as practicable after preparing its annual report, give the Minister a copy of the part of the annual report relating to the department's or council's report on the implementation of its disability inclusion action plan.

A copy of the Plan has been forwarded to the Minister.

Section 14 (1) Review of plans

A public authority must review its disability inclusion action plan before the end of each 4-year period after the day the authority is required to have the plan.

Council's Disability & Inclusion Action Plan was adopted by Council on 26 June 2017 and will be reviewed in the 20/21 year.

Public Information

Public Interest Disclosure

Public Interest Disclosure ACT 1994 S31 and Public Interest Disclosures Regulation 2011 Clause 4 - Councils must prepare an annual report on the public authority's obligations under the Act for submission to the Minister responsible for the public authority. A copy of the report is to be provided to the ombudsman.

There were no public interest disclosures during 2019-2020. Reports are submitted online for each six month period.

Government Information (Public Access)

Government Information (Public Access) Act 2009 - Sect 125(1) and Government Information (Public Access) Regulation 2018 Clause 8 Schedule 2

(1) Each agency (other than a Minister) must, within 4 months after the end of each reporting year, prepare an annual report on the agency's obligations under this Act for submission to the Minister responsible for the agency. A copy of the report is to be provided to the Information Commissioner.

A report was submitted to the Information & Privacy Commissioner on 24 October 2019.

Government Information (Public Access) Regulation 2009 Clause 7 Schedule 2

- (a) 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,

One internal review was carried out during 2019-2020.

- (b) the total number of access applications received by the agency during the reporting year (including withdrawn applications but not including invalid applications),

In 2019-2020, Cowra Shire Council received four (4) GIPA applications. No applications were withdrawn during the year.

Clause 7(c) GIPA Regulation — Schedule 2

- (c) 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 of the Act (Information for which there is conclusive presumption of overriding public interest against disclosure),

Note. Table D in Schedule 2 also requires information relating to access applications in respect of which there is a conclusive presumption of overriding public interest against disclosure.

Number of Applications Refused	Wholly	Partly	Total
0	0	0	0

No applications were considered to have an overriding public interest against disclosure.

Clause 7(d) GIPA Regulation — Schedule 2

- (d) The Act requires under clause (d) information, as set out in the form required by the tables in Schedule 2, relating to the access applications (if any) made to the agency during the reporting year. This information is as set out below:-

Schedule 2 Statistical information about access applications to be included in annual report (Clause 7)

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
Media	0	0	0	0	0	0	0	0
Members of Parliament	0	0	0	0	0	0	0	0
Private sector business	0	0	0	0	0	0	0	0
Not for profit organisations or community groups	0	0	0	0	0	0	0	0
Members of the public (application by legal representative)	1	2	1	0	0	0	0	0
Members of the public (other)	0	0	0	0	0	0	0	0
TOTAL	1	2	1	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 information is held	Application withdrawn
Personal information applications*	0	0	0	0	0	0	0	0
Access applications (other than personal information applications)	4	0	0	0	0	0	0	0
Access applications that are partly personal information applications and partly other	0	0	0	0	0	0	0	0
TOTAL	4	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
Application does not comply with formal requirements (section 41 of the Act)	1
Application is for excluded information of the agency (section 43 of the Act)	0
Application contravenes restraint order (section 110 of the Act)	0
Total number of invalid applications received	1
Invalid applications that subsequently became valid applications	0

Table D: Conclusive presumption of overriding public interest against disclosure: matters listed in Schedule 1 to Act

	Number of times consideration used*
Overriding secrecy laws	0
Cabinet information	0
Executive Council information	0
Contempt	0
Legal professional privilege	0
Excluded information	0
Documents affecting law enforcement and public safety	0
Transport safety	0
Adoption	0
Care and protection of children	0
Ministerial code of conduct	0
Aboriginal and environmental heritage	0
Information ABOUT COMPLAINTS TO Judicial Commission	0
Information about authorised transactions under Electricity Network Assets (Authorised Transactions) Act 2015	0
Information about authorised transaction under Land and Property Information NSW (Authorised Transaction) At 2016	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 occasions when application not successful
Responsible and effective government	0
Law enforcement and security	0
Individual rights, judicial processes and natural justice	0
Business interests of agencies and other persons	0
Environment, culture, economy and general matters	0
Secrecy provisions	0
Exempt documents under interstate Freedom of Information legislation	0

Table F: Timeliness

	Number of applications
Decided within the statutory timeframe (20 working days plus any extensions)	3
Decided after 35 days (by agreement with applicant)	1
Not decided within time (deemed refusal)	0
Withdrawn	0
[Invalid]	1
TOTAL	4

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

	Decision varied	Decision upheld
Internal review	0	1
Review by Information Commissioner*	1	1
Internal review following recommendation under section 93 of Act	0	0
Review by NCAT	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	
Applications by access applicants	1
Applications by persons to whom information the subject of access application relates (see section 54 of the Act)	0

Table I: Applications transferred to other agencies under Division 2 of Part 4 of the Act (by type of transfer)

Number of applications transferred	
Agency-initiated transfers	0
Applicant-initiated transfers	0

GIPA Act and Regulation mandatory reporting requirements

Cowra Shire Council is committed to the provision of an open system of Government where every attempt is made to provide members of the public access to the decision making process of the Council. In view of this attitude, and wherever possible, documents are provided to an applicant without charge under Council's normal practices.

Financial Information

Expenses & Payments

Legal Proceedings

Local Government (General) Regulation 2005, Section 217 (a3) a summary of the amounts incurred by the council during the year in relation to legal proceedings taken by or against the council (including amounts, costs and expenses paid or received by way of out of court settlements, other than those the terms of which are not to be disclosed) and a summary of the state of progress of each legal proceeding and (if it has been finalised) the result

A summary of Council incurred legal expenses amount to \$61,000 detailed below:-

Proceeding	Status/Result	Amounts, costs, expenses paid or received
Legal Expenses & Opinions	Completed	\$ 39,000
Legal & Land matters	Completed	\$ 42,000
Planning & Development	Ongoing	\$ 69,000
Environmental Services	One Ongoing Matter	\$ 11,000
TOTAL 2019-2020		\$ 161,000.00

No amounts, costs, or expenses were paid or received by way of out of court settlements.

Rate and Charge Write-offs

Local Government (General) Regulation 2005 Section 132 - Details of written off rates and charges to be included in annual report. The council's annual report must include the amount of rates and charges written off during the year.

Council wrote-off the following rates and charges in 2019-2020.

Rates or Charges	Amount
Pensioner rates abandoned — General Fund	\$ 186,000
Pensioner rates abandoned — Domestic Waste	\$ 161,000
Pensioner rates abandoned — Water Fund	\$ 117,000
Pensioner rates abandoned — Sewer Fund	\$ 76,000
TOTAL WRITE-OFFS 2019-2020	\$ 540,000.00

Special Variations

Special Rate Variation Guidelines (SRV guidelines) 7.1 - Report on activities funded via a special rate variation of general income.

Council did not impose special rate variations under this section in the 2019-2020 year.

Section 356 Donations

Local Government (General) Regulation 2005, Section 217(a5) - The total amount contributed or otherwise granted under section 356 of the Act (financially assist others)

Under Section 356 of the Local Government Act, Council contributed money or in kind to the value of \$28,865.

Contracts over \$150,000

Local Government (General) Regulation 2005, Section 217 (a2) Details of each contract awarded by the council during that year (whether as a result of tender or otherwise) other than (i) employment contracts (that is, contracts of service but not contracts for services), and (ii) contracts for less than \$150,000 or such other amount as may be prescribed by the regulations, including the name of the contractor, the nature of the goods or services supplied by the contractor and the total amount payable to the contractor under the contract,

A summary of Contracts awarded by the Council during the 2019-2020 year as a result of tender or otherwise is set out below. These contracts exclude employment contracts of service and contracts less than \$150,000.

Council Meeting Date	Resolution	Nature of Goods/Services	Tender/ Contract No.	\$	Contractor Name
22 Jul	177/19	Tender for Road Pavement Marking in the Cowra	7/2019	\$ As per Rate Schedule	CL & S Pty Ltd trading as Capital Lines and Signs
				\$ As per Rate Schedule	Complete Line marking Services Pty Ltd
				\$ As per Rate Schedule	Red Squirrel Pty Ltd
22 Jul	180/19	CBD Tender – supply of Victorian Bluestone	11/2019	\$ 381,568 Inc.	Victorian Bluestone Quarries
26 Aug	214/19	Tender for Traffic Control Services within Cowra Shire 2019-2021 from 1 September 2019 to 30 June 2021 with an option to extend the contract period for a further twelve (12) months.	9/2019	\$ As per Rate Schedule	Workcontrol Pty Ltd
				\$ As per Rate Schedule	SJC Trans Pty Ltd
				\$ As per Rate Schedule	Care Traffic Management Pty Ltd
25 Nov	299/19	Tender for Sprayed Bituminous Surfacing Work in the Cowra Shire	12/2019	\$ As per Rate Schedule	Roadworx Surfacing Pty Ltd
29 Jan	22/20	Replacement of Plant 76 – Side Loading Garbage Compactor Truck		\$ 389,313.10 Inc.	Volvo Truck & Bus
23 Mar	70/20	Tender for Low Lift Pump Station Upgrade	13/2019	\$ 362,517 Exc.	Chiverton Estate PTY LTD Irrifab
23 Mar	72/20	Replacement of Plant 80 – Road Grader	3/2020	\$ 429,000 Inc.	That Westrac Pty Ltd
23 Mar	73/20	Replacement of Plant 65 & 72 – Two 6x4 Bogie Drive Tipping Trucks	2/2020	\$ 221,391.00 Inc.	Tracserv Dubbo
27 Apr	107/20	Rivers Road – Bangaroo Bridge Replacement	5/2020	\$ 638,500 Exc.	Dearnu Pty Ltd
27 Apr	110/20	Replacement of Plant 51 – Road Suction Sweeper Truck	8/2020	\$ 368,101.93 Inc.	Bucher Municipal PTY LTD
25 May	140/20	Replacement of Cowra Aquatic Centre Roof	9/2020	\$ 281,787.00 Inc.	Sassan Vojdani Pty Ltd. T/A Royal Contractors
22 Jun	160/20	Upgrade of Sports Field Lighting at West Cowra Recreation Ground	14/2020	\$ 124,300.00 Inc.	Havencord Pty Ltd t/a Floodlighting
22 Jun	161/20	Tender for High Level Reservoir Chlorine Dosing	11/2020	\$ 200,800.00 Inc.	Ixom Operations Pty Ltd

Mayor and Councillors

Local Government Act 1993 and General Regulation Clause 217(1)(a1)(i)-(viii) The total amount of money spent of Mayoral and Councillors Fees is paid in accordance with The Local Government Remuneration Tribunal's report on fees to be paid to Mayors and Councillors for the 2017-2018 year.

In accordance with the Remuneration and in line with Council's budget the total fees paid was \$133,000 as set out below:-

Item	Money Expended	
Councillor Fees	\$	109,000
Mayoral Allowance	\$	27,000
TOTAL 2019-2020	\$	136,000

Overseas Visits

Local Government (General) Regulation 2005 Section 217(a) details (including the purpose) of overseas visits undertaken during the year by councillors, council staff or other persons while representing the council (including visits sponsored by other organisations).

During 2019-2020 there were no overseas trips by members representing Council.

Mayoral & Councillors Expenses

Provision of facilities

Local Government (General) Regulation 2005, Section 217(a1) details of the total cost during the year of the payment of the expenses of, and the provision of facilities to, councillors in relation to their civic functions (as paid by the council, reimbursed to the councillor or reconciled with the councillor), including separate details on the total cost of each of the table items.

In accordance with Council's policy on payment of expenses and the provision of facilities to the Mayor and Councillors, access and use of a room suitably furnished with appropriate office equipment is provided for use by all Councillors. Council incurred the following expenses during the 2019-2020 financial year:-

Item		Monday Expended (Exc. GST)
Office equipment - (i) the provision during the year of dedicated office equipment allocated to councillors on a personal basis, such as laptop computers, mobile telephones and landline telephones and facsimile machines installed in councillors' homes (including equipment and line rental costs and internet access costs but not including call costs)	\$	18,442
Telephone & Facsimile - (ii) telephone calls made by councillors, including calls made from mobile telephones provided by the council and from landline telephones and facsimile services installed in councillors' homes,	\$	6,594
Conferences/Seminars - (iii) the attendance of councillors at conferences and seminars,	\$	10,050
Training and Skill Development - (iiia) the provision of induction training for councillors, supplementary induction training for mayors and professional development programs for mayors and other councillors,	\$	0
Other Training - (iv) other training of mayors and councillors and the provision of skill development for mayors and councillors,	\$	0

Item		Monday Expended (Exc. GST)
Interstate Visits (transport, accommodation, and out-of-pocket travelling expenses) - (v) interstate visits undertaken during the year by councillors while representing the council, including the cost of transport, the cost of accommodation and other out-of-pocket travelling expenses,	\$	0
Overseas Visits (transport, accommodation & and out-of-pocket travelling expenses) - (vi) overseas visits undertaken during the year by councillors while representing the council, including the cost of transport, the cost of accommodation and other out-of-pocket travelling expenses,	\$	0
Spousal/ Partner/ Other Accompanying Person Expenses - (vii) the expenses of any spouse, partner (whether of the same or the opposite sex) or other person who accompanied a councillor in the performance of his or her civic functions, being expenses payable in accordance with the <i>Guidelines for the payment of expenses and the provision of facilities for Mayors and Councillors for Local Councils in NSW</i> prepared by the Director-General from time to time,	\$	449
Councillor Carers Expenses – Child, immediate family member - (viii) expenses involved in the provision of care for a child of, or an immediate family member of, a councillor, to allow the councillor to undertake his or her civic functions,	\$	0
Civic Function Expenses	\$	6,465
TOTAL 2019-2020	\$	42,000

Mayor & Councillors: Induction Training and Ongoing Professional Development

Section 186 Information about induction training and ongoing professional development to be included in annual report - For the purposes of section 428 (4) (b) of the Act, an annual report of a council must include the following information:

- (a) the names of any mayors or councillors who completed any induction training course, induction refresher course or supplementary induction course under this Part during the year,
- (b) the names of any mayors or councillors who participated in any ongoing professional development program under this Part during the year,
- (c) the number of seminars, circulars and other activities delivered as part of the ongoing professional development program in accordance with this Part during the year.

Note: Clause 217 (1) (a1) (iiia) and (iv) require details of the total costs of all training and professional development programs for councillors to be included in an annual report.

Councillor name	Course/seminar/conference	Dates attended
Cr Ray Walsh	LGNSW Tourism Conference	March 2020
Cr Peter Wright	ALGA National Local Roads and Transport Conference	November 2019
Cr Bill West Cr Bruce Miller Cr Ruth Fagan	Local Government NSW Annual Conference	October 2019
Cr Judi Smith	Tidy Towns Conference	October 2019
Cr Bill West	Sustaining the Regions Seminar	October 2019
Cr Bill West	LGNSW Water Conference	September 2019
Cr Michael Nobes	LGNSW Financial Issues in LG Seminar	August 2019




Councillors received email notification of all incoming circulars, notifications and alerts from industry bodies regarding training seminars, relevant conferences and training as they were received by Council throughout the year.

Private Works

Local Government (General) Regulation 2005, Section 217 (a4) details or a summary (as required by section 67 (3) of the Act) of resolutions made during that year under section 67 of the Act concerning work carried out on private land and details or a summary of such work if the cost of the work has been fully or partly subsidised by the council, together with a statement of the total amount by which the council has subsidised any such work during that year.

No resolutions were passed during the 2019-2020 with regards to Section 67 works carried out.

Council applies the following policies with regard to charging for these private works:

-  Plant Hire Rates — Reviewed annually. Internal plant hire rates plus 20 per cent
-  Labour — Actual costs including 36.9 per cent for on-costs plus 20 per cent
-  Materials — Actual costs plus 20 per cent

Capital Works

Local Government Act 1993 and General Regulation - Capital Expenditure Guidelines - Report on proposed capital works projects where a capital expenditure review had been submitted.

Note 9a in the Annual Financial Statements provides details of infrastructure, property, plant and equipment.

Organisations & Companies

External Bodies — Delegation

Local Government (General) Regulation 2005, Section 217 (a6) a statement of all external bodies that during that year exercised functions delegated by the council.

During the period 2019-2020, no external bodies exercised functions delegated by the Council.

Corporations, Partnerships, Trusts, Joint Ventures, Syndicates or Other Bodies

Local Government (General) Regulation 2005, Section 217 (a7) a statement of all corporations, partnerships, trusts, joint ventures, syndicates or other bodies (whether or not incorporated) in which the council (whether alone or in conjunction with other councils) held a controlling interest during that year,

During the period 2019-2020, Council held no controlling interest in any companies.

Participation

Local Government (General) Regulation 2005, Section 217 (a8) a statement of all corporations, partnerships, trusts, joint ventures, syndicates or other bodies (whether or not incorporated) in which the council participated during that year,

During the year, Council participated in a service agreement with Orange City Council for the provision of library services.

Council Employment

General Manager

Local Government (General) Regulation 2005, Section 217(b) a statement of the total remuneration comprised in the remuneration package of the general manager during the year that is to include the total of the following:

- (i) the total value of the salary component of the package,
- (ii) the total amount of any bonus payments, performance payments or other payments made to the general manager that do not form part of the salary component of the general manager,
- (iii) the total amount payable by the council by way of the employer's contribution or salary sacrifice to any superannuation scheme to which the general manager may be a contributor,
- (iv) the total value of any non-cash benefits for which the general manager may elect under the package,
- (v) the total amount payable by the council by way of fringe benefits tax for any such non-cash benefits,

During the year, the total remuneration comprised in the remuneration package for the General Manager for the 2019-2020 period was \$261,012 including (i)-(v).

Senior Staff (Directors)

Local Government (General) Regulation 2005, Section 217(c) a statement of the total remuneration comprised in the remuneration packages of all senior staff members (other than the general manager) employed during the year, expressed as the total remuneration of all the senior staff members concerned (not of the individual senior staff members) and including totals of each of the following:

- (i) the total of the values of the salary components of their packages,
- (ii) the total amount of any bonus payments, performance payments or other payments made to them that do not form part of the salary components of their packages,
- (iii) the total amount payable by the council by way of the employer's contribution or salary sacrifice to any superannuation scheme to which any of them may be a contributor,
- (iv) the total value of any non-cash benefits for which any of them may elect under the package,
- (v) the total amount payable by the council by way of fringe benefits tax for any such non-cash benefits,

During the year, three senior staff members (Directors) were employed by Council. The Directors reported directly to the General Manager and held the following positions.

- Director – Infrastructure and Operations
- Director – Environmental Services
- Director – Corporate Services

The total remuneration comprised in the remuneration package for the senior staff members for the 2019-2020 period was \$585,273 including (i)-(v) above.

Financial Report

Local Government Act 1993 and General Regulation Section 428(4)(a) Copy of council's audited financial reports and notes and information required by the Regulation or the Guidelines.

The Council's audited Financial Statements for the year ended 30 June 2020 are presented on the following pages.

For an overview of the content of the statements, readers are advised to refer to the Auditors Report in the body of the statements which isolates the salient points to be made in respect of the results.

Cowra Shire Council

ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2020



Cowra Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2020



Cowra Shire Council

General Purpose Financial Statements for the year ended 30 June 2020

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Overview

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

116 Kendal Street
Cowra NSW 2794

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 2(b).

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.cowracouncil.com.au

Cowra Shire Council

General Purpose Financial Statements

for the year ended 30 June 2020

Understanding Council's Financial Statements

Introduction

Each year, individual Local Governments across NSW are required to present a set of audited financial statements to their council and community.

What you will find in the Statements

The financial statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2020.

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

About the Councillor/Management Statement

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

About the Primary Financial Statements

The financial statements incorporate five "primary" financial statements:

1. The Income Statement

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

2. The Statement of Comprehensive Income

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

3. The Statement of Financial Position

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

4. The Statement of Changes in Equity

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

5. The Statement of Cash Flows

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

About the Notes to the Financial Statements

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

About the Auditor's Reports

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

In NSW the auditor provides 2 audit reports:

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

Who uses the Financial Statements?

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

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

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

Cowra Shire Council

General Purpose Financial Statements

for the year ended 30 June 2020

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 28 September 2020.

Cr WJ West
Mayor
28 September 2020

Cr JA Smith
Councillor
28 September 2020

Mr P Devery
General Manager
28 September 2020

Mr M Jones
Responsible Accounting Officer
28 September 2020

Cowra Shire Council

Income Statement

for the year ended 30 June 2020

Original unaudited budget 2020	\$ '000	Notes	Actual 2020	Actual 2019
	Income from continuing operations			
13,728	Rates and annual charges	3a	13,927	13,491
12,288	User charges and fees	3b	11,165	13,287
1,757	Other revenues	3c	1,871	1,766
6,414	Grants and contributions provided for operating purposes	3d,3e	7,806	7,720
2,581	Grants and contributions provided for capital purposes	3d,3e	2,616	1,118
714	Interest and investment income	4	669	856
793	Net gains from the disposal of assets	6	702	1,202
162	Rental income	12c	154	–
38,437	Total income from continuing operations		38,910	39,440
	Expenses from continuing operations			
14,897	Employee benefits and on-costs	5a	14,806	13,949
1,116	Borrowing costs	5b	1,146	1,203
8,608	Materials and contracts	5c	7,553	9,174
6,933	Depreciation and amortisation	5d	7,094	6,932
3,622	Other expenses	5e	3,921	3,893
35,176	Total expenses from continuing operations		34,520	35,151
3,261	Operating result from continuing operations		4,390	4,289
3,261	Net operating result for the year		4,390	4,289
3,261	Net operating result attributable to council		4,390	4,289
680	Net operating result for the year before grants and contributions provided for capital purposes		1,774	3,171

The Council has not restated comparatives when initially applying AASB 1058 *Income of Not-for-Profit Entities*, AASB 15 *Revenue from Contracts with Customers* and AASB 16 *Leases*. The comparative information has been prepared under AASB 111 *Construction Contracts*, AASB 118 *Revenue*, AASB 1004 *Contributions*, AASB 117 *Leases* and related Accounting Interpretations.

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

Cowra Shire Council

Statement of Comprehensive Income

for the year ended 30 June 2020

\$ '000	Notes	2020	2019
Net operating result for the year (as per Income Statement)		4,390	4,289
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of IPP&E	10	8,938	268
Total items which will not be reclassified subsequently to the operating result		8,938	268
Total other comprehensive income for the year		8,938	268
Total comprehensive income for the year		13,328	4,557
 Total comprehensive income attributable to Council		 13,328	 4,557

The Council has not restated comparatives when initially applying AASB 1058 *Income of Not-for-Profit Entities*, AASB 15 *Revenue from Contracts with Customers* and AASB 16 *Leases*. The comparative information has been prepared under AASB 111 *Construction Contracts*, AASB 118 *Revenue*, AASB 1004 *Contributions*, AASB 117 *Leases* and related Accounting Interpretations.

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

Cowra Shire Council

Statement of Financial Position as at 30 June 2020

\$ '000	Notes	2020	2019
ASSETS			
Current assets			
Cash and cash equivalents	7(a)	6,169	6,314
Investments	7(b)	25,286	24,286
Receivables	8	5,312	4,610
Inventories	9a	1,827	1,677
Contract assets	11a	523	—
Total current assets		<u>39,117</u>	<u>36,887</u>
Non-current assets			
Inventories	9a	148	148
Infrastructure, property, plant and equipment	10	599,267	585,852
Other	9b	174	174
Total non-current assets		<u>599,589</u>	<u>586,174</u>
Total assets		<u>638,706</u>	<u>623,061</u>
LIABILITIES			
Current liabilities			
Payables	13	2,912	3,053
Contract liabilities	11b	1,051	—
Borrowings	13	1,309	1,147
Provisions	14	4,964	4,377
Total current liabilities		<u>10,236</u>	<u>8,577</u>
Non-current liabilities			
Borrowings	13	16,683	15,542
Provisions	14	625	595
Total non-current liabilities		<u>17,308</u>	<u>16,137</u>
Total liabilities		<u>27,544</u>	<u>24,714</u>
Net assets		<u>611,162</u>	<u>598,347</u>
EQUITY			
Accumulated surplus	15	197,846	193,969
Revaluation reserves	15	413,316	404,378
Council equity interest		<u>611,162</u>	<u>598,347</u>
Total equity		<u>611,162</u>	<u>598,347</u>

The Council has not restated comparatives when initially applying AASB 1058 *Income of Not-for-Profit Entities*, AASB 15 *Revenue from Contracts with Customers* and AASB 16 *Leases*. The comparative information has been prepared under AASB 111 *Construction Contracts*, AASB 118 *Revenue*, AASB 1004 *Contributions*, AASB 117 *Leases* and related Accounting Interpretations.

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

Statement of Changes in Equity
for the year ended 30 June 2020

\$ '000	Notes	as at 30/06/20			as at 30/06/19		
		Accumulated surplus	IPP&E revaluation reserve	Total equity	Accumulated surplus	IPP&E revaluation reserve	Total equity
Opening balance		193,969	404,378	598,347	189,680	404,110	593,790
Changes due to AASB 1058 and AASB 15 adoption	15	(513)	–	(513)	–	–	–
Changes due to AASB 16 adoption	15	–	–	–	–	–	–
Restated opening balance		193,456	404,378	597,834	189,680	404,110	593,790
Net operating result for the year		4,390	–	4,390	4,289	–	4,289
Other comprehensive income							
– Gain (loss) on revaluation of IPP&E	10	–	8,938	8,938	–	268	268
Other comprehensive income		–	8,938	8,938	–	268	268
Total comprehensive income		4,390	8,938	13,328	4,289	268	4,557
Equity – balance at end of the reporting period		197,846	413,316	611,162	193,969	404,378	598,347

The Council has not restated comparatives when initially applying AASB 1058 *Income of Not-for-Profit Entities*, AASB 15 *Revenue from Contracts with Customers* and AASB 16 *Leases*. The comparative information has been prepared under AASB 111 *Construction Contracts*, AASB 118 *Revenue*, AASB 1004 *Contributions*, AASB 117 *Leases* and related Accounting Interpretations.

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

Cowra Shire Council

Statement of Cash Flows
for the year ended 30 June 2020

Original unaudited budget 2020	\$ '000	Notes	Actual 2020	Actual 2019
Cash flows from operating activities				
Receipts:				
13,728	Rates and annual charges		13,750	13,244
12,288	User charges and fees		11,092	14,319
714	Investment and interest revenue received		730	842
8,996	Grants and contributions		10,383	8,842
–	Bonds, deposits and retention amounts received		446	1,199
2,712	Other		4,203	4,964
Payments:				
(14,468)	Employee benefits and on-costs		(14,241)	(14,095)
(8,608)	Materials and contracts		(10,642)	(9,331)
(1,116)	Borrowing costs		(1,118)	(1,188)
–	Bonds, deposits and retention amounts refunded		(415)	(1,134)
(3,720)	Other		(3,983)	(4,641)
10,526	Net cash provided (or used in) operating activities	16b	10,205	13,021
Cash flows from investing activities				
Receipts:				
–	Sale of investment securities		24,286	23,286
–	Sale of real estate assets		607	1,282
44	Sale of infrastructure, property, plant and equipment		304	402
58	Deferred debtors receipts		2	5
Payments:				
–	Purchase of investment securities		(25,286)	(24,286)
(14,735)	Purchase of infrastructure, property, plant and equipment		(11,599)	(9,211)
–	Purchase of real estate assets		–	(305)
–	Deferred debtors and advances made		33	31
(14,633)	Net cash provided (or used in) investing activities		(11,653)	(8,796)
Cash flows from financing activities				
Receipts:				
3,173	Proceeds from borrowings and advances		2,450	–
Payments:				
(1,147)	Repayment of borrowings and advances		(1,147)	(1,289)
2,026	Net cash flow provided (used in) financing activities		1,303	(1,289)
(2,081)	Net increase/(decrease) in cash and cash equivalents		(145)	2,936
3,292	Plus: cash and cash equivalents – beginning of year	16a	6,314	3,378
1,211	Cash and cash equivalents – end of the year	16a	6,169	6,314
22,000	plus: Investments on hand – end of year	7(b)	25,286	24,286
23,211	Total cash, cash equivalents and investments		31,455	30,600

The Council has not restated comparatives when initially applying AASB 1058 *Income of Not-for-Profit Entities*, AASB 15 *Revenue from Contracts with Customers* and AASB 16 *Leases*. The comparative information has been prepared under AASB 111 *Construction Contracts*, AASB 118 *Revenue*, AASB 1004 *Contributions*, AASB 117 *Leases* and related Accounting Interpretations.

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

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

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Notes to the Financial Statements

for the year ended 30 June 2020

Note 1. Basis of preparation

These financial statements were authorised for issue by Council on 03 November 2020. 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 (NSW)* and Regulations, 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.

(a) Historical cost convention

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

(b) 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 10
- (ii) estimated tip remediation provisions – refer Note 14
- (iii) employee benefit provisions – refer Note 14.

COVID-19 Impacts

COVID-19 has caused a disruption to council's business practices with a number of staff working remotely from home or at other council facilities away from the main administration building. Whilst this has caused some inconvenience it has not resulted in significant additional cost. Some costs have been incurred for additional equipment and staff salaries for employees required to isolate.

Income from the Cowra Van Park is down due to the compulsory lockdown and some additional costs have been incurred in cleaning of council facilities.

Rate collections are marginally less than the previous year's which may be a consequence of COVID-19 or attributable to the prolonged drought. Other receivables have not been impacted.

Overall the financial impact has not been significant and is not anticipated to increase in future years.

Council is of the view 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.

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 1. Basis of preparation (continued)

For assets where fair value is determined by market value Council has no evidence of material changes to these values. With COVID-19 emerging late in the financial reporting cycle it is not practical to obtain external valuations of these assets at 30 June 2020.

Significant judgements in applying the council's accounting policies

(i) Impairment of receivables

Council has made a significant judgement about the impairment of a number of its receivables – refer Note 8.

Monies and other assets received by Council**(a) The Consolidated Fund**

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

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

- General purpose operations
- Water service
- Sewerage service
- Waste Fund

(b) 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 does not make use of volunteer services for its operations and therefore no income or expenses have been brought in.

New accounting standards and interpretations issued 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 2020 reporting period.

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

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 1. Basis of preparation (continued)

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

AASB 1059 Service Concession Arrangements: Grantors

AASB 2018–5 Amendments to Australian Accounting Standards - Deferral of AASB 1059

AASB 2019-2 Amendments to Australian Accounting Standards – Implementation of AASB 1059

This standard provides guidance for public sector entities (grantors) who have entered into service concession arrangements with private sector operators.

AASB 1059 requires grantors to recognise a service concession asset and, in most cases, a corresponding liability on the balance sheet.

A control approach is used to assess the service concession arrangements in place.

On initial recognition the asset is measured at current replacement cost based on AASB 13 Fair Value Measurement and existing assets of the grantors are reclassified at the date of transition.

After initial recognition, the grantor accounts for the assets under either AASB 116 Property, Plant and Equipment or AASB 138 Intangible Assets.

The nature of the consideration given to the operator will affect whether the grantor applies either the 'financial liability' or the 'grant of right' model for the recognition of the liability.

AASB 2019-2 makes amendments to the recognition and measurement of the asset and liability where the modified retrospective approach to transition is being used and provides a practical expedient due to the different effective dates of AASB 16 and AASB 1059.

Council does not expect any material impact to future financial statements as we do not generally enter into service concession arrangements.

This standard has an effective date for the 30 June 2021 reporting period.

New accounting standards adopted during the year

During the year Council adopted the following accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective from 1 July 2019:

- AASB 16 Leases
- AASB 15 Revenue from contracts with customers and associated amending standards.
- AASB 1058 Income of Not-for-profit entities

Further information on the newly adopted standards which had a material impact on Council's reported financial position, financial performance and/or associated financial statement disclosures can be found at Note 15.

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 2(a). Council functions/activities – financial information

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

\$ '000	Income from continuing operations		Expenses from continuing operations		Operating result from continuing operations		Grants included in income from continuing operations		Carrying amount of assets	
	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019
Functions or activities										
Civic Activities	18	1	425	352	(407)	(351)	–	–	–	–
Administration	573	637	6,335	4,163	(5,762)	(3,526)	–	75	29,031	22,917
Public Order and Safety	496	125	713	631	(217)	(506)	4	–	3,605	3,477
Health	47	14	39	3	8	11	36	–	878	604
Environment	5,288	4,055	4,141	3,724	1,147	331	140	285	28,540	31,052
Community Services and Education	193	19	376	194	(183)	(175)	191	11	591	550
Housing and community amenities	682	785	2,479	2,124	(1,797)	(1,339)	144	196	992	989
Water Supplies	7,303	7,721	5,605	7,426	1,698	295	184	56	73,830	73,232
Sewerage services	3,847	3,703	2,393	3,262	1,454	441	34	–	40,800	40,043
Recreation and culture	1,086	448	3,898	3,475	(2,812)	(3,027)	752	561	26,452	26,704
Mining, manufacture and construction	193	188	77	51	116	137	–	–	359	492
Transport and communications	2,811	1,440	3,955	4,025	(1,144)	(2,585)	2,733	1,386	429,087	418,463
Economic affairs	4,171	7,975	4,084	5,721	87	2,254	538	58	4,541	4,538
General purpose income	12,202	12,329	–	–	12,202	12,329	4,809	4,771	–	–
Total functions and activities	38,910	39,440	34,520	35,151	4,390	4,289	9,565	7,399	638,706	623,061

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 2(b). Council functions/activities - component descriptions

Details relating to the Council's functions/activities as reported in Note 2(a) are as follows:

Civic Activities

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 policy-making 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

Fire and emergency services levy, fire protection, emergency services, enforcement of regulations and animal control.

Health

Inspection & food control.

Environment

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

Community Services and Education

Youth services; aged and disabled persons services.

Housing and community amenities

Public cemeteries; public conveniences; street lighting; town planning; housing and other community amenities.

Water Supplies

Sewerage services

Recreation and culture

Public libraries; art galleries; community centres and halls, sporting grounds and venues; swimming pools; parks; gardens; and cultural services.

Mining, manufacture and construction

Building control, quarries and pits.

Transport and communications

Urban local, urban regional, sealed and unsealed roads, bridges, footpaths, parking areas, bus shelters and aerodromes.

Economic affairs

Caravan parks; tourism and area promotion; industrial development promotion; sale yards; real estate development; and other business undertakings.

General purpose income

Includes rates and annual charges excluding water and sewer, non-capital general purpose grants, interest on overdue rates and charges, and interest on investments excluding externally restricted assets.

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Revenue from continuing operations

\$ '000	AASB	2020	2019
(a) Rates and annual charges			
Ordinary rates			
Residential	1058 (1)	2,531	2,449
Farmland	1058 (1)	3,058	2,985
Mining	1058 (1)	20	20
Business	1058 (1)	1,342	1,292
Less: pensioner rebates (mandatory)	1058 (1)	(186)	(185)
Rates levied to ratepayers		6,765	6,561
Pensioner rate subsidies received	1058 (1)	102	102
Total ordinary rates		6,867	6,663
Annual charges			
<small>(pursuant to s.496, s.496A, s.496B, s.501 & s.611)</small>			
Domestic waste management services	1058 (1)	2,495	2,408
Water supply services	1058 (1)	1,748	1,694
Sewerage services	1058 (1)	2,736	2,652
Waste management services (non-domestic)	1058 (1)	240	233
Less: pensioner rebates (mandatory)	1058 (1)	(354)	(354)
Annual charges levied		6,865	6,633
Pensioner subsidies received:			
– Water	1058 (1)	64	64
– Sewerage	1058 (1)	42	42
– Domestic waste management	1058 (1)	89	89
Total annual charges		7,060	6,828
TOTAL RATES AND ANNUAL CHARGES		13,927	13,491

The **AASB** notation (above) identifies the revenue recognition pattern for material items of Council revenue:

15 (1) indicates income recognised under AASB 15 “at a point in time”,

15 (2) indicates income recognised under AASB 15 “over time”,

1058 (1) indicates income recognised under AASB 1058 “at a point in time”, while

1058 (2) indicates income recognised under AASB 1058 “over time”.

Council has used 2016 year valuations provided by the NSW Valuer General in calculating its rates.

Accounting policy for rates and charges

Rates and annual charges are recognised as revenue when the Council obtains control over the assets comprising these receipts which is 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 in substance a rates payment.

2019 accounting policy

Control over assets acquired from rates and annual charges is obtained at the commencement of the rating year as it is an enforceable debt linked to the rateable property or, where earlier, upon receipt of the rates.

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Revenue from continuing operations (continued)

\$ '000	AASB	2020	2019
(b) User charges and fees			
Specific user charges			
(per s.502 - specific 'actual use' charges)			
Water supply services	15 (1)	5,258	5,140
Sewerage services	15 (1)	779	784
Total specific user charges		6,037	5,924
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s.608)			
Planning and building regulation	15 (1)	344	317
Private works – section 67	15 (1)	59	85
Total fees and charges – statutory/regulatory		403	402
(ii) Fees and charges – other (incl. general user charges (per s.608))			
Aerodrome	15 (1)	30	30
Caravan park	15 (1)	442	574
Cemeteries	15 (1)	313	319
Community centres	15 (1)	3	–
RMS (formerly RTA) charges (state roads not controlled by Council)	15 (1)	2,451	4,634
Saleyards	15 (1)	513	418
Swimming centres	15 (1)	220	207
Waste disposal tipping fees	15 (1)	547	609
Water connection fees	15 (1)	76	65
Other	15 (1)	130	105
Total fees and charges – other		4,725	6,961
TOTAL USER CHARGES AND FEES		11,165	13,287

The **AASB** notation (above) identifies the revenue recognition pattern for material items of Council revenue:

15 (1) indicates income recognised under AASB 15 “at a point in time”,

15 (2) indicates income recognised under AASB 15 “over time”,

1058 (1) indicates income recognised under AASB 1058 “at a point in time”, while

1058 (2) indicates income recognised under AASB 1058 “over time”.

Accounting policy for user charges and fees

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. There is no material obligation for Council in relation to refunds or returns.

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 the term of the licence.

2019 accounting policy

User charges and fees are recognised as revenue when the service has been provided.

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Revenue from continuing operations (continued)

\$ '000	AASB	2020	2019
(c) Other revenues			
Rental income – other council properties (2019 only)		–	220
Fines	1058 (1)	36	49
Legal fees recovery – rates and charges (extra charges)	1058 (1)	–	4
Diesel rebate	1058 (1)	92	96
Recycling income (non-domestic)	15 (1)	1,386	1,019
Cultural and community activities	15 (1)	20	71
Insurance rebate	1058 (1)	86	75
Lease back contributions	15 (1)	135	113
Central West Library Equity Distribution		–	56
Rural Fire Service reimbursement	15 (1)	75	–
Other	15 (1)	41	63
<u>TOTAL OTHER REVENUE</u>		<u>1,871</u>	<u>1,766</u>

The **AASB** notation (above) identifies the revenue recognition pattern for material items of Council revenue:

15 (1) indicates income recognised under AASB 15 “at a point in time”,

15 (2) indicates income recognised under AASB 15 “over time”,

1058 (1) indicates income recognised under AASB 1058 “at a point in time”, while

1058 (2) indicates income recognised under AASB 1058 “over time”.

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.

2019 accounting policy:

Council recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the Council and specific criteria have been met for each of the Council's activities as described below. Council bases its estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement.

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

Rental income is accounted for on a straight-line basis over the lease term.

Miscellaneous sales are recognised when physical possession has transferred to the customer which is deemed to be the point of transfer of risks and rewards.

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

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Revenue from continuing operations (continued)

\$ '000	AASB	Operating 2020	Operating 2019	Capital 2020	Capital 2019
(d) Grants					
General purpose (untied)					
Current year allocation					
Financial assistance – general component	1058 (1)	1,610	1,590	–	–
Financial assistance – local roads component	1058 (1)	724	752	–	–
Payment in advance - future year allocation					
Financial assistance – general component	1058 (1)	1,703	1,675	–	–
Financial assistance – local roads component	1058 (1)	772	754	–	–
Total general purpose		4,809	4,771	–	–
Specific purpose					
Water supplies	1058 (2)	90	–	74	–
Sewerage services	1058 (1)	214	–	–	–
Waste Management	1058 (2)	–	–	–	60
Community care	1058 (1)	38	11	–	–
Community centres	1058 (2)	189	–	–	–
Economic development	1058 (1)	–	–	–	58
Employment and training programs	1058 (1)	18	15	–	–
Environmental programs	1058 (1)	157	202	–	6
Library	1058 (1)	69	39	25	7
Heritage and cultural	1058 (1)	14	18	–	–
LIRS subsidy	1058 (1)	48	56	–	–
NSW rural fire services	1058 (1)	–	–	301	52
Recreation and culture	1058 (2)	31	23	637	554
Street lighting	1058 (1)	66	66	–	–
Transport (roads to recovery)	1058 (1)	1,449	1,367	–	–
Transport (other roads and bridges funding)	1058 (2)	51	16	1,281	19
Other		–	59	4	–
Total specific purpose		2,434	1,872	2,322	756
Total grants		7,243	6,643	2,322	756
Grant revenue is attributable to:					
– Commonwealth funding		6,258	6,138	1,090	–
– State funding		985	505	1,232	756
		7,243	6,643	2,322	756

The **AASB** notation (above) identifies the revenue recognition pattern for material items of Council revenue:

15 (1) indicates income recognised under AASB 15 “at a point in time”,

15 (2) indicates income recognised under AASB 15 “over time”,

1058 (1) indicates income recognised under AASB 1058 “at a point in time”, while

1058 (2) indicates income recognised under AASB 1058 “over time”.

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Revenue from continuing operations (continued)

\$ '000	Notes	AASB	Operating 2020	Operating 2019	Capital 2020	Capital 2019
(e) Contributions						
Developer contributions: (s7.4 & s7.11 - EP&A Act, s64 of the LGA):						
Cash contributions						
S 7.11 – contributions towards amenities/services		1058 (1)	–	–	17	13
S 7.12 – fixed development consent levies		1058 (1)	–	–	100	75
S 64 – water supply contributions		1058 (1)	–	–	20	92
S 64 – sewerage service contributions		1058 (1)	–	–	34	127
Total developer contributions – cash			–	–	171	307
Total developer contributions	24		–	–	171	307
Other contributions:						
Cash contributions						
Heritage/cultural		1058 (1)	17	35	10	40
Recreation and culture		1058 (1)	–	–	49	15
Roads and bridges		1058 (1)	11	–	4	–
RMS contributions (regional roads, block grant)		1058 (1)	535	1,042	–	–
Total other contributions – cash			563	1,077	63	55
Non-cash contributions						
Bushfire services			–	–	60	–
Total other contributions – non-cash			–	–	60	–
Total other contributions			563	1,077	123	55
Total contributions			563	1,077	294	362
TOTAL GRANTS AND CONTRIBUTIONS			7,806	7,720	2,616	1,118

The **AASB** notation (above) identifies the revenue recognition pattern for material items of Council revenue:

- 15 (1)** indicates income recognised under AASB 15 “at a point in time”,
- 15 (2)** indicates income recognised under AASB 15 “over time”,
- 1058 (1)** indicates income recognised under AASB 1058 “at a point in time”, while
- 1058 (2)** indicates income recognised under AASB 1058 “over time”.

Accounting policy for grants and contributions

Accounting policy from 1 July 2019

Grant income under AASB 15

Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations then the revenue are recognised when control of each performance obligations is satisfied.

The performance obligations are varied based on the agreement but include [provide details of performance obligations within AASB 15 grants e.g. events, vaccinations]. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Revenue from continuing operations (continued)

Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract.

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

Grant income

Assets arising from grants in the scope of AASB 1058 is recognised at the assets fair value when the asset is received. Councils considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

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

Capital grants

Capital grants received to enable Council to acquire or construct an item of infrastructure, property, plant and equipment to identified specifications which will be under Council's control and which is enforceable are recognised as revenue as and when the obligation to construct or purchase is completed.

For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project as there is no profit margin.

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

Contributions

Council has obligations to provide facilities from contribution revenues levied on developers under the provisions of sections 7.4, 7.11 and 7.12 of the *Environmental Planning and Assessment Act 1979*.

While Council generally incorporates these amounts as part of a Development Consents Order, such developer contributions are only recognised as income upon receipt by Council, due to the possibility that individual development consents may not be acted upon by the applicant and, accordingly, would not be payable to Council.

Developer contributions may only be expended for the purposes for which the contributions were required, but the Council may apply contributions according to the priorities established in work schedules

Accounting policy prior to 1 July 2019

Control over grants and contributions is normally obtained upon their receipt (or acquittal) and revenue is recognised at this time 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.

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Revenue from continuing operations (continued)

\$ '000	2020	2019
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(f) Unspent grants and contributions – external restrictions

Certain grants and contributions are obtained by Council on condition that they be spent in a specified manner due to externally imposed restrictions.

Operating grants

Unexpended at the close of the previous reporting period	716	896
Add: operating grants recognised as income in the current period but not yet spent	35	68
Less: operating grants recognised in a previous reporting period now spent	(664)	(248)
Unexpended and held as externally restricted assets (operating grants)	<u>87</u>	<u>716</u>

Capital grants

Unexpended at the close of the previous reporting period	393	209
Add: capital grants recognised as income in the current period but not yet spent	4	345
Less: capital grants recognised in a previous reporting period now spent	(377)	(161)
Unexpended and held as externally restricted assets (capital grants)	<u>20</u>	<u>393</u>

Contributions

Unexpended at the close of the previous reporting period	219	665
Add: contributions recognised as income in the current period but not yet spent	117	93
Less: contributions recognised in a previous reporting period now spent	(145)	(539)
Unexpended and held as externally restricted assets (contributions)	<u>191</u>	<u>219</u>

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 4. Interest and investment income

\$ '000	2020	2019
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	125	98
– Cash and investments	511	727
Amortisation of premiums and discounts		
– Interest free (and interest reduced) loans provided	33	31
<u>Total Interest and investment income</u>	<u>669</u>	<u>856</u>
Interest revenue is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)	48	36
General Council cash and investments	509	706
Restricted investments/funds – external:		
Development contributions		
– Section 7.11	3	5
Water fund operations	37	28
Sewerage fund operations	54	65
Domestic waste management operations	18	16
<u>Total interest and investment revenue</u>	<u>669</u>	<u>856</u>

Accounting policy for interest and investment revenue

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

Dividends are recognised as income in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment.

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 5. Expenses from continuing operations

\$ '000	2020	2019
(a) Employee benefits and on-costs		
Salaries and wages	11,789	11,208
Employee leave entitlements (ELE)	2,529	2,362
Superannuation – defined contribution plans	1,134	1,072
Superannuation – defined benefit plans	275	257
Workers' compensation insurance	280	247
Fringe benefit tax (FBT)	30	32
Total employee costs	16,037	15,178
Less: capitalised costs	(1,231)	(1,229)
TOTAL EMPLOYEE COSTS EXPENSED	14,806	13,949
Number of 'full-time equivalent' employees (FTE) at year end	189	180
Number of 'full-time equivalent' employees (FTE) at year end (incl. vacancies)	197	187

Accounting policy for employee benefits and on-costs

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

Retirement benefit obligations

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

Superannuation plans

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

Council participates in a defined benefit plan under the Local Government Superannuation Scheme, however, sufficient information to account for the plan as a defined benefit is not available and therefore Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans, i.e. as an expense when it becomes payable – refer to Note 13 for more information.

\$ '000	Notes	2020	2019
(b) Borrowing costs			
(i) Interest bearing liability costs			
Interest on loans		1,122	1,180
Total interest bearing liability costs		1,122	1,180
Total interest bearing liability costs expensed		1,122	1,180
(ii) Other borrowing costs			
Discount adjustments relating to movements in provisions (other than ELE)			
– Remediation liabilities	14	24	23
Total other borrowing costs		24	23
TOTAL BORROWING COSTS EXPENSED		1,146	1,203

Accounting policy for borrowing costs

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.

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 5. Expenses from continuing operations (continued)

\$ '000	2020	2019
(c) Materials and contracts		
Raw materials and consumables	5,832	6,561
Contractor and consultancy costs	1,407	2,363
Auditors remuneration ²	72	74
Legal expenses:		
– Legal expenses: planning and development	67	35
– Legal expenses: other	81	26
Expenses from short-term leases (2020 only)	9	–
Expenses from leases of low value assets (2020 only)	85	–
Operating leases expense (2019 only):		
– Operating lease rentals: minimum lease payments ¹	–	115
Total materials and contracts	<u>7,553</u>	<u>9,174</u>
TOTAL MATERIALS AND CONTRACTS	<u>7,553</u>	<u>9,174</u>

Accounting policy for materials and contracts

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

Operating leases (2019 only)

Leases in which a significant portion of the risks and rewards of ownership are not transferred to Council as lessee are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to the income statement on a straight-line basis over the period of the lease.

1. Operating lease payments are attributable to:

Computers	–	74
Other	–	41
	<u>–</u>	<u>115</u>

2. Auditor remuneration

During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms

Auditors of the Council - NSW Auditor-General:

(i) Audit and other assurance services

Audit and review of financial statements	51	49
Remuneration for audit and other assurance services	<u>51</u>	<u>49</u>
Total Auditor-General remuneration	<u>51</u>	<u>49</u>

Non NSW Auditor-General audit firms

(i) Audit and other assurance services

Other audit and assurance services	21	25
Remuneration for audit and other assurance services	<u>21</u>	<u>25</u>
Total remuneration of non NSW Auditor-General audit firms	<u>21</u>	<u>25</u>
Total Auditor remuneration	<u>72</u>	<u>74</u>

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 5. Expenses from continuing operations (continued)

\$ '000	Notes	2020	2019
(d) Depreciation, amortisation and impairment of non-financial assets			
Depreciation and amortisation			
Plant and equipment		1,386	1,251
Office equipment		18	14
Furniture and fittings		6	12
Infrastructure:	10		
– Buildings		699	693
– Roads		1,323	1,348
– Bridges		143	159
– Footpaths		80	62
– Other road assets		48	93
– Stormwater drainage		277	259
– Water supply network		1,895	1,843
– Sewerage network		714	698
– Swimming pools		73	89
– Other open space/recreational assets		136	137
– Aerodrome		50	–
Other assets:			
– Other		240	269
Reinstatement, rehabilitation and restoration assets:			
– Quarry asset	14,10	6	5
Total gross depreciation and amortisation costs		<u>7,094</u>	<u>6,932</u>
Total depreciation and amortisation costs		<u>7,094</u>	<u>6,932</u>
<u>TOTAL DEPRECIATION, AMORTISATION AND IMPAIRMENT FOR NON-FINANCIAL ASSETS</u>		<u>7,094</u>	<u>6,932</u>

Accounting policy for depreciation, amortisation and impairment expenses of non-financial assets

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 10 for IPPE assets.

Impairment of non-financial assets

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

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

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

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 5. Expenses from continuing operations (continued)

\$ '000	2020	2019
(e) Other expenses		
Advertising	80	114
Training costs (other than salaries and wages)	184	217
Travel expenses	37	42
Bad and doubtful debts	–	11
Bank charges	48	52
Contributions/levies to other levels of government	871	895
– Emergency services levy (includes FRNSW, SES, and RFS levies)	302	287
Contributions to community groups	210	–
Councillor expenses – mayoral fee	27	26
Councillor expenses – councillors' fees	109	107
Councillors' expenses (incl. mayor) – other (excluding fees above)	50	44
Electricity and heating	1,022	1,062
Insurance	427	446
Street lighting	298	375
Telephone and communications	199	150
Valuation fees	57	65
Total other expenses	3,921	3,893
<u>TOTAL OTHER EXPENSES</u>	<u>3,921</u>	<u>3,893</u>

Accounting policy for other expenses

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

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 6. Gain or loss from disposal of assets

\$ '000	Notes	2020	2019
Property (excl. investment property)			
Proceeds from disposal – property		–	128
Less: carrying amount of property assets sold/written off		–	(148)
Net gain/(loss) on disposal		–	(20)
Plant and equipment			
	10		
Proceeds from disposal – plant and equipment		304	274
Less: carrying amount of plant and equipment assets sold/written off		(88)	(98)
Net gain/(loss) on disposal		216	176
Real estate assets held for sale			
	9		
Proceeds from disposal – real estate assets		607	1,282
Less: carrying amount of real estate assets sold/written off		(121)	(236)
Net gain/(loss) on disposal		486	1,046
Investments			
	7(b)		
Proceeds from disposal/redemptions/maturities – investments		24,286	23,286
Less: carrying amount of investments sold/redeemed/matured		(24,286)	(23,286)
Net gain/(loss) on disposal		–	–
NET GAIN/(LOSS) ON DISPOSAL OF ASSETS		702	1,202

Accounting policy for disposal of assets

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the Income Statement.

The gain or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer and the asset is de-recognised.

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 7(a). Cash and cash equivalents

\$ '000	2020	2019
Cash and cash equivalents		
Cash on hand and at bank	1,169	1,814
Cash-equivalent assets		
– Deposits at call	3,500	3,500
– Short-term deposits	1,500	1,000
Total cash and cash equivalents	<u>6,169</u>	<u>6,314</u>

Accounting policy for cash and cash equivalents

For Statement of Cash Flow presentation purposes, cash and cash equivalents includes 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.

Note 7(b). Investments

\$ '000	2020 Current	2020 Non-current	2019 Current	2019 Non-current
Investments				
b. 'Financial assets at amortised cost'	25,286	–	24,286	–
Total Investments	<u>25,286</u>	<u>–</u>	<u>24,286</u>	<u>–</u>
TOTAL CASH ASSETS, CASH EQUIVALENTS AND INVESTMENTS	<u>31,455</u>	<u>–</u>	<u>30,600</u>	<u>–</u>
Financial assets at amortised cost				
Long term deposits	25,286	–	24,286	–
Total	<u>25,286</u>	<u>–</u>	<u>24,286</u>	<u>–</u>

Accounting policy for investments

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

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

Financial assets

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

Classification

Council classifies all its financial assets as loans and receivable.

Amortised cost

Assets measured at amortised cost are financial assets where:

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

Council's financial assets measured at amortised cost comprise trade and other receivables, term deposits and cash and cash equivalents in the Statement of Financial Position.

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

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 7(b). Investments (continued)

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

Note 7(c). Restricted cash, cash equivalents and investments

\$ '000	2020 Current	2020 Non-current	2019 Current	2019 Non-current
Total cash, cash equivalents and investments	31,455	–	30,600	–
attributable to:				
External restrictions	18,837	–	17,632	–
Internal restrictions	12,266	–	12,608	–
Unrestricted	352	–	360	–
	31,455	–	30,600	–

\$ '000	2020	2019
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Details of restrictions

External restrictions – included in liabilities

Specific purpose unexpended grants – general fund (2020 only)	1,051	–
Specific purpose unexpended loans – general	430	140

External restrictions – included in liabilities

1,481	140
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External restrictions – other

Developer contributions – general	191	219
Specific purpose unexpended grants (recognised as revenue) – general fund	107	1,109
Water supplies	6,869	6,172
Sewerage services	7,678	7,482
Sewerage services – Wyangala Sewerage Treatment Plant	1,813	1,689
Domestic waste management	698	821

External restrictions – other

17,356	17,492
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Total external restrictions

18,837	17,632
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Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 7(c). Restricted cash, cash equivalents and investments (continued)

\$ '000	2020	2019
Internal restrictions		
Plant and vehicle replacement	2,633	3,204
Infrastructure (Built Asset) replacement	2,718	2,735
Employees leave entitlement	750	396
Carry over works	822	568
Deposits, retentions and bonds	448	438
Aerodrome	–	25
Art gallery	3	9
Bad debts	52	44
Business assistance	131	164
Caravan park	566	554
Depot redevelopment	121	121
Election	80	55
Environmental projects	8	8
Financial assistance advance payment	2,475	2,429
Fire mitigation	16	16
Gravel rehabilitation	305	316
IT equipment	–	67
Lachlan River precinct	141	128
Main St improvements	161	161
Pedestrian and cycle plan	50	50
Saleyards	49	53
Section 611	155	204
RMS Warranty	250	250
Waste	–	270
Waste Long Service Leave	24	75
Statewide	124	116
Statecover	172	148
Rural Roads	3	3
Street Trees	1	1
Peace Precinct	8	–
Total internal restrictions	12,266	12,608
TOTAL RESTRICTIONS	31,103	30,240

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 8. Receivables

\$ '000	2020 Current	2020 Non-current	2019 Current	2019 Non-current
Purpose				
Rates and annual charges	2,293	–	1,519	–
User charges and fees	2,773	–	2,222	–
Accrued revenues				
– Interest on investments	107	–	201	–
– Other income accruals	–	–	16	–
Deferred debtors	6	–	8	–
Government grants and subsidies	70	–	71	–
Net GST receivable	76	–	169	–
Due from RMS – State Roads Contract	–	–	417	–
Total	5,325	–	4,623	–
Less: provision of impairment				
Other debtors	(13)	–	(13)	–
Total provision for impairment – receivables	(13)	–	(13)	–
<u>TOTAL NET RECEIVABLES</u>	<u>5,312</u>	<u>–</u>	<u>4,610</u>	<u>–</u>

\$ '000	2020	2019
Movement in provision for impairment of receivables		
Balance at the beginning of the year (calculated in accordance with AASB 139)	13	13
Balance at the end of the year	13	13

Accounting policy for receivables

Recognition and measurement

Receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They 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. Loans and receivables are included in receivables (Note 8) in the Statement of Financial Position. 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

For receivables, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate.

The carrying amount of the asset is reduced and the amount of the loss is recognised in profit or loss.

Collectability of receivables is reviewed on an ongoing basis.

Debts that are known to be uncollectable are written off by reducing the carrying amount directly.

An allowance account (provision for impairment of receivables) is used when there is objective evidence that Council will not be able to collect all amounts due according to the original terms of the receivables.

Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments (more than 30 days overdue) are considered indicators that the receivable is impaired.

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 8. Receivables (continued)

When a receivable for which an impairment allowance had been recognised becomes uncollectable in a subsequent period, it is written off against the allowance account.

Subsequent recoveries of amounts previously written off are credited against other expenses in the Income Statement.

Covid 19

Council's rate and user charges collections have not been significantly impacted by the Covid 19 pandemic and are comparable to prior years, therefore no adjustment has been made to the impairment provision. Cashflows and interest income may be impacted in 2020/21 due to the State Government legislating that rate instalments can be deferred until September 30 and no interest can be charged for the first 6 months. The impact this may have is not able to be measured at this stage however it is not expected to be significant.

Cowra Shire Council

Notes to the Financial Statements for the year ended 30 June 2020

Note 9. Inventories and other assets

\$ '000	2020 Current	2020 Non-current	2019 Current	2019 Non-current
(a) Inventories				
(i) Inventories at cost				
Real estate for resale	654	148	775	148
Stores and materials	1,084	–	902	–
Other	89	–	–	–
Total inventories at cost	1,827	148	1,677	148
<u>TOTAL INVENTORIES</u>	<u>1,827</u>	<u>148</u>	<u>1,677</u>	<u>148</u>

(b) Other assets

Equity in StateCover Mutual	–	174	–	174
<u>TOTAL OTHER ASSETS</u>	<u>–</u>	<u>174</u>	<u>–</u>	<u>174</u>

(i) Other disclosures

\$ '000	Notes	2020 Current	2020 Non-current	2019 Current	2019 Non-current
(a) Details for real estate development					
Residential		72	148	177	148
Industrial/commercial		582	–	598	–
Total real estate for resale		654	148	775	148
(Valued at the lower of cost and net realisable value)					
Represented by:					
Acquisition costs		52	148	65	148
Development costs		602	–	710	–
Total costs		654	148	775	148
Total real estate for resale		654	148	775	148
Movements:					
Real estate assets at beginning of the year		775	148	–	195
– Purchases and other costs		–	–	305	–
– Transfers in from (out to) Note 11		–	–	659	–
– WDV of sales (expense)	6	(121)	–	(236)	–
– Transfer between current/non-current		–	–	47	(47)
Total real estate for resale		654	148	775	148

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 9. Inventories and other assets (continued)

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

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

\$ '000	2020	2019
Real estate for resale	392	463
	<u>392</u>	<u>463</u>

Accounting policy for inventories and other assets

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/capitalisation of borrowing costs

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.

Cowra Shire Council

Notes to the Financial Statements
for the year ended 30 June 2020

Note 10. Infrastructure, property, plant and equipment

	as at 30/06/19			Asset movements during the reporting period								as at 30/06/20		
	Gross carrying amount	Accumulated depreciation	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	Net carrying amount
\$ '000														
Capital work in progress	1,447	–	1,447	4,523	556	–	–	(638)	(42)	–	–	5,846	–	5,846
Plant and equipment	23,745	(16,873)	6,872	–	1,135	(88)	(1,386)	72	–	–	–	24,021	(17,416)	6,605
Office equipment	127	(35)	92	–	11	–	(18)	–	–	–	–	138	(53)	85
Furniture and fittings	153	(134)	19	–	–	–	(6)	–	–	–	–	55	(42)	13
Land:														
– Operational land	5,568	–	5,568	–	63	–	–	–	–	–	–	5,631	–	5,631
– Community land	14,468	–	14,468	–	–	–	–	–	–	–	–	14,468	–	14,468
Infrastructure:														
– Buildings	34,961	(16,675)	18,286	114	138	–	(699)	102	–	–	–	35,316	(17,375)	17,941
– Roads	134,862	(17,475)	117,387	3,062	137	–	(1,323)	60	(1,119)	(19,725)	–	134,563	(36,084)	98,479
– Bridges	25,936	(2,711)	23,225	184	–	–	(143)	–	–	(1,580)	–	26,721	(5,035)	21,686
– Footpaths	9,144	(1,042)	8,102	–	341	–	(80)	7	27	(1,270)	–	9,840	(2,713)	7,127
– Other road assets	2,772	(1,226)	1,546	18	–	–	(48)	113	1,449	(1,221)	–	2,494	(637)	1,857
– Bulk ear hworks (non-depreciable)	258,377	–	258,377	–	–	–	–	36	(785)	–	32,104	289,732	–	289,732
– Stormwater drainage	32,589	(5,136)	27,453	11	–	–	(277)	1	–	(1,065)	–	36,864	(10,741)	26,123
– Water supply network	124,492	(60,399)	64,093	491	64	–	(1,895)	111	–	–	609	126,340	(62,867)	63,473
– Sewerage network	52,746	(24,239)	28,507	369	155	–	(714)	13	–	–	271	53,784	(25,183)	28,601
– Swimming pools	2,293	(1,387)	906	27	–	–	(73)	–	–	–	–	2,319	(1,459)	860
– Other open space/recreational assets	4,008	(2,105)	1,903	38	–	–	(136)	20	–	–	–	4,066	(2,241)	1,825
Aerodrome	–	–	–	–	–	–	(50)	–	2,646	–	815	4,603	(1,192)	3,411
Other assets:														
– Other	10,112	(2,604)	7,508	172	92	–	(240)	103	(2,218)	–	–	7,733	(2,316)	5,417
Reinstatement, rehabilitation and restoration assets (refer Note 17):														
– Quarry assets	175	(82)	93	–	–	–	(6)	–	–	–	–	174	(87)	87
Total Infrastructure, property, plant and equipment	737,975	(152,123)	585,852	9,009	2,692	(88)	(7,094)	–	(42)	(24,861)	33,799	784,708	(185,441)	599,267

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

Cowra Shire Council

Notes to the Financial Statements for the year ended 30 June 2020

Note 10. Infrastructure, property, plant and equipment (continued)

	as at 30/06/18			Asset movements during the reporting period							as at 30/06/19		
	Gross carrying amount	Accumulated depreciation	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Tfrs from/(to) real estate assets (Note 9)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation	Net carrying amount
\$ '000													
Capital work in progress	2,642	–	2,642	711	355	–	–	(1,646)	(615)	–	1,447	–	1,447
Plant and equipment	22,814	(16,994)	5,820	–	2,101	(98)	(1,251)	300	–	–	23,745	(16,873)	6,872
Office equipment	110	(22)	88	–	18	–	(14)	–	–	–	127	(35)	92
Furniture and fittings	829	(798)	31	–	–	–	(12)	–	–	–	153	(134)	19
Land:													
– Operational land	6,564	–	6,564	–	411	(148)	–	–	(44)	(1,215)	5,568	–	5,568
– Community land	14,464	–	14,464	–	–	–	–	4	–	–	14,468	–	14,468
Infrastructure:													
– Buildings	34,709	(15,982)	18,727	33	118	–	(693)	101	–	–	34,961	(16,675)	18,286
– Roads	130,339	(16,127)	114,212	3,638	460	–	(1,348)	425	–	–	134,862	(17,475)	117,387
– Bridges	25,936	(2,552)	23,384	–	–	–	(159)	–	–	–	25,936	(2,711)	23,225
– Footpaths	9,145	(981)	8,164	–	–	–	(62)	–	–	–	9,144	(1,042)	8,102
– Other road assets	2,772	(1,133)	1,639	–	–	–	(93)	–	–	–	2,772	(1,226)	1,546
– Bulk ear hworks (non-depreciable)	257,884	–	257,884	–	199	–	–	294	–	–	258,377	–	258,377
– Stormwater drainage	32,252	(4,877)	27,375	3	162	–	(259)	172	–	–	32,589	(5,136)	27,453
– Water supply network	121,777	(57,634)	64,143	361	206	–	(1,843)	200	–	1,026	124,492	(60,399)	64,093
– Sewerage network	51,732	(23,170)	28,562	58	53	–	(698)	75	–	457	52,746	(24,239)	28,507
– Swimming pools	2,293	(1,298)	995	–	–	–	(89)	–	–	–	2,293	(1,387)	906
– Other open space/recreational assets	4,008	(1,968)	2,040	–	–	–	(137)	–	–	–	4,008	(2,105)	1,903
Other assets:													
– Other	10,772	(3,394)	7,378	256	68	–	(269)	75	–	–	10,112	(2,604)	7,508
Reinstatement, rehabilitation and restoration assets (refer Note 17):													
– Quarry assets	174	(76)	98	–	–	–	(5)	–	–	–	175	(82)	93
Total Infrastructure, property, plant and equipment	731,216	(147,006)	584,210	5,060	4,151	(246)	(6,932)	–	(659)	268	737,975	(152,123)	585,852

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

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 10. Infrastructure, property, plant and equipment (continued)

Accounting policy for infrastructure, property, plant and equipment

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

Water and sewerage network assets are indexed at each reporting period in accordance with the Rates Reference Manual issued by Crown Lands and Water (CLAW).

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.

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

Plant and equipment	Years	Other equipment	Years
Office equipment	4	Playground equipment	5 to 15
Office furniture	20	Benches, seats etc.	10 to 20
Computer equipment	4		
Vehicles	5 to 8	Buildings	
Heavy plant/road making equipment	5 to 8	Buildings: masonry	50 to 100
Other plant and equipment	3 to 15		
Water and sewer assets		Stormwater assets	
Dams and reservoirs	80 to 100	Drains	100
Bores	20 to 40	Culverts	50 to 75
Reticulation pipes: PVC	70 to 80	Flood control structures	80 to 100
Reticulation pipes: other	25 to 75		
Pumps and telemetry	15 to 20		
Transportation assets		Other infrastructure assets	
Sealed roads: surface	62	Bulk earthworks	infinite
Sealed roads: structure	166	Swimming pools	50
Unsealed roads	55	Other open space/recreational assets	50 to 100
Bridge: concrete	70 to 250	Other assets	5 to 100

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

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the Income Statement.

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 in accordance with AASB 1051 Land Under Roads.

Land under roads acquired after 1 July 2008 is recognised in accordance with AASB 116 Property, Plant and Equipment.

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 10. 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 recognise rural fire service assets including land, buildings, plant and vehicles.

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 11. Contract assets and liabilities

\$ '000	2020 Current	2020 Non-current
(a) Contract assets		
Other	523	—
Total Contract assets	523	—

\$ '000	Notes	2020 Current	2020 Non-current
(b) Contract liabilities			
Grants and contributions received in advance:			
Unexpended capital grants (to construct Council controlled assets)	(i)	582	—
Unexpended operating grants (received prior to performance obligation being satisfied)	(ii)	469	—
Total grants received in advance		1,051	—
Total contract liabilities		1,051	—

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.

\$ '000	2020
(ii) Revenue recognised (during the financial year) from opening contract liability balances	
Grants and contributions received in advance:	
Capital grants (to construct Council controlled assets)	224
Operating grants (received prior to performance obligation being satisfied)	136
Total Revenue recognised during the financial year that was included in the contract liability balance at the beginning of the period	360

Significant changes in contract assets and liabilities

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

Accounting policy for contract assets and liabilities

Where the amounts billed to customers are based on the achievement of various milestones established in the contract, the amounts recognised as revenue in a given period do not necessarily coincide with the amounts billed to or certified by the customer.

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 11. Contract assets and liabilities (continued)

When a performance obligation is satisfied by transferring a promised good or service to the customer before the customer pays consideration or before the payment is due, Council presents the work in progress as a contract asset, unless the rights to that amount of consideration are unconditional, in which case Council recognises a receivable.

When an amount of 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.

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 12. Leases

The Council has applied AASB 16 using the modified retrospective (cumulative catch-up) method and therefore the comparative information has not been restated and continues to be reported under AASB 117 and related Interpretations.

(i) Council as a lessee

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

Terms and conditions of leases

Office and IT equipment

Leases for photocopiers and IT equipment are considered low value assets. The leases range from 4 to 5 years with no renewal option, the payments are fixed, however some of the leases include variable payments based on usage.

The lease for survey equipment has now reached maturity and was classified as short term.

\$ '000	2020
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(a) Income Statement

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

Expenses relating to short-term leases	9
Expenses relating to low-value leases	85
	94

(b) Statement of Cash Flows

Total cash outflow for leases	94
	94

Leases at significantly below market value – concessionary / peppercorn leases

Council has a lease at significantly below market for a parcel of land used as a carpark.

The lease fee is \$10 per annum. The use of the right-to-use asset is restricted by the lessors to specified for carparking which Council must provide, these services are detailed in the leases.

Council does not believe that the lease is material from a statement of financial position or performance perspective.

Accounting policy

Accounting policies under AASB 16 – applicable from 1 July 2019

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

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

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

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

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 12. Leases (continued)

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

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

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

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

Exceptions to lease accounting

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

Leases at significantly below market value / concessionary leases

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

Accounting policy under AASB 117 and associated Accounting Interpretations (2019 only)

Refer to Note 5c and Note 18.

(ii) Council as a lessor

(c) Operating leases

Council leases out a number of properties to community groups and to private individuals for grazing purposes; these leases have been classified as operating leases for financial reporting purposes and the assets are included as IPP&E.

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

\$ '000	2020
(i) Operating lease income	
Other lease income	
Treatment Works land	20
Housing	9
Visitors Centre & Cafe	76
Fire Control Centre	8
Other Council properties	41
Total income relating to operating leases	154

(iv) Maturity analysis of contractual lease income

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

< 1 year	154
1–2 years	43
2–3 years	41
3–4 years	29
4–5 years	28
> 5 years	68
Total undiscounted contractual lease income receivable	363

continued on next page ...

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 12. Leases (continued)

Accounting policy

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

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

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

The lease income is recognised on a straight-line basis over the lease term.

Cowra Shire Council

Notes to the Financial Statements for the year ended 30 June 2020

Note 13. Payables and borrowings

\$ '000	2020 Current	2020 Non-current	2019 Current	2019 Non-current
Payables				
Goods and services – operating expenditure	1,126	–	2,026	–
Accrued expenses:				
– Borrowings	83	–	79	–
– Other expenditure accruals	637	–	510	–
Security bonds, deposits and retentions	469	–	438	–
Prepaid rates	597	–	–	–
Total payables	2,912	–	3,053	–
Borrowings				
Loans – secured ¹	1,309	16,683	1,147	15,542
Total borrowings	1,309	16,683	1,147	15,542
<u>TOTAL PAYABLES AND BORROWINGS</u>	<u>4,221</u>	<u>16,683</u>	<u>4,200</u>	<u>15,542</u>

(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 17.

\$ '000	2020	2019
(a) Current payables and borrowings not anticipated to be settled within the next twelve months		
The following liabilities, even though classified as current, are not expected to be settled in the next 12 months.		
Payables – security bonds, deposits and retentions	200	200
Total payables and borrowings	200	200

(b) Changes in liabilities arising from financing activities

	as at 30/06/19			Non-cash changes			as at 30/06/20
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
\$ '000							
Loans – secured	16,689	(1,147)	2,450	–	–	–	17,992
TOTAL	16,689	(1,147)	2,450	–	–	–	17,992

	as at 30/06/18			Non-cash changes			as at 30/06/19
	Opening Balance	Cash flows	Acquisition	Fair value changes	Other non-cash movement		Closing balance
\$ '000							
Loans – secured	17,978	(1,289)	–	–	–		16,689
TOTAL	17,978	(1,289)	–	–	–		16,689

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 13. Payables and borrowings (continued)

\$ '000	2020	2019
(c) Financing arrangements		
(i) Unrestricted access was available at balance date to the following lines of credit:		
Bank overdraft facilities ¹	500	500
Credit cards/purchase cards	60	60
Total financing arrangements	560	560
Drawn facilities as at balance date:		
– Credit cards/purchase cards	15	13
Total drawn financing arrangements	15	13
Undrawn facilities as at balance date:		
– Bank overdraft facilities	500	500
– Credit cards/purchase cards	45	47
Total undrawn financing arrangements	545	547

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

Accounting policy for payables and borrowings

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.

The financial liabilities of the Council comprise trade payables, bank and other loans and finance lease liabilities.

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.

Borrowings

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.

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 14. Provisions

\$ '000	2020 Current	2020 Non-current	2019 Current	2019 Non-current
Provisions				
Employee benefits				
Annual leave	1,553	–	1,390	–
Long service leave	3,411	191	2,987	185
Sub-total – aggregate employee benefits	4,964	191	4,377	185
Asset remediation/restoration:				
Asset remediation/restoration (future works)	–	434	–	410
Sub-total – asset remediation/restoration	–	434	–	410
<u>TOTAL PROVISIONS</u>	<u>4,964</u>	<u>625</u>	<u>4,377</u>	<u>595</u>

\$ '000	2020	2019
---------	------	------

(a) Current provisions not anticipated to be settled within the next twelve months

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

Provisions – employees benefits	3,700	3,400
	3,700	3,400

(b) Description of and movements in provisions

\$ '000	Asset remediation	Legal Liability	Other provisions Total
2020			
At beginning of year	410	–	410
Unwinding of discount	24	–	24
Total other provisions at end of year	434	–	434
2019			
At beginning of year	387	136	523
Amounts used (payments)	–	(136)	(136)
Unwinding of discount	23	–	23
Total other provisions at end of year	410	–	410

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 14. Provisions (continued)

Nature and purpose of non-employee benefit provisions**Asset remediation**

Council has a legal/public obligation to make, restore, rehabilitate and reinstate the Council tip and quarries.

Accounting policy for provisions

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 interest expense.

Employee benefits**Short-term obligations**

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

Other long-term employee benefit obligations

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

On-costs

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

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

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

Provisions for close-down and restoration, and environmental clean-up costs – tips and quarries

Under AASB 116 - Property, Plant and Equipment, where the use of an asset results in the obligation to dismantle or remove the asset and restore the site on which the asset stands, an estimate of such costs is required to be included in the cost of the asset.

An equivalent liability must be recognised under AASB 137 - Provisions, Contingent Liabilities and Contingent Assets.

The provision has been calculated by determining the present value of the future expenditures expected to be incurred. The discount rate used is the risk free borrowing rate applicable to council.

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 15. Accumulated surplus, revaluation reserves, changes in accounting policies, changes in accounting estimates and errors**(a) Nature and purpose of reserves****Infrastructure, property, plant and equipment revaluation reserve**

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

(b) Changes in accounting policies due to adoption of new accounting standards (not-retrospective)

During the year ended 30 June 2020, the Council has adopted AASB 15 *Revenue from Contracts with Customers*, AASB 1058 *Income of Not-for-profit Entities* and AASB 16 *Leases* using the modified retrospective (cumulative catch-up) method and therefore the comparative information for the year ended 30 June 2019 has not been restated and continues to comply with AASB 111 *Construction Contracts*, AASB 117 *Leases*, AASB 118 *Revenue*, AASB 1004 *Contributions* and associated Accounting Interpretations.

All adjustments on adoption of AASB 15 and AASB 1058 have been taken to retained earnings at 1 July 2019.

The impacts of adopting these standards and associated transition disclosures are provided below:

(ii) AASB 15 and AASB 1058

The following approach has been applied on transition to AASB 15 and AASB 1058:

- Council has not adopted the completed contract expedient and therefore has not excluded revenue which was fully recognised in previous years in accordance with the former accounting standards and pronouncements
- Council has retrospectively restated contracts for modifications that occurred before 1 July 2019 unless such contract modification were minor.

Transfer of control to a customer – over time or at a point in time

AASB 15 has specific criteria regarding whether control is transferred over time or at a point in time. The entity has reviewed its contracts and concluded that the criteria for recognition over time is not met in some circumstances. In such cases, revenue and related production costs will be recognised at the delivery of each separate performance obligation instead of over the contract using a single margin.

Principal v agent

Prior to adoption of AASB 15, the Council had assessed that they were a principal in transactions where another party was involved in providing the goods or services including pass-through grants.

Under AASB 15, the indicators of a principal have changed and there are now a number of performance obligations within grant agreements where the Council is acting as an agent since the only obligation is to transfer the funds to a third party. The result is that Council can only recognise the “commission” to which they are entitled rather than the gross revenue and expenses. There is no change to reported profit.

Licences

Council has reviewed the licences it grants and considers that all licences are either short-term or low value and elects to recognise all revenue from licences up-front rather than spreading them over the life of the licence.

Prepaid rates

Under AASB 1004, rates were recorded as revenue at the earliest of receipt of the funds from the ratepayer and the beginning of the rating period. Under AASB 1058, prepaid rates are recognised as a financial liability until the beginning of the rating period.

Grants – operating

Under AASB 1004, most grant income was recognised as revenue on receipt. Under AASB 15, where an agreement is enforceable and contains sufficiently specific performance obligations, the revenue is either recognised over time as the work is performed, or recognised at the point in time that the control of the services passes to the customer.

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 15. Accumulated surplus, revaluation reserves, changes in accounting policies, changes in accounting estimates and errors (continued)

Grants – capital

Under AASB 1004, most grant monies were recorded as revenue on receipt. Under AASB 1058, where Council has received assets (including cash) to acquire or construct a non-financial asset, the asset is to be controlled by Council and the contract is enforceable, then the asset is recognised as a contract liability on receipt and recorded as revenue as the performance obligation to acquire or construct the asset is completed.

Changes in presentation

In addition to the above changes in accounting policies, the Council has also amended the presentation of certain items to align them with the requirements of AASB 15 and AASB 1058:

- Additional line items of contract assets and contract liabilities have been created.

\$ '000	Balance at 1 July 2019
Opening contract balances at 1 July 2019	
Contract liabilities	
– Under AASB 15	136
– Under AASB 1058	377
Total Contract liabilities	<u>513</u>

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 15. Accumulated surplus, revaluation reserves, changes in accounting policies, changes in accounting estimates and errors (continued)

Comparison of financial statement line items under AASB 15 compared to previous standards for the current year

The following tables show the impact of adopting AASB 15 and AASB 1058 on the Council's financial statements for the year ended 30 June 2020.

Statement of Financial Position

\$ '000	Carrying amount per Statement of Financial Position under AASB 15 and AASB 1058	Reclassific- ation	Remeasur- ement	Carrying amount under previous revenue standards	Notes
Current assets					
Cash and cash equivalents	6,169	–	–	6,169	
Investments	25,286	–	–	25,286	
Receivables	5,312	523	–	5,835	
Inventories	1,827	–	–	1,827	
Contract assets	523	(523)	–	–	
Total current assets	39,117	–	–	39,117	
Current liabilities					
Payables	2,912	–	–	2,912	
Contract liabilities	1,051	–	(1,051)	–	
Borrowings	1,309	–	–	1,309	
Provisions	4,964	–	–	4,964	
Total current liabilities	10,236	–	(1,051)	9,185	
Non-current assets					
Inventories	148	–	–	148	
Infrastructure, property, plant and equipment	599,267	–	–	599,267	
Other	174	–	–	174	
Total non-current assets	599,589	–	–	599,589	
Non-current liabilities					
Borrowings	16,683	–	–	16,683	
Provisions	625	–	–	625	
Total Non-current liabilities	17,308	–	–	17,308	
Net assets	611,162	–	1,051	612,213	
Equity					
Accumulated surplus	197,846	–	1,051	198,897	
Revaluation reserves	413,316	–	–	413,316	
Council equity interest	611,162	–	1,051	612,213	
Total equity	611,162	–	1,051	612,213	

Funds under AASB 15 and AASB 1058 which have been received prior to the satisfaction of the performance obligation.

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 15. Accumulated surplus, revaluation reserves, changes in accounting policies, changes in accounting estimates and errors (continued)

Income Statement

\$ '000	Income Statement and comprehen- sive income under AASB 15 and AASB 1058	Reclassific- ation	Remeasur- ement	Income Statement and comprehen- sive income under previous revenue standards	Notes
<u>Income from continuing operations</u>					
Rates and annual charges	13,927	—	—	13,927	
User charges and fees	11,165	—	—	11,165	
Other revenues	1,871	—	—	1,871	
Grants and contributions provided for operating purposes	7,806	—	469	8,275	
Grants and contributions provided for capital purposes	2,616	—	582	3,198	
Interest and investment income	669	—	—	669	
Net gains from the disposal of assets	702	—	—	702	
Rental income	154	—	—	154	
Total Income from continuing operations	38,910	—	1,051	39,961	
<u>Expenses from continuing operations</u>					
Employee benefits and on-costs	14,806	—	—	14,806	
Borrowing costs	1,146	—	—	1,146	
Materials and contracts	7,553	—	—	7,553	
Depreciation and amortisation	7,094	—	—	7,094	
Other expenses	3,921	—	—	3,921	
Total Expenses from continuing operations	34,520	—	—	34,520	
Total Operating result from continuing operations	4,390	—	1,051	5,441	
Net operating result for the year	4,390	—	1,051	5,441	
Total comprehensive income	13,328	—	1,051	14,379	

Difference in revenue between recognition on receipt under the old standards and as/when performance obligations are met under the new standards.

Adjustments to the current year figures for the year ended 30 June 2020

Statement of Financial Position

\$ '000	Original Balance 1 July, 2019	Impact Increase/ (decrease)	Restated Balance 1 July, 2019
Total assets	623,061	—	623,061
Contract liabilities	—	513	513
Total liabilities	24,714	513	25,227

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 15. Accumulated surplus, revaluation reserves, changes in accounting policies, changes in accounting estimates and errors (continued)

\$ '000	Original Balance 1 July, 2019	Impact Increase/ (decrease)	Restated Balance 1 July, 2019
Accumulated surplus	193,969	(513)	193,456
Total equity	598,347	(513)	597,834

(iii) AASB 16 Leases

Council as a lessee

Under AASB 117, Council assessed whether leases were operating or finance leases, based on its assessment of whether the significant risks and rewards of ownership had been transferred to Council or remained with the lessor. Under AASB 16, there is no differentiation between finance and operating leases for the lessee and therefore all leases which meet the definition of a lease are recognised on the statement of financial position (except for short-term leases and leases of low-value assets).

Council has used the exception to lease accounting for short-term leases and leases of low-value assets, and the lease expense relating to these leases is recognised in the Income Statement on a straight-line basis.

Financial statement impact of adoption of AASB 16

Council has made no adjustment for leases as at 1 July 2019 as the commitments are for IT and Survey equipment which are low value or short term leases.

\$ '000	Balance at 1 July 2019
Operating lease commitments at 30 June 2019 per Council financial statements	170

Reconciliation of lease liabilities recognised on adoption of AASB 16 Leases

Operating lease commitments discounted using the incremental borrowing rate at 1 July 2019	170
Short-term leases included in commitments note	(9)
Leases for low-value assets included in commitments note	(161)
Lease liabilities recognised at 1 July 2019	—

Council as a lessor

For the arrangements where Council is a lessor, there are no significant accounting policy changes on adoption of AASB 16 except for sub-leases, which have now been classified in relation to the right-of-use asset under the head lease rather than the underlying asset.

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 16. Statement of cash flow information

\$ '000	Notes	2020	2019
(a) Reconciliation of cash and cash equivalents			
Total cash and cash equivalents per Statement of Financial Position	7(a)	6,169	6,314
Balance as per the Statement of Cash Flows		6,169	6,314
(b) Reconciliation of net operating result to cash provided from operating activities			
Net operating result from Income Statement		4,390	4,289
Adjust for non-cash items:			
Depreciation and amortisation		7,094	6,932
Net losses/(gains) on disposal of assets		(702)	(1,202)
Non-cash capital grants and contributions		(60)	–
Adoption of AASB 15/1058		(513)	–
Amortisation of premiums, discounts and prior period fair valuations			
– Interest on all fair value adjusted interest free advances made by Council		(33)	(31)
Unwinding of discount rates on reinstatement provisions		24	23
+/- Movement in operating assets and liabilities and other cash items:			
Decrease/(increase) in receivables		(704)	2,120
Decrease/(increase) in inventories		(271)	(66)
Decrease/(increase) in contract assets		(523)	–
Increase/(decrease) in payables		(900)	873
Increase/(decrease) in accrued interest payable		4	(8)
Increase/(decrease) in other accrued expenses payable		127	3
Increase/(decrease) in other liabilities		628	65
Increase/(decrease) in contract liabilities		1,051	–
Increase/(decrease) in provision for employee benefits		593	159
Increase/(decrease) in other provisions		–	(136)
Net cash provided from/(used in) operating activities from the Statement of Cash Flows		10,205	13,021

Cowra Shire Council

Notes to the Financial Statements for the year ended 30 June 2020

Note 17. Interests in other entities

Unconsolidated structured entities

Council did not consolidate the following structured entities:

\$ '000	2020	2019
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Cowra Tourism

Council contributes to the operation of Cowra Tourism and has an agreement to provide financial support. The agreement expires on 30 June 2022.

Nature of risks relating to the Unconsolidated Structured Entity

Council currently contributes \$307,710 to the operation of the organisation including part funding of an Events Management Officer.

Council has no obligation to meet any costs other than the contribution amount.

Losses (or expenses) incurred by Council relating to the Structured Entity	307	300
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Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 18. Commitments

\$ '000	2020	2019
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(a) Capital commitments (exclusive of GST)

Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

Property, plant and equipment

Road infrastructure	1,357	—
Total commitments	1,357	—

These expenditures are payable as follows:

Within the next year	1,357	—
Total payable	1,357	—

Sources for funding of capital commitments:

Unrestricted general funds	127	—
Future grants and contributions	1,128	—
Unexpended loans	102	—
Total sources of funding	1,357	—

Details of capital commitments

Commitments consist of:

- Contract with ActivEnergy Pty Ltd for reconstruction of the CBD footpath
- Contract with Dearnu Constructions Pty Ltd for replacement of Bangaroo Bridge

\$ '000	2020	2019
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(b) Non-cancellable operating lease commitments (2019 only)

a. Commitments under non-cancellable operating leases at the reporting date, but not recognised as liabilities are payable:

Within the next year	—	87
Later than one year and not later than 5 years	—	83
Total non-cancellable operating lease commitments	—	170

b. Non-cancellable operating leases include the following assets:

Refer to Note 15 for information relating to leases for 2020.

The leases are for office equipment including telephone systems and printer/copiers.

Contingent rentals may be payable depending on the condition of items or usage during the lease term.

Conditions relating to finance and operating leases:

- All operating lease agreements are secured only against the leased asset.
- No lease agreements impose any financial restrictions on Council regarding future debt etc.

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 19. Contingencies

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

LIABILITIES NOT RECOGNISED

1. Guarantees

(i) Defined benefit superannuation contribution plans

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

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

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

Description of the funding arrangements.

Pooled employers are required to pay standard employer contributions and additional lump sum 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 standard 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 employee contributions

The past service contribution for each Pooled Employer is a share of the past service contributions of \$40 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.

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 2020 was \$ 229,333. The last valuation of the Scheme was performed by Mr Richard Boyfield, FIAA as at 30 June 2019.

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 19. Contingencies (continued)

The amount of additional contributions included in the total employer contribution advised above is \$109,600. Council's expected contribution to the plan for the next annual reporting period is \$225,417

The estimated employer reserves financial position for the Pooled Employers at 30 June 2020 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	1,695.2	
Past Service Liabilities	1,773.2	95.6%
Vested Benefits	1,757.5	96.5%

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

Based on a Past Service Liabilities methodology, the share of the surplus that can be attributed to Council is 0.27%.

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

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

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

* Plus promotional increases

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

(ii) Statewide Limited

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

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

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

(iii) StateCover Limited

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

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

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

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

(iv) Other guarantees

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

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 19. Contingencies (continued)

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.

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.

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 20. Financial risk management

Risk management

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.

Fair value is determined as follows:

- **Cash and cash equivalents, receivables, payables** – are estimated to be the carrying value that approximates market value.
- **Borrowings** are based upon estimated future cash flows discounted by the current mkt interest rates applicable to assets and liabilities with similar risk profiles, unless quoted market prices are available.

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

Council's finance area manages the Cash and Investments portfolio.

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

The risks associated with the instruments held are:

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

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

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 20. Financial risk management (continued)

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

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.

\$ '000	Increase of values/rates		Decrease of values/rates	
	Profit	Equity	Profit	Equity
2020				
Possible impact of a 1% movement in interest rates	314	314	(314)	(314)
2019				
Possible impact of a 1% movement in interest rates	306	306	(306)	(306)

(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.

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.

Council makes suitable provision for doubtful receivables as required.

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
2020						
Gross carrying amount	628	997	334	262	72	2,293
2019						
Gross carrying amount	387	658	241	166	67	1,519

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 20. Financial risk management (continued)

Receivables - non-rates and annual charges

Council applies the simplified approach for non-rates and annual charges debtors to provide for expected credit losses prescribed by AASB 9, which permits the use of the lifetime expected loss provision. To measure the expected credit losses, non-rates and annual charges debtors have been grouped based on shared credit risk characteristics and the days past due.

The loss allowance provision as at 30 June 2020 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
2020						
Gross carrying amount	2,665	215	71	40	41	3,032
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	31.70%	0.43%
ECL provision	—	—	—	—	13	13
2019						
Gross carrying amount	2,843	159	75	8	19	3,104
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	68.40%	0.42%
ECL provision	—	—	—	—	13	13

(c) Liquidity risk

Payables, lease liabilities and borrowings are both subject to liquidity risk – 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 maintaining an adequate cash buffer.

Payment terms can (in extenuating circumstances) also be extended and overdraft facilities utilised as required.

Borrowings are also subject to interest rate risk – the risk that movements in interest rates could adversely affect funding costs and debt servicing requirements. 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 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	≤ 1 Year	payable in: 1 - 5 Years	> 5 Years	Total cash outflows	Actual carrying values
2020							
Trade/other payables	0.00%	469	1,846	—	—	2,315	2,315
Loans and advances	5.65%	—	2,405	8,798	17,448	28,651	17,992
Total financial liabilities		469	4,251	8,798	17,448	30,966	20,307
2019							
Trade/other payables	0.00%	438	2,615	—	—	3,053	3,053
Loans and advances	6.50%	—	2,250	8,831	16,725	27,806	16,689
Total financial liabilities		438	4,865	8,831	16,725	30,859	19,742

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 21. Material budget variations

Council's original financial budget for 19/20 was adopted by the Council on 24/06/2019 and is unaudited.

While the Income Statement included in this General Purpose Financial Statements must disclose the original budget adopted by Council, the Local Government Act 1993 requires Council to review its financial budget on a quarterly basis, so that it is able to manage the various variations between actuals versus budget that invariably occur throughout the year.

This note sets out the details of **material variations** between Council's original budget and its actual results for the year as per the Income Statement – even though such variations may have been adjusted for during each quarterly budget review.

Material variations represent those variances between the original budget figure and the actual result that amount to **10%** or more.

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

\$ '000	2020 Budget	2020 Actual	2020 ----- Variance -----	
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REVENUES

Operating grants and contributions	6,414	7,806	1,392	22% F
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Council received additional grant funding for;

- Roads to Recovery - \$717,022 due to commencement of a new program and additional funding due to drought conditions.
- Financial Assistance Grant - \$219,185.
- Handover of Wyangala Sewer to Council - \$213,558.

Net gains from disposal of assets	793	702	(91)	(11)% U
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Council did not achieve the budgeted sales for the airport land.

EXPENSES

Materials and contracts	8,608	7,553	1,055	12% F
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Council's budget is based on a "normal" mix of self-constructed and contract works. The process of calling and accepting tenders during the year can impact significantly on the mix, resulting in the variation of this item.

STATEMENT OF CASH FLOWS

Cash flows from investing activities	(14,633)	(11,653)	2,980	(20)% F
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Council did not complete a number of capital works projects resulting in reduced cash outflows.

Cash flows from financing activities	2,026	1,303	(723)	(36)% U
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Loan funding was reduced by \$750,000 due to grant funding being received for the CBD Footpath Redevelopment.

Cowra Shire Council

Notes to the Financial Statements for the year ended 30 June 2020

Note 22. 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).

(1) Assets and liabilities that have been measured and recognised at fair values

	Date of latest valuation	Fair value measurement hierarchy			Total
		Level 1 Quoted prices in active mkts	Level 2 Significant observable inputs	Level 3 Significant unobservable inputs	
2020					
Recurring fair value measurements					
Infrastructure, property, plant and equipment					
Plant and equipment	30/06/20	–	–	6,605	6,605
Office furniture	30/06/20	–	–	85	85
Furniture and fittings	30/06/20	–	–	13	13
Operational land	30/06/20	–	1,729	3,902	5,631
Community land	30/06/16	–	–	14,468	14,468
Buildings	30/06/18	–	595	17,346	17,941
Roads	30/06/20	–	–	98,479	98,479
Bridges	30/06/20	–	–	21,686	21,686
Footpaths	30/06/20	–	–	7,127	7,127
Other Road Assets	30/06/20	–	–	1,857	1,857
Bulk earthworks	30/06/20	–	–	289,732	289,732
Stormwater drainage	30/06/20	–	–	26,123	26,123
Water supply	30/06/17	–	–	63,473	63,473
Sewerage network	30/06/17	–	–	28,601	28,601
Swimming pools	30/06/16	–	–	860	860
Other recreational assets	30/06/16	–	–	1,825	1,825
Other assets	30/06/16	–	–	5,417	5,417
Quarry assets	30/06/20	–	–	87	87
Aerodrome	30/06/20	–	–	3,411	3,411
Work in Progress	30/06/20	–	–	5,846	5,846
Total infrastructure, property, plant and equipment		–	2,324	596,943	599,267

Cowra Shire Council

Notes to the Financial Statements for the year ended 30 June 2020

Note 22. Fair Value Measurement (continued)

2019	Date of latest valuation	Fair value measurement hierarchy			Total
		Level 1 Quoted prices in active mkts	Level 2 Significant observable inputs	Level 3 Significant unobserv-able inputs	
Recurring fair value measurements					
Infrastructure, property, plant and equipment					
Plant and equipment	30/06/19	—	—	6,872	6,872
Office furniture	30/06/19	—	—	92	92
Furniture and fittings	30/06/19	—	—	19	19
Operational land	30/06/18	—	1,666	3,902	5,568
Community land	30/06/16	—	—	14,468	14,468
Buildings	30/06/18	—	617	17,669	18,286
Roads	01/07/14	—	—	117,387	117,387
Bridges	01/07/14	—	—	23,225	23,225
Footpaths	01/07/14	—	—	8,102	8,102
Other Road Assets	01/07/14	—	—	1,546	1,546
Bulk earthworks	01/07/14	—	—	258,377	258,377
Stormwater drainage	01/07/14	—	—	27,453	27,453
Water supply	30/06/17	—	—	64,093	64,093
Sewerage network	30/06/17	—	—	28,507	28,507
Swimming pools	30/06/16	—	—	906	906
Other recreational assets	30/06/16	—	—	1,903	1,903
Other assets	30/06/16	—	—	7,508	7,508
Quarry assets	30/06/19	—	—	93	93
Aerodrome		—	—	—	—
Work in Progress	30/06/19	—	—	1,447	1,447
Total infrastructure, property, plant and equipment		—	2,283	583,569	585,852

(2) Valuation techniques used to derive level 2 and level 3 fair values

Where Council is unable to derive fair valuations using quoted market prices of identical assets (ie. level 1 inputs) Council instead utilises a spread of both observable inputs (level 2 inputs) and unobservable inputs (level 3 inputs).

The fair valuation techniques Council has employed while utilising level 2 and level 3 inputs are as follows:

Infrastructure, property, plant and equipment (IPP&E)

Plant and Equipment – Major plant (graders, loaders trucks etc.), fleet vehicles (cars, utes etc.) and minor plant (chainsaws, mowers etc.)

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Purchase price, useful lives (current replacement cost)

Plant and Equipment are valued at cost but are disclosed at fair value.

Office Equipment – Computers, servers

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Purchase price, useful lives (current replacement cost)

Office Equipment is valued at cost but is disclosed at fair value.

Furniture and Fittings – Desks, chairs, air conditioners, cupboards

Valuation Techniques: 'Cost approach'

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 22. Fair Value Measurement (continued)

Inputs Used (Level 3): Purchase price, useful lives (current replacement cost)

Furniture and Fittings are valued at cost but are disclosed at fair value.

Operational Land – Industrial land, quarries, aerodrome, depot.

Valuation Techniques: 'Market approach'

Inputs Used (Levels 2 and 3): Land area and characteristics, rate per square metre, zoning restrictions, geographical location, sales of comparable land, proximity to services.

Council's Operational Land was valued by Australis Asset Advisory Group, to inspect, analyse, compare with related assets and to provide a comprehensive valuation in accordance with AASB and OLG as at 30 June 2018.

Under the NSW Legislation we have considered the subject land and the surrounding land to determine the form of valuation, taking into account the land characteristics, location, zoning, proximity to services. Market Value of Land as stated as per the Australian Property Institute in accordance with the guidelines "... the estimated amount for which an asset should exchange on the date of valuation between a willing buyer and a willing seller in an arm's length transaction after proper marketing wherein the parties have each acted knowledgeably, prudently and without compulsion." "Asset includes property." Council has identified the subject property by a copy of the location map and the plans provided by Cowra Council and based upon our visual inspection.

Community Land – Parkland, sporting grounds, reserves, land under public buildings (halls & community centres)

Valuation Techniques: 'Market approach' adjusted for restrictions

Inputs Used (Level 3): The NSW Valuer General's valuations (as at 30 June 2016)

Council's community land is land intended for public access and use, or where other restrictions applying to the land create some obligation to maintain public access (such as a trust deed, or dedication under section 94 of the Environmental Planning and Assessment Act 1979). This gives rise to the restrictions in the Act, intended to preserve the qualities of the land.

Community Land:

- Cannot be sold;
- Cannot be leased, licensed, or any other estate granted over the land for more than 21 years; and
- Must have a plan of management for it.

Buildings – Community halls, toilet blocks, council offices, library, civic centre, works depot

Valuation Techniques: 'Cost approach'

Inputs Used (Levels 2 and 3): Unit rates, useful life, asset condition, use of site, zoning and other restrictions

Council's buildings were valued at fair value as at 30th June 2018 in accordance with Compiled Accounting Standard AASB116 Property, Plant and Equipment, the guidance contained in the NSW Treasury Accounting Policy tpp 07-1 and the NSW Department of Local Government Guidelines. 'Fair value' is the best estimate of the price reasonably obtainable in the market at the date of valuation. As defined in AASB 116, it is "the amount for which an asset could be exchanged between knowledgeable, willing parties in an arm's length transaction".

Council's Buildings were valued by Australis Asset Advisory Group as at 30 June 2018. Australis provided a valuation for each building based on applying a unit rate to a structure or a square metre rate to a building, based on its current replacement cost, which is the lowest cost of replacing the economic benefits of the existing asset using modern technology.

Australis Asset Advisory Group estimated the Total Life and Residual Life of each building/structure and, where the building is considered a complex asset, for each component, as they have useful lives different from those of the non-current assets to which they relate. In regard to componentisation, Paragraph 43 of AASB116 requires each part of the asset with a cost that is significant in relation to the asset be depreciated separately (structure, internal finishes, electrical services, mechanical services, fire/security and roof).

Roads – Road surface, pavement, formation, major earthworks

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 22. Fair Value Measurement (continued)

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Replacement cost, split between short-life and long-life part, valuation profile and consumption score

Council's road infrastructure assets were last valued on 30 June 2020 by APV Valuers & Asset Management. As per Paragraph 43 of AASB116, Council's roads infrastructure assets were segmented and componentised into the following categories (each representing a significant part of the overall asset):

- Road Surface
- Pavement
- Formation & Major Earthworks
- Kerb and Gutter
- Culverts

Roads – Sealed and Unsealed, Culverts and Kerb Gutter

Valuations were performed by APV Valuers & Asset Management using the assets data in Council's Asset Management System.

Bridges – (excluding culverts under 6 metres in length)

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Replacement cost, split between short-life and long-life part, valuation profile and consumption score

Council's bridge infrastructure assets were last valued on 30 June 2020 by APV Valuers & Asset Management.

Footpaths – Footways including cycleways

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Replacement cost, split between short-life and long-life part, valuation profile and consumption score

Council's bridge infrastructure assets were last valued on 30 June 2020 by APV Valuers & Asset Management.

Stormwater Drainage – includes pits, drains

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Replacement cost, split between short-life and long-life part, valuation profile and consumption score

Council's bridge infrastructure assets were last valued on 30 June 2020 by APV Valuers & Asset Management

Water Supply – water mains, pump stations, treatment plant, reservoirs, meters

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Unit rates, useful life, asset condition, dimensions and specifications

Council's Water Treatment Plants were valued by Australis Asset Advisory Group with other system assets valued by council staff as at 30 June 2017. The valuation was based on the Department of Primary Industries Water (DPIW) Reference Rates Manual 2014 updated to May 2017.

The asset register was compiled in 2012 using Council GIS data with modifications made to achieve the correct level of componentisation and to collect additional details regarding material and capacities of the assets.

Unit rates were applied across the network. Condition data was then applied to each individual asset to provide a written down value.

Sewerage Network – Sewer pipes, pump stations, treatment plant, telemetry system, manholes

Valuation Techniques: 'Cost approach'

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 22. Fair Value Measurement (continued)

Inputs Used (Level 3): Unit rates, useful life, asset condition, dimensions and specifications

Council's Sewer Treatment Plant was valued by Australis Asset Advisory Group with other network assets valued by council staff as at 30 June 2017. The valuation was based on the Department of Primary Industries Water (DPIW) Reference Rates Manual 2014 updated to May 2017.

The asset register was compiled in 2012 using Council GIS data with modifications made to achieve the correct level of componentisation and to collect additional details regarding material and capacities of the assets.

Unit rates were applied across the network. Condition data was then applied to each individual asset to provide a written down value.

Swimming Pool

Council's swimming pool was last valued as at 30 June 2016 based on a quotation from Swimplex Aquatics.

Other Assets – Structures, Skate Park, Netball Courts, Cricket Nets, Basketball Courts, Caravan Park Cabins, Play Units, Memorials and Sheds

Council's other assets were last valued as at 30 June 2016

By using a combination of market information, unit rates and an expert knowledge in that area. The fair value was assessed by identifying individual assets, location and its services to the public.

Structures and shelters were valued by an independent valuer (Scott Fullarton Valuations Pty Ltd). The process included inspection, analysis and comparison with related assets and to provide a comprehensive valuation in accordance with AASB and OLG. The Gross Replacement Value is determined as at the date of valuation to allow for replacement with similar improvements in a condition equal to, but not better nor more extensive than, its condition when new. An additional allowance is made for professional costs such as architect, surveyor and consulting engineer fees. If the date of valuation differs significantly from the policy commencement date, then an adjustment to the value may be necessary.

BBQs - Market price based on quotation of "Mobile Outdoor Products" Quote.

Balance of the assets in this class are based on internal knowledge of Manager – Cowra Services and Manager – Assets.

Quarry Assets – Reinstatement, rehabilitation and restoration

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Unit rates, useful life, asset condition, dimensions and specifications

It has been recognised that there will be significant costs associated with the closure and post closure management of the landfill and quarry sites. Closure of the landfill and quarry sites will involve a wide range of activities including final capping of the landfill waste and site re-vegetation, monitoring of landfill gas, revision of the surface water management system and leachate management infrastructure to suit post-closure operation.

Valuations are based on actual timing of costs and future environmental management requirement.

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 22. Fair Value Measurement (continued)

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

a. The following tables present the changes in level 3 fair value asset classes.

\$ '000	Total IPP&E
2019	
Opening balance	580,701
Transfers from/(to) another asset class	(659)
Purchases (GBV)	9,201
Disposals (WDV)	(246)
Depreciation and impairment	(6,911)
FV gains – other comprehensive income	1,483
Closing balance	583,569
2020	
Opening balance	583,569
Transfers from/(to) another asset class	(42)
Purchases (GBV)	11,638
Disposals (WDV)	(88)
Depreciation and impairment	(7,072)
FV gains – other comprehensive income	8,938
Closing balance	596,943

b. 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.

\$ '000	Fair value (30/6/20)	Valuation technique/s	Unobservable inputs
Infrastructure, property, plant and equipment			
Plant and equipment	6,605	Cost used to approximate fair value	Gross replacement cost, residual value, remaining useful life
Office furniture	85	Cost used to approximate fair value	Gross replacement cost, residual value, remaining useful life
Furniture and fittings	13	Cost used to approximate fair value	Gross replacement cost, residual value, remaining useful life
Operational land	3,902	Market Value	Price per sq metre
Community land	14,468	Land values obtained from NSW Valuer General	Land value, land area
Buildings	17,346	Cost used to approximate fair value	Unit rates, asset condition, remaining useful life
Roads	98,479	Cost used to approximate fair value	Unit rates, asset condition, remaining useful life
Bridges	21,686	Cost used to approximate fair value	Unit rates, asset condition, remaining useful life
Footpaths	7,127	Cost used to approximate fair value	Unit rates, asset condition, remaining useful life
Other Road Assets	1,857	Cost used to approximate fair value	Unit rates, asset condition, remaining useful life
Bulk earthworks	289,732	Cost used to approximate fair value	Unit rates, asset condition, remaining useful life
Stormwater drainage	26,123	Cost used to approximate fair value	Unit rates, asset condition, remaining useful life

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 22. Fair Value Measurement (continued)

\$ '000	Fair value (30/6/20)	Valuation technique/s	Unobservable inputs
Water supply	63,473	NSW Reference Rates Manual	Unit rates, asset condition, remaining useful life
Sewerage network	28,601	NSW Reference Rates Manual	Unit rates, asset condition, remaining useful life
Swimming pools	860	Cost used to approximate fair value	Gross replacement cost, asset condition, remaining useful life
Other recreational assets	1,825	Cost used to approximate fair value	Gross replacement cost, asset condition, remaining useful life
Aerodrome	3,411	Cost used to approximate fair value	Gross replacement cost, residual value, remaining useful life
Other assets	5,417	Cost used to approximate fair value	Gross replacement cost, asset condition, remaining useful life
Quarry assets	87	Cost used to approximate fair value	Discounted Future Cash Flow, remaining life, remediation cost estimates
Work in Progress	5,846	Cost used to approximate fair value	Gross replacement cost, residual value, remaining useful life

c. The valuation process for level 3 fair value measurements

The valuation processes have been described above.

Management determines who will undertake the valuations.

The level 3 valuations are reviewed by councils assets and finance staff post valuation.

Valuations are undertaken in house with the exception of Operational Land, Buildings, Roads including bridges, footpaths and bulk earthworks, stormwater drainage, water and sewer assets treatment plants which were valued by external valuers appointed by council.

(4) Highest and best use

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

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 23. Related party disclosures

(a) Key management personnel

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	2020	2019
Compensation:		
Short-term benefits	977	968
Other long-term benefits	18	99
Total	995	1,067

(b) Other transactions with KMP and their related parties

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

Nature of the transaction	Value of transactions during year	Outstanding balance (incl. loans and commitments)	Terms and conditions	Provisions for impairment of receivables outstanding	Expense recognised for impairment of receivables
\$ '000					
2020					
Employee expenses relating to close family members of KMP	61	9	Council staff award	—	—
2019					
Employee expenses relating to close family members of KMP	55	7	Council staff award	—	—

Council owes \$8,717 for 10 days payroll and accrued leave balances.

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 24. Statement of developer contributions

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.

Summary of contributions and levies

\$ '000	as at 30/06/19	Contributions received during the year		Interest earned in year	Expenditure during year	Internal borrowing (to)/from	as at 30/06/20	
	Opening Balance	Cash	Non-cash				Held as restricted asset	Cumulative internal borrowings due/(payable)
Roads	–	2	–	–	(2)	–	–	–
Parking	11	–	–	–	(11)	–	–	–
Community facilities	4	2	–	–	(6)	–	–	–
Other	96	14	–	1	(77)	–	34	–
Bushfire	–	–	–	–	–	–	–	–
S7.11 contributions – under a plan	111	18	–	1	(96)	–	34	–
S7.12 levies – under a plan	108	99	–	2	(52)	–	157	–
Total S7.11 and S7.12 revenue under plans	219	117	–	3	(148)	–	191	–
S64 contributions	–	54	–	–	(54)	–	–	–
Total contributions	219	171	–	3	(202)	–	191	–

S7.11 Contributions – under a plan

CONTRIBUTION PLAN NUMBER – COWRA SHIRE COUNCIL

Roads	–	2	–	–	(2)	–	–	–
Parking	11	–	–	–	(11)	–	–	–
Community facilities	4	2	–	–	(6)	–	–	–
Other	96	14	–	1	(77)	–	34	–
Total	111	18	–	1	(96)	–	34	–

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 24. Statement of developer contributions (continued)

	as at 30/06/19		Contributions received during the year		Interest earned in year	Expenditure during year	Internal borrowing (to)/from	as at 30/06/20	
	Opening Balance		Cash	Non-cash				Held as restricted asset	Cumulative internal borrowings due/(payable)
\$ '000									
S7.12 Levies – under a plan									
CONTRIBUTION PLAN NUMBER – COWRA SHIRE COUNCIL									
Other	108		99	–	2	(52)	–	157	–
Total	108		99	–	2	(52)	–	157	–

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 25. Result by fund

\$ '000	General ¹ 2020	Water 2020	Sewer 2020
Income Statement by fund			
Income from continuing operations			
Rates and annual charges	9,530	1,695	2,702
User charges and fees	5,182	5,214	769
Interest and investment revenue	578	37	54
Other revenues	723	904	244
Grants and contributions provided for operating purposes	7,454	138	214
Grants and contributions provided for capital purposes	2,488	94	34
Net gains from disposal of assets	702	–	–
Rental income	154	–	–
Total income from continuing operations	26,811	8,082	4,017
Expenses from continuing operations			
Employee benefits and on-costs	13,350	1,091	365
Borrowing costs	283	338	525
Materials and contracts	2,511	3,449	1,593
Depreciation and amortisation	4,429	1,935	730
Other expenses	2,941	787	193
Total expenses from continuing operations	23,514	7,600	3,406
Operating result from continuing operations	3,297	482	611
Net operating result for the year	3,297	482	611
Net operating result attributable to each council fund	3,297	482	611
Net operating result for the year before grants and contributions provided for capital purposes	809	388	577

NB. All amounts disclosed above are gross – that is, they include internal charges and recoveries made between the funds.

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

Cowra Shire Council

Notes to the Financial Statements for the year ended 30 June 2020

Note 25. Result by fund (continued)

\$ '000	General ¹ 2020	Water 2020	Sewer 2020
Statement of Financial Position by fund			
ASSETS			
Current assets			
Cash and cash equivalents	2,495	1,869	1,805
Investments	12,600	5,000	7,686
Receivables	2,291	2,184	837
Inventories	1,827	–	–
Contract assets	523	–	–
Total current assets	19,736	9,053	10,328
Non-current assets			
Inventories	148	–	–
Infrastructure, property, plant and equipment	503,885	64,910	30,472
Other	174	–	–
Total non-current assets	504,207	64,910	30,472
TOTAL ASSETS	523,943	73,963	40,800
LIABILITIES			
Current liabilities			
Payables	2,638	220	54
Contract liabilities	1,051	–	–
Borrowings	610	568	131
Provisions	4,585	331	48
Total current liabilities	8,884	1,119	233
Non-current liabilities			
Borrowings	5,695	4,743	6,245
Provisions	625	–	–
Total non-current liabilities	6,320	4,743	6,245
TOTAL LIABILITIES	15,204	5,862	6,478
Net assets	508,739	68,101	34,322
EQUITY			
Accumulated surplus	156,992	17,649	23,205
Revaluation reserves	351,747	50,452	11,117
Council equity interest	508,739	68,101	34,322
Total equity	508,739	68,101	34,322

NB. All amounts disclosed above are gross – that is, they include internal charges and recoveries made between the funds. Assets and liabilities shown in the water and sewer columns are restricted for use for these activities.

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

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 26(a). Statement of performance measures – consolidated results

\$ '000	Amounts 2020	Indicator 2020	Prior periods 2019	Prior periods 2018	Benchmark
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	1,072	3.01%	5.30%	8.14%	>0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	35,592				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	27,786	72.72%	76.11%	77.73%	>60.00%
Total continuing operating revenue ¹	38,208				
3. Unrestricted current ratio					
Current assets less all external restrictions	16,554	4.21x	4.19x	4.57x	>1.50x
Current liabilities less specific purpose liabilities	3,933				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	9,312	4.06x	4.05x	4.13x	>2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	2,293				
5. Rates, annual charges, interest and extra charges outstanding percentage					
Rates, annual and extra charges outstanding	2,293	14.73%	10.43%	9.01%	<10.00%
Rates, annual and extra charges collectible	15,571				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	31,455	11.97	11.59	10.60	>3.00
Monthly payments from cash flow of operating and financing activities	2,629	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

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 26(b). Statement of performance measures – by fund

\$ '000	General Indicators ³		Water Indicators		Sewer Indicators		Benchmark
	2020	2019	2020	2019	2020	2019	
1. Operating performance ratio							
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1, 2}	0.45%	4.80%	4.86%	3.82%	14.49%	11.91%	>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	61.92%	67.08%	97.13%	97.29%	93.83%	95.59%	>60.00%
Total continuing operating revenue ¹							
3. Unrestricted current ratio							
Current assets less all external restrictions	4.21x	4.10x	8.09x	9.16x	44.33x	42.80x	>1.50x
Current liabilities less specific purpose liabilities							
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	6.29x	6.08x	3.02x	2.90x	2.82x	2.59x	>2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
5. Rates, annual charges, interest and extra charges outstanding percentage							
Rates, annual and extra charges outstanding	12.41%	5.57%	25.73%	30.18%	13.79%	11.34%	<10.00%
Rates, annual and extra charges collectible							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	8.03	7.97	13.29	12.25	40.70	41.34	>3.00
Payments from cash flow of operating and financing activities	mths	mths	mths	mths	mths	mths	mths

(1) - (2) Refer to Notes at Note 31a above.

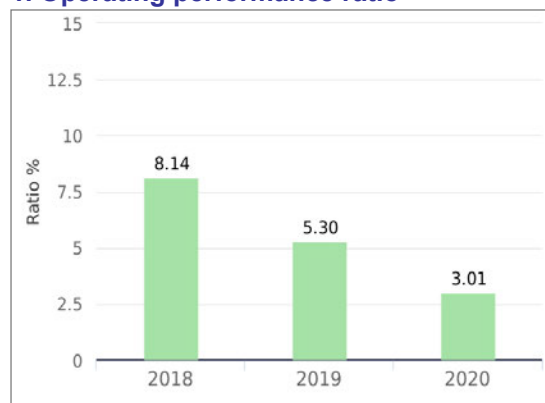
(3) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.

Cowra Shire Council

Notes to the Financial Statements for the year ended 30 June 2020

Note 26(c). 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 2019/20 result

2019/20 ratio 3.01%

Council's Operating Performance Ratio is again very sound and has now been above the benchmark for the past 7 years.

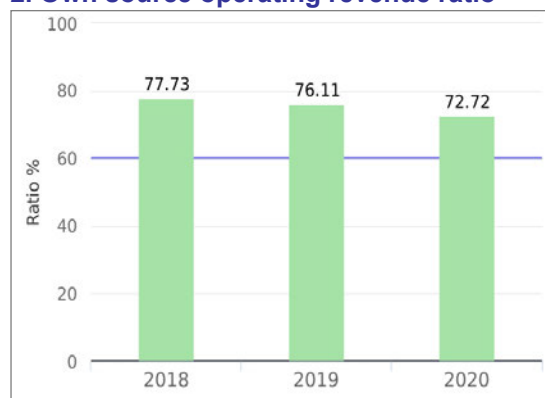
Benchmark: — > 0.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting #28

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 2019/20 result

2019/20 ratio 72.72%

Council's Own Source Revenue Ratio is again well above the benchmark. It has been slightly impacted by the additional Stronger Country Communities and other grants.

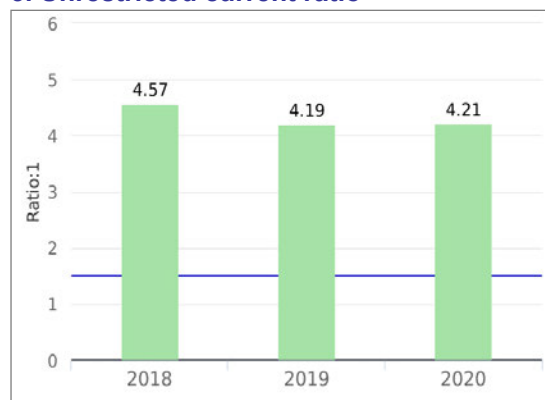
Benchmark: — > 60.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting #28

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 2019/20 result

2019/20 ratio 4.21x

The Unrestricted Current Ratio is again well above the benchmark.

Benchmark: — > 1.50x

Source of benchmark: Code of Accounting Practice and Financial Reporting #28

Ratio achieves benchmark

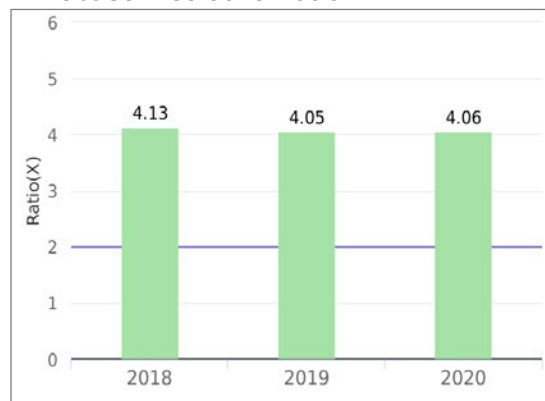
Ratio is outside benchmark

Cowra Shire Council

Notes to the Financial Statements for the year ended 30 June 2020

Note 26(c). Statement of performance measures – consolidated results (graphs)

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 2019/20 result

2019/20 ratio 4.06x

Council's Debt Service Cover Ratio has reduced with the repayment of debt and shows that there is adequate cash to service loan repayments.

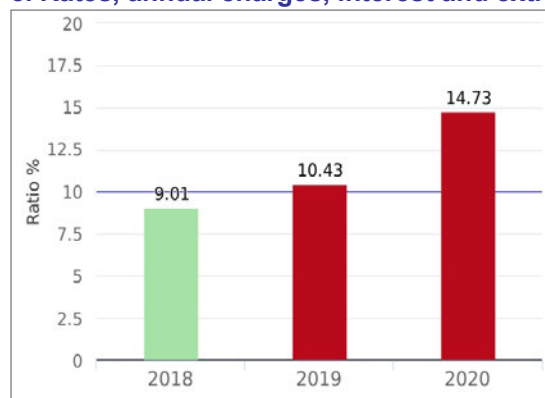
Benchmark: — > 2.00x

Source of benchmark: Code of Accounting Practice and Financial Reporting #28

Ratio achieves benchmark

Ratio is outside benchmark

5. Rates, annual charges, interest and extra charges outstanding percentage



Purpose of rates, annual charges, interest and extra charges outstanding

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

Commentary on 2019/20 result

2019/20 ratio 14.73%

Outstanding rates and charges has risen and is reflective of the very difficult times being experienced by many land holders in rural NSW. The ratio is also impacted by the issue of water usage accounts in June which are not due until after the close of the financial year. The new accounting standards where overpaid rates must now be shown as a liability has also significantly impacted the ratio.

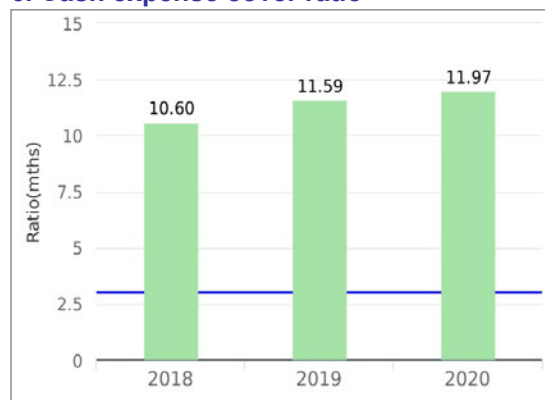
Benchmark: — < 10.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting #28

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 2019/20 result

2019/20 ratio 11.97 mths

The Cash Expense Cover Ratio is again well above the benchmark and shows that Council has more than adequate cash to meet its normal cash outgoings.

Benchmark: — > 3.00mths

Source of benchmark: Code of Accounting Practice and Financial Reporting #28

Ratio achieves benchmark

Ratio is outside benchmark

Cowra Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 27. Council information and contact details

Note 27. Council information and contact details

Principal place of business:

116 Kendal Street
Cowra NSW 2794

Contact details

Mailing Address:

Private Bag 342
Cowra NSW 2794

Opening hours:

Monday to Friday
8:30am to 4:30 pm

Telephone: 02 6340 2000

Facsimile: 02 6340 2011

Internet: www.cowracouncil.com.au

Email: council@cowra.nsw.gov.au

Officers

General Manager

Mr P Devery

Responsible Accounting Officer

Mr M Jones

Elected members

Mayor

Cr WJ West

Councillors

Cr JA Smith - Deputy Mayor

Cr RA Fagan

Cr BE Miller

Cr MA Nobes

Cr RJ Walsh

Cr KJ Wright

Cr PB Wright

Other information

ABN: 26 739 454 579



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Cowra Shire Council

To the Councillors of Cowra Shire Council

Opinion

I have audited the accompanying financial statements of Cowra 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 2020, the Statement of Financial Position as at 30 June 2020, 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 2020, 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 2020 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 21 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.

Karen Taylor
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

3 November 2020
SYDNEY



Bill West
Mayor
Cowra Shire Council
Private Bag 342
COWRA NSW 2794

Contact: Karen Taylor
Phone no: 02 9275 7311
Our ref: D2025540/1718

3 November 2020

Dear Mayor

Report on the Conduct of the Audit for the year ended 30 June 2020 Cowra Shire Council

I have audited the general purpose financial statements (GPFS) of the Cowra Shire Council (the Council) for the year ended 30 June 2020 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 2020 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.

INCOME STATEMENT

Operating result

	2020 \$m	2019* \$m	Variance %
Rates and annual charges revenue	13.9	13.5	↑ 3.0
Grants and contributions revenue	10.4	8.8	↑ 18.1
Operating result from continuing operations	4.4	4.3	↑ 2.3
Net operating result before capital grants and contributions	1.8	3.2	↓ 43.7

The Council's operating result from continuing operations (\$4.4 million including depreciation and amortisation expense of \$7.1 million) was \$0.1 million higher than the 2018–19 result.

The net operating result before capital grants and contributions (\$1.8 million) was \$1.4 million lower than the 2018–19 result.

Rates and annual charges revenue (\$13.9 million) increased by \$0.4 million (3.0 per cent) in 2019–20 due to approved rate pegging of 2.7 per cent and new development within the Council area resulting in additional rateable properties.

Revenue from user charges and fees was \$2.1 million lower than 2018–19, primarily due to less work performed by Council on State roads, which is recoverable from Transport for NSW. This was offset by reduced costs to undertake this work resulting in minimal net impact on Council's operating result.

Grants and contributions revenue (\$10.4 million) increased by \$1.6 million (18.1 per cent) in 2019–20 mainly due to recognising the following grants received:

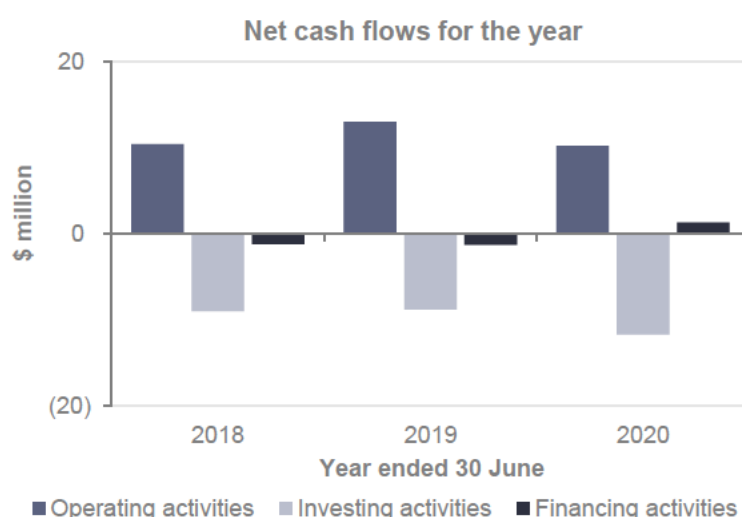
- \$0.9 million under the Drought Communities Programme
- \$0.6 million under the Building Better Regions and Growing Country Communities Programmes to the upgrade of the main street of Cowra.

STATEMENT OF CASH FLOWS

Lower revenue from user fees and charges during the 2019–20 financial year was a key contributor to the lower level of cash flows from operating activities compared to the prior year.

Higher spending on infrastructure, property, plant and equipment led to net cash outflows for investing activities.

Council drew \$2.4 million in borrowings during the current year, which saw an increase in the net cash flows from financing activities in 2020.



FINANCIAL POSITION

Cash and investments

Cash and investments	2020	2019	Commentary
	\$m	\$m	
External restrictions	18.8	17.6	Most of Council's externally restricted cash remains related to water and sewer funds. The increase is due to new grant funding determined to be externally restricted.
Internal restrictions	12.3	12.6	
Unrestricted	0.4	0.4	
Cash and investments	31.5	30.6	Council's internally restricted cash has remained at a consistent level

Debt

Council has an approved overdraft facility of \$0.5 million and an approved credit card facility of \$60,000. At 30 June 2020, Council had utilised \$15,000 of its approved credit card facility and none of its approved overdraft facility.

PERFORMANCE

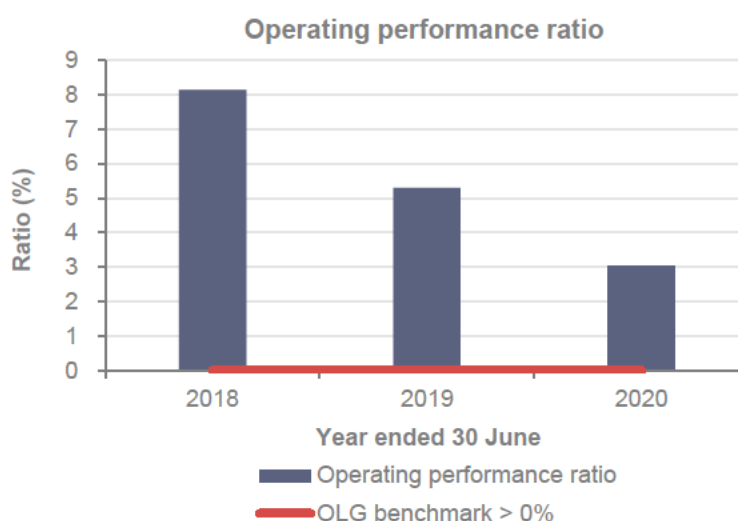
Performance measures

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

Operating performance ratio

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

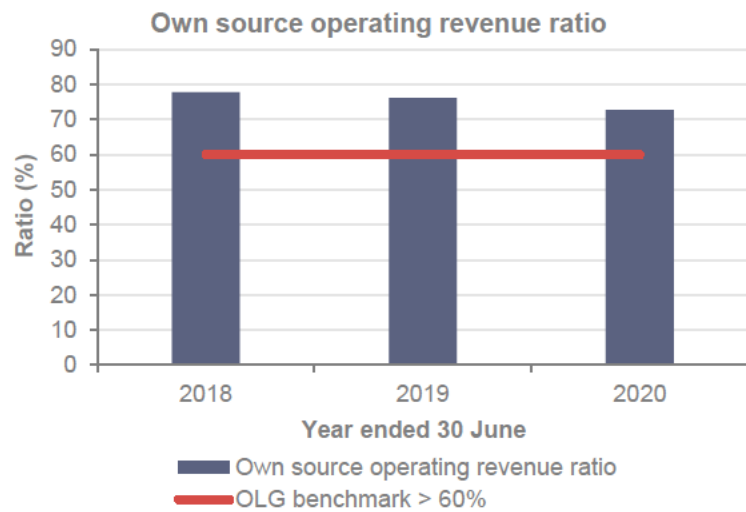
The Council exceeded the OLG benchmark for the current reporting period.



Own source operating revenue ratio

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

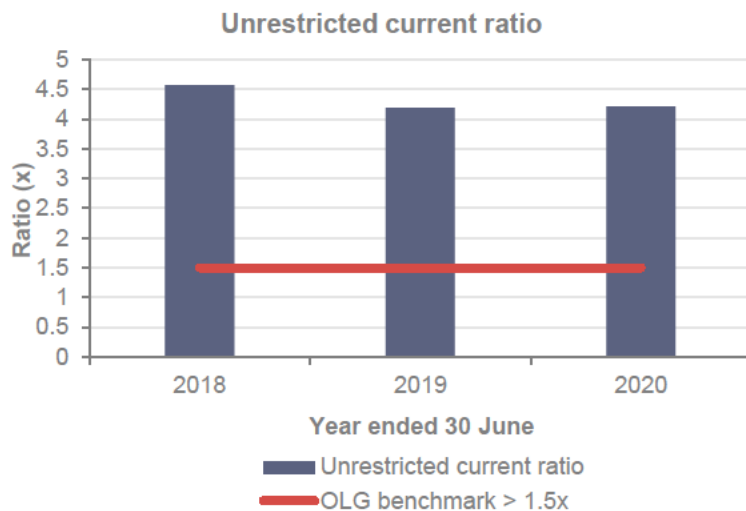
The Council exceeded the OLG benchmark for the current reporting period.



Unrestricted current ratio

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

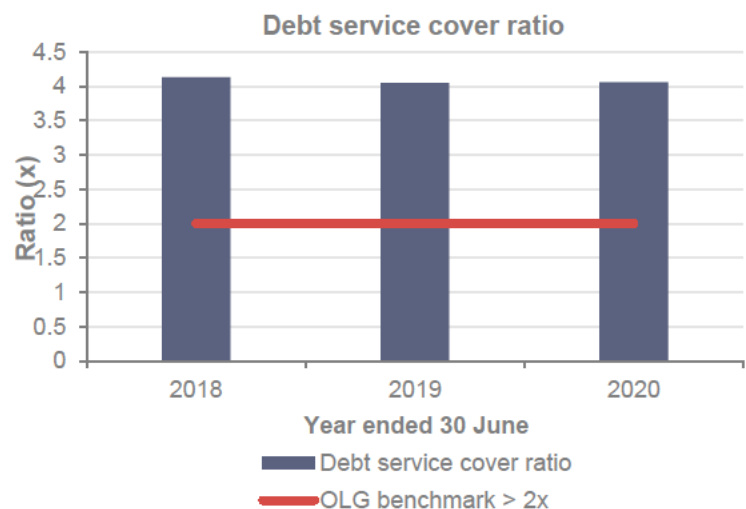
The Council exceeded the OLG benchmark for the current reporting period.



Debt service cover ratio

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

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



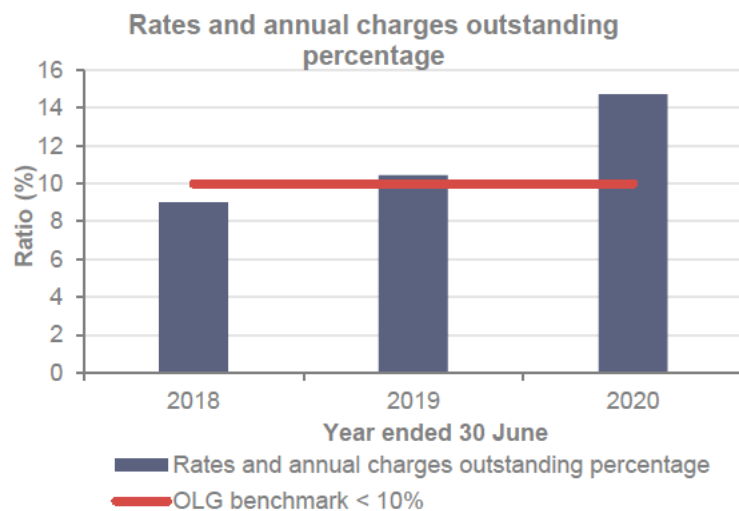
Rates and annual charges outstanding per centage

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

The Council did not meet the OLG benchmark for the current reporting period. This ratio is adversely impacted each year as water billing for quarter ending 30 June is completed immediately before year end.

For the 2020 year, this ratio has also increased due to the first-time adoption of new revenue standards resulting in re-classifying rates received in advance as a liability. In prior years this was reported as a reduction in rates and annual charges receivable.

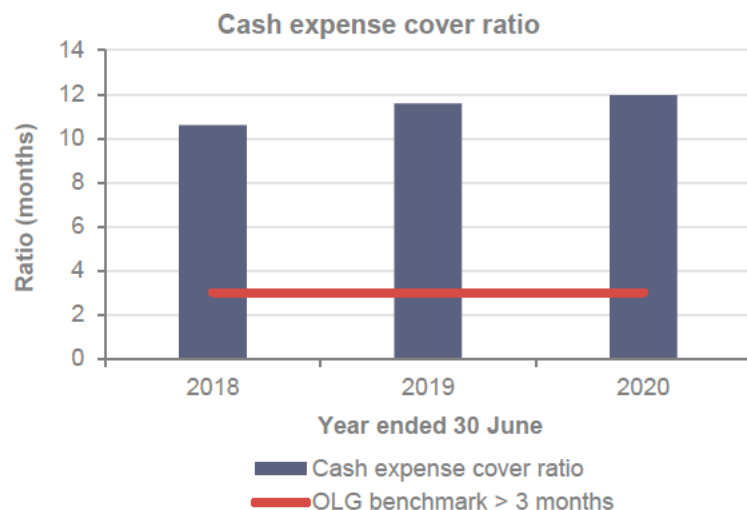
In addition, changes to legislation preventing Council from taking legal action to collect outstanding rates and charges.



Cash expense cover ratio

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

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



Infrastructure, property, plant and equipment renewals

Council has renewed \$9.0 million of assets in the 2019–20 year compared to \$5.1m in the 2018–19 year. As in prior years, the majority of this (2020: \$3.1 million, 2019: \$3.6 million) was spent on renewing roads within the Shire area which were completed during the year. Council had a further \$4.5m of renewals which were still considered work in progress at year end, of which \$3.1 million relates to the ongoing upgrade of Kendal Street in Cowra.

OTHER MATTERS

Impact of new accounting standards

AASB 15 'Revenue from Contracts with Customers' and AASB 1058 'Income for Not-for-Profit Entities'

The Council adopted the new accounting standards AASB 15 'Contracts with Customers' and AASB 1058 'Income of Not-for-Profit Entities' (collectively referred to as the Revenue Standards) for the first time in its 2019–20 financial statements.

AASB 15 introduces a new approach to recognising revenue based on the principle that revenue is recognised when control of a good or service transfers to a customer. AASB 15 impacts the timing and amount of revenue recorded in a councils' financial statements, particularly for grant revenue. AASB 15 also increases the amount of disclosures required.

AASB 1058 prescribes how not-for-profit entities account for transactions conducted on non-commercial terms and the receipt of volunteer services. AASB 1058 significantly impacts the timing and amount of income recorded in a councils' financial statements, particularly for grant income and rates which are paid before the commencement of the rating period.

The Council recognised a \$0.5 million adjustment to opening accumulated surplus at 1 July 2019 on adoption of the new Revenue Standards.

The Council disclosed the impact of adopting the new Revenue Standards in Note 15.

AASB 16 'Leases'

The Council adopted the new accounting standard AASB 16 'Leases' for the first time in its 2019–20 financial statements.

AASB 16 changes the way lessees treat operating leases for financial reporting. With a few exceptions, operating leases will now be recorded in the Statement of Financial Position as a right-of-use asset, with a corresponding lease liability.

AASB 16 results in lessees recording more assets and liabilities in the Statement of Financial Position and changes the timing and pattern of expenses recorded in the Income Statement.

Council determined it did not have any right-of-use assets or lease liabilities either at 1 July 2019 or at 30 June 2020 which required recognition on adoption of AASB 16.

Legislative compliance

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

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

The Council's:

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

Karen Taylor
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

Cowra Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2020



Cowra Shire Council

Special Purpose Financial Statements for the year ended 30 June 2020

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Background

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

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

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

These include **(a)** those activities classified by the Australian Bureau of Statistics as business activities being water supply, sewerage services, abattoirs, gas production and reticulation, and **(b)** those activities with a turnover of more than \$2 million that Council has formally declared as a business activity (defined as Category 1 activities).

- iv. In preparing these financial statements for Council's self-classified Category 1 businesses and ABS-defined activities, councils must **(a)** adopt a corporatisation model and **(b)** apply full cost attribution including tax-equivalent regime payments and debt guarantee fees (where the business benefits from Council's borrowing position by comparison with commercial rates).

Cowra Shire Council

Special Purpose Financial Statements for the year ended 30 June 2020

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 28 September 2020.

Cr WJ West
Mayor
28 September 2020

Cr JA Smith
Councillor
28 September 2020

Mr P Devery
General Manager
28 September 2020

Mr M Jones
Responsible Accounting Officer
28 September 2020

Cowra Shire Council

Income Statement – Water Supply Business Activity for the year ended 30 June 2020

\$ '000	2020	2019
Income from continuing operations		
Access charges	1,695	1,641
User charges	5,138	5,084
Fees	76	65
Interest	37	28
Grants and contributions provided for non-capital purposes	138	56
Other income	904	847
Total income from continuing operations	7,988	7,721
Expenses from continuing operations		
Employee benefits and on-costs	1,091	1,052
Borrowing costs	338	364
Materials and contracts	3,449	3,228
Depreciation, amortisation and impairment	1,935	1,889
Water purchase charges	216	262
Calculated taxation equivalents	14	15
Other expenses	571	631
Total expenses from continuing operations	7,614	7,441
Surplus (deficit) from continuing operations before capital amounts	374	280
Grants and contributions provided for capital purposes	94	92
Surplus (deficit) from continuing operations after capital amounts	468	372
Surplus (deficit) from all operations before tax	468	372
Less: corporate taxation equivalent (27.5%) [based on result before capital]	(103)	(77)
SURPLUS (DEFICIT) AFTER TAX	365	295
Plus accumulated surplus	17,167	16,780
Plus adjustments for amounts unpaid:		
– Taxation equivalent payments	14	15
– Corporate taxation equivalent	103	77
Closing accumulated surplus	17,649	17,167
Return on capital %	1.1%	1.0%
Subsidy from Council	–	212
Calculation of dividend payable:		
Surplus (deficit) after tax	365	295
Less: capital grants and contributions (excluding developer contributions)	(94)	(92)
Surplus for dividend calculation purposes	271	203
Potential dividend calculated from surplus	136	102

Cowra Shire Council

Income Statement – Sewerage Business Activity for the year ended 30 June 2020

\$ '000	2020	2019
Income from continuing operations		
Access charges	2,702	2,618
User charges	682	656
Liquid trade waste charges	87	118
Interest	54	65
Grants and contributions provided for non-capital purposes	214	–
Other income	244	246
Total income from continuing operations	3,983	3,703
Expenses from continuing operations		
Employee benefits and on-costs	365	323
Borrowing costs	525	534
Materials and contracts	1,593	1,501
Depreciation, amortisation and impairment	730	715
Calculated taxation equivalents	9	10
Other expenses	193	189
Total expenses from continuing operations	3,415	3,272
Surplus (deficit) from continuing operations before capital amounts	568	431
Grants and contributions provided for capital purposes	34	127
Surplus (deficit) from continuing operations after capital amounts	602	558
Surplus (deficit) from all operations before tax	602	558
Less: corporate taxation equivalent (27.5%) [based on result before capital]	(156)	(119)
SURPLUS (DEFICIT) AFTER TAX	446	439
Plus accumulated surplus	22,594	22,026
Plus adjustments for amounts unpaid:		
– Taxation equivalent payments	9	10
– Corporate taxation equivalent	156	119
Closing accumulated surplus	23,205	22,594
Return on capital %	3.6%	3.2%
Subsidy from Council	–	–
Calculation of dividend payable:		
Surplus (deficit) after tax	446	439
Less: capital grants and contributions (excluding developer contributions)	(34)	(127)
Surplus for dividend calculation purposes	412	312
Potential dividend calculated from surplus	206	156

Cowra Shire Council

Statement of Financial Position – Water Supply Business Activity

as at 30 June 2020

\$ '000	2020	2019
ASSETS		
Current assets		
Cash and cash equivalents	1,869	1,347
Investments	5,000	4,825
Receivables	2,184	2,175
Total current assets	9,053	8,347
Non-current assets		
Infrastructure, property, plant and equipment	64,910	64,885
Total non-current assets	64,910	64,885
TOTAL ASSETS	73,963	73,232
LIABILITIES		
Current liabilities		
Payables	220	83
Borrowings	568	538
Provisions	331	290
Total current liabilities	1,119	911
Non-current liabilities		
Borrowings	4,743	5,311
Total non-current liabilities	4,743	5,311
TOTAL LIABILITIES	5,862	6,222
NET ASSETS	68,101	67,010
EQUITY		
Accumulated surplus	17,649	17,167
Revaluation reserves	50,452	49,843
TOTAL EQUITY	68,101	67,010

Cowra Shire Council

Statement of Financial Position – Sewerage Business Activity

as at 30 June 2020

\$ '000	2020	2019
ASSETS		
Current assets		
Cash and cash equivalents	1,805	1,634
Investments	7,686	7,537
Receivables	837	544
Total current assets	10,328	9,715
Non-current assets		
Infrastructure, property, plant and equipment	30,472	30,328
Total non-current assets	30,472	30,328
TOTAL ASSETS	40,800	40,043
LIABILITIES		
Current liabilities		
Payables	54	73
Borrowings	131	122
Provisions	48	32
Total current liabilities	233	227
Non-current liabilities		
Borrowings	6,245	6,376
Total non-current liabilities	6,245	6,376
TOTAL LIABILITIES	6,478	6,603
NET ASSETS	34,322	33,440
EQUITY		
Accumulated surplus	23,205	22,594
Revaluation reserves	11,117	10,846
TOTAL EQUITY	34,322	33,440

Cowra Shire Council

Notes to the Special Purpose Financial Statements for the year ended 30 June 2020

Note 1. 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 2093 (NSW), the *Local Government (General) Regulation 2005*, 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, current values 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, return 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)

a. Cowra Shire Council Water Supply

Water supply activities servicing the town of Cowra, surrounding villages & rural properties.

b. Cowra Shire Sewerage Service

Sewerage reticulation & treatment activities servicing the town of Cowra.

Category 2

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

Nil

Cowra Shire Council

Notes to the Special Purpose Financial Statements for the year ended 30 June 2020

Note 1. Significant Accounting Policies (continued)

Monetary amounts

Amounts shown in the financial statements are in Australian dollars and rounded to the nearest one thousand dollars.

(i) 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%**

Land tax – the first \$734,000 of combined land values attracts **0%**. For the combined land values in excess of \$734,001 up to \$4,488,000 the rate is **1.6% + \$100**. For the remaining combined land value that exceeds \$4,488,000 a premium marginal rate of **2.0%** applies.

Payroll tax – **5.45%** on the value of taxable salaries and wages in excess of \$900,000.

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 Best Practice Management of Water Supply and Sewer 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 payable on all category 1 businesses has been applied to all land assets owned or exclusively used by the business activity.

Cowra Shire Council

Notes to the Special Purpose Financial Statements for the year ended 30 June 2020

Note 1. Significant Accounting Policies (continued)

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.

(ii) Subsidies

Government policy requires that subsidies provided to customers, and the funding of those subsidies, must be explicitly disclosed.

Subsidies occur when 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.

Accordingly, 'subsidies disclosed' (in relation to National Competition Policy) represents the difference between revenue generated from 'rate of return' pricing and revenue generated from prices set by Council in any given financial year.

The overall effect of subsidies is contained within the Income Statement of each reported business activity.

(iii) 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'.

Such funds are subsequently available for meeting commitments or financing future investment strategies.

The actual rate of return achieved by each business activity is disclosed at the foot of each respective Income Statement.

The rate of return is calculated as follows:

Operating result before capital income + interest expense

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

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 0.88% at 30/6/20.

(iv) 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 2020 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

Cowra Shire Council

To the Councillors of Cowra Shire Council

Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Cowra Shire Council's (the Council) Declared Business Activities, which comprise the Statement by Councillors and Management, the Income Statement of each Declared Business Activity for the year ended 30 June 2020, the Statement of Financial Position of each Declared Business Activity as at 30 June 2020 and Note 1 Significant accounting policies for the Business Activities declared by Council.

The Declared Business Activities of the Council are:

- Water Supply
- Sewerage.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's declared Business Activities as at 30 June 2020, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in Note 1 and the Local Government Code of Accounting Practice and Financial Reporting – update number 28 (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 Note 1 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 2020 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 Note 1 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.

Karen Taylor
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

3 November 2020
SYDNEY

Cowra Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2020



Cowra Shire Council

Special Schedules

for the year ended 30 June 2020

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Cowra Shire Council

Permissible income for general rates

\$ '000	Notes	Calculation 2020/21	Calculation 2019/20
Notional general income calculation ¹			
Last year notional general income yield	a	6,967	6,753
Plus or minus adjustments ²	b	15	39
Notional general income	c = a + b	6,982	6,792
Permissible income calculation			
Or rate peg percentage	e	2.60%	2.70%
Or plus rate peg amount	i = e x (c + g)	182	183
Sub-total	k = (c + g + h + i + j)	7,164	6,975
Plus (or minus) last year's carry forward total	l	—	(8)
Sub-total	n = (l + m)	—	(8)
Total permissible income	o = k + n	7,164	6,967
Less notional general income yield	p	7,161	6,967
Catch-up or (excess) result	q = o - p	3	—
Carry forward to next year ⁶	t = q + r + s	3	—

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.
- (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

Cowra Shire Council

To the Councillors of Cowra Shire Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Cowra Shire Council (the Council) for the year ending 30 June 2021.

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 – update number 28 (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 2020 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 2020.

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.

Karen Taylor
Director, Financial Audit Services

Delegate of the Auditor-General for New South Wales

3 November 2020
SYDNEY

Cowra Shire Council

Report on Infrastructure Assets

as at 30 June 2020

Asset Class	Asset Category	Estimated cost	Estimated cost	2019/20 Required maintenance ^a	2019/20 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		to bring assets to satisfactory standard	to bring to the agreed level of service set by Council					1	2	3	4	5
		\$ '000	\$ '000									
(a) Report on Infrastructure Assets - Values												
Buildings	Council Offices/ Administration Centres	—	—	166	161	2,968	6,202	0.0%	100.0%	0.0%	0.0%	0.0%
	Council Works Depot	—	—	108	133	633	1,554	0.0%	50.0%	50.0%	0.0%	0.0%
	Public Halls	—	—	140	145	1,913	3,906	0.0%	95.0%	5.0%	0.0%	0.0%
	Libraries	—	—	121	123	2,089	4,201	0.0%	100.0%	0.0%	0.0%	0.0%
	Houses	—	—	11	6	260	594	0.0%	0.0%	100.0%	0.0%	0.0%
	RFS Sheds	—	—	3	3	2,240	2,893	25.0%	25.0%	50.0%	0.0%	0.0%
	Amenities/Toilets	—	—	193	171	2,455	5,598	12.0%	52.0%	28.0%	8.0%	0.0%
	Other	—	—	191	174	5,383	10,368	21.0%	36.0%	38.0%	5.0%	0.0%
	Sub-total	—	—	933	916	17,941	35,316	10.1%	63.0%	24.1%	2.7%	0.0%
Roads	Sealed roads structure	—	—	420	536	38,235	51,998	61.0%	33.0%	6.0%	0.0%	0.0%
	Sealed roads surface	—	—	766	656	22,298	26,934	90.0%	7.0%	2.0%	1.0%	0.0%
	Unsealed roads	—	—	958	1,175	14,163	17,444	63.0%	23.0%	11.0%	3.0%	0.0%
	Bridges	—	—	38	32	21,686	26,721	70.0%	25.0%	5.0%	0.0%	0.0%
	Footpaths	—	—	42	57	7,127	9,840	81.0%	14.0%	5.0%	0.0%	0.0%
	Other road assets	—	—	390	335	1,762	2,245	0.0%	50.0%	50.0%	0.0%	0.0%
	Bulk earthworks	—	—	—	—	289,732	289,732	100.0%	0.0%	0.0%	0.0%	0.0%
	Kerb & Gutter	—	—	48	68	13,729	19,592	68.0%	28.0%	4.0%	0.0%	0.0%
	Culverts & pipes	—	—	78	88	10,053	18,595	39.0%	42.0%	17.0%	2.0%	0.0%
	Road Furniture	—	—	60	46	96	250	0.0%	0.0%	100.0%	0.0%	0.0%
	Sub-total	—	—	2,800	2,993	418,881	463,351	87.2%	9.8%	2.7%	0.3%	0.0%
Water supply network	Mains	784	784	726	769	40,060	78,402	18.0%	15.0%	39.0%	27.0%	1.0%
	Reservoirs	—	—	79	76	7,264	17,952	0.0%	3.0%	69.0%	28.0%	0.0%
	Pumping Stations	—	—	512	508	4,217	8,114	8.0%	30.0%	59.0%	3.0%	0.0%
	Treatment Plant	—	—	1,299	1,233	10,853	20,582	26.0%	42.0%	14.0%	18.0%	0.0%
	Meters	—	—	178	195	1,079	1,290	0.0%	25.0%	65.0%	10.0%	0.0%
	Sub-total	784	784	2,794	2,781	63,473	126,340	15.9%	18.8%	40.7%	24.0%	0.6%

Cowra Shire Council

Report on Infrastructure Assets - Values (continued)

as at 30 June 2020

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	2019/20 Required maintenance ^a	2019/20 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
Sewerage network	Mains	—	—	293	288	13,366	32,900	16.0%	11.0%	62.0%	11.0%	0.0%
	Pumping Stations	—	—	109	82	1,358	2,323	22.0%	25.0%	43.0%	10.0%	0.0%
	Treatment Plant	—	—	536	510	13,877	18,561	88.0%	12.0%	0.0%	0.0%	0.0%
	Sub-total	—	—	938	880	28,601	53,784	41.1%	11.9%	39.8%	7.2%	0.0%
Stormwater drainage	Conduits	—	—	44	49	19,614	27,188	40.0%	47.0%	12.0%	1.0%	0.0%
	Inlet & Junction Pits	—	—	15	16	6,509	9,676	59.0%	32.0%	9.0%	0.0%	0.0%
	Sub-total	—	—	59	65	26,123	36,864	45.0%	43.1%	11.2%	0.7%	0.0%
Open space / recreational assets	Swimming pools	—	—	260	270	860	2,319	0.0%	0.0%	100.0%	0.0%	0.0%
	Other Recreational Assets	—	—	1,189	1,151	1,825	4,066	19.4%	64.2%	13.2%	3.2%	0.0%
	Sub-total	—	—	1,449	1,421	2,685	6,385	12.4%	40.9%	44.7%	2.0%	0.0%
Aerodrome	Aerodrome	—	—	174	106	3,411	4,603	0.0%	50.0%	50.0%	0.0%	0.0%
	Sub-total	—	—	174	106	3,411	4,603	0.0%	50.0%	50.0%	0.0%	0.0%
TOTAL - ALL ASSETS		784	784	9,147	9,162	561,115	726,643	64.3%	16.3%	14.2%	5.0%	0.1%

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

Infrastructure asset condition assessment 'key'

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

Cowra Shire Council

Report on Infrastructure Assets (continued)
as at 30 June 2020

\$ '000	Amounts 2020	Indicator 2020	Prior periods		Benchmark
			2019	2018	
Infrastructure asset performance indicators (consolidated) *					
Buildings and infrastructure renewals ratio ¹					
Asset renewals ²	4,486	83.26%	80.82%	81.88%	>=100.00%
Depreciation, amortisation and impairment	5,388				
Infrastructure backlog ratio ¹					
Estimated cost to bring assets to a satisfactory standard	784	0.14%	0.47%	0.46%	<2.00%
Net carrying amount of infrastructure assets	561,115				
Asset maintenance ratio					
Actual asset maintenance	9,162	100.16%	102.67%	108.85%	>100.00%
Required asset maintenance	9,147				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	784	0.11%	0.38%	0.37%	
Gross replacement cost	726,643				

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

(1) Excludes Work In Progress (WIP)

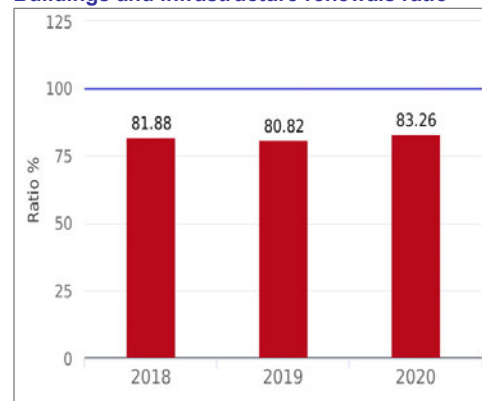
(2) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

Cowra Shire Council

Report on Infrastructure Assets (continued)

as at 30 June 2020

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

19/20 ratio 83.26%

The building and infrastructure renewals ratio is not a true indication of Council's asset renewal due to exclusion of capital works in progress. Some assets (particularly water and sewer) have high value major components which have very long useful lives and therefore only require renewal after many years of consumption.

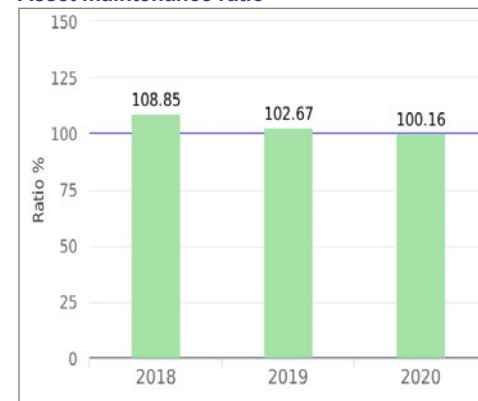
Benchmark: — $\geq 100.00\%$

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting #28

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

19/20 ratio 100.16%

Council's maintenance expenditure is at the required level.

Benchmark: — $> 100.00\%$

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting #28

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

19/20 ratio 0.14%

The infrastructure backlog ratio is below the maximum benchmark which indicates that Council's assets are in good condition.

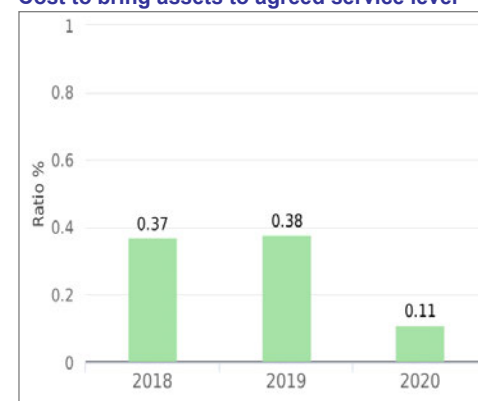
Benchmark: — $< 2.00\%$

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting #28

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

19/20 ratio 0.11%

The cost to bring assets to agreed service level is very low and again reflects that assets are generally in a very good condition.

Cowra Shire Council

Report on Infrastructure Assets (continued)
as at 30 June 2020

	General fund		Water fund		Sewer fund		Benchmark
\$ '000	2020	2019	2020	2019	2020	2019	
Infrastructure asset performance indicators (by fund)							
Buildings and infrastructure renewals ratio ¹							
Asset renewals ²							
Depreciation, amortisation and impairment	108.34%	138.87%	56.41%	19.59%	57.60%	8.19%	>=100.00%
Infrastructure backlog ratio ¹							
Estimated cost to bring assets to a satisfactory standard							
Net carrying amount of infrastructure assets	0.00%	0.01%	1.24%	3.94%	0.00%	0.00%	<2.00%
Asset maintenance ratio							
Actual asset maintenance							
Required asset maintenance	101.59%	108.97%	99.53%	98.74%	93.82%	84.05%	>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	0.00%	0.01%	0.62%	2.03%	0.00%	0.00%	

(1) Excludes Work In Progress (WIP)

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