



2020-2021 ANNUAL REPORT

COWRA SHIRE COUNCIL
116 KENDAL STREET, COWRA, NSW, 2794
PH: 02 6340 2000
EMAIL: COUNCIL@COWRA.NSW.GOV.AU
WWW.COWRACOUNCIL.COM.AU



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Cowra – Your Area

Cowra: Your Shire

The Region

Central west New South Wales is home to 181,473 people supporting 73,991 jobs with an annual economic output of \$26.551 billion. Cowra Shire is located in central west 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.

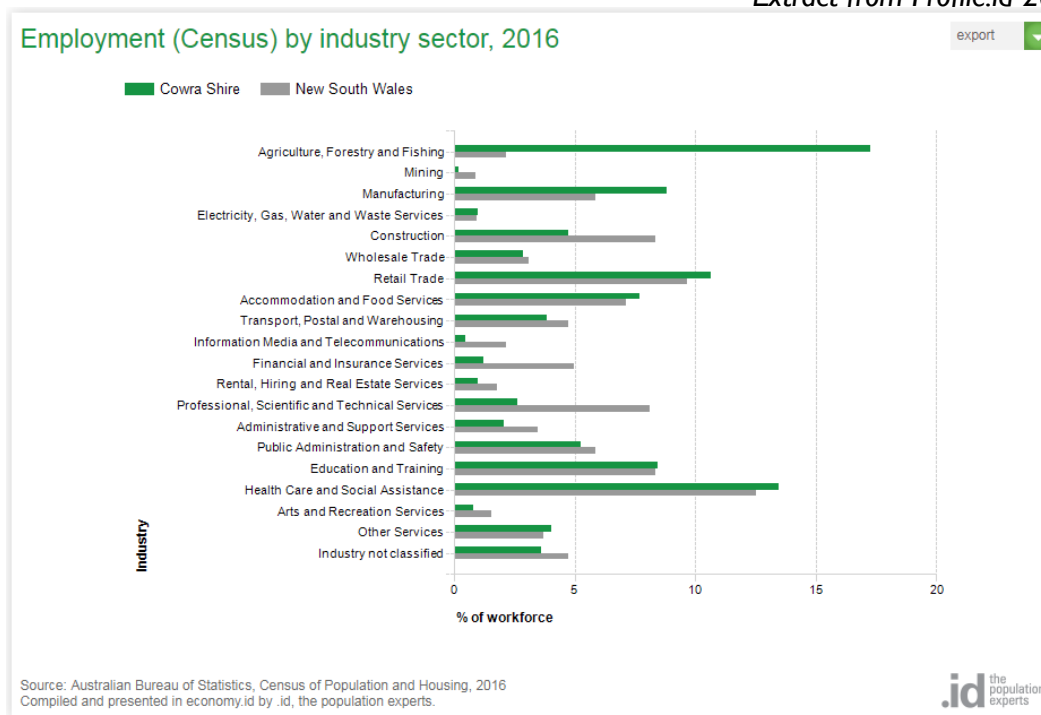
Cowra Regional Overview

The Cowra Local Government Area's Gross Regional Product represents around 5.5% 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 19.4% of the workforce is employed by “Agriculture, Forestry and Fishing” while “Health Care and Social Assistance” employs 13.5%, and “Manufacturing” 10.7%. In combination these 3 industries employed 2,198 people or 43.6% of local workers.

Statistic	Indicator
Population/Demographics	
Population (ABS ERP 2019)	12,730 (ABS ERP 2020)
Employed Residents	5,104 (NIEIR 2020)
Unemployment	4.3% (Profile.id June quarter 2021)
Median Weekly Household Income (People aged 15 and over)	\$ 959 (ABS)
Median Weekly Family Income	\$1,225 (ABS)
Median Monthly Mortgage Repayments	\$1,148 (ABS)
Median weekly rent	\$ 185 (ABS)
Tenured private dwellings	5,258 (ABS, Profile.id)
Economy	
Gross Regional Product (GRP)	\$582 million (NIEIR 30 June 2020)

** 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...

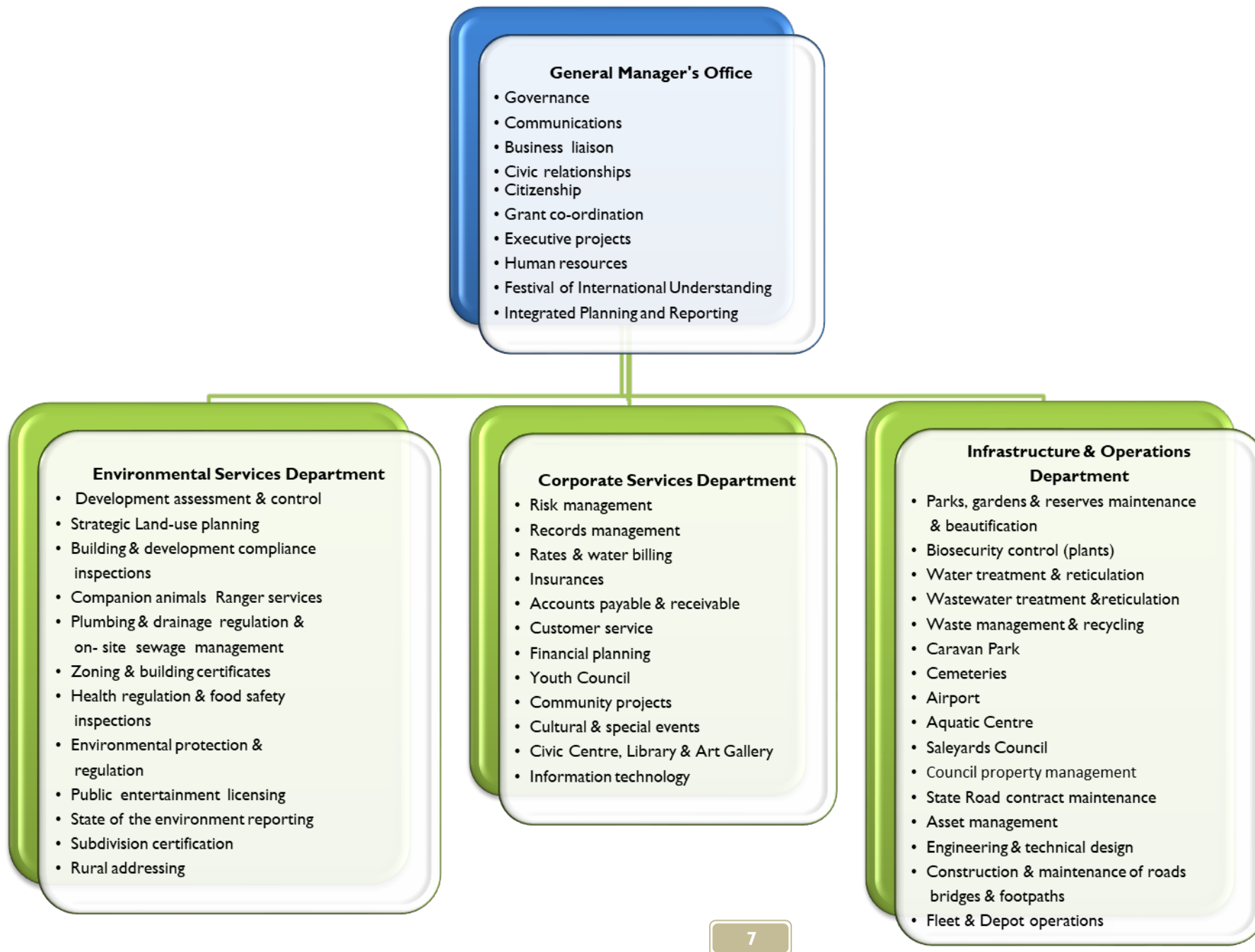
Show and grow leadership;
Be positive and work together;
Value each other and what we have;
Create opportunities for our next generations.

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

General Enquiries

Cowra Shire Council Administration Centre
116 Kendal Street, Cowra
(Corner Darling & Kendal Streets)
Private Bag 342, Cowra NSW 2794

Main Switch: (02) 6340 2000

Email: council@cowra.nsw.gov.au

Web: www.cowracouncil.com.au

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

Departmental Enquiries: 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
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. Cr IP Whitty resigned 11 Aug 2020.



Standing from left to right: Cr Peter Wright, Cr Kevin Wright, Cr Ray Walsh, Cr Bruce Miller, Cr Michael Nobes and Cr Ruth Fagan,
Seated from left to right: Cr Judi Smith and 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 2020 to 30 June 2021, 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

Council and the entire Cowra Shire community continued to deal with the many and varied challenges that the COVID-19 pandemic has presented. It has been pleasing to see the community spirit that has been displayed as we support each other, support business and demonstrate the resilience that will be required to fight our way back from this period.

Whilst the year changed the way we work and live it did not stop us from working and living. The work of Council needs to continue and we were able to navigate a path through the restrictions and manage to achieve significant benefits for the community over the course of 2020/2021.

A snapshot of the outcomes achieved under the key strategic themes of the Community Strategic Plan is detailed below:

Health and Well-being

- Conducted successful Seniors Week in April with 23 events held over 13 days
- Celebrated 25th anniversary of Aqua MIPS in March
- Maintained regular food shop inspection program with 68 inspections over the period
- Continued successful companion animal re-homing program with 101 animals re-homed during the period
- Cowra Community Grants Scheme provided funding to 50 worthwhile community projects totalling just over \$55,000
- Youth Week activities held with 9 events conducted, led by Cowra Youth Council
- Cowra Youth Council remained active including hosting of a Leadership Day at Cowra High School and delivered COVID-19 safe World Peace Day schools program, mental health month activities
- Council resolved to provide assistance to Marathon Health in their endeavour to establish a permanent, prominent Headspace location in Cowra
- Delivered flu clinics to approximately 100 members of staff
- Council continued to lobby NSW Government to establish a Justice Reinvestment trial in Cowra.
- Significant improvement in disabled access to shops in the CBD with the completion of the CBD footpath upgrade
- Consultation undertaken with Sport and Recreation groups to feed into the development of the Sport and Recreation Plan
- Council participated and encouraged community participation in the developing of the clinical services plan for the new Cowra Hospital.

Education, Training and Research

- Ongoing work placement provided in conjunction with local schools
- Council supported TAFE with a significant number of staff attending courses offered at or by TAFE including horticulture and Certificate III in Civil Construction/Plant Operation.
- Council continues to advocate for the retention and where possible expansion of activities at the Cowra Agricultural Research Station
- Council traineeship program remains in place
- Subject to COVID requirements Council hosted numerous local work experience students across a range of Council functions

Lifestyle

- With significant grant funding being received there are a range of projects being delivered in Cowra and the Shire villages including:
 - Footpaths
 - Amenities renewal
 - Signage
 - Playground equipment
 - Park facilities eg barbecues and seating
- A number of high quality exhibitions held at the Cowra Regional Art Gallery around COVID-19 restrictions
- Conducted successful Australia Day activities
- A successful Festival of International Understanding was held with New Zealand as the Guest Nation
- With successful grant submission to the Everyone Can Play program, fencing installed around play equipment at River Park providing a safe and secure environment for children. This project had been identified in the Disability Inclusion Action Plan
- First-release cinema equipment installed in Cowra Premiere Cinema and approximately 100 film screenings were held with 1,985 people having attended
- Launch of Cowra Sculpture Park conducted in June
- Council continued advocating for improvements to Reflections Holiday Park as part of early works associated with proposed raising of Wyangala Dam wall.
- Council hosted COVID-safe World Peace Day events in September
- Council participated in the commemoration of the Cowra POW Breakout.
- Launched publication of Cowra: Into the 21st Century a book giving a snapshot of life in the Cowra Shire in the years 1988-2018
- The Cowra Nature-based Adventure Playground was officially opened in December providing a major recreation space for Cowra and the region
- Continued planning workshop for development of Civic Square Precinct masterplan

Governance

- Council Adopted 2021-2022 Operational Plan and reviewed and adopted 10-Year Financial Plan
- Endorsed a comprehensive Policy review framework.
- 2019/2020 Annual Financial statements showed Council to be in a stable financial position
- Finalised and adopted Local Strategic Planning Statement with a focus on villages
- Continued livestreaming of Council meetings
- Commenced review of Cowra Development Control Plan 2014

Business and Industry

- Council continued working with the 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 including support for a Regional Development Australia telecommunications forum in Cowra
- Council continues to support the Cowra Business Chamber in the operation of the Cowra Business Hub.
- Supported the Business Chamber in providing resources to business to assist in adapting to the onset of COVID-19
- Continued to maintain and operate the Cowra saleyards and actively promoting its use by local growers
- Council provided significant support to Cowra Tourism and the Cowra Business Chamber in the revised delivery of the 2020 Cowra Christmas Street Festival with a focus on encouraging the community to shop locally

Transport and Infrastructure

- Council continues to advocate for the inclusion in NSW Government strategic planning documents the need for a CBD bypass and for a second crossing of the river in Cowra township
- Continued delivery of Roads to Recovery program works
- Completed construction of Bangaroo Bridge
- Continued to advocate for the re-opening of the Blayney-Demondrille rail line
- Continued working with NSW Government to facilitate appropriate transition of the Wyangala Sewer scheme to Cowra Council
- Continued planning for Billimari Borefield with production bore being drilled in June 2021
- Planning continued for the following major infrastructure projects:
 - West Cowra sewer
 - West Cowra drainage
 - Aquatic Centre renewal
 - Tourist Office and Library improvements
- Continued delivery of work on State-owned road network under contract with Transport for NSW
- Completed \$1.3 million upgrade to Target carpark and Rowston Lane
- Adopted revised Airport Masterplan.
- Council adopted a position for the medium-long term location of a second bridge crossing of the Lachlan River

- Continued investigation and planning for the construction of a new water treatment plant for Wyangala village, fast-tracked by the relocation Reflections Holiday Park
- Completed Kendal Street footpath refurbishment project
- Adopted a preferred approach to upgrading the Cowra Aquatic Centre

Natural Resource Management

- Funding for renewable energy works at water and sewer treatment plants included in adopted Long Term Financial Plan
- As part of the proposed 2022 Central NSW Joint Organisation electricity procurement Council resolved to contribute a minimum of 50% of Council's electricity load to a renewable energy Power Purchase Agreement where the pricing is lower than the existing contracted price
- Council continues to be a regional processing facility for products collected under the NSW Container Deposit Scheme.
- Council adopted an Energy Efficiency Plan

These achievements demonstrate Council's longstanding and ongoing commitment to pursuing a strategic, sustainable approach to managing Council assets and delivering council services.

Let's hope the next year is not quite as disrupted as 2020/2021 and our community, led by Council, can rebound and thrive.

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 2020-2021 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 2020-2021.

Executive Summary

The integrated Delivery Program 2017-2018 to 2020-2021 and Operational plan 2020-2021 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 2020 – 30 June 2021. 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.

Health & Well-Being (Strategic Theme 1)

COMMUNITY STRATEGIC PLAN 2017-2036							
4 YEARS DELIVERY PROGRAM 2017-2018 to 2020-2021		1 YEAR OPERATIONAL PLAN 2020-2021					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
H1 Provide for future aged care accommodation needs and support services	H1.1 Improve access for aged persons in high movement public environments as well as shops, offices and public buildings and places	H1.1.a	Continue to implement the actions identified in the DIAP and report progress to the Access Committee annually.	<p>Investigate improving playgrounds.</p> <p>Continue with the Access Incentive fund.</p> <p>Continue to improve physical access to all Council buildings and facilities.</p> <p>Improve seating in public areas.</p> <p>Ensure voting venues are accessible.</p>	Director – Environmental Services	<p>Grants have been sought to improve safety and access at the village parks including: River Park, Pioneers Park, Billimari, Memorial Park, Gooloogong, EJ Walker Park, Watta, Lions and Jenny Kerr Park, Woodstock.</p> <p>The Access Incentive fund has not funded any additional access this year, 1 application has been received.</p> <p>Disabled access has been improved in the Civic Centre with the relocation of the lift to the stage.</p> <p>Seating has been improved with the completion of the CBD reconstruction project.</p>	Grants have been secured for some works in village parks including signage.
		H1.1.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 not funded any access this year; one application has been received.	No new applications have been received for Access to date.

Health & Well-Being (Strategic Theme 1)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEARS DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
	H1.2 Increase public awareness of health related issues particularly relevant to an aging demographic, including need for disabled parking, improved pedestrian access, sharing the CBD	H1.2.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 Week dates released 14-24 April 2021 Program will be dependent on Public Health Orders.	Very successful Seniors Festival program delivered with 23 events held over 13 days. 21 organisations contributed to the Festival under the direction of the Organising Committee facilitated by Community Projects. Total participation exceeded 600 people.
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	Review and update the Sport and Recreation Plan.	Consultation undertaken, plan developed and adopted by Council.	Director – Corporate Services	Otium Planning appointed to coordinate stakeholder consultation. Engagement activities and surveys completed December. On schedule to present 10 year strategic Sport & Recreation Plan for Council endorsement by June 2021.	Draft Cowra Sport & Recreation Strategic Plan 2021-2030 and Implementation Plan expected to be presented to Council in next few months.
		H2.1.b	Maintain relationships with local, State and Federal sport and recreation organisations, including NSW Sport and Recreation and continue to support the Western Regional Academy of Sport (WRAS) through a regular annual financial contribution.	Networking opportunities taken to develop relationship with relevant agencies and bodies. Annual contribution made to WRAS.	Director – Corporate Services	Regular contact maintained with NSW Office of Sport. State-wide initiatives and grant opportunities promoted to local sports community.	Regular contact maintained with NSW Office of Sport. Upcoming grant opportunities promoted to local sports community.

Health & Well-Being (Strategic Theme 1)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEARS DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
		H2.1.c	Support community health programs that encourage increased physical activity.	Programs supported subject to available resources.	Director – Corporate Services	Aqua MIPS program supported through Cowra Aquatic Centre.	25th Anniversary of Aqua MIPS celebrated in March 2021. Preliminary discussions with NSW Office of Sport to support upcoming Active Kids project.
		H2.1.d	Promote events that encourage physical activity eg Bike Week, Men's Health Week, Colour Run.	Promotions undertaken within available resources.	Director – Corporate Services	No relevant community events held within this period due to COVID restrictions.	HR held Men's Health Week initiative for Council staff.
		H2.1.e	Support State and local sports initiatives to improve access for people of culturally diverse and indigenous backgrounds.	Support provided as required subject to available resources.	Director – Corporate Services	No requests received.	No requests received.
		H2.1.f	Promote Donations Policy to assist individuals in cultural, sporting and recreational excellence.	Promotion undertaken at least twice during the year.	Director – Corporate Services	No promotional activities took place in the last 6 months due to COVID restrictions.	Council has continued to receive and consider a steady stream of donation requests.
	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	Health Programs were successfully carried out throughout 2020, these included, Flu Vaccinations, Health Checks with Capital Health Care, Skin Clinics. Staff Health programs are scheduled annually into Council's Health & Wellbeing Calendar, currently liaising with	Produced Annual Calendar of Staff Health and Wellbeing programs that have been scheduled for 2021. Health monitoring for identified staff has been undertaken with Lung & Herbicide screening. Flu vaccinations were completed in April. Men's Health Week activities were

Health & Well-Being (Strategic Theme 1)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEARS DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
						StateCover to develop new initiatives to be included in calendar for 2021.	held in June.
	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	Cowra Youth Council implemented program of activities for Mental Health Month to raise awareness and promote self-care amongst young people.	Monitored activities of the Cowra Interagency. No requests for support received for community wellbeing initiatives.
	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 appropriately to breaches of the health standards.	All high risk food premises in the Cowra Shire inspected and action taken to achieve compliance. Promotion of best practice food handling procedures, equipment and training programs undertaken via Council website and direct contact with food businesses.	Director – Environmental Services	A total of 12 inspections have been undertaken in the last six months. Four inspections were conducted after the inspection.	A total of 68 food shop inspections were undertaken in the last 6 months. 18 inspections were undertaken.
	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.	Dog attacks and nuisance complaints are responded to in accordance with Cowra Ranger Services Procedures Manual and Council's Guarantees of Service. Regular patrols of Cowra and surrounding villages. Where appropriate, publicise Companion Animals Act and obligations on pet owners in media.	Director – Environmental Services	Environmental Services has recently reviewed the Companion Animal Management Plan. Regular patrols are undertaken – 92 patrols were undertaken to villages over the last six months.	There were 6 dog attacks complaints 10 Barking dog complaints during this period. There were 79 village patrols during this period.

Health & Well-Being (Strategic Theme 1)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEARS DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
		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 available to persons wishing to own a pound animal, including discounted micro-chipping and registration fees.</p>	Director – Environmental Services	There were a total of 46 animals rehomed in the last 6 months: 43 to rehoming organisations; and three to the community	<p>There is little need for the financial incentives and the majority of the pound animals are being rehomed to registered organisations</p> <p>53 animals were rehomed to organisations and 20 released to owner.</p>
	H2.6 Ensure Work Health & 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 State Cover 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> <p>Ensure WHS provisions are considered for the purchase of goods and services for Council operations.</p> <p>Support Council's Work Health Safety Committee.</p>	Director – Corporate Services	<p>Risk Management Officer (RMO) reviews and implements as required.</p> <p>RMO consults monthly with S/C WHS representatives, and is a member of Councils W/C management team.</p> <p>This is an ongoing and live function of the RMO position.</p> <p>Monitored via Councils purchasing policy, and in consultation with relevant purchasing staff.</p>	<p>Risk Management Officer (RMO) reviews and implements as required.</p> <p>WHS Committee is active and engaged with an ongoing presence in the workplace and a regular program of inspections.</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 2020-2021					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
						RMO is Councils' management representative on the Health and Safety Committee.	
	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	Areas maintained.	Areas 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	Council made a donation of funds in the past 6 months.	Council has continued to support the Woodstock Swimming Pool with financial assistance and technical advice when requested.
	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	Community meeting unable to be held due to pandemic restrictions; meeting rescheduled for early 2021.	Community meeting rescheduled for July 2021.
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.	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.

Health & Well-Being (Strategic Theme 1)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEARS DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
Strategic Direction	Program					Community consultation has been concluded with various focus groups with inputs collated to ensure that all inputs for consideration are properly articulated in the clinical services plan.	With Covid-19 and the current health care pandemic still compromising business as usual, meetings and advocacy remains challenging.
						Media release, Mayoral columns, Mayor's radio interviews and Cowra Quarterly articles written to encourage community participation in Cowra Health Service consultations.	The Health Council remains engaged and council continues to support and advocate for better health services and infrastructure for our region. Evidence of this can be found in media release, Mayoral columns, Mayor's radio interviews and Cowra Quarterly articles written to encourage community participation in Cowra Health Service consultations.
	H3.2 Liaise with local medical and allied health professionals to identify community healthcare needs	H3.2.a	Liaise with local medical fraternity to assist where possible in the attraction and retention of health workforce	Assistance provided within available resources.	General Manager	CNSWJO's Beyond the Range Initiative remains in place. Council replicates CNSWJO media releases and supports the "Beyond the Ranges" project. The web portal is still active as	CNSWJO's Beyond the Range Initiative remains in place. The Mayor and business officer serve on the Health Council to facilitate strategies for the attraction and retention of health

Health & Well-Being (Strategic Theme 1)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEARS DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
Strategic Direction	Program					part of CNSWJO's advocacy for the region. The Mayor and business officer serve on the Health Council to facilitate strategies for the attraction and retention of health workers in the shire.	workers in the shire.
H4. Support and encourage voluntary community services	H4.1 Actively encourage community volunteering	H4.1.a	Undertake publicity and promotion of volunteering. Promote activities of Council S355 Committees.	Media and promotions undertaken at least once every six months. Host "Volunteers Week" morning/afternoon tea event at Council Chambers. Media and promotion of S355 Committees undertaken.	General Manager	Section 355 Committees have been promoted in our weekly Noticeboard news and via Council's social media pages. Council staff continues to volunteer for Cowra's Meals on Wheels service and undertook fundraising throughout the year which was split evenly between Cowra-Grenfell Meals on Wheels, the Cowra Salvation Army and Cowra Food Hall.	Section 355 Committees have been promoted in our weekly Noticeboard news and via Council's social media pages. Council staff continues to volunteer for Cowra's Meals on Wheels service and undertake fundraising events each month. Volunteers were acknowledged via a 'National Volunteers Week' thank you message that appeared in Council's email signature, website, social media pages and in Council Noticeboard published in the Cowra Guardian and

Health & Well-Being (Strategic Theme 1)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEARS DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
							Cowra Phoenix publications.
		H4.1.b	Facilitate training programs for volunteers to support operation of community committees.	Two training courses conducted annually	Director - Corporate Services	Needs to be assessed through strategic Sport & Recreation planning process. If needs identified, online training options will be investigated for 2021.	Facilitation of learning opportunities to be investigated following completion of Sport & Recreation Plan.
	H4.2 Continue to support the community through provision of Community Strategic Plan funding	H4.2.a	Provide funding for projects that meet Community Strategic Plan objectives through the Cowra Community Grants Scheme.	Funding delivered and projects implemented.	General Manager	Cowra Community Grants Program – 2020/21 Round 1 Successfully completed. 27 applications received. 23 applications funded – totalling \$28,039.08. A video highlighting the activities of grant recipients was produced by the Communications Officer and posted to Council social media in the absence of a cheque presentation event due to COVID-19 restrictions.	Cowra Community Grants Program – 2020/21 Round 2 successfully completed. 27 applications received - totalling \$27,081.63. All applications were approved. A cheque presentation and morning tea was held on 30 March 2021 in Council Chambers. A media release outlining the projects of the successful applicants was distributed to local media and promoted via Council's social media and website.
	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	LEMO is responsible for the agenda and organising appropriate meetings.	LEMO is responsible for the agenda and organising appropriate meetings AND General

Health & Well-Being (Strategic Theme 1)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEARS DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
Strategic Direction	Program						Manager is LEMC Chair.
		H4.3.b	Council to provide a Local Emergency Management Officer (LEMO).	LEMO undertakes administration for the Local Emergency Management Committee.	Director – Corporate Services	LEMO is embedded in RMO position.	LEMO is embedded in RMO position.
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	Monthly meetings held. World Peace Day Schools Program & Mental Health Month activities conducted, including a Peace Bell Community Ring-a-thon and 'Silly Sock Day'. Cowra Community Study Centre investigations completed with presentation delivered to Council. Funding application for 2021 trial program submitted under the Youth Opportunities Program.	Engaging Youth Week program incorporating 9 events delivered in partnership with 7 community organisations. Total participation in Youth Week exceeded 750 young people and children. Cowra Study Hub Committee established to continue Study Hub investigations. Proposal submitted to Country Universities Centre seeking funding for a CUC Cowra Region to commence operation in 2022. Outcome of proposal is pending at this time.
		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	Deferred until 2021.	Amplify Leadership Day held at Cowra High School on 21 April. The full day workshop was hosted by the Cowra Youth Council and

Health & Well-Being (Strategic Theme 1)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEARS DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
Strategic Direction	Program						facilitated by yLead with 52 Year 9 & 10 students participating. Excellent feedback received from participants and teachers.
		H5.1.c	Support Youth Council representation at State or National youth events.	Minimum of one event attended annually	Director – Corporate Services	No opportunities available due to COVID restrictions.	No opportunities available in current period. Plans in place to attend the 2021 NSW Youth Council Conference scheduled for September 2021.
	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	Cowra Youth Council has provided input into planning for new Headspace facility in Cowra. Youth Council activities were promoted via Council social media pages. Council promoted calls for applications for the 2021 Youth Council via social media, Mayoral columns and radio interviews.	Further consultation by headspace with Cowra Youth Council (CYC) to assist with new headspace facility design. CYC continue to actively maintain social media pages and utilise the platform to advocate for youth issues and support community causes and celebrations. Youth Week events promoted via Council's social media pages.

Education Training & Research (Strategic Theme 2)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
E1. Making Cowra a Learning Community	E1.1 Liaise with post school education providers to improve access and remove impediments for Cowra residents seeking to further skills/education	E1.1.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.	General Manager	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 to promote Cowra Business Chamber activities via social media.
				Technical assistance provided to Council to lobby relevant State Ministers where appropriate.		Council continues its financial support for skills and training development of new and existing business owners and their staff via the Business Chamber's Business Hub initiative.	Skillset's CareerLink Central West program promoted on Council's social media pages.
				Media and promotions undertaken where appropriate.		With the advent of the Covid-19 pandemic, Council has been unable to support any physical chamber events due to lockdown and social distancing rules being put in place.	TAFE, High School and Business Chamber representation on Cowra Study Hub Steering Committee (facilitated by Community Projects). Steering Committee have submitted proposal for a Country University Centre to be established in Cowra to support tertiary students studying online.
						With COVID still in play, Council in conjunction with BrandLocal and the Cowra Business Chamber have established an online portal where all and any Shire business or community members could enrol for free	Preparation underway for Cowra Try-A-Trade event to be held in August 2021. Council staff to present hands-on trade exhibitions.
							The business officer stays in contact with TAFE and other willing RTO's

Education Training & Research (Strategic Theme 2)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
Strategic Direction	Program					<p>training to obtain information/advise/in sight on how to weather/address the challenges presented by Covid-19 going forward.</p> <p>The portal also demonstrates how business could potentially adapt, pivot and evolve to survive through the pandemic.</p> <p>The Mayor, Councillors and staff continue to attended TAFE and Business Chamber events as invited and when/where possible.</p>	<p>wanting to create sustainable outcomes in training & education for Cowra and its community.</p> <p>Council continues its financial support for skills and training development 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, support of physical chamber events due to COVID restrictions/Health Orders have been challenging.</p> <p>With COVID still in play, Council's online portal for Shire business and community members to enrol for free training remains open.</p> <p>The portal demonstrates how business can potentially adapt, pivot and evolve to survive and thrive through extreme challenge.</p>

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
Strategic Direction							The Mayor, Councillors and staff continue to attend TAFE and Business Chamber events as invited and when/where 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 information promoted via Council's website.	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 Council Trainee program.	General Manager	2020 traineeship program in place with participants due to finish early 2021. A review of Council's Traineeship Program will be undertaken with no new traineeships being offered in 2021. Current 12 month trainees to complete in February 2021. Council appointed 2 apprentices in Civil Construction in February 2020 for a 3 year period.	Council appointed new Business Administration Trainee, extended current Trainee Storeperson for further studies and extension of traineeship for another 12 months. Current trainees in Council's Roads section are currently completing their second year of a three-year apprenticeship.
	EI.3 Provide work experience placement opportunities for	EI.3.a	Provide Work Experience Program for Secondary and Tertiary students.	Respond within resources to Cowra Schools and TAFE to provide a Work Experience	General Manager	Continued communication with schools with work	Work placement continues to be undertaken, with

Education Training & Research (Strategic Theme 2)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
Strategic Direction	Program						
	Cowra students			program. All departments have developed tasks/projects for the students to ensure a valued experience.		placement ongoing, guided by the Covid19 situation.	placements in Workshop, Engineering & Parks & Gardens and Cowra Services section – Amin (student from Holman Place School). Still guided by Council's Covid-19 guidelines.
E2. Maintain and develop learning infrastructure and programs to respond to education and training needs	E2.1 Continue to support Cowra Library	E2.1.a	Manage operation of Library with Central West Library Service (Orange City Council) to operate Cowra Library.	Service Level Agreement, budget and management objectives for 2020/2021 financial year are developed and implemented in consultation with Central West Library Service.	Director – Corporate Services	Agreement and budgets are in place and are monitored monthly.	Agreement and budgets are in place and are monitored monthly. Quarterly meetings are now in place with the new Regional Manager of Central West Libraries.
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.	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	TAFE's current business model continues with challenges in their on-line training portals. Improvements are being seen in the delivery of skills and training in and at workplaces across the region. Council continues to be a financial contributor to The Business Hub which is an extension of the Cowra Business Chamber (CBC).	There has been some engagement with schools through the Business Chamber. Ongoing pandemic has severely limited activity.
E4. Strengthen the role	E4.1 Research and	E4.1.a	Wherever possible Council	Council to utilise TAFE and	General	Where possible,	Council continues to

Education Training & Research (Strategic Theme 2)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
and use of local education and training providers	utilise appropriate local service providers		utilise local training providers in delivering staff training subject to cost comparisons.	other local providers wherever possible.	Manager	<p>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> <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 with Trainees/Apprentices continuing their studies with TAFE.</p>	access courses locally through TAFE, when possible. Thirty staff are still undertaking study in Certificate III in Civil Construction/Plant Operation. Staff Member complimenting a Diploma of HR through TAFE.
	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>TAFE's current 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 to the lockdown, social distancing and</p>	Council, together with the business chamber, keeps advocating for improved delivery of training services in our region.

Education Training & Research (Strategic Theme 2)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
Strategic Direction	Program					<p>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 2020-2021					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
LI. Build Strong linkages with our indigenous Community	LI.1 Acknowledge Cowra Shire is Wiradjuri country	LI.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.
	LI.2 Work with the Aboriginal community to promote stronger links, identify common goals and projects	LI.2.a	Meet at least annually with Cowra Local Aboriginal Land Council.	Mayor and General Manager attend meetings.	General Manager	The Cowra Local Aboriginal Land Council is under administration. The General Manager met with the Administrator in September at which time recruitment for a CEO was underway.	The Mayor and Director Environmental Services met with LALC Chair and Deputy Chair in June 2021.
		LI.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	Council regularly consults in accordance with the Policy.	Council regularly consults in accordance with the Policy.
		LI.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	No additional Items of Aboriginal Heritage have been listed in the last 6 months.	No additional Items of Aboriginal Heritage have been listed in the last 6 months.
		LI.2.d	Work with the Aboriginal community and the Cowra Local Aboriginal Land Council on the Interpretation Centre in line with the Peace Precinct	Work towards finalising a plan agreed to by local community then seek grant funding for the works.	Director-Environmental Services	Grant funding application has been successful to progress this project. Once the	Council has applied and been successful for grant funding to do some important Aboriginal projects.

Lifestyle (Strategic Theme 3)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
			Master plan.			funding agreement with the State Gove has been finalised community consultation can commence.	
	LI.3 Identify mutually beneficial grant funding opportunities for local Aboriginal groups and assist in completion of applications	LI.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	Grant funding information passed to relevant Aboriginal groups including Boori Yalbalanga Day Care Centre, Wagambirra Dance Group. Possible grant funding for upgrade work at Erambie Oval discussed with Cowra Magpies.	Grant funding information continues to be forwarded to relevant Aboriginal groups including Boori Yalbalanga Day Care Centre, Wagambirra Dance Group and Dinawan's Connection. No potential grant funded projects were identified.
	LI.4 Improve Aboriginal access to employment opportunities	LI.4.a	Council's recruitment program endeavours to reflect Cowra's demographic mix.	Where appropriate recruitment specifically targets Aboriginal people.	General Manager	No specific recruitment undertaken. Continued discussions with Cowra High School to provide opportunities for aboriginal students that have shown an interest in work opportunities with Council.	No specific recruitment undertaken. Continued discussions with Cowra High School to provide opportunities for aboriginal students and aboriginal people that have shown an interest in work sections with Council.
	LI.5 Liaise with Aboriginal stakeholders on development proposals that have potential to impact on	LI.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	Director – Environmental Services	This is in place and a review of the Aboriginal Consultation Policy will continue with	Aboriginal Consultation Policy currently on Public Exhibition.

Lifestyle (Strategic Theme 3)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
	known cultural heritage sites			stakeholders is required.		additional community consultation.	
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.	Support provided within resources and feedback from event participants is positive.	General Manager	Limited commemorations held due to COVID. Mayor attended relevant events.	Planning underway for August 2021 events.
	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	Dinner with NZ High Commissioner held in November 2020; planning dependent on COVID restrictions.	COVID pandemic making it difficult to lock in a Guest Nation. Committee looking at other options to present to Council.
	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	NFA – item closed.	NFA – item 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 continues to be maintained to an appropriate standard.	Park continues to be maintained to an appropriate standard.
		L2.4.b	Maintain relationship with Nagakura Foundation as appropriate.	Council responds to any requests for assistance with delegations visiting Cowra.	General Manager	No visits during the period.	No visits during the period.
	L2.5 Maintain local heritage	L2.5.a	Employ a properly qualified and experienced heritage advisor to provide advisory services to Council and the wider community.	Heritage advisor engaged and available to respond to heritage issues/queries.	Director – Environmental Services	Heritage advisor is in place.	Heritage advisor is in place.
	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 in place and is a statutory requirement.	This is in place and is a statutory requirement.

Lifestyle (Strategic Theme 3)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
	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	Adapted program of activities delivered for World Peace Day to meet COVID safety requirements. Community Ring-a-thon was successful. Peace Bell ceremonies conducted for World Peace Day and Remembrance Day.	Peace Bell Ceremonies conducted for Australia Day, Festival of International Understanding, Anzac Day and NAIDOC Week.
	L2.8 Develop the Cowra Peace Precinct with a focus on the Aboriginal, and Prisoner of War Camp history	L2.8.a	Ongoing conservation management of electrical switch hut and the Nissen Hut.	Undertake the restoration of the electrical switch hut. Finalise the CMP for the Nissen hut and the subsequent restoration.	Director – Environmental Services	The restoration program will commence on 11 January 2021. The CMP has been completed for the Nissen Hut.	This project has now been finalised – a new roof and sealing the cracked concrete floor is the next part of the project.
		L2.8.b	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	Maintained to appropriate standard.	Vegetation restoration underway. Cool burn activities to commence August 2021.
	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	No requests during review period.	No requests during review period.
		L2.9.b	Gain recognition of the WWI memorial planting on the POW Camp site.	Finalise interpretive sign on the site. Lodge an application with the	Director – Environmental Services	The Memorial Grove is now a War Memorial and is registered.	This signage is still outstanding.

Lifestyle (Strategic Theme 3)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
				NSSW War Memorials Register for the Memorial Planting.		Signage will be installed early 2021.	
	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 by 31 December 2020.	General Manager	Cowra: Into the 21st Century was completed and published on 6 November 2020. 2000 copies were printed in regional Victoria. A successful book launch was held at the Civic Centre on 5 November 2020 with 90 attendees. Retailing for \$49.95, the book is available at Council's Customer Service Centre and at six local retailers. The book is also available online from the Visit Cowra online store. At the end of the reporting period, 650 copies had been sold.	Sales of Cowra: Into the 21st Century continue steadily, with 745 copies sold up until 30 June 2021.
L.3. 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	Various options for the Aquatic Centre are being considered including establishing a splash park. It is expected a firm direction will be adopted in the first half of 2021.	Project Manager to deliver the asset renewal planned to be appointed in October 2021.
	L3.2 Provide recreation	L3.2.a	Maintain parks and gardens to	Recreational playgrounds and	Director –	The Cowra Nature	Everyone Can Play

Lifestyle (Strategic Theme 3)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
	opportunities through the provision of attractive parks and gardens		a high standard for use of all recreation users.	reserves (including facilities) are maintained to a high standard for all users. Playground compliance checks completed quarterly.	Infrastructure & Operations	Based Adventure Playground was officially opened in December 2020.	fencing installed at River Park Playground March 2021.
	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 a high standard.	Fields maintained to a high standard.
		L3.3.b	Support within available resources the Showground Trust, village halls and other community owned and operated facilities.	Assist in sourcing grant funds for improvements. Consider requests for financial assistance.	Director – Corporate Services	Current, ongoing and in need.	Current, ongoing and in need.
	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 Park).	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 diverse and creative visual arts program of exhibitions, community activities, events and workshops during July to December 2020. Exhibition Program Jun/Jul - As far as the eye can see – Aug/Sep – Obsessed: Compelled to Make - A major touring exhibition including local guest artist Greg Daly. Sep/Oct – Gallery closed due to COVID-19. Gallery staff undertook a	The Gallery presented the following program of exhibitions, community activities, events and workshops during Jan – June 2021. Exhibitions - Jan/ Feb - Yvonne Boag - Travelling, Leaving, Settling, Scotland, Korea, Australia (in house guest curated) Jan/ Feb - From the Collection – New Acquisitions - (in house Gallery Director curator) Jan Summer Art Workshops for Children - for 8 – 12 years olds Feb/March Concrete:

Lifestyle (Strategic Theme 3)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
						range of activities Oct/Nov – Calleen Art Award 2020 - Nov/Dec – upstART 2020. Dec/Feb – Yvonne Boag, Other Oct - Spring Workshops for Children. Cowra Public School gallery visit in November. Spring workshop program for children 7 – 12 years in October. Commenced negotiations with the Sydney Opera House Trust re long term loan of a sculpture by Philip King (UK) for the Sculpture Park.	art design architecture - (touring guest curator) April/ May -John Gollings: History of the Built World - (touring guest curator) May/ June -Lachlan Valley Biennial Art Awards (Cowra Art Group) - (in house) June/Aug ARTEXPRESS - (collaboration with NSW Dept Education - Curated by Gallery Director) – presented during school holidays June/July - Operation Art - outreach project presented in the Cowra Library Workshops “Casting in concrete” and Operation Art - Teacher workshop Other launch of the Cowra Sculpture Park
		L3.4.b	Develop educational activities with local schools and the Cowra Regional Art Gallery.	Develop and implement educational program.	Director – Corporate Services	upstART 2020 included the participation of 9 high schools and over 90 students in stages 5 and 6.	Presentation of exhibitions ARTEXPRESS and Operation Art ongoing updates sent to schools as required.
		L3.4.c	Coordinate the activities of the Cowra Premiere Cinema.	Coordinate community groups and promote use of the Cowra	Director – Corporate	The upgrade of cinema equipment	First release cinema equipment installed

Lifestyle (Strategic Theme 3)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
				Premiere Cinema within the community.	Services	to show first release films has now been completed. A cinema program is currently being developed and is expected to be aired early in 2021.	in January 2021. In the period Jan-May there have been 101 film screenings with 1,985 people having attended.
		L3.4.d	Coordinate NAIDOC week activities with community organisations and interested parties.	Events coordinated in support of NAIDOC week.	Director – Corporate Services	Community NAIDOC Week events did not proceed due to COVID. Completed NAIDOC display at Council and social media posts on CYC pages.	Preparations completed for celebration of NAIDOC Week 2021. COVID restrictions enacted in late June forced cancellation of CINC's Family Fun Day.
		L3.4.e	Support Cowra Showground Trust in their efforts to maintain and improve the facility.	Provide annual contribution to Showground Trust. Lobby relevant Members of Parliament for funding to maintain and improve facility.	General Manager	Council provides an annual contribution to the Trust.	Council provides an annual contribution to the Trust. Letters of support written for grant applications.
	L3.5 Develop the Lachlan River Precinct as a major focal point for passive recreation	L3.5.a	Pursue funding and implement when adequate resources are available the following initiatives from the Lachlan River Precinct Masterplan: Extending the cycleway on the Eastern bank, including past the front of the Cowra Van Park Investigations into providing better pedestrian access across the Lachlan River	Works completed as funds become available.	Director – Infrastructure & Operations	Works completed as funds become available.	Planning for footpath works to be delivered funded through the Public Spaces Legacy fund grant.

Lifestyle (Strategic Theme 3)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
	L3.6 Develop the Cowra Civic Square Cultural Precinct	L3.6.a	Finalise development of a Masterplan for the Civic Square.	Develop a concept plan for the Civic Square, incorporating the Civic Centre, Library & Art Gallery Precinct. Develop drawings representing the three options from the community consultation.	Director – Environmental Services	A combination of the 3 designs has been presented to the Focus Group for consideration. Some minor changes and further work is required. Grant funding is needed to continue this process. Engineering designs next step.	This project has been delayed by work on other projects. Expected to be brought back to Council in early 2021/2022.
	L3.7 Maintain and improve the Cowra Civic Centre	L3.7.a	Finalise development of Strategic Operational Plan for the Civic Centre.	Plan developed and adopted by Council.	Director – Corporate Services	A strategic operational plan was developed and presented to Council in 2020. Additionally Council endorsed the establishment of a 355 Committee to support the Centre's strategic direction. The group first met in Dec 2020.	The S355 Committee has been established and is meeting regularly.
	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	Works undertaken according to improvement program in Building Asset Management Plan.	Roof repair work planned for 2021/2022 with Federal grant funding.
	L3.9 Maintain and improve the Cowra Regional Art Gallery	L3.9.a	Develop Art Gallery Business Plan.	Undertake a Gallery Business Plan in accordance with State Government infrastructure funding requirements and in line with outcome of Civic Square Master Plan.	Director – Corporate Services	Council presentation by Director Corporate Services in November Including redrafting of the gallery floor	Redrafting of schematic and perspective drawings including 'Olive Cotton Learning space' completed. Quantity Surveyor

Lifestyle (Strategic Theme 3)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
						plan to include new addition of the Olive Cotton learning space. Commencement of the Gallery Business Case/CBA and updated Architect plans + costings (to shovel ready) ongoing during Dec/Jan 2021	costings completed. Business Case & Shovel ready costings ongoing during July/Dec 2021.
		L3.9b	Building renewal and maintenance works planned and implemented.	Works undertaken according to improvement program in Building Asset Management Plan.	Director – Infrastructure & Operations	Works undertaken according to improvement program in Building Asset Management Plan.	Routine maintenance works undertaken.
	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.	Director – Infrastructure & Operations	No work undertaken during the period.	No work undertaken during the period.
	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 the masterplan.	Ongoing promotion of the sculpture park and the development of program to increase the collection.	Director – Corporate Services	Commenced negotiations with the Sydney Opera House Trust re long term loan of a sculpture by Philip King (UK) for the Sculpture Park. Signage for 5 new sculptures completed - to be installed in Jan 2021 Development of an	Sculpture Park launch took place in June with Macquarie University representatives present Negotiations with Sydney Opera House completed – re Philip sculpture. Installation due to take place during Jul – Dec An updated ground/

Lifestyle (Strategic Theme 3)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
L4. Build participation in community life						updated design of the Sculpture Park commenced in Oct/Nov. The design to include more pathways and public seating.	garden design with an increase of pathways and garden spaces completed re Sculpture Park. Grant funding required to complete project Cowra Tourism to assist with development of a Sculpture Park promotional brochure during Jul/Dec. Updated Masterplan incorporating operating plan ongoing - to be completed Jul/Dec 2021
	L3.12 Lobby the NSW Government to develop and invest in the Wyangala State Recreation Park	L3.12.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 proposed raising of the wall at Wyangala requires relocation of sections of the park. The Mayor and senior staff have been actively involved with WaterNSW and Reflections in planning the relocation and improvement.	A media release was issued encouraging local businesses to register as a supplier for the Wyangala Dam Wall Raising project. Mayor and senior staff strongly advocating for improvements to Park as part of relocation required due to proposed raising of dam wall.
	L4.1 Work with government departments and other	L4.1.a	Liaise with NSW and Commonwealth Government agencies to promote their	Contact made and listings prepared and media produced.	General Manager	Attend quarterly forums where updates are	The following programs were promoted:

Lifestyle (Strategic Theme 3)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
	agencies to promote and support volunteer involvement in community activities		range of sponsored volunteer programs.			obtained on a range of sponsored government programs.	Australia Day Awards Seniors Week Youth Week Attend quarterly forums where updates are obtained on a range of sponsored government programs.
	L4.2 Coordinate endorsed civic events that are celebrated by our community and recognise 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	World Peace Bell ceremonies conducted for World Peace Day and Remembrance Day.	Preparations completed for NAIDOC Week civic event in July. Support provided to Cowra RSL for running of 2021 Anzac Day services.
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 resources.	General Manager	The Mayor is Portfolio Mayor for the CNSWJO Regional Prosperity Group that includes Tourism. 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.	The Mayor is Portfolio Mayor for the CNSWJO Regional Prosperity Group that includes Tourism. 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	Contribution paid in accordance with

Lifestyle (Strategic Theme 3)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
						adopted budget.	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 for Australia Day.	Events are well planned and executed to satisfaction of committee and community.	Director – Corporate Services	Australia Day Awards program finalised. Program of activities for Australia Day determined in conjunction with Committee with organisation of events on schedule for 2021.	Cowra Australia Day Events successfully delivered under new COVID-safety requirements. Key events included the Community BBQ breakfast, Flag Raising & Peace Bell Ceremony, Australia Day Ambassador Program, presentation of the Cowra Australia Day Awards, Citizenship ceremony, Australia Day Luncheon, and Historic Vehicle Display.
	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	Current and ongoing.	Current and ongoing.

Governance (Strategic Theme 4)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
G.I Implement an effective community engagement strategy	G.I.I Maintain and improve appropriate mechanisms to consult with the community and other stakeholders and provide information on Council decisions, services and initiatives	G.I.I.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 2 and 3 of the Cowra Quarterly produced and distributed in Winter and Spring.</p> <p>Regular updates and posts made to Council's Facebook, Twitter and LinkedIn pages. Promotions on Council's social media pages include current roadworks, Council's current positions vacant, a summary of Council decisions, media</p>	<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, to Central West media and on Council's website.</p> <p>Weekly noticeboard published each week in the Cowra Guardian and fortnightly in the Cowra Phoenix. Also published to Council's website and social media pages, sent to Central West media, as well as being sent to all council staff.</p> <p>Autumn edition of the Cowra Quarterly produced and distributed to all Shire residents.</p> <p>Regular updates and posts made to Council's Facebook, Twitter and LinkedIn pages.</p>

Governance (Strategic Theme 4)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
						releases, pound newsletters and community focused events and activities. Council's meetings continue to be livestreamed to Council's YouTube page.	Promotions on Council's social media pages include current roadworks, water main repair works, Council's current positions vacant, a summary of Council decisions, media releases, pound information 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	The annual external audit results were presented to Council in November 2020 and endorse Council's ongoing financial sustainability.	Current and ongoing. All Council's Integrated Planning and Reporting (IP&R) requirements have been completed on time. Council endorsed the Long Term Financial Plan in June 2021.
	G2.2 Continue to develop land-use planning policies to guide growth and development in the Cowra Shire	G2.2a	Develop Local Strategic Planning Statements (LSPS) for each village within the shire.	Finalise LSPS and send to the Department Planning, Industry & Environment (DPIE).	Director – Environmental Services	Completed.	Completed.
		G2.2b	Review the Cowra Shire Development Control Plan (DCP) 2014	DCP reviewed and adopted by Council	Director – Environmental Services	This program is ongoing and should be completed in the first half of 2021.	Review of DCP expected to be submitted to Council in July seeking endorsement for

Governance (Strategic Theme 4)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
Strategic Direction		G2.2.c	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 included in the DCP review.	Contained in the new DCP.
		G2.2.d	Building Services – Council provide a Principal Certifying Authority (PCA) service	Continue to provide a PCA service to builders/developers in the Cowra shire.	Director – Environmental Services	This is in place.	This is in place.
		G2.3.a	Provide skills and professional development training for staff.	Appropriate training offered to staff in accordance with identified training needs.	General Manager	Opportunities severely restricted by COVID.	Opportunities severely restricted by COVID.
	G2.3 Employ a Council workforce that supports corporate values and meets the organisations present and future skill 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	As per the Audit, Risk and Improvements Committee calendar the Risk Register is tabled annually in March each year. Any movements are reported at the following meeting.	Current and ongoing.
	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	Renewal programs implemented.	Renewal programs implemented: eg bitumen resealing, water main replacement, sewer main relining
		G2.5.b	Implement Building Asset Management Plan's improvement plan.	Building improvement plan implemented and updated.	Director – Infrastructure & Operations	Building improvement plan implemented.	Asset renewal of Visitors Information Centre building: air conditioning, roofing, verandah etc underway.

Governance (Strategic Theme 4)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
Strategic Direction							
	G2.6 Maintain a current Equal Employment Opportunity Plan	G2.6.a	Implement Equal Employment Opportunity (EEO) Management Plan and Anti-Discrimination (AD) Plan.	Provide ongoing and timely Equal Employment Opportunity and Anti-Discrimination and Bullying training to new and existing staff as required. All supervisors and managers are conversant with EEO principles.	General Manager	EEO Management Plan currently being reviewed. Training will be provided to all staff as part of the implementation of revised plan.	Policy was renewed during this timeframe.
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. Mobile black spots continue to be an issue in Shire villages and certain sparsely populated areas of the Cowra region. Council keeps advocating for improved infrastructure at identified locations where services are	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. Mobile black spots remain an issue in Shire villages and certain sparsely populated areas of the Cowra region. Council keeps advocating for improved infrastructure at identified locations via the Mobile

Governance (Strategic Theme 4)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
Strategic Direction						lacking via the Mobile Blackspot program. The above remains ongoing.	Blackspot program. NBN speeds and the cost of available upgrade programs to business and households remain an issue for sub-regions like Cowra. Council keeps advocating for improved business fibre as and when opportunity presents. The above remains ongoing.
	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.	Attend and participate in relevant meetings, seminars and conferences. Contribute to policy development as required.	General Manager	The Mayor, General Manager and staff attend various meetings as required.	The Mayor, General Manager and staff attend various meetings as required.
	G4.1 Capitalise on grant funding opportunities for Council	G4.1.a	Respond to available grant funding opportunities with projects that are endorsed in Council's planning framework.	Relevant funding opportunities that Council is eligible for are capitalised on and submissions lodged.	General Manager	14 Grant applications submitted. Five applications successful totalling \$36,000. Funding decisions are pending on 6 of the submitted applications. Two allocated grants funding streams – Local Roads and Community Infrastructure \$915,452 & NSW	10 Grant applications submitted 1/1/2021 to 30/6/2021. Three applications successful totalling \$69,800. Funding decisions are pending on 5 applications submitted. A funding decision is also pending on an application submitted in December 2020

Governance (Strategic Theme 4)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
						Public Spaces Legacy Program \$2 million - have been provided by the Australian and NSW Governments respectively. Staff have completed application and reporting requirements for projects supported by this funding.	under the Regional Airports Program.
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 Association 7. Cowra Regional Art Gallery Advisory Committee 8. Cowra Sport & Recreation Council 9. Cowra Youth Council 10. Friends of the Cowra Regional Art Gallery 11. Natural Resource Management Advisory Committee 12. Saleyards Committee 13 Tidy Towns and Urban Landcare	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	Various Councillor and staff representatives attend meetings as required. Minutes regularly submitted to Council.	Gallery Director attended the Gallery Advisory Committee. Monthly meetings. Minutes provided to Council
	G5.2 Provide support	G5.2.a	Provide details of	Council is kept regularly	General	Opportunities	Opportunities

Governance (Strategic Theme 4)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
	for the continued professional development of Councillors		training/skill/professional development opportunities to Councillors.	informed of all opportunities. Attendance is sought in accordance with Council Policy.	Manager	minimal due to COVID.	minimal due to COVID. Planning underway for seminars for potential LG election candidates.

Business & Industry (Strategic Theme 5)

COMMUNITY STRATEGIC PLAN 2017-2036		4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021					
Strategic Direction		I YEAR OPERATIONAL PLAN 2020-2021					
Strategic Direction		Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 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	Council collaborates with RDA, Central NSW JO and DPC's Office of Regional Economic Development to promote the Cowra region through various initiatives.	Mayor took part in Regional Development Australia's Business Leaders Breakfast interview, livestreamed via social media pages, promoting the Cowra Shire.
							Council collaborates with RDA, Central NSW JO and DPC's Office of Regional Economic Development to promote the Cowra region using various initiatives.
						The "Invest Central West" web portal is now linked via RDACW's website and provides information compiled by RemPlan - economy profile.	The "Invest Central West" web portal is linked via the RDACW's website and provides information compiled by RemPlan - economy profile.
							The "Beyond the Ranges" portal remains active and provides useful information in an aggregated environment.
						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.	The "Beyond the Ranges" portal remains active and provides useful information in an aggregated environment.
							Council's New Resident's Kit
							DPC's Invest

Business & Industry (Strategic Theme 5)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021						
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021	
						continues to be promoted and distributed.	Regional NSW portal also supports our region's initiatives for growth and offers a starting point for investors to explore, research and engage. Council's "New Resident's Kit" continues to be promoted and distributed.	
		BI.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	The strategy is currently being reported against in an agreed upon framework adopted by Council, Tourism and the Business Chamber. The framework contains 44 areas of reporting of which the business chamber's MOU covers 7.	The reporting had been used as a vehicle to enable regular meetings between the parties. This has not occurred due to COVID. The framework contains 44 areas of reporting of which the business chamber's MOU covers 7.	
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).	Council co-ordinates annual attendance of RDA representatives at meeting of Cowra Business Chamber. Council promotes RDA resource publications and attendance of RDA events.	General Manager	We continue to facilitate engagement with RDA and Business Chamber/Groups, and provide information and linkages relevant to RDA and business engagements where	We continue to facilitate engagement with RDA and Business Chamber/Groups, and provide information and linkages relevant to RDA and business engagements where	

Business & Industry (Strategic Theme 5)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
Strategic Direction	Program					possible. RDA online resources are also promoted to local business and industry leaders.	possible. RDA online resources are also promoted to local business and industry leaders.
		B2.1.b	Ensure Cowra businesses are aware of and have access to NSW Office of Regional Development or its equivalent.	Council co-ordinates annual attendance of Office of Regional Development representatives at meeting of Cowra Business Chamber. Council promotes Office of Regional Development resources and attendance at their events.	General Manager	The business officer in conjunction with the grants and executive projects officer, facilitates information and awareness of State Government 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.	We continue to facilitate information and awareness of State Government services, grants and support to businesses and community stakeholders/organisations as and where possible. The business officer continues advocating and encouraging attendance of Departmental webinars/online seminars to a range of stakeholders.
		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 his role at council, he continues to	The business officer remains an elected member of the business chamber executive committee. In his role at council, he continues to

Business & Industry (Strategic Theme 5)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
						<p>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> <p>Prospective investors are also referred to the business officer via council's planning department for further exploration and concept development.</p>	<p>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> <p>Prospective investors are also referred to the business officer via council's planning department for further exploration and concept development.</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 existing Cowra business operators.	Workshops and seminars delivered as requested by local Business Chamber and other businesses within available budget.	General Manager	<p>With a number of COVID-19 measures still in place, a majority of workshops and events have been cancelled or reorganised to take place in an online environment.</p> <p>Council collaborated with the business chamber and BrandLocal to</p>	<p>With COVID and certain health orders still in place, a majority of workshops and events remain affected.</p> <p>Council and the Business Chamber's online Business Crisis Support Program remains available, free of charge.</p>

Business & Industry (Strategic Theme 5)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
						<p>create an online Business Crisis Support Program. The online, free of charge service, was and is 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 to date by the pandemic. The business officer also obtained a \$2,000 grant from NSW Treasury in support of Small Business Month in support of this program.</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,</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 maintains the online delivery of initiatives in the Cowra Region.</p>

Business & Industry (Strategic Theme 5)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
Strategic Direction	Program					teleconference).	
	B3.2 Liaise with the Cowra Business Chamber to assist with their initiatives	B3.2.a	Council and Business Chamber meet at least bi-annually. Respond to initiatives of Cowra Business Chamber.	Meetings held. Respond to initiatives presented in a timely manner.	General Manager	<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> <p>As an elected member of the Cowra business chamber executive, the business officer participated in all online activities/events/meetings during this period</p> <p>Council made a substantial contribution to the Chamber's Buy Local Christmas initiative.</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</p>	<p>A media release was issued in partnership with the Cowra Business Chamber encouraging residents to use their Dine & Discover vouchers locally.</p> <p>The Cowra business officer participates in all online activities/events/meetings.</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 identified as useful by</p>

Business & Industry (Strategic Theme 5)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
						and training identified as useful by the business chamber and its members.	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 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 business and the broader community with the advent of the pandemic.</p>	<p>The business officer 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>Council continues to encourage the attendance of business chamber webinars and use of online resources made available to business and the broader community with the ongoing pandemic.</p>
	B4.2 Improve communication infrastructure in Cowra Shire	B4.2.a	Lobby mobile phone providers to extend coverage in the Shire.	<p>Letters sent to mobile phone providers and responses received indicating their plans for Cowra Shire.</p> <p>Correspondence sent and meetings held with relevant</p>	General Manager	Remaining mobile black spots (MBS) in villages and certain sparsely populated areas of the shire remains an issue. Council keeps	Regional Development Australia's Communications Information Forum promoted via Council's social

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
				Ministers where appropriate. Media undertaken where appropriate.		<p>advocating for improved infrastructure at identified and newly reported locations where services are experienced as lacking by the community.</p> <p>The Mobile Blackspot program is the only funding model available for councils to lobby. MSP (Mobile 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.</p>	<p>media pages.</p> <p>Remaining mobile black spots (MBS) in villages and certain sparsely populated areas of the shire remains an issue. Council keeps advocating for improved infrastructure at identified and newly reported locations where services are experienced as lacking by the community.</p> <p>The Mobile Blackspot program is the only funding model available for councils to lobby. MSP (Mobile 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.</p> <p>The matter remains ongoing.</p>

Business & Industry (Strategic Theme 5)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
		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.	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/clients in and around the Cowra township remain unresolved.	NBN's speed and latency remains sub-standard in many areas of the Shire.
						Some alternative upgrades and their potential cost implications are seen as financially unviable. Alternatives with acceptable cost are yet to be discovered.	Some new upgrade programs and their potential cost implications are still seen as financially unviable/unattractive by business and homeowners.
						Speed, service quality, cost and adequate coverage is clearly lacking and in a number of cases not fit for purpose when compared to our city counterparts.	NBN speed, service quality, etc challenges business development and relocation to our region.
						Lobbying by council remains ongoing in this space.	Lobbying by council remains ongoing in this space.

Business & Industry (Strategic Theme 5)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
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	Facility continues to be maintained to high standard. Council actively promoting its use by local producers.	Facility continues to be maintained to high standard. Council actively promoting its use by local producers.
	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	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 NSW Government provided a \$4.3 million grant towards glasshouse facilities for new grain and pasture research at Cowra Ag Station. Cowra also shares in a \$6.8 million grant to improve NSW DPI research facilities, equipment and safety state-wide, and \$6 million to improve biosecurity emergency management to protect primary	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. Council 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 2020-2021					
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
Strategic Direction	Program					industries and our environment. Council stays in contact with GATE (Global Ag Tech Ecosystems) in Orange to facilitate collaboration with our region's innovators and researchers.	
	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	As part of the chamber executive, the business officer lobbies AgriZone to engage with Local Land Services (LLS) for improved research and support services in the Ag-space.	As part of the chamber executive, the business officer lobbies AgriZone to engage with Local Land Services (LLS) for improved research and support services in the Ag-space.
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	Council provided annual contributions to Cowra Tourism. Council funded Cowra Tourism's Christmas Light competition. Funding provided in accordance with the budget.	Council provided annual contributions to Cowra Tourism. 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	Online meetings were attended and feedback provided by Councillor	Online meetings were attended and feedback provided by Councillor

Business & Industry (Strategic Theme 5)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
						representatives during the majority of this reporting period.	representatives during the majority 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. While not required, Council resolved to provide direct financial assistance to the Garden to mitigate the impact of COVID.	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 2020-2021					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
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 2020/2021.	All funds spent by. 2020/2021.	Director – Infrastructure & Operations	Program in progress.	Program in progress.
		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	In September Council resolved to commence lobbying the NSW Government and Transport for NSW on the need for a new bridge in the medium term (10-15 years) to alleviate congestion at either end of the main traffic bridge, facilitate traffic movement through Cowra and complement a future heavy vehicle bypass. The preferred option is to have a second bridge crossing downstream of the existing bridge. Council also confirmed there are no plans to replace the existing low level bridge.	Submission sent to Transport for NSW Regional Director.

Transport & Infrastructure (Strategic Theme 6)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
		T1.1.c	Work with Cabonne Council to construct new Bangaroo Bridge.	Bridge constructed in accordance with funding program timelines.	Director – Infrastructure & Operations	The new bridge was completed and opened in December 2020.	Task completed.
	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	Council continues to deliver work on the state-owned road network under contract to Transport for NSW.	Council continues to deliver work on the state-owned road network under contract to Transport for NSW.
	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	Quarry operation proceeding as normal in compliance with regulatory authorities.	Quarry operation proceeding as normal in compliance with regulatory authorities.
	T1.4 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 established urban areas.	Existing network and new paths are maintained to minimise hazards for all users.	Director – Infrastructure & Operations	Funding has been obtained for the construction of a number of footpaths in Cowra and villages. This work to be undertaken in 2021.	Program in progress: Wellington Street, Mulyan Street.
	T1.5 Improve local traffic conditions within the Cowra CBD	T1.5.a	Investigate extension of Liverpool Street through to Redfern St.	Progress reported to Council in conjunction with Low Level Bridge investigation.	Director – Infrastructure & Operations	No action to date.	No action to date. Rowston Lane access completed.
	T1.6 Investigate options to provide long-term secure adequate parking options in the CBD	T1.6.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	Completed. The car park has been completed.	Task completed.

Transport & Infrastructure (Strategic Theme 6)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
	T1.7 Develop cycle ways in Cowra Shire	T1.7.a	Promote the benefits of cycling to residents and visitors and seek funding for projects identified in the Pedestrian and Cycling Plan.	<p>Submissions made and projects completed.</p> <p>Promote the benefits of cycling and encourage use of infrastructure provided.</p> <p>Review and update the Pedestrian & Cycleway Plan 2020/2021</p>	Director – Infrastructure & Operations	Review of Pedestrian & Cycleway 2020/2021 commenced.	Review of Pedestrian & Cycleway 2020/2021 underway.
	T1.8 Plan for an alternative heavy vehicle route for Cowra	T1.8.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	The Mayor and senior staff advocate for the inclusion of an alternate route in NSW Government strategic planning documents.	The Mayor and senior staff advocate for the inclusion of an alternate route in NSW Government strategic planning documents.
	T1.9 Maintain and improve Cowra Airport as a certified aerodrome and a place of aviation related business	T1.9.a	Develop Cowra Airport as a regional aviation centre.	Implement recommendations from the revised Cowra Airport Masterplan.	General Manager	The draft masterplan is due to be submitted for adoption in early 2021 outlining an improvement plan for the development of the airport over the next 5-10 years.	Masterplan adopted by Council May 2021.
	T1.10 Be an active supporter and advocate of regional and inland rail	T.1.10.a	Work with relevant government and industry stakeholders to reopen the Blayney-Demondrille rail line.	<p>Attend and participate in meetings as required.</p> <p>Media releases when appropriate.</p>	General Manager	Council continues advocating for the re-opening of the line. The NSW Government has	Council continues advocating for the re-opening of the line. The NSW Government has

Transport & Infrastructure (Strategic Theme 6)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
				Support Lachlan Valley Rail in their bid to have the line re-opened to run trains from Cowra to Woodstock.		allocated funding toward further investigation into the feasibility of the project.	allocated funding toward further investigation into the feasibility of the project.
	T1.11 Advocate for construction of Bells Line Expressway	T1.11.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 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 improvements to the major freight corridors in the shire including the Lachlan Valley Way and Canowindra Road	T1.12.a	Make representations to appropriate Members of Parliament and Roads and Maritime Services.	Representations made and response received.	General Manager	Council continues to advocate the importance of this corridor, ensuring it is included in NSW Government strategic planning documents.	Council continues to advocate the importance of this corridor, ensuring it is included in NSW Government strategic planning documents.
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	Council has engaged NSW Public Works Advisory to assist in this exercise that is expected to be ongoing throughout 2021.	IWCM Issues Paper due for completion by October 2021.
		T2.1.b	Water samples taken as per Health Department requirements.	Water samples tested and meet health standards (Australian Drinking Water Standards).	Director – Infrastructure & Operations	Testing undertaken in accordance with NSW Health guidelines.	Testing undertaken in accordance with NSW Health guidelines.
		T2.1.c	Advocate for water security measures including the raising of Wyangala wall.	Lobby relevant Members of Parliament and Ministers and make submissions as required.	General Manager	The Mayor has been very active in advocating for the raising of the Wyangala Dam wall.	The Mayor has been very active in advocating for the raising of the Wyangala Dam wall subject to due

Transport & Infrastructure (Strategic Theme 6)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
							process being followed.
	T2.2 Provide a treated waste water system that meets environmental standards with maximum opportunity for re-use	T2.2.a	Wastewater Asset Management Plan is reviewed and maintained. Discharge from wastewater treatment plant to meet Environment Protection Agency (EPA) sensitive water standards.	Wastewater Asset Management Plan implemented and continuously developed.	Director – Infrastructure & Operations	Treatment plant operating in accordance with regulatory guidelines.	Treatment plant operating in accordance with regulatory guidelines.
		T2.2.b	Monitor odour emissions from Waste Water Treatment Facility.	Less than five odour complaints received per year.	Director – Infrastructure & Operations	Nil complaints received.	Nil complaints received.
		T2.2.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	Council has engaged NSW Public Works Advisory to assist in refining the design, cost estimates and developing a consultation strategy.	Council has engaged NSW Public Works Advisory to assist in finalising the design, cost estimates and developing a consultation strategy.
		T2.2.d	Implement Water Quality Management Plan.	Water Quality Management System implemented in accordance with Australian Drinking Water Guidelines (ADWG).	Director – Infrastructure & Operations	Council is operating in accordance with the Australian Drinking Water Guidelines.	Council is operating in accordance with the Australian Drinking Water Guidelines.
		T2.2.e	Work with Centroc Water Utilities Alliance (CWUA) to achieve best practice.	Regular attendance at meetings and participation in CWUA projects.	Director – Infrastructure & Operations	Attending meetings as required	. Attending meetings as required.
	T2.3 Maintain and improve the collection	T2.3.a	Implement Stormwater Asset Management Plan.	Cowra Stormwater Asset Management Plan implemented.	Director – Infrastructure	Cowra Stormwater Asset Management	Task completed.

Transport & Infrastructure (Strategic Theme 6)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
	and removal of stormwater to urban areas				& Operations	Plan implemented.	
	T2.4 Improvement works to West Cowra Drainage	T2.4.a	Complete study of drainage options downstream of Lyall street.	Report on options provided to Council.	Director – Infrastructure & Operations	Design and costing is almost complete with a further report expected in the first quarter of 2021.	Consultants preparing final maps for proposed open channel effects. Report to be finalised following this.
	T2.5 Maintain and improve other Council assets to meet operational requirements	T2.5.a	Investigate and design Stage 3 Depot redevelopment.	Design and costing completed and adopted.	Director – Infrastructure & Operations	Planning commenced for stage 3.	Council has adopted the plan for Stage 3 Depot Redevelopment and included funding for the project in the 2021/22 Operational Plan.
T3. Secure Cowra's water supply	T3.1 Provide a secure water supply for community needs and contingencies	T.3.1.a	To review options for the upgrade/renewal of Wyangala Water Treatment Plant (WTP) in consultation with State Park.	Options for Wyangala WTP to be identified in IWCM and strategy adopted.	Director – Infrastructure & Operations	A new treatment plant is being developed in conjunction with the relocation of the Reflections Holiday Park.	WaterNSW are finalising the design of the new WTP with delivery expected to be completed mid-2022.
		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	Funding has been received for the Billimari borefield and planning is well advanced for construction.	Production bore being drilled June 2021, testing in July 2021.
		T.3.1.c	Continue implementation of Billimari bores, drought water security project.	Bores commissioned. Rising main constructed.	Director – Infrastructure & Operations	Funding has been received for the Billimari borefield	Planning underway for construction.

Transport & Infrastructure (Strategic Theme 6)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
Strategic Direction	Program					and planning is well advanced for construction.	
	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	The Mayor continues to advocate strongly on this issue.	The Mayor continues to advocate strongly on this issue.

Natural Resource Management (Strategic Theme 7)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
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	This has been completed.	Completed.
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 meetings as requested.	Work with Local Land Services on delivering agreed outcomes for the Cowra shire.	Director – Environmental Services	An LLS representative has been invited to the NRM meetings.	This is in place.
		N2.1.b	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 is currently being investigated.	This is currently being investigated by I&O.
		N2.1.c	Continue to offer training programs focusing on environmental management and biodiversity conservation.	Programs offered and promoted.	Director – Environmental Services	As training becomes available.	As training becomes available.
	N2.2 Work with Local Land Services, other agencies, community groups and other stakeholders to deliver environmental improvement 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	This will be advertised early in 2021. Five projects were funding last calendar year.	5 applications have been received and are currently being assessed.
N3. Promote	N3.1 Work with the	N3.1.a	Promote recycling education	Recycling volume stays at high	Director –	A video highlighting	School competition

Natural Resource Management (Strategic Theme 7)

COMMUNITY STRATEGIC PLAN 2017-2036	4 YEAR DELIVERY PROGRAM 2017-2018 to 2020-2021	1 YEAR OPERATIONAL PLAN 2020-2021					
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2020	Six Month Review to 30 June 2021
practices to encourage Cowra to be an environmentally responsible community	community to maximise re-cycling		program.	levels with little contamination.	Infrastructure & Operations	the recycling work of the MRF was created by the Communications Officer for Local Government Week, with successful reach across Council's social media platforms.	to promote waste awareness and recycling in planning. Competition to create garbage truck artworks sponsored by local businesses.
		N3.1.b	Promote and educate waste awareness across the community.	Waste watchers program continued through schools	Director – Corporate Services Director – Infrastructure & Operations	Due to COVID restrictions no actions were undertaken in the past 6 months.	Due to the ongoing COVID restrictions, no programs have been implemented in the past 6 months.
		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	In progress.	In progress.
		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	Normal operations continuing.	Excess stockpile processing complete. Normal operations continuing.

Equal Employment Opportunity

Local Government (General) Regulation 2005, Reg cl 217(1)(a9) a statement of the activities undertaken by the council during that year to implement its equal employment opportunity (EEO) management plan.

During 2020-2021, Council continued its commitment to the principles of EEO through its established Delivery Program 2017-2018 to 2020-2021 and Operational Plan 2020-21.

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 2020-2021 Annual Regional State of the Environment Report has been finalised and will be available on Council's website.

Environmental Planning & Assessment Act 1979 Section 7.5(5)

Environmental Planning & Assessment Act 1979, Section 7.5(5) - Particulars of compliance with and effect of planning agreements in force during the year.

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 2020-2021.

Environmental Upgrade Agreements

Local Government Act 1993 and General Regulation Section 54P(1) - Include particulars of any environmental upgrade agreement entered into by the council:

No Environmental Upgrade Agreements were entered into during 2020-2021.

Fisheries Management

Fisheries Management Act 1994, s220ZT (2) - Recovery and threat abatement plans - Councils identified in a plan as responsible for implementation of measures included in the plan, must report on actions taken to implement those measures as to the state of the environment in its area.

No Recovery plans or Threat Abatement plans 2020-2021.

Private Swimming Pools

Swimming Pools Act 1992 (SP Act), s 22F(2) & Swimming Pools Regulation 2018 (SP Reg) cl 23 - Details of inspections of private swimming pools. Include the number of inspections that:

- were of tourist and visitor accommodation.
- were of premises with more than 2 dwellings.
- resulted in issuance a certificate of compliance under s22D of the SP Act
- resulted in issuance a certificate of non-compliance under cl 21 SP Reg.

Action	Number of Inspections
Tourists and visitor accommodation	0
Premises with more than 2 dwellings	Unknown – data not provided
Resulted in issuance a certificate of compliance under section 22D of the Act	29
Resulted in issuance a certificate of non-compliance under clause 21 of the Regulation	2

Recovery plans and Threat Abatement plan

Fisheries Management Act 1994 Section 220ZT(2) - Recovery and threat abatement plans - Councils identified in a plan as responsible for implementation of measures included in the plan, must report on actions taken to implement those measures as to the state of the environment in its area.

No recovery plans or Threat Abatement plans 2020-2021

Stormwater Management

Local Government (General) Regulation 2005, Reg cl 217(1)(e) - A statement detailing the stormwater management services provided (if levied).

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

Companion Animals

Local Government (General) Regulation 2005, Reg cl 217(1)(f) & Companion Animals Guidelines - 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 1988 (CA Act) and the Companion Animal Regulation 2018, including:

- lodgement of pound data collection returns with OLG (Survey of council seizures of cats and dogs)
- lodgement of data about dog attacks with OLG
- amount of funding spent on companion animal management and activities
- community education programs carried out and strategies the council has in place to promote and assist the desexing of dogs and cats
- strategies in place for complying with the requirement under s 64 of the CA Act to seek alternatives to euthanasia for unclaimed animals
- off leash areas provided in the council area
- detailed information on fund money used for managing and controlling companion animals in its area.

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 has completed its Survey of Council Seizure of Cats and Dogs 2020/2021 on the NSW Companion Animals Register.

Dog Attacks

Council lodged 10 dog attack notifications during 2020/2021 financial year to the Office of Local Government.

Management and Activities

Council's budgeted expenditure on Companion Animals management and activities for 2020/2021 was \$220,184.00. 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.

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 \$23,761.00 during 2020/2021 from Cowra Council for Companion Animal Registrations. Cowra Council received a reimbursement of \$21,503.80 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 Carers Recognition Act 2010 (CR Act) (provide services directed at carers and/or people being cared for by carers) must report on compliance with the CR Act for the reporting period.

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(1) - Information on the implementation of council's Disability Inclusion Action Plan and give a copy to the Minister for Disability Services

Section 12(1) provides that 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. In accordance with Section 13 (1) Report on implementation of plans, a copy of the Plan has been forwarded to the Minister. Section 14 (1) provides that 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 21/22 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 2020-2021. 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 - Information included on government information public access activity.

A report was submitted to the Information & Privacy Commissioner via the online reporting tool on 12 October 2021.

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,

No internal reviews were carried out during 2020-2021.

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

In 2020-2021, Cowra Shire Council received seven (7) GIPA applications. No applications were withdrawn during the year.

Clause 7(c) GIPA Regulation — Schedule 2

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

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:-

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	1	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)	2	0	0	1	0	0	0	0
Members of the public (other)	2	0	0	1	0	0	0	0
TOTAL	5	0	0	2	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*	2	0	0	0	0	0	0	0
Access applications (other than personal information applications)	3	0	0	2	0	0	0	0
Access applications that are partly personal information applications and partly other	0	0	0	0	0	0	0	0
TOTAL	5	0	0	2	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)	0
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	0
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)	6
Decided after 35 days (by agreement with applicant)	1
Not decided within time (deemed refusal)	0
Withdrawn	0
[Invalid]	0
TOTAL	7

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	0
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	0
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, cl 217(1)(a3) - Summary of the amounts incurred by the council in relation to legal proceedings including:

- amounts incurred by council in relation to proceedings taken by or against council (including out of court settlements)
- summary of the state of the progress of each legal proceeding and (if finalised) the result.

Proceeding	Status/Result	Amounts, costs, expenses paid or received
Legal Expenses & Opinions	Completed	\$ 25,000
Legal & Land matters	Completed	\$ 23,000
Planning & Development	Ongoing	\$ 84,000
Environmental Services	One Ongoing Matter	\$ 1,000
TOTAL 2020-2021		\$ 133,000

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 Clause 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 2020-2021.

Rates or Charges	Amount
Pensioner rates abandoned — General Fund	\$ 185,000
Pensioner rates abandoned — Domestic Waste	\$ 161,000
Pensioner rates abandoned — Water Fund	\$ 115,000
Pensioner rates abandoned — Sewer Fund	\$ 76,000
TOTAL WRITE-OFFS 2020-2021	\$ 537,000

Special Variations

Special Rate Variation Guidelines* 7.1 - Report on activities funded via a special rate variation of general income including:

- reporting requirements set out in the Instrument of Approval
- projects or activities funded from the variation
- outcomes achieved as a result of the project or activities.

Council did not impose special rate variations under this section in the 2020-2021 year.

Section 356 Donations

Local Government (General) Regulation 2005, cl 217(1)(a5) & Act s 356 - Total amount contributed or otherwise granted to financially assist others.

Under Section 356 of the Local Government Act, Council contributed money or in kind to the value of \$27,390.

Contracts over \$150,000

Local Government (General) Regulation 2005, Reg cl 217(1)(a2) (i), (ii)

Details of each contract awarded (other than employment contracts & contracts less than \$150,000) including:

- name of contractor
- nature of goods or services supplied
- total amount payable.

Council Meeting Date	Resolution	Nature of Goods/Services	Tender/ Contract No.	Contractor Name	\$GST Inclusive.
27-Jul	267/20	RFT 4/2020 - Cowra Van Park Management Services	Apr-20	Stacey and Mitchell Barrett	\$ 105,600.00 + commission
24-Aug	310/20	Contract 15/2020 – COLA (Cover over Large Area) Structure over Basketball Court – Twigg Oval Cowra	15/2020	Central Industries Pty Ltd	\$ 209,319.00
28-Sep	310/20	Contract 15/2020 – COLA (Cover Over Large Area) Structure Over Basketball Court – Twigg Oval Cowra	15/2020	Picker Constructions	\$ 259,600.00
28-Sep	310/20	Tender for Wet Plant Hire Panel (WPHP) in Cowra Shire – Tender 6/2020	6/2020	Denrith P/L	As per rate schedule
				Downer EDI Works P/L	As per rate schedule
				Fairbrother Vegetation	As per rate schedule
				G & K Hardy Earthmoving	As per rate schedule
				Grassit P/L	As per rate schedule
				Sharpe Bros Aust P/L	As per rate schedule
				Parnell Contracting P/L	As per rate schedule
				Roadworx Group P/L	As per rate schedule
				Smith C M	As per rate schedule
				Stabilised Pavements of Australia	As per rate schedule
				Stockley Excavations P/L	As per rate schedule
				The Mining P/L	As per rate schedule
26-Oct	310/20	Request for Tender 16/2020 - Replacement of Plant 68 – One 6x4 Bogie Drive Tipping Truck	16/2020		\$ 226,676.00
23-Nov	333/20	Tender for Dry Plant Hire Panel in the Cowra Shire – Tender 7/2020	7/2020	Altro Holdings P/L trading as Orange Hire	As per rate schedule
				Aplant Hire	As per rate schedule
				Brookes Hire Service P/L	As per rate schedule
				Coates Hire Operations	As per rate schedule
				Denrith P/L	As per rate schedule
				Eziquip Hire P/L	As per rate schedule
				Sharpe Bros Aust P/L	As per rate schedule
				Kennards Hire P/L	As per rate schedule
				Roadworx Group P/L	As per rate schedule
				Rollers Australia P/L	As per rate schedule

Council Meeting Date	Resolution	Nature of Goods/Services	Tender/ Contract No.	Contractor Name	\$GST Inclusive.
				Sherrin Rentals P/L	As per rate schedule
				The Mining P/L	As per rate schedule
				Tutt Bryant Equipment	As per rate schedule
23-Nov	333/20	Request for Tender 17/2020 - Purchase of One 12 Tonne Self Propelled Smooth Drum Roller	17/2020	Construction Equipment Australia	\$ 153,945.00
23-Nov	333/20	Evaluation and recommendation for Tender 20/2020, replacement of Plant 60 & Plant 74 - Consolidated into one 8x4 twin steer tilt tray truck with vehicle loading crane.	20/2020	Tracserv Dubbo	\$ 387,928.50
14-Dec	340/21	Cowra Integrated Water Cycle Management Strategy		NSW Public Works Advisory & Optional Items	\$ 415,974.90 \$ 96,602.00
22-Feb	18/2020	Tender for Supply & Installation of Guardrail and Wire Rope Safety Fencing Panel in Cowra Shire	18/2020	A1 Highways Pty Ltd	As per rate schedule
				Euro Civil Pty Ltd	As per rate schedule
				RBK Pty Ltd	As per rate schedule
				Western Safety Barriers Group Pty Ltd	As per rate schedule
22-Feb	19/2020	Tender for Tree and Limb Removal Services Panel in Cowra Shire	19/2020	Active Tree Services P/L	As per rate schedule
				Lachlan Valley Tree Services Pty Ltd	As per rate schedule
				O.S. Trees Pty Ltd	As per rate schedule
8-Mar	62/21	NSW Rural Fire Service – Area Western Command Cowra Airport		Stanaway P/L (David Payne Constructions)	\$ 3,816,148.00
				VendorPanel	\$ 984,524.20
26-Apr	111/21	Cowra Water Treatment Plant Extension		River Park Constructions	\$ 188,738.00
26-Apr	112/21	Tender for Billimari Production Bore Drilling and Development and Additional Test Bore Drilling – Tender - 01/2021	01/2021	Water Resources Drilling Pty Ltd	\$ 176,376.00
24-May	141/21	Central NSW Joint Organisation Tender for the Supply and Delivery of Bitumen Emulsion – Tender S2_2021	S2_2021	Bitupave Ltd	\$ 203,905.00

Mayor and Councillors

Local Government Act 1993 and General Regulation Clause 217(1)(a1)(i)-(viii) - The total amount of money spent on 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.

In accordance with the Remuneration Tribunal and in line with Council's budget the total fees paid was \$124,643 as set out below:-

Item	Money Expended
Councillor Fees	\$ 98,293
Mayoral Allowance	\$ 26,350
TOTAL 2020-2021	\$ 124,643

Overseas Visits

Local Government (General) Regulation 2005 cl 217(1)(a) - Details, including purpose of overseas visits by councillors, council staff or other persons representing council (including visits sponsored by other organisations).

During 2020-2021 there were no overseas trips by members representing Council.

Mayoral & Councillors Expenses

Provision of facilities

Local Government (General) Regulation 2005, cl 217(1)(a1) (i), (ii), (iii), (iiia), (iv), (v), (vi), (vii), (viii) - Total cost during the year of the payment of expenses of, and the provision of facilities to councillors in relation to their civic functions (this amount must equal the reported amount in the financial statements).

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 2020-2021 financial year:-

Item	Total 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)	\$ 164
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,	\$ 10,846
Conferences/Seminars - (iii) the attendance of councillors at conferences and seminars,	\$ 7,233
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
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,	\$ 243
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	\$ 7,242
TOTAL 2020-2021	\$ 25,728

Mayor & Councillors: Induction Training and Ongoing Professional Development

Reg cl 186 - Information about induction training and ongoing professional development:

- the names of any mayor or councillors who completed any induction training course, induction refresher course or supplementary induction course during the year,
- the names of any mayor or councillors who participated in any ongoing professional development program during the year,
- the number of seminars, circulars and other activities delivered as part of the ongoing professional development program 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 Peter Wright	Water Conference	August 2020
Cr Bill West Cr Peter Wright	Murray Darling Association's 76 th National Conference & AGM	September 2020
Cr Bill West Cr Peter Wright	LGNSW Online Water Conference	October 2020
Cr Peter Wright	ALGA Roads, Regions, Resilience: A Special Roads and Transport Congress	November 2020
All Councillors	Online LGNSW Annual Conference	November 2020
Cr Ray Walsh	LGNSW Tourism Conference	May 2021
Cr Peter Wright	Murray Darling Association's 77 th National Conference and AGM	May 2021
Cr Bill West Cr Ruth Fagan	Australian Local Government Association NGA21	June 2021

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, noting that many of the Conferences scheduled for this time were postponed due to the pandemic.




Private Works

Local Government (General) Regulation 2005, cl 217(1)(a4) & Acts 67, 67(2)(b) - Include resolutions made concerning work carried out on private land, including:

- details or a summary of any resolutions made under section; and
- details or summary of any work carried out, where the charge is less than the approved fee, the proposed fee to be charged and the total amount subsidised by council.

No resolutions were passed during the 2020-2021 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 - OLG Capital Expenditure Guidelines - Report on certain proposed capital works projects where a capital expenditure review has been submitted.

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

Organisations & Companies

Functions Delegated by Council

Local Government (General) Regulation 2005, Reg cl 217(1)(a6) - Statement of all external bodies that exercised functions delegated by council.

During the period 2020-2021, no external bodies exercised functions delegated by the Council.

Controlling Interests

Local Government (General) Regulation 2005, Reg cl 217(1)(a7) - Statement of all corporations, partnerships, trusts, joint ventures, syndicates or other bodies in which council held a controlling interest whether or not incorporated and whether alone or in conjunction with other councils

During the period 2020-2021, Council held no controlling interest in any companies.

Council Participation






Local Government (General) Regulation 2005, Reg cl 217(1)(a8) - Statement of all corporations, partnerships, trusts, joint ventures, syndicates or other bodies (whether or no incorporated) in which the council participated during the 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, Reg cl 217(1)(b)(i), (ii), (iii), (iv), (v) - Statement of the total remuneration package of the general manager including:

-  total value of the salary component of the package
-  total amount of any bonus, performance or other payments that do not form part of the salary component
-  total amount payable by way of the employer's contribution or salary sacrifice to any superannuation scheme to which the general manager may be a contributor
-  total value of any non-cash benefits for which the general manager may elect under the package
-  total amount payable 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 2020-2021 period was \$266,500 including (i)-(v).

Senior Staff (Directors)

Local Government (General) Regulation 2005, Reg, cl 217(1)(c) (i), (ii), (iii), (iv), (v) - Statement of the total remuneration packages of all senior staff members (other than GM), expressed as the total (not of the individual members) including:

- total value of salary components of their packages
- total amount of any bonus, performance or other payments that do not form part of salary components of their packages
- total amount payable by the council by way of the employer's contribution or salary sacrifice to any superannuation scheme to which any of the may be a contributor
- total value of any non-cash benefits for which any of them may elect under the package
- total amount payable 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 – Corporate Services

The total remuneration comprised in the remuneration package for the senior staff members for the 2020-2021 period was \$408,692 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 2021 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 2021



Cowra Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2021



General Purpose Financial Statements

for the year ended 30 June 2021

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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 B1-2.

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

Cowra Shire Council

General Purpose Financial Statements for the year ended 30 June 2021

Statement by Councillors and Management

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

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

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

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


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

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

Signed in accordance with a resolution of Council made on 27 September 2021.



Cr WJ West
Mayor
27 September 2021



Paul Devery
General Manager
27 September 2021



Cr JA Smith
Councillor
27 September 2021



Michael Jones
Responsible Accounting Officer
27 September 2021

Cowra Shire Council

Income Statement

for the year ended 30 June 2021

Original unaudited budget 2021	\$ '000	Notes	Actual 2021	Actual 2020
	Income from continuing operations			
14,418	Rates and annual charges	B2-1	14,426	13,927
12,413	User charges and fees	B2-2	12,043	11,137
1,972	Other revenue	B2-3	2,415	1,871
7,144	Grants and contributions provided for operating purposes	B2-4	9,421	7,806
16,238	Grants and contributions provided for capital purposes	B2-4	12,381	2,616
624	Interest and investment income	B2-5	279	669
155	Other income	B2-6	164	182
741	Net gains from the disposal of assets	B4-1	863	702
53,705	Total income from continuing operations		51,992	38,910
	Expenses from continuing operations			
14,720	Employee benefits and on-costs	B3-1	15,305	14,806
11,023	Materials and services	B3-2	13,391	10,301
1,109	Borrowing costs	B3-3	1,123	1,146
7,217	Depreciation, amortisation and impairment for non-financial assets	B3-4	7,366	7,094
1,363	Other expenses	B3-5	1,264	1,173
35,432	Total expenses from continuing operations		38,449	34,520
18,273	Operating result from continuing operations		13,543	4,390
18,273	Net operating result for the year attributable to Council		13,543	4,390
2,035	Net operating result for the year before grants and contributions provided for capital purposes		1,162	1,774

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 2021

\$ '000	Notes	2021	2020
Net operating result for the year – from Income Statement		13,543	4,390
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	6,582	8,938
Total items which will not be reclassified subsequently to the operating result		6,582	8,938
Total other comprehensive income for the year		6,582	8,938
Total comprehensive income for the year attributable to Council		20,125	13,328

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 2021

\$ '000	Notes	2021	2020
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	6,073	6,169
Investments	C1-2	26,421	25,286
Receivables	C1-4	4,476	5,312
Inventories	C1-5	1,510	1,827
Contract assets and contract cost assets	C1-6	1,287	523
Other		33	–
Total current assets		39,800	39,117
Non-current assets			
Inventories	C1-5	148	148
Infrastructure, property, plant and equipment	C1-7	618,519	599,267
Other		174	174
Total non-current assets		618,841	599,589
Total assets		658,641	638,706
LIABILITIES			
Current liabilities			
Payables	C3-1	2,306	2,912
Contract liabilities	C3-2	2,595	1,051
Borrowings	C3-3	1,384	1,309
Employee benefit provisions	C3-4	5,033	4,964
Total current liabilities		11,318	10,236
Non-current liabilities			
Borrowings	C3-3	15,299	16,683
Employee benefit provisions	C3-4	277	191
Provisions	C3-5	460	434
Total non-current liabilities		16,036	17,308
Total liabilities		27,354	27,544
Net assets		631,287	611,162
EQUITY			
Accumulated surplus	C4-1	211,389	197,846
IPPE revaluation reserve	C4-1	419,898	413,316
Council equity interest		631,287	611,162
Total equity		631,287	611,162

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

Cowra Shire Council

Statement of Changes in Equity

for the year ended 30 June 2021

	Notes	as at 30/06/21			as at 30/06/20		
		Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus	IPPE revaluation reserve	Total equity
\$ '000							
Opening balance at 1 July		197,846	413,316	611,162	193,969	404,378	598,347
Changes due to AASB 1058 and AASB 15 adoption		–	–	–	(513)	–	(513)
Restated opening balance		197,846	413,316	611,162	193,456	404,378	597,834
Net operating result for the year		13,543	–	13,543	4,390	–	4,390
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	–	6,582	6,582	–	8,938	8,938
Other comprehensive income		–	6,582	6,582	–	8,938	8,938
Total comprehensive income		13,543	6,582	20,125	4,390	8,938	13,328
Closing balance at 30 June		211,389	419,898	631,287	197,846	413,316	611,162

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

Statement of Cash Flows

for the year ended 30 June 2021

Original unaudited budget 2021	\$ '000	Notes	Actual 2021	Actual 2020
Cash flows from operating activities				
Receipts:				
14,418	Rates and annual charges		14,261	13,750
12,413	User charges and fees		13,587	11,092
624	Investment and interest revenue received		343	730
23,382	Grants and contributions		15,153	10,383
–	Bonds, deposits and retention amounts received		131	446
2,128	Other		4,408	4,203
Payments:				
(14,487)	Employee benefits and on-costs		(15,187)	(14,241)
(11,024)	Materials and services		(14,654)	(10,642)
(1,109)	Borrowing costs		(1,106)	(1,118)
–	Bonds, deposits and retention amounts refunded		(108)	(415)
(1,363)	Other		(2,841)	(3,983)
24,982	Net cash flows from operating activities	G1-1a	13,987	10,205
Cash flows from investing activities				
Receipts:				
–	Sale of investment securities		26,786	24,286
–	Sale of real estate assets		620	607
233	Sale of infrastructure, property, plant and equipment		565	304
33	Deferred debtors receipts		–	2
Payments:				
–	Purchase of investment securities		(26,786)	(25,286)
–	Acquisition of term deposits		(1,135)	–
(25,818)	Purchase of infrastructure, property, plant and equipment		(12,824)	(11,599)
–	Deferred debtors and advances made		–	33
(25,552)	Net cash flows from investing activities		(12,774)	(11,653)
Cash flows from financing activities				
Receipts:				
375	Proceeds from borrowings		–	2,450
Payments:				
(1,308)	Repayment of borrowings		(1,309)	(1,147)
(933)	Net cash flows from financing activities		(1,309)	1,303
(1,503)	Net change in cash and cash equivalents		(96)	(145)
–	Cash and cash equivalents at beginning of year		6,169	6,314
(1,503)	Cash and cash equivalents at end of year	C1-1	6,073	6,169
26,651	plus: Investments on hand at end of year	C1-2	26,421	25,286
25,148	Total cash, cash equivalents and investments		32,494	31,455

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

Cowra Shire Council

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Cowra Shire Council

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A About Council and these financial statements

A1-1 Basis of preparation

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

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

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

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

Council is a not for-profit entity.

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

Historical cost convention

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

Significant accounting estimates and judgements

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

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

Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future.

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

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

- (i) estimated fair values of infrastructure, property, plant and equipment – refer Note C1-7
- (ii) estimated tip remediation provisions – refer Note C3-5
- (iii) employee benefit provisions – refer Note C3-4.

COVID-19 Impacts

During the 2021 financial year, Covid-19 has continued to cause 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 when required. 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.

Some additional costs have been incurred in cleaning of council facilities.

Rate collections and 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.

For assets where fair value is determined by market value Council has no evidence of material changes to these values.

A1-1 Basis of preparation (continued)

Significant judgements in applying the Council's accounting policies

- i. Impairment of receivables – refer Note C1-4.
- ii. Determination of whether performance obligations are sufficiently specific and whether the contract is within the scope of AASB 15 *Revenue from Contracts with Customers* and / or AASB 1058 *Income of Not-for-Profit Entities* – refer to Notes B2-2 – B2-4.

Monies and other assets received by Council

The Consolidated Fund

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

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

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

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 bought 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 2021 reporting period.

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

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

New accounting standards adopted during the year

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

None of those newly adopted standards had an impact on Council's reported financial position, financial performance and/or associated financial statement.

B Financial Performance

B1 Functions or activities

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

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

\$ '000	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
Functions or activities										
Civic Activities	27	18	532	425	(505)	(407)	—	—	—	—
Administration	733	573	6,674	6,335	(5,941)	(5,762)	10	—	29,344	29,031
Public Order and Safety	1,567	496	888	713	679	(217)	1,450	64	4,324	3,605
Health	16	47	2	39	14	8	4	36	751	878
Environment	5,841	5,288	3,912	4,141	1,929	1,147	199	140	26,980	28,540
Community Services and Education	2	193	154	376	(152)	(183)	2	191	577	591
Housing and community amenities	1,902	682	3,286	2,479	(1,384)	(1,797)	1,250	261	2,827	992
Water Supplies	6,621	7,303	5,669	5,605	952	1,698	463	204	74,355	73,830
Sewerage services	10,253	3,847	2,647	2,393	7,606	1,454	6,506	68	47,217	40,800
Recreation and culture	1,363	1,086	4,582	3,898	(3,219)	(2,812)	1,003	828	31,924	26,452
Mining, manufacture and construction	274	193	95	77	179	116	323	—	382	359
Transport and communications	5,245	2,811	5,807	3,955	(562)	(1,144)	5,186	3,283	435,768	429,087
Economic affairs	5,992	4,171	4,201	4,084	1,791	87	537	538	4,294	4,541
General purpose income	12,156	12,202	—	—	12,156	12,202	4,869	4,809	—	—
Other	—	—	—	—	—	—	—	—	(102)	—
Total functions and activities	51,992	38,910	38,449	34,520	13,543	4,390	21,802	10,422	658,641	638,706

B1-2 Components of functions or activities

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

B2 Sources of income

B2-1 Rates and annual charges

\$ '000	2021	2020
Ordinary rates		
Residential	2,603	2,531
Farmland	3,133	3,058
Mining	21	20
Business	1,377	1,342
Less: pensioner rebates (mandatory)	(185)	(186)
Rates levied to ratepayers	6,949	6,765
Pensioner rate subsidies received	102	102
Total ordinary rates	7,051	6,867
Annual charges		
(pursuant to s.496, s.496A, s.496B, s.501 & s.611)		
Domestic waste management services	2,589	2,495
Water supply services	1,832	1,748
Sewerage services	2,876	2,736
Waste management services (non-domestic)	237	240
Less: pensioner rebates (mandatory)	(353)	(354)
Annual charges levied	7,181	6,865
Pensioner subsidies received:		
– Water	63	64
– Sewerage	42	42
– Domestic waste management	89	89
Total annual charges	7,375	7,060
Total rates and annual charges	14,426	13,927
Timing of revenue recognition for rates and annual charges		
Rates and annual charges recognised at a point in time (2)	14,426	13,927
Total rates and annual charges	14,426	13,927

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

Accounting policy

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

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

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

B2-2 User charges and fees

\$ '000	Timing	2021	2020
Specific user charges			
(per s.502 - specific 'actual use' charges)			
Water supply services	2	4,255	5,258
Sewerage services	2	758	779
Total specific user charges		5,013	6,037
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s.608)			
Planning and building regulation	2	426	344
Private works – section 67	2	155	59
Total fees and charges – statutory/regulatory		581	403
(ii) Fees and charges – other (incl. general user charges (per s.608))			
Aerodrome	2	2	2
Caravan park	2	749	442
Cemeteries	2	265	313
Community centres	2	110	3
Transport for NSW works (state roads not controlled by Council)	2	3,445	2,451
Saleyards	2	482	513
Sundry sales	2	27	–
Swimming centres	2	199	220
Waste disposal tipping fees	2	953	547
Water connection fees	2	59	76
Other	2	158	130
Total fees and charges – other		6,449	4,697
Total user charges and fees		12,043	11,137
Timing of revenue recognition for user charges and fees			
User charges and fees recognised at a point in time (2)		12,043	11,137
Total user charges and fees		12,043	11,137

Accounting policy

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

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

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

B2-3 Other revenue

\$ '000	Timing	2021	2020
Fines	2	27	36
Diesel rebate	2	95	92
Insurance claims recoveries	2	50	—
Recycling income (non-domestic)	2	1,929	1,386
Cultural and community activities	2	42	20
Insurance rebate	2	45	86
Lease back contributions	2	123	135
Rural Fire Service reimbursement	2	59	75
Other	2	45	41
Total other revenue		2,415	1,871

Timing of revenue recognition for other revenue

Other revenue recognised at a point in time (2)

	2,415	1,871
Total other revenue	2,415	1,871

Accounting policy for other revenue

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

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

Fines are recognised when the penalty is paid.

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

B2-4 Grants and contributions

\$ '000	Timing	Operating 2021	Operating 2020	Capital 2021	Capital 2020
General purpose grants and non-developer contributions (untied)					
General purpose (untied)					
Current year allocation					
Financial assistance – general component	2	1,618	1,610	–	–
Financial assistance – local roads component	2	733	724	–	–
Payment in advance - future year allocation					
Financial assistance – general component	2	1,733	1,703	–	–
Financial assistance – local roads component	2	785	772	–	–
Amount recognised as income during current year		4,869	4,809	–	–
Special purpose grants and non-developer contributions (tied)					
Cash contributions					
Waste Management	1	–	–	105	–
Water supplies	1	–	90	424	74
Sewerage services	2	–	214	–	–
Community care	2	6	38	–	–
Community centres	1	893	189	401	–
Economic development	2	2	–	50	–
Employment and training programs	2	10	18	–	–
Environmental programs	2	94	157	–	–
Heritage and cultural	2	36	31	–	10
LIRS subsidy	2	39	48	–	–
Library	2	95	69	–	25
NSW rural fire services	2	–	–	527	301
Street lighting	2	66	66	–	–
Recreation and culture	1	90	31	673	686
Transport (other roads and bridges funding)	1	700	51	2,499	1,281
Transport (roads to recovery)	2	1,297	1,449	–	–
Other specific grants	2	–	–	–	4
Roads and bridges	2	689	11	–	4
Transport for NSW contributions (regional roads, block grant)	2	535	535	–	–
Total special purpose grants and non-developer contributions – cash		4,552	2,997	4,679	2,385
Non-cash contributions					
Bushfire services	2	–	–	923	60
Sewerage (excl. section 64 contributions)	2	–	–	6,506	–
Total other contributions – non-cash		–	–	7,429	60
Total special purpose grants and non-developer contributions (tied)		4,552	2,997	12,108	2,445
Total grants and non-developer contributions		9,421	7,806	12,108	2,445
Comprising:					
– Commonwealth funding		7,084	6,258	1,159	1,090
– State funding		1,609	1,520	10,601	1,292
– Other funding		728	28	348	63
		9,421	7,806	12,108	2,445

B2-4 Grants and contributions (continued)

Developer contributions

\$ '000	Notes	Timing	Operating 2021	Operating 2020	Capital 2021	Capital 2020
Developer contributions:						
(s7.4 & s7.11 - EP&A Act, s64 of the LGA):						
Cash contributions						
S 7.11 – contributions towards amenities/services		2	–	–	25	17
S 7.12 – fixed development consent levies		2	–	–	149	100
S 64 – water supply contributions		2	–	–	42	20
S 64 – sewerage service contributions		2	–	–	57	34
Total developer contributions – cash			–	–	273	171
Total developer contributions			–	–	273	171
Total contributions			–	–	273	171
Total grants and contributions			9,421	7,806	12,381	2,616
Timing of revenue recognition for grants and contributions						
Grants and contributions recognised over time (1)			1,661	361	4,102	1,892
Grants and contributions recognised at a point in time (2)			7,760	7,445	8,279	724
Total grants and contributions			9,421	7,806	12,381	2,616

B2-4 Grants and contributions (continued)

Unspent grants and contributions

Certain grants and contributions are obtained by Council on the condition they be spent in a specified manner or in a future period but which are not yet spent in accordance with those conditions are as follows:

\$ '000	Operating 2021	Operating 2020	Capital 2021	Capital 2020
Unspent grants and contributions (non-developer)				
Unspent funds at 1 July	556	716	602	393
Add: operating grants recognised as income in the current period but not yet spent	476	35	33	4
Add: Funds received and not recognised as revenue in the current year	65	469	2,263	582
Less: capital grants recognised in a previous reporting period now spent	(54)	(664)	(4)	(377)
Less: Funds received in prior year but revenue recognised and funds spent in current year	(459)	—	(325)	—
Unspent funds at 30 June	584	556	2,569	602
Contributions (developer)				
Unspent funds at 1 July	—	—	191	219
Add: contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	—	—	184	117
Less: contributions recognised as revenue in previous years that have been spent during the reporting year	—	—	(191)	(145)
Unspent contributions at 30 June	—	—	184	191

Accounting policy

Grants and contributions – enforceable agreement with sufficiently specific performance obligations

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

The performance obligations vary according to the agreement but include milestones. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

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

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

Capital grants

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

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

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

Developer contributions

B2-4 Grants and contributions (continued)

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* (EP&A Act).

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 Council may apply contributions according to the priorities established in work schedules for the contribution plan.

Other grants and contributions

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

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

B2-5 Interest and investment income

\$ '000	2021	2020
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	51	125
– Cash and investments	228	511
Amortisation of premiums and discounts		
– Interest free (and interest reduced) loans provided	–	33
Total interest and investment income	279	669

Interest and investment income is attributable to:

Unrestricted investments/financial assets:

Overdue rates and annual charges (general fund)	24	48
General Council cash and investments	213	509

Restricted investments/funds – external:

Development contributions		
– Section 7.11	1	3
Water fund operations	16	37
Sewerage fund operations	21	54
Domestic waste management operations	4	18

Total interest and investment income

279 **669**

Accounting policy

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

B2-6 Other income

\$ '000	Notes	2021	2020
Rental income			
Other lease income			
Aerodrome land		30	28
Fire Control Centre		8	8
Housing		6	9
Treatment Works land		12	20
Visitors Centre & Cafe		74	76
Other Council properties		34	41
Total Other lease income		164	182
Total rental income	C2-2	164	182
Total other income		164	182

B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2021	2020
Salaries and wages	12,159	11,789
Employee leave entitlements (ELE)	2,390	2,529
Superannuation – defined contribution plans	1,179	1,134
Superannuation – defined benefit plans	269	275
Workers' compensation insurance	369	280
Fringe benefit tax (FBT)	24	30
Total employee costs	16,390	16,037
Less: capitalised costs	(1,085)	(1,231)
Total employee costs expensed	15,305	14,806
Number of 'full-time equivalent' employees (FTE) at year end	187	189
Number of 'full-time equivalent' employees (FTE) at year end (incl. vacancies)	195	197

Accounting policy

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

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.

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

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

B3-2 Materials and services

\$ '000	Notes	2021	2020
Raw materials and consumables		8,989	5,832
Contractor and consultancy costs		1,724	1,407
Audit Fees	F2-1	74	72
Previously other expenses:			
Councillor and Mayoral fees and associated expenses	F1-2	148	186
Advertising		115	80
Bank charges		51	48
Electricity and heating		840	1,022
Insurance		442	427
Street lighting		297	298
Telephone and communications		227	199
Valuation fees		53	57
Travel expenses		10	37
Contributions to community groups		–	210
Training costs (other than salaries and wages)		205	184
Legal expenses:			
– Legal expenses: planning and development		76	67
– Legal expenses: other		56	81
Expenses from short-term leases		–	9
Expenses from leases of low value assets		84	85
Total materials and services		13,391	10,301
Total materials and services		13,391	10,301

Accounting policy

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

B3-3 Borrowing costs

\$ '000	Notes	2021	2020
(i) Interest bearing liability costs			
Interest on loans		1,097	1,122
Total interest bearing liability costs		1,097	1,122
Total interest bearing liability costs expensed		1,097	1,122
(ii) Other borrowing costs			
Discount adjustments relating to movements in provisions (other than ELE)			
– Remediation liabilities	C3-5	26	24
Total other borrowing costs		26	24
Total borrowing costs expensed		1,123	1,146

Accounting policy

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

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

\$ '000	Notes	2021	2020
Depreciation and amortisation			
Plant and equipment		1,525	1,386
Office equipment		17	18
Furniture and fittings		6	6
Infrastructure:	C1-7		
– Buildings		709	699
– Roads		1,373	1,323
– Bridges		144	143
– Footpaths		83	80
– Other road assets		50	48
– Stormwater drainage		277	277
– Water supply network		1,924	1,895
– Sewerage network		722	714
– Swimming pools		74	73
– Other open space/recreational assets		140	136
– Aerodrome		50	50
Other assets:			
– Other		267	240
Reinstatement, rehabilitation and restoration assets:			
– Quarry asset	C3-5, C1-7	5	6
Total gross depreciation and amortisation costs		7,366	7,094
Total depreciation and amortisation costs		7,366	7,094
Total depreciation, amortisation and impairment for non-financial assets		7,366	7,094

Accounting policy

Depreciation and amortisation

Depreciation and amortisation are calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives. Useful lives are included in Note C1-7 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.

B3-5 Other expenses

\$ '000	2021	2020
Other		
Contributions/levies to other levels of government	899	871
Emergency services levy (includes FRNSW, SES, and RFS levies)	365	302
Total other	1,264	1,173
Total other expenses	1,264	1,173

Accounting policy

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

B4 Gains or losses

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

\$ '000	Notes	2021	2020
Gain (or loss) on disposal of plant and equipment	C1-7		
Proceeds from disposal – plant and equipment		565	304
Less: carrying amount of plant and equipment assets sold/written off		(217)	(88)
Gain (or loss) on disposal		348	216
Gain (or loss) on disposal of real estate assets held for sale	C1-5		
Proceeds from disposal – real estate assets		620	607
Less: carrying amount of real estate assets sold/written off		(105)	(121)
Gain (or loss) on disposal		515	486
Gain (or loss) on disposal of investments	C1-2		
Proceeds from disposal/redemptions/maturities – investments		26,786	24,286
Less: carrying amount of investments sold/redeemed/matured		(26,786)	(24,286)
Gain (or loss) on disposal		–	–
Net gain (or loss) on disposal of assets		863	702

Accounting policy

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

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 22/06/2020 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

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

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

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

\$ '000	2021 Budget	2021 Actual	2021 ----- Variance -----	
REVENUES				
Other revenues	1,972	2,415	443	22% F
Proceeds from the sale of recycled material such as aluminium, PET and scrap steel was well above original budget.				
Operating grants and contributions	7,144	9,421	2,277	32% F
Grants were received for Drought Communities \$872,000, Growing Local Economies \$696,000, Cabonne Council bridge contribution \$689,000.				
Capital grants and contributions	16,238	12,381	(3,857)	(24)% U
Additional capital grants and contributions were received for:				
<ul style="list-style-type: none"> Local Roads and Community Infrastructure \$547,000 Rural Fire Service plant & equipment \$863,000 Rural Fire Service sheds \$428,000 SES shed Gooloogong \$80,000 Fixing Local Roads \$1,409,000 Stronger Country Communities \$428,000 Growing Local Economies \$166,000 Building Better Regions \$415,000 Woodstock Landfill rehabilitation \$105,000 Inlet screen upgrade \$327,000 Developer contributions \$101,000 Planning Portal \$50,000 Wyangala Sewer Treatment Plant handover non-cash \$6,506,000 				
A number of grants originally budget were not received:				
<ul style="list-style-type: none"> Cowra Drought Water Supply (\$14,903,000) due to delay in project commencement Drought Communities footpaths (\$485,000) program reallocation 				
Interest and investment revenue	624	279	(345)	(55)% U
Interest on investments was below budget due to the continuing fall in interest rates.				
Net gains from disposal of assets	741	863	122	16% F

Gains on disposal was above budget due to additional land sales.

B5-1 Material budget variations (continued)

\$ '000	2021 Budget	2021 Actual	2021 ----- Variance -----	
Other income	155	164	9	6% F

Income from leased land was less than original budget.

EXPENSES

Materials and services	11,023	13,391	(2,368)	(21)% U
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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 operating activities	24,982	13,987	(10,995)	(44)% U
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The variation in the cash flow from operating activities is due to the reduction in grant income.

Cash flows from investing activities	(25,552)	(12,774)	12,778	(50)% F
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Capital expenditure was less than budget principally due to the delay in commencement of the drought water program.

Cash flows from financing activities	(933)	(1,309)	(376)	40% U
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Council did not take up the loan borrowings that were budgeted.

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

\$ '000	2021	2020
Cash and cash equivalents		
Cash on hand and at bank	3,173	1,169
Cash-equivalent assets		
– Deposits at call	2,300	3,500
– Short-term deposits	600	1,500
Total cash and cash equivalents	6,073	6,169

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	6,073	6,169
Balance as per the Statement of Cash Flows	6,073	6,169

Accounting policy

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.

C1-2 Financial investments

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Debt securities at amortised cost				
Long term deposits	26,421	–	25,286	–
Total	26,421	–	25,286	–
Total financial investments	26,421	–	25,286	–
Total cash assets, cash equivalents and investments	32,494	–	31,455	–

Accounting policy

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

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

Financial assets

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

Classification

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. Term deposits with an initial term of more than 3 months are classified as investments rather than cash and cash equivalents.

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

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

C1-3 Restricted cash, cash equivalents and investments

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Total cash, cash equivalents and investments	32,494	–	31,455	–

\$ '000	2021	2020
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Details of restrictions

External restrictions – included in liabilities

Specific purpose unexpended grants – general fund	2,206	1,051
Specific purpose unexpended loans – general	–	430
Specific purpose unexpended grants – water fund	389	–
External restrictions – included in liabilities	2,595	1,481

External restrictions

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

Developer contributions – general	126	191
Developer contributions – sewer fund	58	–
Specific purpose unexpended grants – general fund	558	107
Water fund	7,105	6,869
Sewer fund	7,466	7,678
Sewerage services – Wyangala Sewerage Treatment Plant	1,638	1,813
Domestic waste management	894	698

External restrictions – other

External restrictions – other	17,845	17,356
Total external restrictions	20,440	18,837

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

\$ '000	2021	2020
Internal restrictions		
Council has internally restricted cash, cash equivalents and investments as follows:		
Plant and vehicle replacement	2,203	2,633
Infrastructure (Built Asset) replacement	2,505	2,718
Employees leave entitlement	1,005	750
Carry over works	315	822
Deposits, retentions and bonds	492	448
Art gallery	3	3
Bad debts	59	52
Business assistance	119	131
Caravan park	811	566
Depot redevelopment	101	121
Election	127	80
Environmental projects	8	8
Financial assistance advance payment	2,518	2,475
Fire mitigation	16	16
Gravel rehabilitation	339	305
Lachlan River precinct	141	141
Main St improvements	69	161
Pedestrian and cycle plan	50	50
Saleyards	52	49
Section 611	–	155
RMS Warranty	250	250
Waste Long Service Leave	102	24
Statewide	116	124
Statecover	163	172
Rural Roads	–	3
Street Trees	–	1
Civic Centre	7	–
Peace Precinct	8	8
Total internal restrictions	11,579	12,266
Total restrictions	32,019	31,103

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

C1-4 Receivables

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Purpose				
Rates and annual charges	2,430	–	2,293	–
User charges and fees	1,684	–	2,605	–
Accrued revenues				
– Interest on investments	43	–	107	–
– Other income accruals	85	–	–	–
Deferred debtors	6	–	6	–
Government grants and subsidies	70	–	70	–
Net GST receivable	169	–	244	–
Other debtors	2	–	–	–
Total	4,489	–	5,325	–
Less: provision of impairment				
User charges and fees	(13)	–	(13)	–
Total provision for impairment – receivables	(13)	–	(13)	–
Total net receivables	4,476	–	5,312	–

Accounting policy

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.

Impairment

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

When estimating ECL, Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience and informed credit assessment, and including forward-looking information.

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

When considering the ECL for rates and annual charges debtors, Council takes into account that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold.

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

Council writes off a receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the debtor has been placed under liquidation or has entered into bankruptcy proceedings.

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

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

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 has been slightly impacted in 2020/21 due to the State Government legislating that rate instalments could be deferred until September 30 and no interest could be charged for the first 6 months.

C1-5 Inventories

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
(i) Inventories at cost				
Real estate for resale	549	148	654	148
Stores and materials	961	–	1,084	–
Other	–	–	89	–
Total inventories at cost	1,510	148	1,827	148
Total inventories	1,510	148	1,827	148

(i) Other disclosures

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
(a) Details for real estate development				
Residential	–	148	72	148
Industrial/commercial	549	–	582	–
Total real estate for resale	549	148	654	148

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

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

\$ '000	2021	2020
Real estate for resale	350	392
	350	392

Accounting policy

Raw materials and stores, work in progress and finished goods

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

Land held for resale

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

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

C1-6 Contract assets and Contract cost assets

\$ '000	Notes	2021	2020
Contract assets	C1-6	1,287	523
Total contract assets and contract cost assets		1,287	523

Contract assets

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Other	1,287	—	523	—
Total contract assets	1,287	—	523	—

Significant changes in contract assets

There were numerous new grant funded programs that had not reached milestones and therefore not invoiced as at 30 June.

Accounting policy

Contract assets

Contract assets represent Councils right to payment in exchange for goods or services the Council has transferred to a customer when that right is conditional on something other than the passage of time.

Contract assets arise when the amounts billed to customers are based on the achievement of various milestones established in the contract and therefore the amounts recognised as revenue in a given period do not necessarily coincide with the amounts billed to or certified by the customer. Once an invoice or payment claim is raised or the relevant milestone is reached, Council recognises a receivable.

Impairment of contract assets is assessed using the simplified expected credit loss model where lifetime credit losses are recognised on initial recognition.

C1-7 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2020			Asset movements during the reporting period							At 30 June 2021		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ⁽¹⁾	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000													
Capital work in progress	5,846	—	5,846	2,650	1,047	—	—	(4,671)	—	—	4,872	—	4,872
Plant and equipment	24,021	(17,416)	6,605	—	3,225	(217)	(1,525)	—	—	—	25,408	(17,320)	8,088
Office equipment	138	(53)	85	14	248	—	(17)	—	—	—	400	(70)	330
Furniture and fittings	55	(42)	13	—	—	—	(5)	—	—	—	55	(47)	8
Land:													
— Operational land	5,631	—	5,631	—	—	—	—	—	1,800	—	7,431	—	7,431
— Community land	14,468	—	14,468	—	—	—	—	—	(1,800)	3,745	16,413	—	16,413
Infrastructure:													
— Buildings	35,316	(17,375)	17,941	145	—	—	(709)	536	—	—	35,996	(18,083)	17,913
— Roads	134,563	(36,084)	98,479	2,459	346	—	(1,373)	81	—	—	137,449	(37,457)	99,992
— Bridges	26,721	(5,035)	21,686	—	—	—	(144)	—	—	—	26,722	(5,180)	21,542
— Footpaths	9,840	(2,713)	7,127	1,021	154	—	(83)	3,066	—	—	14,080	(2,795)	11,285
— Other road assets (including bulk earthworks)	2,494	(637)	1,857	12	—	—	(50)	—	—	—	2,506	(687)	1,819
— Bulk earthworks (non-depreciable)	289,732	—	289,732	—	—	—	—	—	—	—	289,732	—	289,732
— Stormwater drainage	36,864	(10,741)	26,123	55	—	—	(277)	3	—	—	36,922	(11,018)	25,904
— Water supply network	126,340	(62,867)	63,473	1,022	66	—	(1,924)	294	—	584	128,885	(65,370)	63,515
— Sewerage network	53,784	(25,183)	28,601	755	6,523	—	(722)	48	—	263	61,605	(26,137)	35,468
— Swimming pools	2,319	(1,459)	860	—	—	—	(74)	—	—	1,014	4,500	(2,700)	1,800
— Other open space/recreational assets	4,066	(2,241)	1,825	146	110	—	(140)	511	—	692	5,125	(1,981)	3,144
Aerodrome	4,603	(1,192)	3,411	—	—	—	(50)	—	—	—	4,603	(1,242)	3,361
Other assets:													
— Other	7,733	(2,316)	5,417	219	36	—	(267)	132	—	284	9,043	(3,222)	5,821
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):													
— Quarry assets	174	(87)	87	—	—	—	(6)	—	—	—	174	(93)	81
Total infrastructure, property, plant and equipment	784,708	(185,441)	599,267	8,498	11,755	(217)	(7,366)	—	—	6,582	811,921	(193,402)	618,519

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

C1-7 Infrastructure, property, plant and equipment (continued)

By aggregated asset class	At 1 July 2019			Asset movements during the reporting period								At 30 June 2020		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	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 (including bulk earthworks)	2,772	(1,226)	1,546	18	–	–	(48)	113	1,449	(1,221)	–	2,494	(637)	1,857
– Bulk earthworks (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
Aerodrome	–	–	–	–	–	–	(50)	–	2,646	–	815	4,603	(1,192)	3,411
– Other open space/recreational assets	4,008	(2,105)	1,903	38	–	–	(136)	20	–	–	–	4,066	(2,241)	1,825
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 C3-5):														
– 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).

C1-7 Infrastructure, property, plant and equipment (continued)

Accounting policy

Initial recognition of infrastructure, property, plant and equipment (IPPE)

IPPE is measured initially at cost. Cost includes the fair value of the consideration given to acquire the asset (net of discounts and rebates) and any directly attributable cost of bringing the asset to working condition for its intended use (inclusive of import duties and taxes).

When infrastructure, property, plant and equipment is acquired by Council at significantly below fair value, the assets are initially recognised at their fair value at acquisition date.

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.

Useful lives of IPPE

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
Other plant and equipment	5 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	75 to 250	Other infrastructure	5 to 100

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

Revaluation model

Infrastructure, property, plant and equipment are held at fair value. Comprehensive valuations are performed at least every 5 years, however the carrying amount of assets is assessed by Council at each reporting date to confirm that it is not materially different from current fair value.

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

Increases in the carrying amounts arising on revaluation are credited to the IPPE 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 IPPE revaluation reserve to the extent of the remaining reserve attributable to the class; all other decreases are charged to 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. Land under roads acquired after 1 July 2008 is recognised in accordance with the IPPE accounting policy.

C1-7 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.

C2 Leasing activities

C2-1 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.

(a) Income Statement

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

\$ '000	2021	2020
Expenses relating to short-term leases	–	9
Expenses relating to low-value leases	84	85
	84	94

(b) Statement of Cash Flows

Total cash outflow for leases	84	94
	84	94

(c) 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

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.

Exceptions to lease accounting

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

Leases at significantly below market value / Concessionary leases

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

C2-2 Council as a lessor

Operating leases

Council leases out a number of properties 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	2021	2020
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(ii) Assets held as property, plant and equipment

Council provides operating leases on Council buildings for the purpose of community groups and grazing licences, the table below relates to operating leases on assets disclosed in C1-7.

Lease income (excluding variable lease payments not dependent on an index or rate)	164	182
Total income relating to operating leases for Council assets	164	182

Amount of IPPE leased out by Council under operating leases

Land	4,364	—
Buildings	3,683	—
Total amount of IPPE leased out by Council under operating leases	8,047	—

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

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

< 1 year	202	154
1–2 years	78	43
2–3 years	66	41
3–4 years	30	29
4–5 years	30	28
> 5 years	80	68
Total undiscounted lease payments to be received	486	363

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

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

C3 Liabilities of Council

C3-1 Payables

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Payables				
Goods and services – operating expenditure	972	–	1,126	–
Accrued expenses:				
– Borrowings	74	–	83	–
– Other expenditure accruals	199	–	637	–
Security bonds, deposits and retentions	492	–	469	–
Prepaid rates	569	–	597	–
Total payables	2,306	–	2,912	–
Total payables	2,306	–	2,912	–

Accounting policy

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

Payables

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

C3-2 Contract Liabilities

\$ '000	Notes	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	2,520	–	582	–
Unexpended operating grants (received prior to performance obligation being satisfied)	(ii)	75	–	469	–
Total grants received in advance		2,595	–	1,051	–
Total contract liabilities		2,595	–	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.

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

\$ '000	2021	2020
Grants and contributions received in advance:		
Capital grants (to construct Council controlled assets)	325	224
Operating grants (received prior to performance obligation being satisfied)	459	136
Total revenue recognised that was included in the contract liability balance at the beginning of the period	784	360

Significant changes in contract liabilities

The majority of the contract liabilities from 2019/20 were spent and council received several large grants at year end that could not be spent in the financial year including Fixing Local Roads, Public Open Spaces and new Rural Fire Services headquarters.

Accounting policy

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

C3-3 Borrowings

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Loans – secured ¹	1,384	15,299	1,309	16,683
Total borrowings	1,384	15,299	1,309	16,683

(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 E2-1.

(a) Changes in liabilities arising from financing activities

\$ '000	2020		Non-cash movements				2021
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	17,992	(1,309)	–	–	–	–	16,683
Total liabilities from financing activities	17,992	(1,309)	–	–	–	–	16,683

\$ '000	2019		Non-cash movements				2020
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	16,689	(1,147)	2,450	–	–	–	17,992
Total liabilities from financing activities	16,689	(1,147)	2,450	–	–	–	17,992

(b) Financing arrangements

\$ '000	2021	2020
Total facilities		
Bank overdraft facilities ¹	500	500
Credit cards/purchase cards	60	60
Total financing arrangements	560	560
Drawn facilities		
– Credit cards/purchase cards	14	15
Total drawn financing arrangements	14	15
Undrawn facilities		
– Bank overdraft facilities	500	500
– Credit cards/purchase cards	46	45
Total undrawn financing arrangements	546	545

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

Accounting policy

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

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

Borrowings are removed from the Statement of Financial Position when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or

C3-3 Borrowings (continued)

transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in other income or borrowing costs.

C3-4 Employee benefit provisions

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Annual leave	1,648	–	1,553	–
Long service leave	3,385	277	3,411	191
Total employee benefit provisions	5,033	277	4,964	191

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

\$ '000	2021	2020
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	3,600	3,700
	3,600	3,700

Accounting policy

Employee benefit provisions are presented as current liabilities in the Statement of Financial Position if Council does not have an unconditional right to defer settlement for at least 12 months after the reporting date, regardless of when the actual settlement is expected to occur and therefore all annual leave and vested long service leave (or that which vests within 12 months) is presented as current.

Short-term obligations

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

Other long-term employee benefit obligations

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

On-costs

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

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

C3-5 Provisions

\$ '000	2021 Current	2021 Non-Current	2020 Current	2020 Non-Current
Asset remediation/restoration:				
Asset remediation/restoration (future works)	–	460	–	434
Sub-total – asset remediation/restoration	–	460	–	434
Total provisions	–	460	–	434

Description of and movements in provisions

\$ '000	Other provisions	
	Asset remediation	Net carrying amount
2021		
At beginning of year	434	434
Unwinding of discount	26	26
Total other provisions at end of year	460	460
2020		
At beginning of year	410	410
Unwinding of discount	24	24
Total other provisions at end of year	434	434

Nature and purpose of provisions

Asset remediation

The asset remediation provision represents the present value estimate of future costs Council will incur to restore, rehabilitate and reinstate the tip and quarry as a result of past operations.

Accounting policy

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

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

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

Asset remediation – tips and quarries

Close-down and restoration costs include the dismantling and demolition of infrastructure, and the removal of residual materials and remediation of disturbed areas. Estimated close-down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs, whether this occurs during the development or during the operation phase, based on the net present value of estimated future costs. Provisions for close-down and restoration costs do not include any additional obligations which are expected to arise from future disturbance. The cost estimates are calculated annually during the life of the operation to reflect known developments, e.g. updated cost estimates and revisions to the estimated lives of operations, and are subject to formal review at regular intervals.

The ultimate cost of environmental remediation is uncertain and cost estimates can vary in response to many factors, including changes to the relevant legal requirements, the emergence of new restoration techniques, or experience at other locations. The expected timing of expenditure can also change, for example in response to changes in quarry reserves or production rates. As a result, there could be significant adjustments to the provision for close down and restoration and environmental clean-up, which would affect future financial results.

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

C4 Reserves

C4-1 Nature and purpose of reserves

Infrastructure, property, plant and equipment revaluation reserve

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

D Council structure

D1 Results by fund

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

D1-1 Income Statement by fund

\$ '000	General 2021	Water 2021	Sewer 2021
Income from continuing operations			
Rates and annual charges	9,804	1,780	2,842
User charges and fees	7,045	4,260	738
Interest and investment revenue	242	16	21
Other revenues	1,317	839	259
Grants and contributions provided for operating purposes	9,382	39	—
Grants and contributions provided for capital purposes	5,351	467	6,563
Net gains from disposal of assets	863	—	—
Other income	164	—	—
Total income from continuing operations	34,168	7,401	10,423
Expenses from continuing operations			
Employee benefits and on-costs	13,696	1,196	413
Materials and services	6,981	3,829	2,581
Borrowing costs	304	305	514
Depreciation, amortisation and impairment of non-financial assets	4,668	1,966	732
Other expenses	1,018	245	1
Total expenses from continuing operations	26,667	7,541	4,241
Operating result from continuing operations	7,501	(140)	6,182
Net operating result for the year	7,501	(140)	6,182
Net operating result attributable to each council fund	7,501	(140)	6,182
Net operating result for the year before grants and contributions provided for capital purposes	2,150	(607)	(381)

D1-2 Statement of Financial Position by fund

\$ '000	General 2021	Water 2021	Sewer 2021
ASSETS			
Current assets			
Cash and cash equivalents	3,338	1,494	1,241
Investments	12,500	6,000	7,921
Receivables	2,049	1,780	647
Inventories	1,510	–	–
Contract assets and contract cost assets	1,287	–	–
Other	33	–	–
Total current assets	20,717	9,274	9,809
Non-current assets			
Inventories	148	–	–
Infrastructure, property, plant and equipment	516,364	64,808	37,347
Other	154	10	10
Total non-current assets	516,666	64,818	37,357
TOTAL ASSETS	537,383	74,092	47,166
LIABILITIES			
Current liabilities			
Payables	2,155	56	95
Contract liabilities	2,206	389	–
Borrowings	639	599	146
Employee benefit provision	4,640	345	48
Total current liabilities	9,640	1,389	289
Non-current liabilities			
Borrowings	5,056	4,144	6,099
Employee benefit provision	248	19	10
Provisions	460	–	–
Total non-current liabilities	5,764	4,163	6,109
TOTAL LIABILITIES	15,404	5,552	6,398
Net assets	521,979	68,540	40,768
EQUITY			
Accumulated surplus	164,493	17,509	29,387
Revaluation reserves	357,486	51,031	11,381
Council equity interest	521,979	68,540	40,768
Total equity	521,979	68,540	40,768

D2 Interests in other entities

D2-1 Unconsolidated structured entities

Council did not consolidate the following structured entities:

\$ '000	2021	2020
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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 \$315,710 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	316	307
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E Risks and accounting uncertainties

E1-1 Risks relating to financial instruments held

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's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. The finance team manages the cash and Investments portfolio with the assistance of independent advisors. Council has an investment policy which complies with the s 625 of the Act and the Ministerial Investment Order. The policy is regularly reviewed by Council and a monthly investment report is provided to Council setting out the make-up performance of the portfolio as required by local government regulations.

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 the finance team under policies approved by the Councillors.

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

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 its 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.

(a) Market risk – interest rate and price risk

\$ '000	2021	2020
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.		
Impact of a 1% movement in interest rates		
– Equity / Income Statement	325	314

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

(b) Credit risk

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

Council manages the credit risk associated with these receivables by monitoring outstanding debt and employing stringent debt recovery procedures.

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

\$ '000	Not yet overdue	< 1 year overdue	1 - 2 years overdue	2 - 5 years overdue	> 5 years overdue	Total
2021						
Gross carrying amount	540	1,081	378	351	80	2,430
2020						
Gross carrying amount	628	997	334	262	72	2,293

Receivables - non-rates and annual charges and contract assets

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

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

\$ '000	Not yet overdue	0 - 30 days overdue	31 - 60 days overdue	61 - 90 days overdue	> 91 days overdue	Total
2021						
Gross carrying amount	1,940	99	2	–	18	2,059
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	72.00%	0.63%
ECL provision	–	–	–	–	13	13
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

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

(c) Liquidity risk

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

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

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

The 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 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:		Total cash outflows	Actual carrying values
				1 - 5 Years	> 5 Years		
2021							
Trade/other payables	0.00%	492	1,245	–	–	1,737	1,737
Loans and advances	5.65%	–	2,405	8,019	15,822	26,246	16,683
Total financial liabilities		492	3,650	8,019	15,822	27,983	18,420
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

E2-1 Fair value measurement

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

– Infrastructure, property, plant and equipment

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

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

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

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

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

		Fair value measurement hierarchy					
\$ '000	Notes	Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2021	2020	2021	2020	2021	2020
Recurring fair value measurements							
Infrastructure, property, plant and equipment	C1-7						
Plant and equipment		—	—	8,088	6,605	8,088	6,605
Office furniture		—	—	330	85	330	85
Furniture and fittings		—	—	8	13	8	13
Operational land		1,729	1,729	5,702	3,902	7,431	5,631
Community land		—	—	16,413	14,468	16,413	14,468
Buildings		573	595	17,340	17,346	17,913	17,941
Roads		—	—	99,992	98,479	99,992	98,479
Bridges		—	—	21,542	21,686	21,542	21,686
Footpaths		—	—	11,285	7,127	11,285	7,127
Other Road Assets		—	—	1,819	1,857	1,819	1,857
Bulk earthworks		—	—	289,732	289,732	289,732	289,732
Stormwater drainage		—	—	25,903	26,123	25,903	26,123
Water supply		—	—	63,515	63,473	63,515	63,473
Sewerage network		—	—	35,468	28,601	35,468	28,601
Swimming pools		—	—	1,800	860	1,800	860
Other recreational assets		—	—	3,144	1,825	3,144	1,825
Other assets		—	—	5,821	5,417	5,821	5,417
Quarry assets		—	—	81	87	81	87
Aerodrome		—	—	3,361	3,411	3,361	3,411
Work in Progress		—	—	4,873	5,846	4,873	5,846
Total infrastructure, property, plant and equipment		2,302	2,324	616,217	596,943	618,519	599,267

Valuation techniques

E2-1 Fair value measurement (continued)

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 (IPPE)

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'

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 2021)

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

E2-1 Fair value measurement (continued)

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

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

E2-1 Fair value measurement (continued)

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'

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 2021 based on pool upgrade feasibility reports produced by a consultant.

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

Council's other assets have been revalued in house by council staff as at 30 June 2021.

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.

E2-1 Fair value measurement (continued)

Fair value measurements using significant unobservable inputs (level 3)

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.

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.

	Valuation technique/s	Unobservable inputs
Infrastructure, property, plant and equipment		
Plant and equipment	Cost used to approximate fair value	Gross replacement cost, residual value, remaining useful life
Office furniture	Cost used to approximate fair value	Gross replacement cost, residual value, remaining useful life
Furniture and fittings	Cost used to approximate fair value	Gross replacement cost, residual value, remaining useful life
Operational land	Market Value	Price per sq metre
Community land	Land values obtained from NSW Valuer General	Land value, land area
Buildings	Cost used to approximate fair value	Unit rates, asset condition, remaining useful life
Roads	Cost used to approximate fair value	Unit rates, asset condition, remaining useful life
Bridges	Cost used to approximate fair value	Unit rates, asset condition, remaining useful life
Footpaths	Cost used to approximate fair value	Unit rates, asset condition, remaining useful life
Other Road Assets	Cost used to approximate fair value	Unit rates, asset condition, remaining useful life
Bulk earthworks	Cost used to approximate fair value	Unit rates, asset condition, remaining useful life
Stormwater drainage	Cost used to approximate fair value	Unit rates, asset condition, remaining useful life
Water supply	NSW Reference Rates Manual	Unit rates, asset condition, remaining useful life
Sewerage network	NSW Reference Rates Manual	Unit rates, asset condition, remaining useful life
Swimming pools	Cost used to approximate fair value	Gross replacement cost, asset condition, remaining useful life
Other recreational assets	Cost used to approximate fair value	Gross replacement cost, asset condition, remaining useful life
Aerodrome	Cost used to approximate fair value	Gross replacement cost, residual value, remaining useful life
Other assets	Cost used to approximate fair value	Gross replacement cost, asset condition, remaining useful life
Quarry assets	Cost used to approximate fair value	Discounted Future Cash Flow, remaining life, remediation cost estimates
Work in Progress	Cost used to approximate fair value	Gross replacement cost, residual value, remaining useful life

E2-1 Fair value measurement (continued)

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

\$ '000	Total IPP&E	
	2021	2020
Opening balance	596,943	583,569
Total gains or losses for the period		
Recognised in other comprehensive income – revaluation surplus	6,582	8,938
Other movements		
Transfers from/(to) another asset class	–	(42)
Purchases (GBV)	20,253	11,638
Disposals (WDV)	(217)	(88)
Depreciation and impairment	(7,344)	(7,072)
Closing balance	616,217	596,943

Highest and best use

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

E3-1 Contingencies

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

LIABILITIES NOT RECOGNISED

1. Guarantees

(i) Defined benefit superannuation contribution plans

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

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

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

Description of the funding arrangements.

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

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

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

* For 180 Point Members, Employers are required to contribute 7% of salaries for the year ending 30 June 2021 (increasing to 7.5% in line with the increase in the Superannuation Guarantee) to these members' accumulation accounts, which are paid in addition to members' defined benefits.

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

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

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

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

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

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

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

E3-1 Contingencies (continued)

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2021 was \$ 215,267. The last valuation of the Scheme was performed by fund actuary, Richard Boyfield, FIAA as at 30 June 2020.

The amount of additional contributions included in the total employer contribution advised above is \$109,600. Council's expected contribution to the plan for the next annual reporting period is \$226,229.

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

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

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

The share of any funding surplus or deficit that can be attributed to Council is .30%

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

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

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

* Plus promotional increases

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

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

(ii) Statewide Limited

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

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

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

(iii) StateCover Limited

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

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

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

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

E3-1 Contingencies (continued)

(iv) Other guarantees

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

2. Other liabilities

(i) Third party claims

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

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

ASSETS NOT RECOGNISED

(i) Land under roads

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

(ii) Infringement notices/fines

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

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

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

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

F People and relationships

F1 Related party disclosures

F1-1 Key management personnel (KMP)

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

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

\$ '000	2021	2020
Compensation:		
Short-term benefits	993	977
Other long-term benefits	23	18
Total	1,016	995

Other transactions with KMP and their related parties

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

Nature of the transaction	Transactions during the year	Outstanding balances including commitments	Terms and conditions	Impairment provision on outstanding balances	Impairment expense
\$ '000					
2021					
Employee expenses relating to close family members of KMP	64	6	Council staff award	—	—
2020					
Employee expenses relating to close family members of KMP	61	9	Council staff award	—	—

Council owes \$6,320 for 1 day payroll and accrued leave balances.

F1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2021	2020
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	27	27
Councillors' fees	98	109
Other Councillors' expenses (including Mayor)	23	50
Total	148	186

F2 Other relationships

F2-1 Audit fees

\$ '000	2021	2020
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	51
Remuneration for audit and other assurance services	51	51
Total Auditor-General remuneration	51	51
Non NSW Auditor-General audit firms		
(i) Audit and other assurance services		
Other audit and assurance services	23	21
Remuneration for audit and other assurance services	23	21
Total remuneration of non NSW Auditor-General audit firms	23	21
Total audit fees	74	72

G Other matters

G1-1 Statement of Cash Flows information

(a) Reconciliation of net operating result to cash provided from operating activities

\$ '000	2021	2020
Net operating result from Income Statement	13,543	4,390
Adjust for non-cash items:		
Depreciation and amortisation	7,366	7,094
Net losses/(gains) on disposal of assets	(863)	(702)
Non-cash capital grants and contributions	(7,429)	(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)
Unwinding of discount rates on reinstatement provisions	26	24
+/- Movement in operating assets and liabilities and other cash items:		
Decrease/(increase) in receivables	836	(704)
Decrease/(increase) in inventories	212	(271)
Decrease/(increase) in other current assets	(33)	–
Decrease/(increase) in contract assets	(764)	(523)
Increase/(decrease) in payables	(154)	(900)
Increase/(decrease) in accrued interest payable	(9)	4
Increase/(decrease) in other accrued expenses payable	(438)	127
Increase/(decrease) in other liabilities	(5)	628
Increase/(decrease) in contract liabilities	1,544	1,051
Increase/(decrease) in provision for employee benefits	155	593
Net cash provided from/(used in) operating activities from the Statement of Cash Flows	13,987	10,205

(b) Non-cash investing and financing activities

Wyangala sewer scheme	6,506	–
Bushfire grants	923	60
Total non-cash investing and financing activities	7,429	60

G2-1 Commitments

Capital commitments (exclusive of GST)

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

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

Property, plant and equipment

Buildings	3,604	–
Plant and equipment	353	–
Road infrastructure	–	1,357
Total commitments	3,957	1,357

These expenditures are payable as follows:

Within the next year	3,957	1,357
Total payable	3,957	1,357

Sources for funding of capital commitments:

Unrestricted general funds	–	127
Future grants and contributions	3,604	1,128
Internally restricted reserves	353	–
Unexpended loans	–	102
Total sources of funding	3,957	1,357

Details of capital commitments

Commitments consist of:

- Contract with NSW Rural Fire Service for the construction of the new NSW RFS/Cowra Council Area Command Precinct
- Contract with Tracserv Pty Limited for supply of an 8x4 truck.

G3 Statement of developer contributions as at 30 June 2021

G3-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2020	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2021	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash					
Drainage	—	1	—	—	(1)	—	—	—
Roads	—	2	—	—	(2)	—	—	—
Open space	—	1	—	—	(1)	—	—	—
Community facilities	—	1	—	—	(1)	—	—	—
Other	34	20	—	—	(47)	—	7	—
S7.11 contributions – under a plan	34	25	—	—	(52)	—	7	—
S7.12 levies – under a plan	157	149	—	1	(188)	—	119	—
Total S7.11 and S7.12 revenue under plans	191	174	—	1	(240)	—	126	—
S64 contributions	—	99	—	—	(41)	—	58	—
Total contributions	191	273	—	1	(281)	—	184	—

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.

G3-2 Developer contributions by plan

\$ '000	Opening balance at 1 July 2020	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2021	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash					
CONTRIBUTION PLAN NUMBER – COWRA SHIRE COUNCIL								
Drainage	—	1	—	—	(1)	—	—	—
Roads	—	2	—	—	(2)	—	—	—
Open space	—	1	—	—	(1)	—	—	—
Community facilities	—	1	—	—	(1)	—	—	—
Other	34	20	—	—	(47)	—	7	—
Total	34	25	—	—	(52)	—	7	—

G3-2 Developer contributions by plan (continued)

S7.12 Levies – under a plan

	Opening balance at 1 July 2020	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2021	Cumulative balance of internal borrowings (to)/from
\$ '000		Cash	Non-cash					
CONTRIBUTION PLAN NUMBER – COWRA SHIRE COUNCIL								
Other	157	149	–	1	(188)	–	119	–
Total	157	149	–	1	(188)	–	119	–

G4 Statement of performance measures

G4-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2021	Indicator 2021	Indicators 2020	Indicators 2019	Benchmark
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	299	0.77%	3.01%	5.30%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	38,748				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	29,327	57.36%	72.72%	76.11%	> 60.00%
Total continuing operating revenue ¹	51,129				
3. Unrestricted current ratio					
Current assets less all external restrictions	16,583	4.33x	4.21x	4.19x	> 1.50x
Current liabilities less specific purpose liabilities	3,834				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	8,788	3.61x	4.06x	4.06x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	2,432				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	2,430	14.49%	14.73%	10.43%	< 10.00%
Rates and annual charges collectable	16,770				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	32,494	11.08 mths	11.97 mths	11.59 mths	> 3.00 mths
Monthly payments from cash flow of operating and financing activities	2,934				

(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

G4-2 Statement of performance measures by fund

\$ '000	General Indicators ³		Water Indicators		Sewer Indicators		Benchmark
	2021	2020	2021	2020	2021	2020	
1. Operating performance ratio							
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	4.60%	0.45%	(8.75)%	4.86%	(9.87)%	14.49%	> 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	55.76%	61.92%	93.16%	97.13%	37.03%	93.83%	> 60.00%
Total continuing operating revenue ¹							
3. Unrestricted current ratio							
Current assets less all external restrictions	4.33x	4.21x	8.89x	8.09x	33.74x	44.33x	> 1.50x
Current liabilities less specific purpose liabilities							
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	6.86x	6.29x	1.91x	3.02x	1.33x	2.82x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
5. Rates and annual charges outstanding percentage							
Rates and annual charges outstanding	11.30%	12.41%	25.30%	25.73%	17.34%	13.79%	< 10.00%
Rates and annual charges collectable							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	7.46	8.03	14.68	13.29	30.41	40.70	> 3.00
Monthly payments from cash flow of operating and financing activities	mths	mths	mths	mths	mths	mths	mths

(1) - (2) Refer to Notes at Note G4-1 above.

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

H Additional Council disclosures (unaudited)

H1-1 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

Telephone: 02 6340 2000

Facsimile: 02 6340 2011

Opening hours:

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

Internet: www.cowracouncil.com.au

Email: council@cowra.nsw.gov.au

Officers

General Manager

Paul Devery

Responsible Accounting Officer

Michael 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

Cowra Shire Council

General Purpose Financial Statements for the year ended 30 June 2021

Cowra Shire Council

General Purpose Financial Statements for the year ended 30 June 2021

Cowra Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2021



Special Purpose Financial Statements

for the year ended 30 June 2021

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Background

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

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

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

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

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

Cowra Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2021

Statement by Councillors and Management

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

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

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

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

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

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

Signed in accordance with a resolution of Council made on 27 September 2021.



Cr WJ West
Mayor
27 September 2021



Cr JA Smith
Councillor
27 September 2021



Paul Devery
General Manager
27 September 2021



Michael Jones
Responsible Accounting Officer
27 September 2021

Cowra Shire Council

Income Statement of water supply business activity

for the year ended 30 June 2021

\$ '000	2021	2020
Income from continuing operations		
Access charges	1,780	1,695
User charges	4,201	5,138
Fees	59	76
Interest	16	37
Grants and contributions provided for non-capital purposes	39	138
Other income	839	904
Total income from continuing operations	6,934	7,988
Expenses from continuing operations		
Employee benefits and on-costs	1,196	1,091
Borrowing costs	305	338
Materials and services	3,829	4,005
Depreciation, amortisation and impairment	1,966	1,935
Water purchase charges	216	216
Calculated taxation equivalents	–	14
Other expenses	29	15
Total expenses from continuing operations	7,541	7,614
Surplus (deficit) from continuing operations before capital amounts	(607)	374
Grants and contributions provided for capital purposes	467	94
Surplus (deficit) from continuing operations after capital amounts	(140)	468
Surplus (deficit) from all operations before tax	(140)	468
Less: corporate taxation equivalent [based on result before capital]	–	(103)
Surplus (deficit) after tax	(140)	365
Plus accumulated surplus	17,649	17,167
Plus adjustments for amounts unpaid:		
– Taxation equivalent payments	–	14
– Corporate taxation equivalent	–	103
Closing accumulated surplus	17,509	17,649
Return on capital %	(0.5)%	1.1%
Subsidy from Council	1,268	–
Calculation of dividend payable:		
Surplus (deficit) after tax	(140)	365
Less: capital grants and contributions (excluding developer contributions)	(467)	(94)
Surplus for dividend calculation purposes	–	271
Potential dividend calculated from surplus	–	136

Cowra Shire Council

Income Statement of sewerage business activity for the year ended 30 June 2021

\$ '000	2021	2020
Income from continuing operations		
Access charges	2,842	2,702
User charges	674	682
Liquid trade waste charges	64	87
Interest	21	54
Grants and contributions provided for non-capital purposes	–	214
Other income	259	244
Total income from continuing operations	3,860	3,983
Expenses from continuing operations		
Employee benefits and on-costs	413	365
Borrowing costs	514	525
Materials and services	2,581	1,786
Depreciation, amortisation and impairment	732	730
Calculated taxation equivalents	9	9
Other expenses	1	–
Total expenses from continuing operations	4,250	3,415
Surplus (deficit) from continuing operations before capital amounts	(390)	568
Grants and contributions provided for capital purposes	6,563	34
Surplus (deficit) from continuing operations after capital amounts	6,173	602
Surplus (deficit) from all operations before tax	6,173	602
Less: corporate taxation equivalent [based on result before capital]	–	(156)
Surplus (deficit) after tax	6,173	446
Plus accumulated surplus	23,205	22,594
Plus adjustments for amounts unpaid:		
– Taxation equivalent payments	9	9
– Corporate taxation equivalent	–	156
Closing accumulated surplus	29,387	23,205
Return on capital %	0.3%	3.6%
Subsidy from Council	432	–
Calculation of dividend payable:		
Surplus (deficit) after tax	6,173	446
Less: capital grants and contributions (excluding developer contributions)	(6,563)	(34)
Surplus for dividend calculation purposes	–	412
Potential dividend calculated from surplus	–	206

Cowra Shire Council

Statement of Financial Position of water supply business activity

as at 30 June 2021

\$ '000	2021	2020
ASSETS		
Current assets		
Cash and cash equivalents	1,494	1,869
Investments	6,000	5,000
Receivables	1,780	2,184
Total current assets	9,274	9,053
Non-current assets		
Infrastructure, property, plant and equipment	64,808	64,910
Other	10	—
Total non-current assets	64,818	64,910
Total assets	74,092	73,963
LIABILITIES		
Current liabilities		
Contract liabilities	389	—
Payables	56	220
Borrowings	599	568
Employee benefit provisions	345	331
Total current liabilities	1,389	1,119
Non-current liabilities		
Borrowings	4,144	4,743
Employee benefit provisions	19	—
Total non-current liabilities	4,163	4,743
Total liabilities	5,552	5,862
Net assets	68,540	68,101
EQUITY		
Accumulated surplus	17,509	17,649
Revaluation reserves	51,031	50,452
Total equity	68,540	68,101

Cowra Shire Council

Statement of Financial Position of sewerage business activity

as at 30 June 2021

\$ '000	2021	2020
ASSETS		
Current assets		
Cash and cash equivalents	1,241	1,805
Investments	7,921	7,686
Receivables	647	837
Total current assets	9,809	10,328
Non-current assets		
Infrastructure, property, plant and equipment	37,347	30,472
Other	10	—
Total non-current assets	37,357	30,472
Total assets	47,166	40,800
LIABILITIES		
Current liabilities		
Payables	95	54
Borrowings	146	131
Employee benefit provisions	48	48
Total current liabilities	289	233
Non-current liabilities		
Borrowings	6,099	6,245
Employee benefit provisions	10	—
Total non-current liabilities	6,109	6,245
Total liabilities	6,398	6,478
Net assets	40,768	34,322
EQUITY		
Accumulated surplus	29,387	23,205
Revaluation reserves	11,381	11,117
Total equity	40,768	34,322

Note – Significant Accounting Policies

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

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

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

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

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

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

National Competition Policy

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

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

Declared business activities

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

Category 1

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

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

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 – 26%

Note – Significant Accounting Policies (continued)

Land tax – the first \$755,000 of combined land values attracts 0%. For the combined land values in excess of \$755,000 up to \$4,616,000 the rate is \$100 + 1.6%. For the remaining combined land value that exceeds \$4,616,000 a premium marginal rate of 2.0% applies.

Payroll tax – 4.85% on the value of taxable salaries and wages in excess of \$1,200,000.

In accordance with the Department of Planning, Industry & Environment – 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 Act. Achievement of substantial compliance to the DPIE – Water guidelines is not a prerequisite for the payment of the tax equivalent charges; however the payment must not exceed \$3 per assessment.

Income tax

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

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

Accordingly, the return on capital invested is set at a pre-tax level - gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the corporate income tax rate, currently 27.5%.

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

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

The rate applied of 27.5% is the equivalent company tax rate prevalent at reporting date. No adjustments have been made for variations that have occurred during the year.

Local government rates and charges

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

Loan and debt guarantee fees

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

(i) Subsidies

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

(ii) Return on investments (rate of return)

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

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

The rate of return is calculated as follows:

Operating result before capital income + interest expense

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

Note – Significant Accounting Policies (continued)

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

(iii) Dividends

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

A local government water supply and sewerage business is permitted to pay annual dividends from their water supply or sewerage business surpluses. Each dividend must be calculated and approved in accordance with the DPIE – Water guidelines and must not exceed 50% of the relevant surplus in any one year, or the number of water supply or sewerage assessments at 30 June 2021 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with the Best Practice Management of Water Supply and Sewer Guidelines, a Dividend Payment form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are submitted to DPIE – Water.

Cowra Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2021

Cowra Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2021



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Permissible income for general rates

\$ '000	Notes	Calculation 2020/21	Calculation 2021/22
Notional general income calculation ¹			
Last year notional general income yield	a	6,967	7,161
Plus or minus adjustments ²	b	15	19
Notional general income	c = a + b	6,982	7,180
Permissible income calculation			
Or rate peg percentage	e	2.60%	2.00%
Or plus rate peg amount	i = e x (c + g)	182	144
Sub-total	k = (c + g + h + i + j)	7,164	7,324
Plus (or minus) last year's carry forward total	l	—	2
Sub-total	n = (l + m)	—	2
Total permissible income	o = k + n	7,164	7,326
Less notional general income yield	p	7,161	7,323
Catch-up or (excess) result	q = o – p	3	2
Carry forward to next year ⁶	t = q + r + s	3	2

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.

Cowra Shire Council

Report on infrastructure assets as at 30 June 2021

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	2020/21 Required maintenance ^a	2020/21 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
Buildings	Council Offices/ Administration Centres	—	—	146	151	2,881	6,216	0.0%	100.0%	0.0%	0.0%	0.0%
	Council Works Depot	—	—	111	163	1,248	2,202	0.0%	50.0%	50.0%	0.0%	0.0%
	Public Halls	—	—	111	207	1,839	3,906	0.0%	95.0%	5.0%	0.0%	0.0%
	Libraries	—	—	130	69	2,010	4,201	0.0%	100.0%	0.0%	0.0%	0.0%
	Houses	—	—	10	17	242	594	0.0%	0.0%	100.0%	0.0%	0.0%
	RFS Sheds	—	—	4	2	2,194	2,911	25.0%	25.0%	50.0%	0.0%	0.0%
	Amenities/Toilets	—	—	194	165	2,327	5,598	12.0%	52.0%	28.0%	8.0%	0.0%
	Other	—	—	194	171	5,172	10,368	21.0%	36.0%	38.0%	5.0%	0.0%
	Sub-total	—	—	900	945	17,913	35,996	9.9%	62.8%	24.6%	2.7%	0.0%
Roads	Sealed roads structure	—	—	418	489	38,368	52,423	61.0%	33.0%	6.0%	0.0%	0.0%
	Sealed roads surface	—	—	779	837	23,248	28,306	90.0%	7.0%	2.0%	1.0%	0.0%
	Unsealed roads	—	—	1,338	989	14,879	18,514	63.0%	23.0%	11.0%	3.0%	0.0%
	Bridges	—	—	38	3	21,542	26,722	70.0%	25.0%	5.0%	0.0%	0.0%
	Footpaths	—	—	43	54	11,285	14,080	81.0%	14.0%	5.0%	0.0%	0.0%
	Other road assets	—	—	297	291	1,724	2,244	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	—	—	61	18	13,605	19,604	68.0%	28.0%	4.0%	0.0%	0.0%
	Culverts & pipes	—	—	80	33	9,892	18,603	39.0%	42.0%	17.0%	2.0%	0.0%
	Road Furniture	—	—	61	66	95	262	0.0%	0.0%	100.0%	0.0%	0.0%
	Sub-total	—	—	3,115	2,780	424,370	470,490	87.0%	9.9%	2.8%	0.3%	0.0%
Water supply network	Mains	792	792	754	790	39,747	79,223	18.0%	15.0%	39.0%	27.0%	1.0%
	Reservoirs	—	—	81	100	7,275	18,299	0.0%	3.0%	69.0%	28.0%	0.0%
	Pumping Stations	—	—	469	470	4,686	8,894	8.0%	30.0%	59.0%	3.0%	0.0%
	Treatment Plant	—	—	1,341	1,230	10,627	21,024	26.0%	42.0%	14.0%	18.0%	0.0%
	Meters	—	—	181	216	1,180	1,445	0.0%	25.0%	65.0%	10.0%	0.0%
	Sub-total	792	792	2,826	2,806	63,515	128,885	15.9%	18.8%	40.9%	23.8%	0.6%
Sewerage network	Mains	—	—	331	238	13,834	33,860	16.0%	11.0%	62.0%	11.0%	0.0%
	Pumping Stations	—	—	152	120	1,424	2,455	22.0%	25.0%	43.0%	10.0%	0.0%
	Treatment Plant	—	—	551	754	20,210	25,289	88.0%	12.0%	0.0%	0.0%	0.0%
	Sub-total	—	—	1,034	1,112	35,468	61,604	45.8%	12.0%	35.8%	6.4%	0.0%

Cowra Shire Council

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

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	2020/21 Required maintenance ^a	2020/21 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
Stormwater drainage	Conduits	—	—	45	45	19,432	27,191	40.0%	47.0%	12.0%	1.0%	0.0%
	Inlet & Junction Pits	—	—	15	15	6,472	9,730	59.0%	32.0%	9.0%	0.0%	0.0%
	Sub-total	—	—	60	60	25,904	36,921	45.0%	43.0%	11.2%	0.7%	0.0%
Open space / recreational assets	Swimming pools	—	—	286	358	1,800	4,500	0.0%	0.0%	100.0%	0.0%	0.0%
	Other Recreational Assets	—	—	1,434	1,167	3,144	5,125	30.0%	36.0%	28.0%	6.0%	0.0%
	Sub-total	—	—	1,720	1,525	4,944	9,625	16.0%	19.2%	61.7%	3.2%	0.0%
Aerodrome	Aerodrome	—	—	135	161	3,361	4,603	0.0%	50.0%	50.0%	0.0%	0.0%
	Sub-total	—	—	135	161	3,361	4,603	0.0%	50.0%	50.0%	0.0%	0.0%
Total – all assets		792	792	9,790	9,389	575,475	748,124	64.2%	16.2%	14.6%	5.0%	0.1%

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

Infrastructure asset condition assessment 'key'

#	Condition	Integrated planning and reporting (IP&R) description
1	Excellent/very good	No work required (normal maintenance)
2	Good	Only minor maintenance work required
3	Satisfactory	Maintenance work required
4	Poor	Renewal required
5	Very poor	Urgent renewal/upgrading required

Report on infrastructure assets as at 30 June 2021

Infrastructure asset performance indicators (consolidated) *

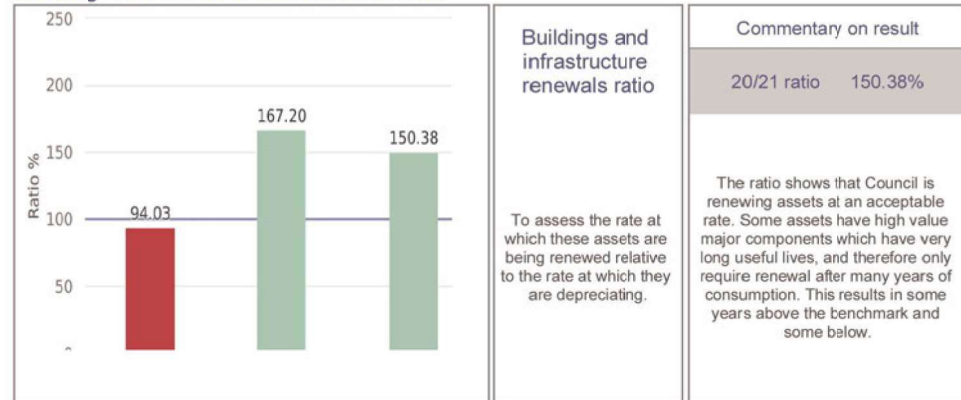
\$ '000	Amounts 2021	Indicator 2021	Indicators 20202019		Benchmark
Buildings and infrastructure renewals ratio					
Asset renewals ¹	8,265	150.38%	167.20%	94.03%	>= 100.00%
Depreciation, amortisation and impairment	5,496				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	792	0.14%	0.14%	0.47%	< 2.00%
Net carrying amount of infrastructure assets	580,347				
Asset maintenance ratio					
Actual asset maintenance	9,389	95.90%	100.16%	102.67%	> 100.00%
Required asset maintenance	9,790				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	792	0.11%	0.11%	0.38%	
Gross replacement cost	748,124				

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

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

Report on infrastructure assets as at 30 June 2021

Buildings and infrastructure renewals ratio



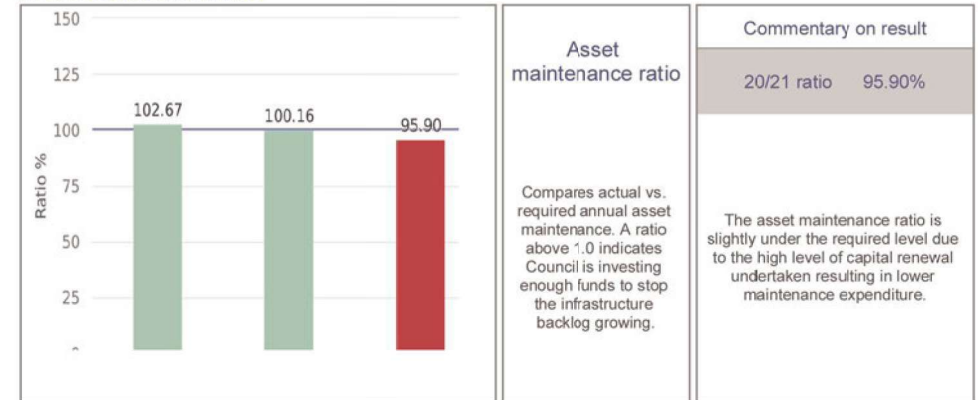
Benchmark: — $\geq 100.00\%$

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

Asset maintenance ratio



Benchmark: — $> 100.00\%$

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

Infrastructure backlog ratio



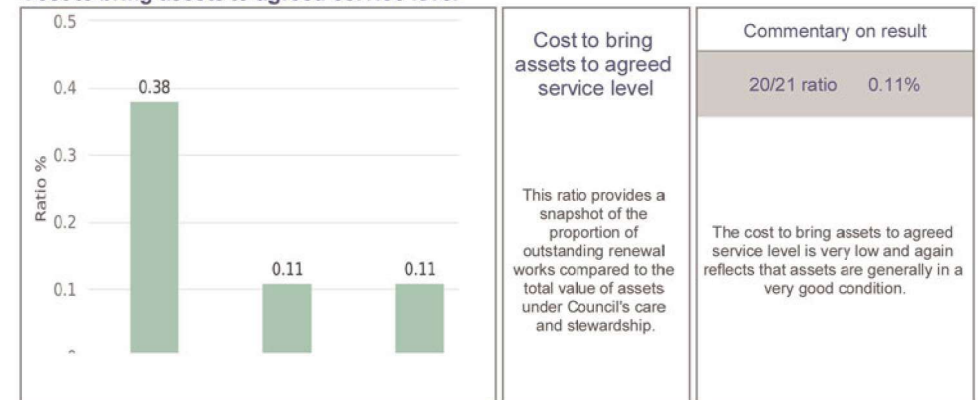
Benchmark: — $< 2.00\%$

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

Cost to bring assets to agreed service level



Cowra Shire Council

Report on infrastructure assets as at 30 June 2021

Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2021	2020	2021	2020	2021	2020	
Buildings and infrastructure renewals ratio							
Asset renewals ¹							
Depreciation, amortisation and impairment	215.18%	271.69%	69.23%	56.41%	112.30%	57.60%	>= 100.00%
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard							
Net carrying amount of infrastructure assets	0.00%	0.00%	1.25%	1.24%	0.00%	0.00%	< 2.00%
Asset maintenance ratio							
Actual asset maintenance							
Required asset maintenance	92.26%	101.59%	99.29%	99.53%	107.54%	93.82%	> 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%	0.00%	0.61%	0.62%	0.00%	0.00%	

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