



# **AGENDA**

## **Ordinary Council Meeting**

**Date: Monday, 17 November 2025**

**Time: 5.30 pm**

**Location: Cowra Council Chambers  
116 Kendal Street, Cowra**

**Paul Devery  
General Manager**

## Order Of Business

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## **I INTRODUCTION**

### **I.1 Recording & Publishing**

In accordance with the Local Government Act (1993), Cowra Council is recording this meeting and will upload the recording to Council's website. By speaking at this meeting, you agree to being recorded and having that recording published in the public domain. Please ensure that when you speak at Council meetings you are respectful to others and use appropriate language at all times. Cowra Council accepts no liability for any defamatory or offensive remarks or gestures made during the course of this meeting.

### **I.2 Acknowledgement of Country**

We acknowledge the traditional custodians of the land on which we gather, the Wiradjuri people, and pay our respects to elders both past and present.

### **I.3 Apologies and Applications for Leave of Absence by Councillors**

List of apologies for the meeting.

### **I.4 Disclosures of Interest**

Councillors and staff please indicate in relation to any interests you need to declare:

- a. What report/item you are declaring an interest in?
- b. Whether the interest is pecuniary or non-pecuniary?
- c. What is the nature of the interest?

**I.5 Presentations****I.5.1 2024-25 Annual Financial Statements Presentation**

File Number: D25/I538

Author: Alan Dalton, Director - Corporate Services

**Presenter**

**External: Mr Gabriel Faponle of Crowe Auditors**

Presentation of the 2024-25 Annual Financial Statements

**INTRODUCTION**

Mr Gabriel Faponle of Crowe Auditors will present to Council on the audited 30 June 2025 financial statements.

A copy of Mr Faponle's presentation will be sought following the meeting.

**ATTACHMENTS**

Nil

**1.6 Public Forum**

I invite any member of the public wishing to speak on an item in the agenda to please come to the lectern, introduce yourself, state the item you wish to speak on and allow time for any councillor or member of staff if they have declared an interest in the item to manage that conflict which may include them leaving the chamber during your presentation.

**2 CONFIRMATION OF MINUTES**

Confirmation of Minutes of Ordinary Council Meeting held on 27 October 2025



# **MINUTES**

**Ordinary Council Meeting  
Monday, 27 October 2025**

**Order Of Business**

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**MINUTES OF COWRA COUNCIL  
ORDINARY COUNCIL MEETING  
HELD AT THE COWRA COUNCIL CHAMBERS, 116 KENDAL STREET, COWRA  
ON MONDAY, 27 OCTOBER 2025 AT 5.30 PM**

**PRESENT:** Cr Paul Smith (Mayor), Cr Nikki Kiss OAM (Deputy Mayor), Cr Karren Cave, Cr Ruth Fagan, Cr Tony Horton, Cr Cheryl Speechley, Cr Erin Watt, Cr Peter Wright

**IN ATTENDANCE:** Paul Devery (General Manager), Larissa Hackett (Director-Environmental Services), Dirk Wymer (Director-Infrastructure & Operations), Alan Dalton (Director-Corporate Services)

## **I INTRODUCTION**

### 1.1 Recording & publishing

The Mayor advised that the meeting was being recorded.

### 1.2 Acknowledgement of Country

The Mayor delivered the Acknowledgment of Country.

### 1.3 Apologies and Applications for Leave of Absence by Councillors

#### **Apology**

#### **RESOLUTION 224/25**

Moved: Cr Cheryl Speechley

Seconded: Cr Nikki Kiss OAM

**That apologies from Cr Cheryl Downing be received and accepted.**

CARRIED

### 1.4 Disclosures of Interest

Cr Nikki Kiss OAM declared a non-pecuniary interest in relation to items 4.2 and 9.1 in relation to Cowra Early Childhood Services due to her daughter's employment at CECS, and will leave the Chamber during consideration of these items.

Cr Erin Watt declared a non-pecuniary interest in relation to item 3.3 Development Application No. 10.2025.69.1, Lot 243 DP 752948, Legh Street Cowra, due to her family member's involvement in the submission and will leave the Chamber during consideration of the item.

### 1.5 Presentations

Nil



**1.6 Public Forum**

Mr Scott Vickary addressed council in relation to item 4.2 concerning the Transport Forum meeting minutes, with regard to the round-about at the intersection of Brisbane Street and Liverpool Street.

**2 CONFIRMATION OF MINUTES****RESOLUTION 225/25**

Moved: Cr Nikki Kiss OAM

Seconded: Cr Cheryl Speechley

**That the minutes of Ordinary Council Meeting held on 22 September 2025 be confirmed.**

CARRIED

**3 GENERAL COMMITTEE RECOMMENDATIONS - MONDAY, 13 OCTOBER 2025****DIRECTOR-CORPORATE SERVICES REPORT****3.1 Investments and Financial Report****RESOLUTION 226/25**

Moved: Cr Ruth Fagan

Seconded: Cr Nikki Kiss OAM

**That Council note the Investments and Financial Report for September 2025.**

CARRIED

**3.2 Donation - Yalbillunga Boori Day Care Centre - Development Contribution Fees****RESOLUTION 227/25**

Moved: Cr Erin Watt

Seconded: Cr Nikki Kiss OAM

**That Council approve a donation of \$3,250 to Yalbillunga Boori Day Care Centre to support the establishment of a new preschool building.**

CARRIED

At 5:44 pm, Cr Erin Watt left the meeting.

**DIRECTOR-ENVIRONMENTAL SERVICES REPORT**

- 3.3 Development Application No. 10.2025.69.1, Lot 243 DP 752948, Legh Street Cowra, additions to centre-based child care facility, lodged by BCT Consulting Services Pty Ltd. The property owner is Cowra Local Aboriginal Land Council.

**RESOLUTION 228/25**

Moved: Cr Tony Horton

Seconded: Cr Nikki Kiss OAM

1. That Council notes that the reason for the decision is that the proposal largely complies with Section 4.15 of the Environmental Planning and Assessment Act 1979. The variation to Section M.3.3.d of Part M of Council's Development Control Plan 2021 is sufficiently justified and the application was publicly notified and no submissions were received; and
2. That Council approves a variation to Section M.3.3.d of Part M of Council's Development Control Plan 2021 for this development to allow an unmarked car parking area; and
3. That Council refuses a request for exemption from the payment of Section 7.12 Development Contributions; and
4. That Development Application No. 10.2025.69.1, for the construction of additions to a centre-based child care facility on Lot 243 DP 752948, Legh Street Cowra be approved subject to the following conditions:

**GENERAL CONDITIONS**

1. Development is to be in accordance with the approved plans. The development is to be implemented in accordance with the plans and supporting documents stamped and approved and set out in the following table except where modified by any conditions of this consent.

| Plan No./<br>Supporting<br>Document                                | Prepared by/Reference<br>Details | Cowra Shire Council<br>Reference                                |
|--------------------------------------------------------------------|----------------------------------|-----------------------------------------------------------------|
| Cover Page<br>Drawing DA-001<br>Issue C                            | NTARCH Architects<br>23/09/2025  | Received<br>27 September 2025<br>Stamped<br>No. 10.2025.69.1(B) |
| Sediment &<br>Erosion Control<br>Plan<br>Drawing DA-101<br>Issue C | NTARCH Architects<br>23/09/2025  | Received<br>27 September 2025<br>Stamped<br>No. 10.2025.69.1(B) |
| Site Plan<br>Drawing DA-102<br>Issue C                             | NTARCH Architects<br>23/09/2025  | Received<br>27 September 2025<br>Stamped<br>No. 10.2025.69.1(B) |
| Roof                                                               | NTARCH Architects                | Received                                                        |

|                                                                 |                                                           |                                                                           |
|-----------------------------------------------------------------|-----------------------------------------------------------|---------------------------------------------------------------------------|
| <b>Drawing DA-103<br/>Issue C</b>                               | <b>23/09/2025</b>                                         | <b>27 September 2025<br/>Stamped<br/>No. 10.2025.69.1(B)</b>              |
| <b>Ground Floor<br/>Drawing DA-004<br/>Issue C</b>              | <b>NTARCH Architects<br/>23/09/2025</b>                   | <b>Received<br/>27 September 2025<br/>Stamped<br/>No. 10.2025.69.1(B)</b> |
| <b>Shadows 9 AM<br/>Drawing DA-105<br/>Issue C</b>              | <b>NTARCH Architects<br/>23/09/2025</b>                   | <b>Received<br/>27 September 2025<br/>Stamped<br/>No. 10.2025.69.1(B)</b> |
| <b>Shadows 12 PM<br/>Drawing DA-106<br/>Issue C</b>             | <b>NTARCH Architects<br/>23/09/2025</b>                   | <b>Received<br/>27 September 2025<br/>Stamped<br/>No. 10.2025.69.1(B)</b> |
| <b>Shadows 3 PM<br/>Drawing DA-107<br/>Issue C</b>              | <b>NTARCH Architects<br/>23/09/2025</b>                   | <b>Received<br/>27 September 2025<br/>Stamped<br/>No. 10.2025.69.1(B)</b> |
| <b>Elevations<br/>Drawing DA-201<br/>Issue C</b>                | <b>NTARCH Architects<br/>23/09/2025</b>                   | <b>Received<br/>27 September 2025<br/>Stamped<br/>No. 10.2025.69.1(B)</b> |
| <b>Overall Elevations<br/>Drawing DA-202<br/>Issue C</b>        | <b>NTARCH Architects<br/>23/09/2025</b>                   | <b>Received<br/>27 September 2025<br/>Stamped<br/>No. 10.2025.69.1(B)</b> |
| <b>Existing 3ds<br/>Drawing DA-203<br/>Issue C</b>              | <b>NTARCH Architects<br/>23/09/2025</b>                   | <b>Received<br/>27 September 2025<br/>Stamped<br/>No. 10.2025.69.1(B)</b> |
| <b>New Building 3ds<br/>Drawing DA-204<br/>Issue C</b>          | <b>NTARCH Architects<br/>23/09/2025</b>                   | <b>Received<br/>27 September 2025<br/>Stamped<br/>No. 10.2025.69.1(B)</b> |
| <b>Plan of Detail and<br/>Feature survey</b>                    | <b>Arete Survey Solutions<br/>24/10/2024</b>              | <b>Received<br/>24 July 2025<br/>Stamped<br/>No. 10.2025.69.1</b>         |
| <b>Statement of<br/>Environmental<br/>Effects<br/>Version 2</b> | <b>Vision Property<br/>development Hub<br/>16/09/2025</b> | <b>Received<br/>17 September 2025<br/>Stamped<br/>No. 10.2025.69.1(A)</b> |

In the event of any inconsistency between conditions of this development consent and the plans/supporting documents referred to above, the

conditions of this development consent prevail.

2. The applicant shall comply with all relevant prescribed conditions of development consent under Part 4, Division 2 of the Environmental Planning and Assessment Regulation 2021 (see attached Advisory Note).
3. All traffic movements in and out of the development are to be in a forward direction.
4. The approved hours of operation are as follows:
  - 9am to 3.30pm Monday to Friday
5. An Annual Fire Safety Statement for all the Essential Fire Safety Measures applicable to the building must be given to Council and a copy forwarded to the Fire Commissioner via the dedicated email address [afss@fire.nsw.gov.au](mailto:afss@fire.nsw.gov.au):
  - (i) within 12 months after the date on which an annual fire safety statement was previously given, or
  - (ii) if a fire safety certificate has been issued within the previous 12 months, within 12 months after the fire safety certificate was issued, whichever is the later.

A copy of the Annual Fire Safety Statement (together with a copy of the current fire safety schedule) must also be prominently displayed in the building.

#### **CONDITIONS TO BE COMPLIED WITH PRIOR TO THE ISSUE OF A SECTION 68 APPROVAL**

6. Prior to the issue of a Section 68 approval for the transportable building, the Applicant must demonstrate that the development complies with firefighting capabilities in accordance with AS 2419.1:2021, Fire Hydrant Installations, and Fire and Rescue NSW (FRNSW) guidelines.
7. Pursuant to Section 7.12 (formerly Section 94A) of the Environmental Planning & Assessment Act 1979, the monetary contribution set out in the following table is to be paid to Council prior to the issue of a Section 68 approval. The contribution is current as at the date of this consent and is levied in accordance with the Cowra Section 94A Contributions Plan 2016 adopted on 26 April 2016. The contribution payable will be calculated in accordance with the contributions plan current at the time of payment, and will be adjusted at the time of payment in accordance with the Consumer Price Index (CPI) (All Groups Index for Sydney) published by the Australian Bureau of Statistic (ABS). Contribution amounts will be adjusted by Council each financial year.

| Contribution Type                     | Proposed Cost of Development <sup>1</sup> | Levy Percentage | Total Contribution | Contribution Rate Remains Current Until |
|---------------------------------------|-------------------------------------------|-----------------|--------------------|-----------------------------------------|
| Section 94A Contribution <sup>2</sup> | \$325,000.00                              | 1%              | \$3,250.00         | 30 June 2026                            |
| Notes                                 |                                           |                 |                    |                                         |

<sup>1</sup> As shown on the Development Application/Construction Certificate Application/Complying Development Certificate Application

<sup>2</sup>Council's Section 94A Contributions Plan 2016 may be viewed during office hours at Council's Customer Service Centre, 116 Kendal Street Cowra, or on Council's website [www.cowracouncil.com.au](http://www.cowracouncil.com.au)

### **CONDITIONS TO BE COMPLIED WITH PRIOR TO THE COMMENCEMENT OF WORKS**

8. The Applicant is to obtain a Construction Certificate for the shade sail structure from either Council or an Accredited Certifier, certifying that the proposed works are in accordance with the Building Code of Australia and applicable Council Engineering Standards prior to any building and or subdivision works commencing. No building, engineering or excavation work is to be carried out in relation to this development until the necessary construction certificates have been obtained. It is the responsibility of the Applicant to ensure that the development complies with the Building Code of Australia and applicable engineering standards in the case of building work and the applicable Council Engineering Standards in the case of subdivision works. This may entail alterations to the proposal so that it complies with these standards.
9. Prior to the commencement of works associated with the transportable building the Applicant is to obtain all relevant approvals for the installation of a transportable building on the subject land. In this regard the applicant is to apply for an Approval under Section 68 of the Local Government Act 1993 for the transportable building. The application must include all information required by the Local Government (Manufactured Home Estates, Caravan Parks, Camping Grounds and Moveable Dwellings) Regulation 2021. The application must include a copy of an insurance policy that covers the construction work to satisfy the Local Government (Manufactured Home Estates, Caravan Parks, Camping Grounds and Moveable Dwellings) Regulation 2021.
10. It is the responsibility of the Applicant to ensure that the development complies with the Building Code of Australia and applicable engineering standards in the case of building work.
11. The Applicant is to submit to Cowra Shire Council, at least two days prior to the commencement of any works, a 'Notice of Commencement of Building or Subdivision Works' and 'Appointment of Principal Certifier'.
12. Prior to the commencement of work on the site, all erosion and sediment control measures shall be implemented and maintained prior to, during and after the construction phase of the development. The erosion and sediment control measures are to comply with the approved plans and Part B of Cowra Shire Council Development Control Plan 2021 at all times.

### **CONDITIONS TO BE COMPLIED WITH DURING CONSTRUCTION**

13. While building work is being carried out, any such work must not continue after each critical stage inspection unless the principal certifier is satisfied the work may proceed in accordance with this consent and the relevant construction certificate.

14. Any damage caused to footpaths, roadways, utility installations and the like by reason of construction operations shall be made good and repaired to a standard equivalent to that existing prior to commencement of construction. The full cost of restoration/repairs of property or services damaged during the works shall be met by the Applicant.
15. All storage of goods and building materials and the carrying out of building operations related to the development proposal shall be carried out within the confines of the property. All vehicles must be parked legally and no vehicles are permitted to be parked over the public footpath. The unloading of building materials over any part of a public road by means of a lift, hoist or tackle projecting over the footway will require separate approval under Section 68 of the Local Government Act 1993.
16. Building activities and excavation work involving the use of electric or pneumatic tools or other noisy operations shall be carried out only between 7.00 am and 6.00 pm on weekdays and 8.00 am and 1.00 pm on Saturdays. No work on Sundays or Public Holidays is permitted.
17. All building rubbish and debris, including that which can be windblown, shall be contained on site in a suitable container for disposal at an approved Waste Landfill Depot. The container shall be erected on the building site prior to work commencing and shall be maintained for the term of the construction to the completion of the project. No building rubbish or debris shall be placed or permitted to be placed on any adjoining public reserve, footway or road. The waste container shall be regularly cleaned to ensure proper containment of the building wastes generated on the construction site.
18. Parking for disabled persons is to be provided and signposted in accordance with the approved plans and the requirements of Australian Standard 2890.1. The access linking such parking areas to their associated developments shall generally not have gradients steeper than 1:14.
19. The primary entrances and pathways to the building are to comply with the requirements of the Disability (Access to Premises – Buildings) Standards 2010 and Australian Standard 1428.1-2021 Design for Access and mobility.
20. All plumbing work shall be carried out by a licensed plumber and drainer and to the requirements of the Plumbing Code of Australia. The licensed plumber or drainer must submit a Notice of Works form to Council prior to the commencement of any plumbing and drainage works and a Certificate of Compliance at the completion of the works. The plumbing and drainage works must be inspected by Council at the time specified below:
  - (a) Internal Drainage: When all internal drainage work is installed and prior to concealment. Pipes should be under water test.
  - (b) External Drainage: When all external drainage work is installed and prior to concealment. Pipes should be under water test.
  - (c) Water Supply: Hot and cold water supply pipework, when the

pipework is installed and prior to concealment. Pipes should be under pressure test.

- (d) **Stormwater:** When the stormwater and roof water drainage system has been completed.

#### **CONDITIONS TO BE COMPLIED WITH PRIOR TO OCCUPATION OR COMMENCEMENT OF USE**

21. The Applicant must not commence occupation or use of the transportable building until a Completion Certificate has been issued from the Principal Certifier appointed for the subject development.
22. The Applicant must not commence occupation or use of the shade sail structure until a Whole or Partial Occupation Certificate has been issued from the Principal Certifier appointed for the subject development.
23. A Fire Safety Certificate shall be furnished to the Principle Certifying Authority for all the Essential Fire Safety Measures specified in the current fire safety schedule for the building, prior to issue of a Completion Certificate. A copy of the Fire Safety Certificate must be submitted to Council by the PCA with the Completion Certificate. An electronic copy of the Final Fire Safety Certificate (together with a copy of the current Fire Safety Schedule) shall also be forwarded to the Fire Commissioner via the following dedicated email address: [afss@fire.nsw.gov.au](mailto:afss@fire.nsw.gov.au)
24. The Applicant is required to obtain a Certificate of Compliance pursuant to Section 64 of the Local Government Act 1993 certifying that all works, fees and charges required in connection with the provision of water and sewer supply to the development have been undertaken and complied with in full. The certificate shall include all relevant works verified by appropriate inspections, fees and charges that are currently being applied at the time of the issue of any Completion Certificate.

Water reticulation mains and metered services and sewer reticulation mains must be physically provided to the development in accordance with Cowra Infrastructure and Operations Engineering Standards. Council will not issue any Completion Certificate until a Compliance Certificate has been issued, verifying that all works have been satisfactorily completed. All monetary contributions in relation to the augmentation of reticulated water and sewer supply must be paid in full to Cowra Shire Council before any Completion Certificate will be issued. Necessary inspections must be arranged at least 48 hours in advance. Contact Cowra Infrastructure and Operations on (02) 6340 2070.

#### **ADVICE**

- I. If, during work, an Aboriginal object is uncovered then **WORK IS TO CEASE IMMEDIATELY** and the Office of Environment & Heritage is to be contacted urgently on (02) 6883 5300. Under the National Parks and Wildlife Act 1974 it is an offence to harm an Aboriginal object or place without an 'Aboriginal heritage impact permit' (AHIP). Before making an application for an AHIP, the applicant must undertake Aboriginal community consultation in accordance with clause 80C of the NPW Regulation.

2. If excavating, it is recommended you go to **Before You Dig Australia** at [www.byda.com.au](http://www.byda.com.au) and lodge a free enquiry that helps keep people safe and protect underground infrastructure.

CARRIED

In Favour: Crs Paul Smith, Nikki Kiss OAM, Karren Cave, Ruth Fagan, Tony Horton, Cheryl Speechley and Peter Wright

Against: Nil

CARRIED 7/0

At 5:47 pm, Cr Erin Watt returned to the meeting.

#### 4 GENERAL MANAGER

##### 4.1 New Code of Meeting Practice

###### **RESOLUTION 229/25**

Moved: Cr Nikki Kiss OAM

Seconded: Cr Tony Horton

**That Council place the draft Code of Meeting Practice on public exhibition for at least 42 days.**

CARRIED

At 5:57 pm, Cr Nikki Kiss OAM left the meeting.

##### 4.2 Cowra Early Childhood Services

###### **RESOLUTION 230/25**

Moved: Cr Ruth Fagan

Seconded: Cr Erin Watt

**That Council note the General Manager's report on the costs of installing a footpath at the Cowra Early Childhood Services preschool Short Street site, including the costs of tree removal, and the potential source of council funds to meet this cost.**

CARRIED

At 6:03 pm, Cr Nikki Kiss OAM returned to the meeting.



**5 DIRECTOR-CORPORATE SERVICES****5.1 Release of Closed Decisions****RESOLUTION 231/25**

Moved: Cr Tony Horton

Seconded: Cr Nikki Kiss OAM

**That Council note the release of the resolutions made in Closed Council at the Ordinary Council Meeting held on 22 September 2025:**

**RESOLUTION 221/25****Wyangala Water Treatment Plant Acquisition of Land and Easements**

- 1. (a) That Council acquires the following land by compulsory process under the Land Acquisition (Just Terms Compensation) Act 1991 by authority contained in the Local Government Act 1993 for the purposes of the Wyangala Water Treatment Plant.**
  - i. Proposed Lot 51 as shown in Deposited Plan 1297683 (from Crown Lands);**
  - ii. Proposed Lot 50 (part adjoining 51) as shown in Deposited Plan 1297683 (from Water Administration Ministerial Corporation (WAMC));**
  - iii. Proposed Lot 50 (part adjoining Lot 2 in Deposited Plan 857511) as shown in Deposited Plan 1297683 (from WAMC), and.**
  - iv. Lot 2 in Deposited Plan 857511 (from WAMC)**
- (b) Minerals are to be excluded from these acquisitions.**
- (c) These acquisitions are not for the purpose of re-sale.**
- (d) That the necessary applications be made to the Minister for Local Government and the Governor for approval to acquire the land.**
- (e) That the Mayor and General Manager be authorised to sign and affix the seal to effect the acquisition of land for the Wyangala Water Treatment Plant.**
- (f) That the acquired land be classified as "Operational".**
- 2. (a) That Council acquires the following proposed easements by compulsory process under the Land Acquisition (Just Terms Compensation) Act 1991 by authority contained in the Local Government Act 1993 for the purposes of the Wyangala Water Treatment Plant.**
  - i. An easement for Overhead Powerlines over the site shown as (C) 'PROPOSED EASEMENT FOR OVERHEAD POWERLINES 15 WIDE AND VARIABLE' in Deposited Plan 1297683 affecting Lot 1 DP 857511 (Beneficiary – Essential Energy).**
  - ii. An easement for Overhead Powerlines over the site shown as (C) 'PROPOSED EASEMENT FOR OVERHEAD POWERLINES 15 WIDE AND VARIABLE' in Deposited Plan 1297683 affecting Lot**

**2 DP 857511 (Beneficiary – Essential Energy).**

- iii. An easement for Overhead Powerlines over the site shown as (C) 'PROPOSED EASEMENT FOR OVERHEAD POWERLINES 15 WIDE AND VARIABLE' in Lot 53 Deposited Plan 1297683 affecting Lot 11 DP 1187055 (Beneficiary – Essential Energy).**
- iv. An easement for Overhead Powerlines over the site shown as (C) 'PROPOSED EASEMENT FOR OVERHEAD POWERLINES 15 WIDE AND VARIABLE' in Lot 50 (part adjoining Lot 51) Deposited Plan 1297683 affecting Lot 11 DP 1187055 (Beneficiary – Essential Energy).**
- v. An easement for Overhead Powerlines over the site shown as (C) 'PROPOSED EASEMENT FOR OVERHEAD POWERLINES 15 WIDE AND VARIABLE' in Lot 50 (part adjoining Lot 2 DP 857511) Deposited Plan 1297683 affecting Lot 11 DP 1187055 (Beneficiary – Essential Energy).**
- vi. An easement for Overhead Powerlines over the site shown as (C) 'PROPOSED EASEMENT FOR OVERHEAD POWERLINES 15 WIDE AND VARIABLE' in Lot 51 Deposited Plan 1297683 affecting Lot 2 DP 259087 (Beneficiary – Essential Energy).**
- vii. An easement for Services over the site shown as (D) 'PROPOSED EASEMENT FOR SERVICES 3 WIDE' in Lot 53 Deposited Plan 1297683 affecting Lot 11 DP 1187055 (Beneficiary – Cowra Council).**
- viii. An easement for Access over the site shown as (E) 'PROPOSED EASEMENT FOR ACCESS VARIABLE WIDTH' in Lot 53 Deposited Plan 1297683 affecting Lot 11 DP 1187055 (Beneficiary – Crown Lands).**
- ix. An easement for Access over the site shown as (E) 'PROPOSED EASEMENT FOR ACCESS VARIABLE WIDTH' in Lot 50 (part adjoining Lot 51) Deposited Plan 1297683 affecting Lot 11 DP 1187055 (Beneficiary – Crown Lands).**
- x. An easement for Access over the site shown as (E) 'PROPOSED EASEMENT FOR ACCESS VARIABLE WIDTH' in Lot 51 Deposited Plan 1297683 affecting Lot 11 DP 1187055 (Beneficiary – Crown Lands).**
- xi. An easement for Access over the site shown as (F) 'PROPOSED EASEMENT FOR ACCESS VARIABLE WIDTH' in Lot 53 Deposited Plan 1297683 affecting Lot 11 DP 1187055 (Responsible Entity – Cowra Council).**

- (b) Minerals are to be excluded from these easement acquisitions.**
- (c) These easement acquisitions are not for the purpose of re-sale.**
- (d) That the necessary applications be made to the Minister for Local Government and the Governor for approval to acquire the easements.**
- (e) That the Mayor and General Manager be authorised to sign and affix the seal to effect the acquisition of easements for the Wyangala Water**

**Treatment Plant.**

- (f) That the acquired easements be classified as "Operational".
3. (a) That Council agrees to the creation of a positive covenant for repairs and maintenance pursuant to Section 88BA of the Conveyancing Act 1919 (NSW) for the purposes of the Wyangala Water Treatment Plant, on the terms outlined in the Wyangala Water Treatment Plant Interface Agreement, over the following lot:
- i. Proposed Lot 53 in Deposited Plan 1297683 affecting Lot 11 DP 1187055 (Responsible Entity – Cowra Council).
- (b) The proposed easement and positive covenant terms for the Overhead Powerlines (C), Services (D), Access (E), Access (F) (Positive Covenant) will be as per Schedule 3, of the executed Wyangala Water Treatment Plant Interface Agreement.

**RESOLUTION 222/25**

Request for Tender 6-2025: Cowra Drought Water Security - Electrical Upgrade (Heavy Voltage Level 1)

**That Council:**

1. accept the tender from Enacon Group Pty Ltd (ABN: 66 162 213 443) for RFT 6/2025: Cowra Drought Water Security – Electrical Upgrade (Heavy Voltage Level 1) for the lump sum of \$163,760.00 (including GST); \$148,872.72 (excluding GST); and
2. authorise the General Manager to execute any documentation required to award Contract 6/2025: Cowra Drought Water Security – Electrical Upgrade (Heavy Voltage Level 1).

**RESOLUTION 223/25**

Request for Tender: 8/2025 - Telemetry System Upgrade including Smart Water Quality Monitoring Pilot Using M-Node Sensors

**That Council:**

1. accept the tender from 360 Engineering Pty Ltd (ABN: 84 154 860 803) for RFT 8/2025 (Telemetry System Upgrade including Smart Water Quality Monitoring Pilot Using M-Node Sensors) for the lump sum of \$829,166.80 (including GST), \$753,788.00 (excluding GST);
2. authorise the General Manager to execute any documentation required to award Contract 8/2025 (Telemetry System Upgrade including Smart Water Quality Monitoring Pilot Using M-Node Sensors); and
3. allocate an additional \$197,083 (excluding GST) to the project to be ratified at the next quarterly budget review (QBR2).

CARRIED

**5.2 Completion of 2024-25 Financial Statements****RESOLUTION 232/25**

Moved: Cr Nikki Kiss OAM

Seconded: Cr Erin Watt

1. That Council authorise the referral to audit of the financial statements

for the financial year ending 30 June 2025 in order for Council's Auditors to conduct the audit.

2. That Council, upon completion of the audit, authorise the Mayor, Deputy Mayor, General Manager and Director – Corporate Services to sign the Statement by Council and Management for the General Purpose and Special Purpose Financial Statements.

CARRIED

5.3 Appointment of Independent Member - Audit, Risk and Improvement Committee

**RESOLUTION 233/25**

Moved: Cr Nikki Kiss OAM

Seconded: Cr Tony Horton

**That Council:**

1. Note Mr Geoff Twomey's resignation as an independent member of the Council's Audit, Risk and Improvement Committee, effective from 8 November 2025, and thank Mr Twomey for his service.
2. Appoint Ms Kylie McRae as an independent member of Council's Audit, Risk and Improvement Committee for a period of four years, effective from 1 February 2026.

CARRIED

5.4 IPART Determination – 2026-27 Rate Peg

**RESOLUTION 234/25**

Moved: Cr Ruth Fagan

Seconded: Cr Nikki Kiss OAM

That Council note that the Independent Pricing and Regulatory Tribunal has issued its determination of the local government rate peg for 2026-27, which for Cowra provides for an increase ordinary rates of 3.8 per cent, which includes the following notable components amongst others:

- 0.5 per cent to help recover payments made to the NSW Government under the Emergency Services Levy.
- 0.3 per cent reduction following a temporary increase to assist with the 2024 local government election costs.
- 0.5 per cent to recover payments made to the NSW Government under the Dam Safety Levy.

CARRIED

5.5 Section 355 Committee Minutes - Cowra Regional Art Gallery Advisory Committee**RESOLUTION 235/25**

Moved: Cr Nikki Kiss OAM

Seconded: Cr Cheryl Speechley

**That Council note:**

- **Minutes of the Cowra Regional Art Gallery Advisory Committee meetings held between December 2024 and September 2025.**
- **That reports of future Advisory Committee meetings will be provided to Council quarterly.**

CARRIED

5.6 Section 355 Committee Minutes – Australian Chapter of the World Peace Bell Association**RESOLUTION 236/25**

Moved: Cr Erin Watt

Seconded: Cr Nikki Kiss OAM

**That Council note the minutes of the 12 August 2025 Australian Chapter of the World Peace Bell Association meeting, and draft minutes of the 9 September 2025 meeting.**

CARRIED

5.7 Section 355 Committee Minutes - Australia Day Working Party**RESOLUTION 237/25**

Moved: Cr Tony Horton

Seconded: Cr Nikki Kiss OAM

**That Council note the minutes of the 27 August 2025 Australia Day Working Party meeting, and draft minutes of the 10 September 2025 meeting.**

CARRIED

**6 DIRECTOR-INFRASTRUCTURE & OPERATIONS**6.1 Committee Minutes - Transport Forum**RESOLUTION 238/25**

Moved: Cr Paul Smith

Seconded: Cr Nikki Kiss OAM

1. **That the draft minutes of the Transport Forum meeting held on 20 October 2025 be noted.**
2. **That Council approves the Class I special event, Cowra Christmas**

Festival to be held by Cowra Tourism on Friday, 5 December 2025, in principle, subject to compliance with the requirements of Transport for NSW (TfNSW) and NSW Police.

3. That:

- No change be made at this time to the current roundabout at the intersection of Liverpool Street and Brisbane Street.
- The request be noted at this time.
- Council staff continue to investigate options to improve safety of the round-about.

4. That the following route be approved for Tier 1, PBS Level 2B, 30m “A Double” access at High Mass Limit (HML):

- Reg Hailstone way from Mid Western Highway (SH6) to Goodacre Drive.
- Goodacre Drive to Hilltop Road.
- Hilltop Road to a point 745m east of the intersection with Goodacre Drive (52 Hilltop Road).

5. That an advanced warning sign (W5-22) indicating “Trucks Crossing Or Entering (Symbolic)” be installed 180m south of the intersection of Goodacre Drive and Hilltop Road.

6. That a concrete blister treatment as agreed to by FRNSW be implemented in front of Cowra Fire Station subject to approval from Cowra Police & Transport for New South Wales (TfNSW).

CARRIED

6.2 Get Active NSW Funding Program - Funding Applications for Proposed Cowra Pedestrian and Cycling Plan 2024 Priority Locations

**RESOLUTION 239/25**

Moved: Cr Ruth Fagan

Seconded: Cr Nikki Kiss OAM

**That Council endorse and support the submission of the following Cowra Pedestrian and Cycling Plan 2024 proposed projects as part of the Get Active NSW Funding Program:**

| NO | Project Type | Location                                                                   | Priority |
|----|--------------|----------------------------------------------------------------------------|----------|
| 1  | Construction | Lachlan Valley Way / Edgell Park shared path installation                  | 1        |
| 2  | Design       | Lynch Street shared path installation (Short Street - Europa Park)         | 2        |
| 3  | Construction | Weeroona pedestrian path link (Wahroonga / Comerford Street -Flint Street) | 3        |

|   |        |                                                                           |   |
|---|--------|---------------------------------------------------------------------------|---|
| 4 | Design | West Cowra pedestrian path links (Rose Garden-Sid Kallas Oval)            | 4 |
| 5 | Design | Woodstock Soldiers Memorial Park path link (Purcell Drive -Noyeau Street) | 5 |

CARRIED

## 7 DIRECTOR-ENVIRONMENTAL SERVICES

7.1 Development Application No. 10.2025.70.1, Lot 10, Section 9B, DP 1287, 3 Railway Street Cowra. Demolition of an existing dwelling and outbuildings, construction of 3 attached dwellings and 4 lot community title subdivision by M B Kilzi. The property owner is M B Kilzi.

### RESOLUTION 240/25

Moved: Cr Erin Watt

Seconded: Cr Tony Horton

**That further consideration of Development Application No. 10.2025.70.1 be deferred pending submission and assessment of amended plans.**

CARRIED

In Favour: Crs Paul Smith, Nikki Kiss OAM, Karren Cave, Ruth Fagan, Tony Horton, Cheryl Speechley, Erin Watt and Peter Wright

Against: Nil

CARRIED 8/0

At 6:54 pm, Cr Nikki Kiss OAM left the meeting.

## 8 LATE REPORTS

Nil

## 9 NOTICES OF MOTIONS

9.1 Notice of Motion - Business Assistance to Cowra Early Childhood Services

Moved: Cr Ruth Fagan

Seconded: Cr Erin Watt

1. That Council, having given public notification and considered submissions received, provide financial assistance to Cowra Early Childhood Services by way of a \$30,000 partial refund of development application fees for the construction of a preschool at 14 Short Street, Cowra; and
2. Funds be transferred from the Business Assistance Reserve to cover this payment.

LOST

In Favour: Crs Karren Cave, Ruth Fagan and Erin Watt

Against: Crs Paul Smith, Tony Horton, Cheryl Speechley and Peter Wright

LOST <sup>3</sup>/<sub>4</sub>

At 7:15 pm, Cr Nikki Kiss OAM returned to the meeting.

## **10 CONFIDENTIAL MATTERS**

### **RESOLUTION 241/25**

Moved: Cr Cheryl Speechley

Seconded: Cr Nikki Kiss OAM

**That Council considers the confidential report(s) listed below in a meeting closed to the public in accordance with Section 10A(2) of the Local Government Act 1993:**

## **11 CONFIDENTIAL DIRECTOR-INFRASTRUCTURE & OPERATIONS**

### **11.1 Assessment of Request For Tender: Cowra Aquatic Centre Asset Renewal Project**

**This matter is considered to be confidential under Section 10A(2)(d(i)) of the Local Government Act, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with commercial information of a confidential nature that would, if disclosed prejudice the commercial position of the person who supplied it.**

CARRIED



### **3 GENERAL COMMITTEE RECOMMENDATIONS - MONDAY, 10 NOVEMBER 2025**

File Number: D25/2126

Author: Alan Dalton, Director - Corporate Services

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The Committee refers the following recommendations to Council:

#### **GENERAL MANAGERS REPORT**

##### **3.1 Cowra Business Chamber - Request for Financial Assistance**

#### **RECOMMENDATION**

1. That subject to an agreed MOU Council provide a \$15,000 contribution to the Cowra Business Chamber to assist them in resourcing a part-time secretarial/event co-ordinator role.
2. That the funds be allocated from the Business Assistance budget allocation.

#### **DIRECTOR-CORPORATE SERVICES REPORT**

##### **3.2 Section 355 Committee Minutes - Cowra Youth Council**

#### **RECOMMENDATION**

That the draft minutes of the Cowra Youth Council meeting held on 4 August 2025 be noted.

#### **DIRECTOR-ENVIRONMENTAL SERVICES REPORT**

##### **3.3 Development Application No. 10.2025.93.1, Lot 2 DP 152751, 158 Kendal Street Cowra, indoor recreational facility (gymnasium) and office premises, lodged by PJ Fitness Holdings Pty Ltd. The property owner is PJ Fitness Holdings Pty Ltd.**

#### **RECOMMENDATION**

1. That Council notes that the reason for the decision is that the proposal largely complies with Section 4.15 of the Environmental Planning and Assessment Act 1979. The variation to Section M.1.5 of Part M of Council's Development Control Plan 2021 is sufficiently justified and the application was publicly notified and one submission was received; and

2. That Council approves a variation to Section M.1.5 of Part M of Council's Development Control Plan 2021 for this development to allow the provision of 15 car parking spaces; and
3. That Development Application No. 10.2025.93.1, for the construction of an indoor recreational facility (gymnasium) and office premises on Lot 2 DP 152751, 158 Kendal Street Cowra be approved subject to the following conditions:

#### GENERAL CONDITIONS

- I. Development is to be in accordance with approved plans.

The development is to be implemented in accordance with the plans and supporting documents stamped and approved and set out in the following table except where modified by any conditions of this consent.

| Plan No./<br>Supporting<br>Document                                     | Prepared<br>by/Reference Details                | Cowra Shire Council<br>Reference                             |
|-------------------------------------------------------------------------|-------------------------------------------------|--------------------------------------------------------------|
| Cover Page<br>Drawing No.<br>CC01<br>Issue N                            | Brett Moulds Design<br>& Drafting<br>28/10/2025 | Received<br>28 October 2025<br>Stamped<br>DA 10.2025.93.1(C) |
| Site Plan -<br>Existing<br>Drawing No.<br>CC02<br>Issue N               | Brett Moulds Design<br>& Drafting<br>28/10/2025 | Received<br>28 October 2025<br>Stamped<br>DA 10.2025.93.1(C) |
| Site Plan -<br>Proposed<br>Drawing No.<br>CC03<br>Issue N               | Brett Moulds Design<br>& Drafting<br>28/10/2025 | Received<br>28 October 2025<br>Stamped<br>DA 10.2025.93.1(C) |
| Floor Plans -<br>Proposed<br>Drawing No.<br>CC04<br>Issue N             | Brett Moulds Design<br>& Drafting<br>28/10/2025 | Received<br>28 October 2025<br>Stamped<br>DA 10.2025.93.1(C) |
| Reflected Ceiling<br>Plans - Proposed<br>Drawing No.<br>CC05<br>Issue N | Brett Moulds Design<br>& Drafting<br>28/10/2025 | Received<br>28 October 2025<br>Stamped<br>DA 10.2025.93.1(C) |
| Exit Travel<br>Distances<br>Drawing No.<br>CC06<br>Issue N              | Brett Moulds Design<br>& Drafting<br>28/10/2025 | Received<br>28 October 2025<br>Stamped<br>DA 10.2025.93.1(C) |
| Hose Reel<br>Coverage                                                   | Brett Moulds Design<br>& Drafting               | Received<br>28 October 2025                                  |

|                                                                                                       |                                                                   |                                                                          |
|-------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|--------------------------------------------------------------------------|
| <b>Drawing No.<br/>CC07<br/>Issue N</b>                                                               | <b>28/10/2025</b>                                                 | <b>Stamped<br/>DA 10.2025.93.1(C)</b>                                    |
| <b>Streetscape<br/>Elevation<br/>Drawing No.<br/>CC08<br/>Issue N</b>                                 | <b>Brett Moulds Design<br/>&amp; Drafting<br/>28/10/2025</b>      | <b>Received<br/>28 October 2025<br/>Stamped<br/>DA 10.2025.93.1(C)</b>   |
| <b>Elevations<br/>Drawing No.<br/>CC09<br/>Issue N</b>                                                | <b>Brett Moulds Design<br/>&amp; Drafting<br/>28/10/2025</b>      | <b>Received<br/>28 October 2025<br/>Stamped<br/>DA 10.2025.93.1(C)</b>   |
| <b>Proposed Finishes<br/>&amp; Signage<br/>Drawing No.<br/>CC10<br/>Issue N</b>                       | <b>Brett Moulds Design<br/>&amp; Drafting<br/>28/10/2025</b>      | <b>Received<br/>28 October 2025<br/>Stamped<br/>DA 10.2025.93.1(C)</b>   |
| <b>Sections<br/>Drawing No.<br/>CC11<br/>Issue N</b>                                                  | <b>Brett Moulds Design<br/>&amp; Drafting<br/>28/10/2025</b>      | <b>Received<br/>28 October 2025<br/>Stamped<br/>DA 10.2025.93.1(C)</b>   |
| <b>Vehicle Turning<br/>Movements<br/>Drawing No.<br/>CC12<br/>Issue N</b>                             | <b>Brett Moulds Design<br/>&amp; Drafting<br/>28/10/2025</b>      | <b>Received<br/>28 October 2025<br/>Stamped<br/>DA 10.2025.93.1(C)</b>   |
| <b>Traffic and<br/>Parking Impact<br/>Assessment<br/>N255039a<br/>(Version 1a)</b>                    | <b>Motion Traffic<br/>Engineers<br/>March 2025</b>                | <b>Received<br/>29 September 2025<br/>Stamped<br/>DA 10.2025.93.1(A)</b> |
| <b>Carpark and<br/>Driveway<br/>Certification of a<br/>Proposed Gym<br/>A255015N<br/>(Version 1a)</b> | <b>Motion Traffic<br/>Engineers<br/>September 2025</b>            | <b>Received<br/>29 September 2025<br/>Stamped<br/>DA 10.2025.93.1(A)</b> |
| <b>Plan of<br/>Management</b>                                                                         | <b>Brett Moulds Design<br/>&amp; Drafting<br/>24 August 2025</b>  | <b>Received<br/>3 September 2025<br/>Stamped<br/>DA 10.2025.93.1</b>     |
| <b>Statement of<br/>Environmental<br/>effects<br/>Issue C</b>                                         | <b>Brett Moulds Design<br/>&amp; Drafting<br/>23 October 2025</b> | <b>Received<br/>24 October 2025<br/>Stamped<br/>DA 10.2025.93.1(A)</b>   |

In the event of any inconsistency between conditions of this development consent and the plans/supporting documents referred to above, the conditions of this development consent prevail.

2. The applicant shall comply with all relevant prescribed conditions of development consent under Part 4, Division 2 of the Environmental Planning and Assessment Regulation 2021 (see attached Advisory Note).
3. All traffic movements in and out of the development are to be in a forward direction.
4. Liquid trade waste material is not to be discharged into the sewerage system without first obtaining the approval of Cowra Shire Council. An approval is needed if liquid trade waste is being discharged into the sewer. A liquid trade waste notification is required if it is produced, but not discharged into Council's sewer system.
5. The primary entrances and pathways to the building are to comply with the requirements of the Disability (Access to Premises – Buildings) Standards 2010 and Australian Standard 1428.1-2021 Design for Access and mobility.
6. An Annual Fire Safety Statement completed by a competent fire safety practitioner for all the Essential Fire Safety Measures applicable to the building must be given to Council and a copy forwarded to the Fire Commissioner via the dedicated email address [afss@fire.nsw.gov.au](mailto:afss@fire.nsw.gov.au):
  - (i) within 12 months after the date on which an annual fire safety statement was previously given, or
  - (ii) if a fire safety certificate has been issued within the previous 12 months, within 12 months after the fire safety certificate was issued, whichever is the later.

An Annual Fire Safety Statement must be issued using the standard template form published by the NSW Government. A copy of the Annual Fire Safety Statement (together with a copy of the current fire safety schedule) must also be prominently displayed in the building.

#### **CONDITIONS TO BE COMPLIED WITH PRIOR TO ISSUE OF THE CONSTRUCTION CERTIFICATE**

7. Pursuant to Section 7.12 (formerly Section 94A) of the Environmental Planning & Assessment Act 1979, the monetary contribution set out in the following table is to be paid to Council prior to the issue of a Construction Certificate. The contribution is current as at the date of this consent and is levied in accordance with the Cowra Section 94A Contributions Plan 2016 adopted on 26 April 2016. The contribution payable will be calculated in accordance with the contributions plan current at the time of payment, and will be adjusted at the time of payment in accordance with the Consumer Price Index (CPI) (All Groups Index for Sydney) published by the Australian Bureau of Statistic (ABS). Contribution amounts will be adjusted by Council each financial year.

| Contribution Type | Proposed Cost of Development <sup>1</sup> | Levy Percentage | Total Contribution | Contribution Rate Remains |
|-------------------|-------------------------------------------|-----------------|--------------------|---------------------------|
|-------------------|-------------------------------------------|-----------------|--------------------|---------------------------|

|                                                                                                                                                                                                                                                                                                                                                                                                                     |                       |           |                    | Current Until       |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------|--------------------|---------------------|
| <b>Section 94A Contribution<sup>2</sup></b>                                                                                                                                                                                                                                                                                                                                                                         | <b>\$1,705,000.00</b> | <b>1%</b> | <b>\$17,050.00</b> | <b>30 June 2026</b> |
| <b>Notes</b><br><sup>1</sup> As shown on the Development Application/Construction Certificate Application/Complying Development Certificate Application<br><sup>2</sup> Council's Section 94A Contributions Plan 2016 may be viewed during office hours at Council's Customer Service Centre, 116 Kendal Street Cowra, or on Council's website <a href="http://www.cowracouncil.com.au">www.cowracouncil.com.au</a> |                       |           |                    |                     |

8. Prior to the issue of a Construction Certificate, the Applicant must obtain consent from the roads authority pursuant to Section 138 of the Roads Act 1993 for the carrying out of the following works in a road reserve:

- (i) For the construction of a driveway crossing to the development site and reinstatement of the footpath from Fitzroy Street in accordance with Cowra Shire Council's Engineering Standards.
- (ii) For the reinstatement of the kerb & gutter and footpath in Kendal Street.

The Applicant shall match the level of the existing footpath with the new driveway to be constructed. All costs associated with the above works and the repair of any damages shall be borne by the Applicant and at no cost to Council.

9. Prior to the issue of a Construction Certificate, a separate application is to be made to Council, with the appropriate fee being paid, for the provision of a suitably sized metered water service to the development.
10. Prior to the issue of a Construction Certificate, an Erosion and Sediment Control Plan is to be submitted to the Principal Certifier for approval. The Plan is to comply with Part B of Cowra Council Development Control Plan 2021.
11. Prior to the issue of a Construction Certificate, the Applicant must demonstrate that the development complies with the installation of Fire Hose Reels in accordance with AS 2441 – 2005. All costs associated with the installation of hose reels relating to the development shall be borne by the Applicant and at no cost to Council.
12. All impervious surfaces shall be properly drained to the front of the premises and directed to Cowra Shire Council's drainage system on Kendal Street. Prior to the issue of a Construction Certificate, a Stormwater Management Plan shall be submitted to Council for approval. The plan is to demonstrate that adequate provision will be made for the estimated potential stormwater runoff from the development to the satisfaction of Council. This is to include a comparison of existing and design flows.
13. Prior to the issue of a Construction Certificate, a plan for fencing the boundary with Lot 3 DP 152134 is to be submitted for the approval of the Principal Certifier which details the following:

- A concrete slab wall or alternative acoustic material with a suitable finish and appropriate drainage incorporated on the upslope side.
  - The acoustic wall/fence is to be 2.1m high from the rear (eastern) boundary through to approx. 6.5m from the front (western) boundary where it tapers down to a 1.2m high fence which extends the remaining 4.5m in front of the adjoining residence. The 4.5m long front setback section is not required to be constructed of a specialised acoustic material.
14. All outdoor lighting shall comply with, where relevant, AS/NZ1158.3.1:2020 Pedestrian Area (Category P) Lighting and AS4282:2023 Control of the Obtrusive Effects of Outdoor Lighting. Details demonstrating compliance with these requirements are to be submitted to the satisfaction of the Principal Certifier prior to the issue of a Construction Certificate.

#### **CONDITIONS TO BE COMPLIED WITH PRIOR TO THE COMMENCEMENT OF WORKS**

15. The Applicant is to obtain a Construction Certificate from either Council or an Accredited Certifying Authority, certifying that the proposed works are in accordance with the Building Code of Australia and applicable Council Engineering Standards prior to any building and or subdivision works commencing. No building, engineering or excavation work is to be carried out in relation to this development until the necessary construction certificates have been obtained. It is the responsibility of the Applicant to ensure that the development complies with the Building Code of Australia and applicable engineering standards in the case of building work and the applicable Council Engineering Standards in the case of subdivision works. This may entail alterations to the proposal so that it complies with these standards.
16. Prior to the construction of the footings a 'peg-out' survey plan is to be submitted to the Principal Certifier which establishes the position of the property boundary and demonstrates that the development will be constructed entirely within the boundaries of the property.
17. The Applicant is to submit to Cowra Shire Council, at least two days prior to the commencement of any works, a 'Notice of Commencement of Building or Subdivision Works' and 'Appointment of Principal Certifying Authority'.
18. Prior to the commencement of work on the site, all erosion and sediment control measures shall be implemented and maintained prior to, during and after the construction phase of the development. The erosion and sediment control measures are to comply with Part B of Cowra Shire Council Development Control Plan 2021 at all times.
19. The Applicant is to obtain all relevant approvals under Section 68 of the Local Government Act 1993 to carry out sewerage work, to carry out stormwater drainage work and to carry out water supply work from

Cowra Shire Council prior to commencing works and comply with any conditions of that permit. All work shall be carried out by a licensed plumber and drainer and to the requirements of the Plumbing Code of Australia. The licensed plumber or drainer must submit a Notice of Works form to Council prior to the commencement of any plumbing and drainage works and a Certificate of Compliance at the completion of the works. The plumbing and drainage works must be inspected by Council at the time specified below:

- (a) **Internal Drainage:** When all internal drainage work is installed and prior to concealment. Pipes should be under water test.
- (b) **External Drainage:** When all external drainage work is installed and prior to concealment. Pipes should be under water test.
- (c) **Water Supply:** Hot and cold water supply pipework, when the pipework is installed and prior to concealment. Pipes should be under pressure test.
- (d) **Stormwater:** When the stormwater and roof water drainage system has been completed.

#### **CONDITIONS TO BE COMPLIED WITH DURING CONSTRUCTION**

- 20. While building work is being carried out, any such work must not continue after each critical stage inspection unless the Principal Certifier is satisfied the work may proceed in accordance with this consent and the relevant construction certificate.
- 21. Any damage caused to footpaths, roadways, utility installations and the like by reason of construction operations shall be made good and repaired to a standard equivalent to that existing prior to commencement of construction. The full cost of restoration/repairs of property or services damaged during the works shall be met by the Applicant.
- 22. All storage of goods and building materials and the carrying out of building operations related to the development proposal shall be carried out within the confines of the property. All vehicles must be parked legally and no vehicles are permitted to be parked over the public footpath. The unloading of building materials over any part of a public road by means of a lift, hoist or tackle projecting over the footway will require separate approval under Section 68 of the Local Government Act 1993.
- 23. All roofed and paved areas are to be properly drained in accordance with the Plumbing Code of Australia and discharged to Council's stormwater management system in accordance with the approved Stormwater Management Plan.
- 24. Building activities and excavation work involving the use of electric or pneumatic tools or other noisy operations shall be carried out only between 7.00 am and 6.00 pm on weekdays and 8.00 am and 1.00 pm on Saturdays. No work on Sundays or Public Holidays is permitted.

25. All building rubbish and debris, including that which can be windblown, shall be contained on site in a suitable container for disposal at an approved Waste Landfill Depot. The container shall be erected on the building site prior to work commencing and shall be maintained for the term of the construction to the completion of the project. No building rubbish or debris shall be placed or permitted to be placed on any adjoining public reserve, footway or road. The waste container shall be regularly cleaned to ensure proper containment of the building wastes generated on the construction site.
26. Car parking facilities, including all internal parking and manoeuvring areas are to be constructed and sealed in accordance with Australian Standard 2890.1-2004 “Off Street Parking” & 2890.6: “Off-Street Parking for People With Disabilities”, and are to include a speed limit of no greater than 10km/h, all necessary line marking, directional arrows and signage to delineate parking spaces, traffic flow and traffic priority.
27. Where the proposed building works necessitate the cutting-in of new stormwater outlets into the existing street kerb, the Applicant and plumbing/drainage contractor shall ensure that the following procedures are carried out:
  - (i) A kerb adaptor suitable for the particular kerb profile and capable of withstanding vehicle loadings is to be utilised;
  - (ii) The opening in the kerb is created by either a saw cut or bored hole only. Breaking out the kerb by impact methods is not permitted;
  - (iii) The kerb adaptor is to be kept flush with the top and outside face of the kerb; and
  - (iv) The fixing of the kerb adapter and filling in of side gaps is to be undertaken by the use of an epoxy resin. Mortar or concrete is not to be used.

#### **CONDITIONS TO BE COMPLIED WITH PRIOR TO OCCUPATION CERTIFICATE**

28. The Applicant must not commence occupation or use of the premises until a Whole or Partial Occupation Certificate has been issued from the Principal Certifier appointed for the subject development.
29. Prior to the issue of an Occupation Certificate, the Applicant shall remove the existing gutter crossing in Kendal Street and replicate the existing kerb and gutter in front of the development in accordance with consent from the roads authority pursuant to Section 138 of the Roads Act 1993 for the carrying out of works in a road reserve. The kerb and gutter shall be constructed in accordance with Cowra Infrastructure and Operations Engineering Standards. Full engineering plans and details of the kerb and gutter works are to be provided to Cowra Shire Council’s Infrastructure and Operations Department for approval prior to the commencement of the work. All costs associated with the replacement of kerb and gutter



shall be borne by the Applicant.

30. Prior to the issue of an Occupation Certificate the applicant must construct the driveway to the property and reinstate the footpath from Fitzroy Street in accordance with consent from the roads authority pursuant to Section 138 of the Roads Act 1993 for the carrying out of works in a road reserve. The driveways are to be constructed in accordance with Council's engineering standards. All costs associated with the construction of the access driveways or repair of any damages caused by the driveway construction shall be borne by the Applicant and at no cost to Council.
31. The Applicant is required to obtain a Certificate of Compliance pursuant to Section 64 of the Local Government Act 1993 certifying that all works, fees and charges required in connection with the provision of sewerage and water supply to the development have been undertaken and complied with in full. The certificate shall include all relevant works verified by appropriate inspections, fees and charges that are currently being applied at the time of the issue of the Occupation Certificate.

Separate reticulated sewer and water reticulation mains must be physically provided to the development in accordance with Cowra Infrastructure and Operations Engineering Standards. Council will not issue the Occupation Certificate until a Compliance Certificate has been issued, verifying that all works have been satisfactorily completed. All monetary contributions in relation to the augmentation of reticulated sewerage and water supply must be paid in full to Cowra Shire Council before the Occupation Certificate will be issued. Necessary inspections must be arranged at least 48 hours in advance. Contact Cowra Infrastructure and Operations on (02) 6340 2070.

32. A Fire Safety Certificate completed by a competent fire safety practitioner shall be furnished to the Principle Certifier for all the Essential Fire Safety Measures specified in the current fire safety schedule for the building, prior to the issue of any Occupation Certificate. The Fire Safety Certificate must be issued using the standard template form published by the NSW Government. A copy of the Fire Safety Certificate must be predominately displayed in the building and a copy submitted to Council by the Principle Certifier with the Occupation Certificate. An electronic copy of the Final Fire Safety Certificate (together with a copy of the current Fire Safety Schedule) shall also be forwarded to the Fire Commissioner via the following dedicated email address: [afss@fire.nsw.gov.au](mailto:afss@fire.nsw.gov.au)
33. Prior to the issue of an Occupation Certificate, the boundary with Lot 3 DP 152134 is to be fenced in accordance with the approved boundary fencing plan.

#### ADVICE

- If, during work, an Aboriginal object is uncovered then **WORK IS TO CEASE IMMEDIATELY** and the Office of Environment & Heritage is to

be contacted urgently on (02) 6883 5300. Under the National Parks and Wildlife Act 1974 it is an offence to harm an Aboriginal object or place without an 'Aboriginal heritage impact permit' (AHIP). Before making an application for an AHIP, the applicant must undertake Aboriginal community consultation in accordance with clause 80C of the NPW Regulation.

- If excavating, it is recommended you go to Before You Dig Australia at [www.byda.com.au](http://www.byda.com.au) and lodge a free enquiry that helps keep people safe and protect underground infrastructure.

**3.4 Section 355 Committee Draft Minutes - Access Committee Meeting held 20 October 2025**

**RECOMMENDATION**

1. That Council notes the draft minutes of the Access Committee meeting held on 20 October 2025.
2. That Council accepts Mr Shane Kruger and Ms Katherine Cucchiaro as members of the Access Committee.

**3.5 Section 355 Committee Draft Minutes - Environmental Sustainability Committee meeting held 13 October 2025**

**RECOMMENDATION**

1. That Council notes the draft minutes of the Environmental Sustainability Committee meeting held on 13 October 2025.

**3.6 Development Application No. 10.2025.102.1, Lot 11 DP 35472, 5 Bligh Street Cowra, Demolition of shed, construction of a secondary dwelling and alterations to existing dwelling, lodged by D L Butcher. The property owner is D L Butcher**

**RECOMMENDATION**

1. That Council notes that the reason for the decision is that the proposal largely complies with Section 4.15 of the Environmental Planning and Assessment Act 1979. The variations to Section E.2.13 of Part E and Section M.2.1 of Part M of Council's Development Control Plan 2021 are sufficiently justified and the application was publicly notified and no submissions were received; and
2. That Council approves a variation to Section E.2.13 of Part E and Section M.2.1 of Part M of Council's Development Control Plan for this development to allow a rear setback of 2.416m and a driveway 900mm

from a boundary; and

3. That Development Application No. 10.2025.102.1, for the demolition of a shed, construction of a secondary dwelling, and alterations to existing dwelling on Lot 11 DP35472, 5 Bligh Street Cowra be approved subject to the following conditions:

#### GENERAL CONDITIONS

- I. Development is to be in accordance with approved plans.

The development is to be implemented in accordance with the plans and supporting documents stamped and approved and set out in the following table except where modified by any conditions of this consent.

| Plan No./<br>Supporting<br>Document                                  | Prepared<br>by/Reference<br>Details                           | Cowra Shire Council<br>Reference                              |
|----------------------------------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------------|
| Existing Site Plan<br>Drawing A02                                    | Vision Property<br>Development<br>Hub<br>27 July 2025         | Received<br>29 September 2025<br>Stamped<br>No. 10.2025.102.1 |
| Stage 1 Site Plan<br>Drawing A03                                     | Vision Property<br>Development<br>Hub<br>10 September<br>2025 | Received<br>29 September 2025<br>Stamped<br>No. 10.2025.102.1 |
| Landscaping Plan<br>Drawing A04                                      | Vision Property<br>Development<br>Hub<br>17 September<br>2025 | Received<br>29 September 2025<br>Stamped<br>No. 10.2025.102.1 |
| Schedules<br>(BASIX<br>Compliance)<br>Drawing A05                    | Vision Property<br>Development<br>Hub<br>7 September<br>2025  | Received<br>29 September 2025<br>Stamped<br>No. 10.2025.102.1 |
| Secondary Dwelling<br>Site<br>Drawing A06                            | Vision Property<br>Development<br>Hub<br>25 July 2025         | Received<br>29 September 2025<br>Stamped<br>No. 10.2025.102.1 |
| Secondary Dwelling<br>Floor Plan<br>Drawing A07                      | Vision Property<br>Development<br>Hub<br>25 July 2025         | Received<br>29 September 2025<br>Stamped<br>No. 10.2025.102.1 |
| Secondary Dwelling<br>Elevations<br>(North and South)<br>Drawing A08 | Vision Property<br>Development<br>Hub<br>25 July 2025         | Received<br>29 September 2025<br>Stamped<br>No. 10.2025.102.1 |

|                                                                  |                                                              |                                                                           |
|------------------------------------------------------------------|--------------------------------------------------------------|---------------------------------------------------------------------------|
| <b>Secondary Dwelling Elevations (East and West) Drawing A09</b> | <b>Vision Property Development Hub<br/>25 July 2025</b>      | <b>Received<br/>29 September 2025<br/>Stamped<br/>No. 10.2025.102.1</b>   |
| <b>Secondary Dwelling Dimensioned Floor Plan Drawing A10</b>     | <b>Vision Property Development Hub<br/>25 July 2025</b>      | <b>Received<br/>29 September 2025<br/>Stamped<br/>No. 10.2025.102.1</b>   |
| <b>Schedules (BASIX Compliance) Drawing A14</b>                  | <b>Vision Property Development Hub<br/>10 September 2025</b> | <b>Received<br/>29 September 2025<br/>Stamped<br/>No. 10.2025.102.1</b>   |
| <b>Stage 2 Site Plan Drawing A15</b>                             | <b>Vision Property Development Hub<br/>10 September 2025</b> | <b>Received<br/>30 October 2025<br/>Stamped<br/>No. 10.2025.102.1 (A)</b> |
| <b>Stage 2 Demolition Plan Drawing A16</b>                       | <b>Vision Property Development Hub<br/>10 September 2025</b> | <b>Received<br/>29 September 2025<br/>Stamped<br/>No. 10.2025.102.1</b>   |
| <b>Floor Plan (Existing + Demolition) Drawing A17</b>            | <b>Vision Property Development Hub<br/>10 September 2025</b> | <b>Received<br/>29 September 2025<br/>Stamped<br/>No. 10.2025.102.1</b>   |
| <b>Proposed Renovation Drawing A18</b>                           | <b>Vision Property Development Hub<br/>10 September 2025</b> | <b>Received<br/>29 September 2025<br/>Stamped<br/>No. 10.2025.102.1</b>   |
| <b>Elevations (North and South) Drawing A19</b>                  | <b>Vision Property Development Hub<br/>10 September 2025</b> | <b>Received<br/>29 September 2025<br/>Stamped<br/>No. 10.2025.102.1</b>   |
| <b>Elevations (East and West) Drawing A20</b>                    | <b>Vision Property Development Hub<br/>10 September 2025</b> | <b>Received<br/>29 September 2025<br/>Stamped<br/>No. 10.2025.102.1</b>   |
| <b>Dimensioned Floor Plan Drawing A21</b>                        | <b>Vision Property Development Hub<br/>10 September 2025</b> | <b>Received<br/>29 September 2025<br/>Stamped<br/>No. 10.2025.102.1</b>   |

|                                                               |                                                                                  |                                                                           |
|---------------------------------------------------------------|----------------------------------------------------------------------------------|---------------------------------------------------------------------------|
| <b>Stage 1 Site Turn Path Drawing A23</b>                     | <b>Vision Property Development Hub<br/>29 October 2025</b>                       | <b>Received<br/>30 October 2025<br/>Stamped<br/>No. 10.2025.102.1 (A)</b> |
| <b>Stage 2 Cut and Fill Drawing A24</b>                       | <b>Vision Property Development Hub<br/>29 October 2025</b>                       | <b>Received<br/>30 October 2025<br/>Stamped<br/>No. 10.2025.102.1 (A)</b> |
| <b>Statement of Environmental Effects</b>                     | <b>Vision Property Development Hub<br/>28 October 2025</b>                       | <b>Received<br/>30 October 2025<br/>Stamped<br/>No. 10.2025.102.1 (A)</b> |
| <b>BASIX Certificate<br/>No. 1814189S<br/>(or as revised)</b> | <b>Vision Town Planning Consultants PTY LTD<br/>Issued<br/>23 September 2025</b> | <b>Received<br/>29 September 2025<br/>Stamped<br/>No. 10.2025.102.1</b>   |
| <b>BASIX Certificate<br/>No. A1814190<br/>(or as revised)</b> | <b>Vision Town Planning Consultants PTY LTD<br/>Issued<br/>23 September 2025</b> | <b>Received<br/>29 September 2025<br/>Stamped<br/>No. 10.2025.102.1</b>   |

In the event of any inconsistency between conditions of this development consent and the plans/supporting documents referred to above, the conditions of this development consent prevail.

2. The applicant shall comply with all relevant prescribed conditions of development consent under Part 4, Division 2 of the Environmental Planning and Assessment Regulation 2021 (see attached Advisory Note).
3. Where the proposed building works necessitate the cutting-in of new stormwater outlets into the existing street kerb, the Applicant and plumbing/drainage contractor shall ensure that the following procedures are carried out:
  - (i) A kerb adaptor suitable for the particular kerb profile and capable of withstanding vehicle loadings is to be utilised;
  - (ii) The opening in the kerb is created by either a saw cut or bored hole only. Breaking out the kerb by impact methods is not permitted;
  - (iii) The kerb adaptor is to be kept flush with the top and outside face of the kerb; and
  - (iv) The fixing of the kerb adapter and filling in of side gaps is to be undertaken by the use of an epoxy resin. Mortar or concrete is not to be used.

4. All traffic movements in and out of the development are to be in a forward direction.

#### **CONDITIONS TO BE COMPLIED WITH DURING DEMOLITION WORKS**

5. The demolition works shall comply with the provisions of Australian Standard AS2601:2001 The Demolition of Structures and the Work Health and Safety Act 2011.
6. Demolition works are to be carried out so as not to cause damage to adjacent and adjoining properties. All damage arising from the removal of the building is to be made good and any necessary repairs and renovations are carried out within six months. Existing site to be left in a clear, clean condition with all existing plumbing and drainage lines terminated to the satisfaction of Council.
7. All works involving the removal and disposal of asbestos cement and other products containing asbestos must only be undertaken by contractors who hold a current WorkCover licence appropriate to the work being undertaken.
8. Any removal, transport and disposal of asbestos or other contaminated waste materials shall be controlled in accordance with the Work Health and Safety Act 2011 and the Safe Work Australia Code of Practice – How to Manage and Control Asbestos in the Workplace. Any delivery of asbestos waste to Cowra Shire Council's Materials Recycling Facility (MRF) must be pre-booked by phoning the MRF on (02) 6340 2140.
9. In the event of any damage being caused to the existing kerb, guttering, footpath, water mains, sewer mains or public roadway during demolition works, the applicant shall reimburse the Council for the full costs of repairing and making good. Any temporary cross-over material must not remain in the street gutter.
10. All storage of goods and building materials and the carrying out of building operations related to the development proposal shall be carried out within the confines of the property. All vehicles must be parked legally and no vehicles are permitted to be parked over the public footpath. The unloading of building materials over any part of a public road by means of a lift, hoist or tackle projecting over the footway will require separate approval under Section 68 of the Local Government Act 1993.
11. Construction and demolition work involving the use of electric or pneumatic tools or other noisy operations shall be carried out only between 7.00 am and 6.00 pm on weekdays and 8.00 am and 1.00 pm on Saturdays. No work on Sundays or Public Holidays is permitted.
12. All building rubbish and debris, including that which can be windblown, shall be contained on site in a suitable container for disposal at an approved Waste Landfill Depot. The container shall be erected on the development site prior to work commencing and shall be maintained for the term of the demolition to the completion of the project. No building

rubbish or debris shall be placed or permitted to be placed on any adjoining public reserve, footway or road. The waste container shall be regularly cleaned to ensure proper containment of the building wastes generated on the demolition site.

13. On the completion of any asbestos removal works, a Clearance Certificate is to be obtained in accordance with the Work Health and Safety Regulations 2011 and provided to Council.

#### **CONDITIONS TO BE COMPLIED WITH PRIOR TO THE ISSUE OF A CONSTRUCTION CERTIFICATE**

14. Pursuant to Section 7.12 (formerly Section 94A) of the Environmental Planning & Assessment Act 1979, the monetary contribution set out in the following table is to be paid to Council prior to the issue of a Construction Certificate. The contribution is current as at the date of this consent and is levied in accordance with the Cowra Section 94A Contributions Plan 2016 adopted on 26 April 2016. The contribution payable will be calculated in accordance with the contributions plan current at the time of payment, and will be adjusted at the time of payment in accordance with the Consumer Price Index (CPI) (All Groups Index for Sydney) published by the Australian Bureau of Statistic (ABS). Contribution amounts will be adjusted by Council each financial year.

| <b>Contribution Type</b>                    | <b>Proposed Cost of Development<sup>1</sup></b> | <b>Levy Percentage</b> | <b>Total Contribution</b> | <b>Contribution Rate Remains Current Until</b> |
|---------------------------------------------|-------------------------------------------------|------------------------|---------------------------|------------------------------------------------|
| <b>Section 94A Contribution<sup>2</sup></b> | <b>\$638.639.75</b>                             | <b>1%</b>              | <b>\$6,386.40</b>         | <b>30 June 2026</b>                            |

#### **Notes**

<sup>1</sup> As shown on the Development Application/Construction Certificate Application/Complying Development Certificate Application

<sup>2</sup> Council's Section 94A Contributions Plan 2016 may be viewed during office hours at Council's Customer Service Centre, 116 Kendal Street Cowra, or on Council's website [www.cowracouncil.com.au](http://www.cowracouncil.com.au)

15. Prior to the issue of a Construction Certificate, a Stormwater Management Plan shall be submitted to Council for approval. The plan is to demonstrate that adequate provision will be made for the estimated potential stormwater runoff from the development to the satisfaction of Council.
16. Prior to the issue of a Construction Certificate, a separate application is to be made to Council, with the appropriate fee being paid, for the provision of a 25mm metered water service to the development.
17. Prior to the issue of a Construction Certificate, the Applicant must obtain consent from the roads authority pursuant to Section 138 of the Roads Act 1993 for the carrying out of works in a road reserve for a sealed driveway crossing to the development site from the unnamed lane east of the development in accordance with Cowra Shire Council's Engineering Standards.

**CONDITIONS TO BE COMPLIED WITH PRIOR TO THE COMMENCEMENT OF WORKS**

18. The Applicant is to obtain a Construction Certificate from either Council or an Accredited Certifier, certifying that the proposed works are in accordance with the Building Code of Australia and applicable Council Engineering Standards prior to any building and or subdivision works commencing. No building, engineering or excavation work is to be carried out in relation to this development until the necessary construction certificates have been obtained. It is the responsibility of the Applicant to ensure that the development complies with the Building Code of Australia and applicable engineering standards in the case of building work and the applicable Council Engineering Standards in the case of subdivision works. This may entail alterations to the proposal so that it complies with these standards.
19. It is the responsibility of the Applicant to ensure that the development complies with the Building Code of Australia and applicable engineering standards in the case of building work.
20. The Applicant is to submit to Cowra Shire Council, at least two days prior to the commencement of any works, a 'Notice of Commencement of Building or Subdivision Works' and 'Appointment of Principal Certifier'.
21. Prior to the commencement of work on the site, all erosion and sediment control measures shall be implemented and maintained prior to, during and after the construction phase of the development. The erosion and sediment control measures are to comply with Part B of Cowra Shire Council Development Control Plan 2021 at all times.

**CONDITIONS TO BE COMPLIED WITH DURING CONSTRUCTION**

22. While building work is being carried out, any such work must not continue after each critical stage inspection unless the principal certifier is satisfied the work may proceed in accordance with this consent and the relevant construction certificate.
23. Any damage caused to footpaths, roadways, utility installations and the like by reason of construction operations shall be made good and repaired to a standard equivalent to that existing prior to commencement of construction. The full cost of restoration/repairs of property or services damaged during the works shall be met by the Applicant.
24. All storage of goods and building materials and the carrying out of building operations related to the development proposal shall be carried out within the confines of the property. All vehicles must be parked legally and no vehicles are permitted to be parked over the public footpath. The unloading of building materials over any part of a public road by means of a lift, hoist or tackle projecting over the footway will require separate approval under Section 68 of the Local Government Act 1993.
25. Building activities and excavation work involving the use of electric or



pneumatic tools or other noisy operations shall be carried out only between 7.00 am and 6.00 pm on weekdays and 8.00 am and 1.00 pm on Saturdays. No work on Sundays or Public Holidays is permitted.

26. All building rubbish and debris, including that which can be windblown, shall be contained on site in a suitable container for disposal at an approved Waste Landfill Depot. The container shall be erected on the building site prior to work commencing and shall be maintained for the term of the construction to the completion of the project. No building rubbish or debris shall be placed or permitted to be placed on any adjoining public reserve, footway or road. The waste container shall be regularly cleaned to ensure proper containment of the building wastes generated on the construction site.
27. All roofed and paved areas are to be properly drained in accordance with the Plumbing Code of Australia and discharged to Council's stormwater management system on Bligh Street.
28. As soon as is practical, and within a maximum of 7 days following the placement of any roofing material, all guttering and downpipes must be installed and connected to Council's drainage system. If no Council drainage system is available, the guttering and downpipes must be discharged away from the building site onto a stable vegetated area in a manner that does not discharge concentrated storm water flow and cause nuisance or erosion to adjoining properties.
29. All plumbing work shall be carried out by a licensed plumber and drainer and to the requirements of the Plumbing Code of Australia. The licensed plumber or drainer must submit a Notice of Works form to Council prior to the commencement of any plumbing and drainage works and a Certificate of Compliance at the completion of the works. The plumbing and drainage works must be inspected by Council at the time specified below:
  - (a) Internal Drainage: When all internal drainage work is installed and prior to concealment. Pipes should be under water test.
  - (b) External Drainage: When all external drainage work is installed and prior to concealment. Pipes should be under water test.
  - (c) Water Supply: Hot and cold water supply pipework, when the pipework is installed and prior to concealment. Pipes should be under pressure test.
  - (d) Stormwater: When the stormwater and roof water drainage system has been completed.

#### **CONDITIONS TO BE COMPLIED WITH PRIOR TO OCCUPATION OR COMMENCEMENT OF USE**

30. The Applicant must not commence occupation or use of the secondary dwelling or alterations to existing dwelling until a Whole or Partial Occupation Certificate has been issued from the Principal Certifier

appointed for the subject development.

31. Prior to the issue of a Whole Occupation Certificate, the Applicant shall construct an access crossing to the development site from the unnamed lane to the east in accordance with consent from the road's authority pursuant to Section 138 of the Roads Act 1993 for the carrying out of works in a road reserve. The driveway is to be constructed in accordance with the Section 138 Permit. All costs associated with the construction of the access driveway(s) shall be borne by the Applicant.
32. The Applicant is required to obtain a Certificate of Compliance pursuant to Section 64 of the Local Government Act 1993 certifying that all works, fees and charges required in connection with the provision of water supply and sewerage to the development have been undertaken and complied with in full. The certificate shall include all relevant works verified by appropriate inspections, fees and charges that are currently being applied at the time of the issue of the Occupation Certificate.

Separate reticulated sewer mains and metered water services must be physically provided to the development in accordance with Cowra Infrastructure and Operations Engineering Standards. Council will not issue the Occupation Certificate until the Compliance Certificate has been issued, verifying that all works have been satisfactorily completed. All monetary contributions in relation to the augmentation of reticulated sewerage must be paid in full to Cowra Shire Council before the Occupation Certificate will be issued. Necessary inspections must be arranged at least 48 hours in advance. Contact Cowra Infrastructure and Operations on (02) 6340 2070.

#### ADVICE

- If, during work, an Aboriginal object is uncovered then **WORK IS TO CEASE IMMEDIATELY** and the Office of Environment & Heritage is to be contacted urgently on (02) 6883 5300. Under the National Parks and Wildlife Act 1974 it is an offence to harm an Aboriginal object or place without an 'Aboriginal heritage impact permit' (AHIP). Before making an application for an AHIP, the applicant must undertake Aboriginal community consultation in accordance with clause 80C of the NPW Regulation.
- If excavating, it is recommended you go to Before You Dig Australia at [www.byda.com.au](http://www.byda.com.au) and lodge a free enquiry that helps keep people safe and protect underground infrastructure.

- 3.7 Development Application No. 10.2024.75.1, Lot 9 DP 706188, Lot 103 DP 856083, and Lot 22 DP 808617, 32 Waratah Street Cowra, boundary adjustment and subdivision creating 2 Torrens title lots and 7 community title lots, lodged by Vision Town Planning Consultants Pty Ltd. The property owner is RV Enzerink Holdings Pty Ltd.

### RECOMMENDATION

1. That Council notes that the reason for the decision is that the proposal largely complies with Section 4.15 of the Environmental Planning and Assessment Act 1979. The variation to O.1.7 of Part O of Council's Development Control Plan 2021 is sufficiently justified and the application was publicly notified and no submissions were received; and
2. That Council approves a variation to O.1.7 of Part O of Council's Development Control Plan 2021 for this development to allow an industrial subdivision within the Flood Planning Area; and
3. That Development Application No. 10.2024.75.1, a boundary adjustment and subdivision creating 2 Torrens title lots and 7 community title lots on Lot 9 DP706188, Lot 103 DP856083, Lot 22 DP808617, 32 Waratah Street Cowra be approved subject to the following conditions:

### GENERAL CONDITIONS

1. Development is to be in accordance with approved plans.

The development is to be implemented in accordance with the plans and supporting documents stamped and approved and set out in the following table except where modified by any conditions of this consent.

| Plan No./<br>Supporting<br>Document                 | Prepared<br>by/Reference<br>Details                | Cowra Shire Council<br>Reference                       |
|-----------------------------------------------------|----------------------------------------------------|--------------------------------------------------------|
| Existing Lot Layout<br>Job 123/24<br>Drawing SD001  | Vision Property<br>Development<br>Hub<br>1/7/2024  | Received<br>15/5/2025<br>Stamped<br>DA 10.2024.75.1    |
| Proposed Lot Layout<br>Job 123/24<br>Drawing SD002B | Vision Property<br>Development<br>Hub<br>12/5/2025 | Received<br>4/9/2025<br>Stamped<br>DA 10.2024.75.1 (A) |
| Utilities Plan<br>Job 123/24<br>Drawing SD003       | Vision Property<br>Development<br>Hub<br>2/7/2024  | Received<br>15/5/2025<br>Stamped<br>DA 10.2024.75.1    |
| Aerial Overlay<br>Job 123/24<br>Drawing SD004       | Vision Property<br>Development<br>Hub<br>3/7/2024  | Received<br>15/5/2025<br>Stamped<br>DA 10.2024.75.1    |
| Flood Level Survey                                  | Arete Survey                                       | Received                                               |

|                                                     |                                                                            |                                                               |
|-----------------------------------------------------|----------------------------------------------------------------------------|---------------------------------------------------------------|
| <b>File No. 24136<br/>Drawing<br/>24136_FLOOD-0</b> | <b>Solutions<br/>4/11/2025</b>                                             | <b>5/11/2025<br/>Stamped<br/>DA 10.2024.75.1(A)</b>           |
| <b>Statement of<br/>Environmental Effects</b>       | <b>Vision Property<br/>Development<br/>Hub<br/>Version 3<br/>13/5/2025</b> | <b>Received<br/>15/5/2025<br/>Stamped<br/>DA 10.2024.75.1</b> |
| <b>Flood Impact<br/>Assessment</b>                  | <b>Calare Civil Pty<br/>Ltd<br/>30 September<br/>2025</b>                  | <b>Received<br/>9/10/2025<br/>Stamped<br/>DA 10.2024.75.1</b> |

In the event of any inconsistency between conditions of this development consent and the plans/supporting documents referred to above, the conditions of this development consent prevail.

2. The applicant shall comply with all relevant prescribed conditions of development consent under Part 4, Division 2 of the Environmental Planning and Assessment Regulation 2021 (see attached Advisory Note).
3. Liquid trade waste material is not to be discharged into the sewerage system without first obtaining the approval of Cowra Shire Council.

#### **CONDITIONS TO BE COMPLIED WITH PRIOR TO THE ISSUE OF A SUBDIVISION CERTIFICATE**

4. The Applicant is to lodge with Cowra Shire Council a Subdivision Certificate Application together with the original plan. All necessary information to support the certificate release and the necessary fee is required to be included with the Subdivision Certificate Application.
5. Prior to issue of a Subdivision Certificate, the applicant must construct a combined access to Community Title Lots 2-7 from William Street. Provision for drainage, sediment and erosion control measures must be adhered to in accordance with sound engineering practice. The driveway is to be constructed in accordance with Council's engineering standards. All costs associated with the construction of the access driveway(s) shall be borne by the Applicant.
6. Prior to the issue of a Subdivision Certificate, the applicant must provide to Council a certificate from Essential Energy, or another energy provider, to the effect that:
  - a) suitable power supply is available to all lots in the subdivision, or
  - b) arrangements have been made for suitable power supply to be made to all lots in the subdivision.
7. Prior to the issue of the Subdivision Certificate, the applicant is to provide evidence to Council that arrangements have been made for:
  - a) the installation of fibre-ready facilities (or equivalent) to all lots so

as to enable fibre to be readily connected to any premises that is being or may be constructed on those lots. Demonstrate that the carrier has confirmed in writing that they are satisfied that the fibre ready facilities are fit for purpose, and

- b) the provision of fixed-line telecommunications infrastructure in the fibre-ready facilities to all lots demonstrated through an agreement with a carrier.

8. The Applicant is required to obtain a Certificate of Compliance pursuant to Section 64 of the Local Government Act 1993 certifying that all works, fees and charges required in connection with the provision of water and sewer supply to the development have been undertaken and complied with in full. The certificate shall include all relevant works verified by appropriate inspections, fees and charges that are currently being applied at the time of the issue of any Occupation Certificate.

Water and sewer reticulation mains and metered services must be physically provided to the development in accordance with Cowra Infrastructure and Operations Engineering Standards. Council will not issue any Occupation Certificate until a Compliance Certificate has been issued, verifying that all works have been satisfactorily completed. All monetary contributions in relation to the augmentation of reticulated water and sewer supply must be paid in full to Cowra Shire Council before any Occupation Certificate will be issued. Necessary inspections must be arranged at least 48 hours in advance. Contact Cowra Infrastructure and Operations on (02) 6340 2070.

9. Prior to the issue of a Subdivision Certificate, a separate application is to be made to Council, with the appropriate fee being paid, for the provision of a suitably sized metered water service to the development.
10. The Applicant shall include on the final plan of subdivision all necessary easements required over access, water, sewer, stormwater, electricity and telecommunications mains.
11. Prior to issue of the Subdivision Certificate, a copy of the Management Statement for the Community Scheme is to be submitted for the approval of Council.
12. Prior to issue of the Subdivision Certificate, the applicant shall connect all new lots in the plan of subdivision to Council's Reticulated Water and Sewer Supply System and to the satisfaction of the relevant service provider, being Cowra Council.
13. Prior to issue of the Subdivision Certificate, the applicant must prove that the development complies with firefighting capabilities in accordance with AS 2419.1:2021, Fire Hydrant Installations, and Fire and Rescue NSW (FRNSW) guidelines. All costs associated with the augmentation of water reticulation relating to the development shall be borne by the Applicant and at no cost to Council.
14. A Stormwater Management Plan shall be developed for the subdivision,

demonstrating that adequate provision will be made for the estimated potential stormwater runoff from the development in accordance with Council's Development Control Plan 2021 and Cowra Infrastructure and Operations Engineering Standards. Any required stormwater drainage facilities necessary to service the subdivision, including inter-allotment drainage, shall be carried out and detailed in the Compliance Certificate for drainage infrastructure.

#### **ADVICE**

If, during work, an Aboriginal object is uncovered then **WORK IS TO CEASE IMMEDIATELY** and the Office of Environment & Heritage is to be contacted urgently on (02) 6883 5300. Under the National Parks and Wildlife Act 1974 it is an offence to harm an Aboriginal object or place without an 'Aboriginal heritage impact permit' (AHIP). Before making an application for an AHIP, the applicant must undertake Aboriginal community consultation in accordance with clause 80C of the NPW Regulation.

## 4 DIRECTOR-CORPORATE SERVICES

### 4.1 Annual Financial Statements - 2024-25

File Number: D25/I537

Author: Alan Dalton, Director - Corporate Services

### RECOMMENDATION

**That Council note the completion of the audited Financial Statements for the year ended 30 June 2025.**

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### INTRODUCTION

Council previously approved referral of the Annual Financial Statements for the year ended 30 June 2025 to the NSW Audit Office for review. The auditors have not advised of any material issues concerning the statements. The now audited statements are presented to Council and will be the subject of a presentation by the NSW Auditor General's representative at this meeting.

### BACKGROUND

In accordance with Section 418(3) of the *Local Government Act 1993*, Council has advertised the presentation of the Annual Financial Statements. Under section 420 of the Act, any person may make a submission in writing to Council regarding its audited financial reports (or in respect to the auditor's reports) within seven days of their presentation to the public – that is, by 25 November 2025.

Any such submissions presented must be dealt with in accordance with section 420 of the Act, including that they be referred to the Auditor and that the Office of Local Government be advised of any matter that appears to require amendment of the financial reports.

I would like to record my appreciation to the Manager – Finance, Mr Scott Ellison, and his staff for their exceptional diligence and commitment in preparing the Annual Financial Statements in order to meet the required deadlines.

### BUDGETARY IMPLICATIONS

Nil

### ATTACHMENTS

1. Annual Financial Statements for the year ended 30 June 2025 [↓](#)

## Cowra Shire Council

ANNUAL FINANCIAL STATEMENTS  
for the year ended 30 June 2025

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## Cowra Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2025

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## Cowra Shire Council

### General Purpose Financial Statements

for the year ended 30 June 2025

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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 Local Government Act 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](http://www.cowracouncil.com.au)

## Cowra Shire Council

## General Purpose Financial Statements

for the year ended 30 June 2025

## Statement by Councillors and Management

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

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

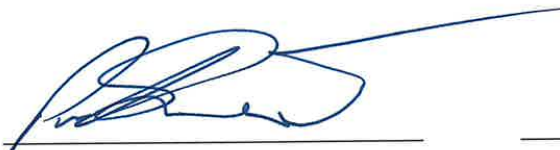
- the *Local Government Act 1993* and the regulations made thereunder
- the Australian Accounting Standards issued by the Australian Accounting Standards Board
- the Local Government Code of Accounting Practice and Financial Reporting.

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 October 2025.



Cr Paul Smith  
Mayor  
27 October 2025



Cr Nikki Kiss OAM  
Deputy Mayor  
27 October 2025



Paul Devery  
General Manager  
27 October 2025



Alan Dalton  
Responsible Accounting Officer  
27 October 2025

## Cowra Shire Council

## Income Statement

for the year ended 30 June 2025

| Original<br>unaudited<br>budget<br>2025 | \$ '000                                                                                                                        | Notes | Actual<br>2025 | Actual<br>2024 |
|-----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|-------|----------------|----------------|
|                                         | <b>Income from continuing operations</b>                                                                                       |       |                |                |
| 16,810                                  | Rates and annual charges                                                                                                       | B2-1  | <b>16,907</b>  | 16,100         |
| 13,219                                  | User charges and fees                                                                                                          | B2-2  | <b>16,766</b>  | 18,967         |
| 1,685                                   | Other revenues                                                                                                                 | B2-3  | <b>2,233</b>   | 2,734          |
| 9,921                                   | Grants and contributions provided for operating purposes                                                                       | B2-4  | <b>9,207</b>   | 12,347         |
| 2,791                                   | Grants and contributions provided for capital purposes                                                                         | B2-4  | <b>4,574</b>   | 16,376         |
| 1,921                                   | Interest and investment income                                                                                                 | B2-5  | <b>2,046</b>   | 2,136          |
| 234                                     | Other income                                                                                                                   | B2-6  | <b>218</b>     | 237            |
| 178                                     | Net gain from the disposal of assets                                                                                           | B4-1  | <b>218</b>     | 507            |
| 46,759                                  | <b>Total income from continuing operations</b>                                                                                 |       | <b>52,169</b>  | 69,404         |
|                                         | <b>Expenses from continuing operations</b>                                                                                     |       |                |                |
| 17,992                                  | Employee benefits and on-costs                                                                                                 | B3-1  | <b>18,447</b>  | 16,879         |
| 15,992                                  | Materials and services                                                                                                         | B3-2  | <b>16,865</b>  | 20,200         |
| 828                                     | Borrowing costs                                                                                                                | B3-3  | <b>854</b>     | 895            |
| 1,615                                   | Other expenses                                                                                                                 | B3-5  | <b>1,497</b>   | 1,507          |
|                                         | <b>Total expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets</b>   |       | <b>37,663</b>  | 39,481         |
| 36,427                                  |                                                                                                                                |       |                |                |
|                                         | <b>Operating result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets</b> |       | <b>14,506</b>  | 29,923         |
| 10,332                                  |                                                                                                                                |       |                |                |
| 9,288                                   | Depreciation, amortisation and impairment of non-financial assets                                                              | B3-4  | <b>10,424</b>  | 9,201          |
| 1,044                                   | <b>Operating result from continuing operations</b>                                                                             |       | <b>4,082</b>   | 20,722         |
| 1,044                                   | <b>Net operating result for the year attributable to Council</b>                                                               |       | <b>4,082</b>   | 20,722         |
|                                         |                                                                                                                                |       |                |                |
|                                         | <b>Net operating result for the year before grants and contributions provided for capital purposes</b>                         |       | <b>(492)</b>   | 4,346          |
| 1,747                                   |                                                                                                                                |       |                |                |

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 2025

| \$ '000                                                                          | Notes | 2025           | 2024   |
|----------------------------------------------------------------------------------|-------|----------------|--------|
| <b>Net operating result for the year – from Income Statement</b>                 |       | <b>4,082</b>   | 20,722 |
| <b>Other comprehensive income:</b>                                               |       |                |        |
| Amounts which will not be reclassified subsequent to operating result            |       |                |        |
| Gain (loss) on revaluation of infrastructure, property, plant and equipment      | C1-7  | <b>106,388</b> | 44,157 |
| Impairment reversal relating to infrastructure, property, plant and equipment    | C1-7  | <b>248</b>     | –      |
| <b>Total items which will not be reclassified subsequent to operating result</b> |       | <b>106,636</b> | 44,157 |
| <b>Total other comprehensive income for the year</b>                             |       | <b>106,636</b> | 44,157 |
| <b>Total comprehensive income for the year attributable to Council</b>           |       | <b>110,718</b> | 64,879 |

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 2025

| \$ '000                                              | Notes | 2025           | 2024           |
|------------------------------------------------------|-------|----------------|----------------|
| <b>ASSETS</b>                                        |       |                |                |
| <b>Current assets</b>                                |       |                |                |
| Cash and cash equivalents                            | C1-1  | 13,312         | 9,068          |
| Investments                                          | C1-2  | 27,421         | 29,771         |
| Receivables                                          | C1-4  | 8,564          | 8,099          |
| Inventories                                          | C1-5  | 1,033          | 894            |
| Contract assets and contract cost assets             | C1-6  | 4,977          | 5,694          |
| Other                                                |       | 45             | 39             |
| <b>Total current assets</b>                          |       | <b>55,352</b>  | <b>53,565</b>  |
| <b>Non-current assets</b>                            |       |                |                |
| Inventories                                          | C1-5  | 149            | 149            |
| Infrastructure, property, plant and equipment (IPPE) | C1-7  | 923,046        | 813,590        |
| Other                                                |       | 174            | 174            |
| <b>Total non-current assets</b>                      |       | <b>923,369</b> | <b>813,913</b> |
| <b>Total assets</b>                                  |       | <b>978,721</b> | <b>867,478</b> |
| <b>LIABILITIES</b>                                   |       |                |                |
| <b>Current liabilities</b>                           |       |                |                |
| Payables                                             | C3-1  | 4,364          | 4,469          |
| Contract liabilities                                 | C3-2  | 3,866          | 2,707          |
| Borrowings                                           | C3-3  | 891            | 1,000          |
| Employee benefit provisions                          | C3-4  | 5,646          | 5,223          |
| <b>Total current liabilities</b>                     |       | <b>14,767</b>  | <b>13,399</b>  |
| <b>Non-current liabilities</b>                       |       |                |                |
| Borrowings                                           | C3-3  | 11,067         | 11,922         |
| Employee benefit provisions                          | C3-4  | 220            | 240            |
| Provisions                                           | C3-5  | 578            | 546            |
| <b>Total non-current liabilities</b>                 |       | <b>11,865</b>  | <b>12,708</b>  |
| <b>Total liabilities</b>                             |       | <b>26,632</b>  | <b>26,107</b>  |
| <b>Net assets</b>                                    |       | <b>952,089</b> | <b>841,371</b> |
| <b>EQUITY</b>                                        |       |                |                |
| Accumulated surplus                                  | C4-1  | 261,858        | 257,776        |
| IPPE revaluation surplus                             | C4-1  | 690,231        | 583,595        |
| <b>Council equity interest</b>                       |       | <b>952,089</b> | <b>841,371</b> |
| <b>Total equity</b>                                  |       | <b>952,089</b> | <b>841,371</b> |

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 2025

| \$ '000                                                                                                        | Notes | 2025                |                          |              | 2024                |                          |              |
|----------------------------------------------------------------------------------------------------------------|-------|---------------------|--------------------------|--------------|---------------------|--------------------------|--------------|
|                                                                                                                |       | Accumulated surplus | IPPE revaluation surplus | Total equity | Accumulated surplus | IPPE revaluation surplus | Total equity |
| Opening balance at 1 July                                                                                      |       | 257,776             | 583,595                  | 841,371      | 237,054             | 539,438                  | 776,492      |
| Net operating result for the year                                                                              |       | 4,082               | –                        | 4,082        | 20,722              | –                        | 20,722       |
| <b>Other comprehensive income</b>                                                                              |       |                     |                          |              |                     |                          |              |
| Gain (loss) on revaluation of infrastructure, property, plant and equipment                                    | C1-7  | –                   | 106,388                  | 106,388      | –                   | 44,157                   | 44,157       |
| Impairment (loss) reversal / (revaluation decrement) relating to infrastructure, property, plant and equipment | C1-7  | –                   | 248                      | 248          | –                   | –                        | –            |
| <b>Other comprehensive income</b>                                                                              |       | –                   | 106,636                  | 106,636      | –                   | 44,157                   | 44,157       |
| <b>Total comprehensive income</b>                                                                              |       | 4,082               | 106,636                  | 110,718      | 20,722              | 44,157                   | 64,879       |
| <b>Closing balance at 30 June</b>                                                                              |       | 261,858             | 690,231                  | 952,089      | 257,776             | 583,595                  | 841,371      |

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

## Cowra Shire Council

## Statement of Cash Flows

for the year ended 30 June 2025

| Original<br>unaudited<br>budget<br>2025     | \$ '000                                             | Notes | Actual<br>2025 | Actual<br>2024  |
|---------------------------------------------|-----------------------------------------------------|-------|----------------|-----------------|
| <b>Cash flows from operating activities</b> |                                                     |       |                |                 |
| <i>Receipts:</i>                            |                                                     |       |                |                 |
| 16,811                                      | Rates and annual charges                            |       | 16,994         | 16,002          |
| 13,219                                      | User charges and fees                               |       | 16,315         | 17,746          |
| 1,921                                       | Interest received                                   |       | 2,181          | 1,993           |
| 12,291                                      | Grants and contributions                            |       | 13,728         | 15,717          |
| –                                           | Bonds, deposits and retentions received             |       | 229            | 660             |
| 1,919                                       | Other                                               |       | 5,324          | 2,482           |
| <i>Payments:</i>                            |                                                     |       |                |                 |
| (17,444)                                    | Payments to employees                               |       | (18,006)       | (16,902)        |
| (15,992)                                    | Payments for materials and services                 |       | (18,861)       | (18,610)        |
| (828)                                       | Borrowing costs                                     |       | (828)          | (870)           |
| –                                           | Bonds, deposits and retentions refunded             |       | (270)          | (235)           |
| (1,615)                                     | Other                                               |       | (2,485)        | (1,636)         |
| 10,282                                      | <b>Net cash flows from operating activities</b>     | G1-1  | <b>14,321</b>  | <b>16,347</b>   |
| <b>Cash flows from investing activities</b> |                                                     |       |                |                 |
| <i>Receipts:</i>                            |                                                     |       |                |                 |
| –                                           | Sale of investments                                 |       | 29,771         | 26,771          |
| –                                           | Redemption of term deposits                         |       | 500            | –               |
| –                                           | Sale of real estate assets                          |       | –              | 234             |
| 71                                          | Proceeds from sale of IPPE                          |       | 291            | 460             |
| <i>Payments:</i>                            |                                                     |       |                |                 |
| –                                           | Purchase of investments                             |       | (23,571)       | (26,771)        |
| –                                           | Acquisition of term deposits                        |       | (4,350)        | (3,000)         |
| (22,153)                                    | Payments for IPPE                                   |       | (11,754)       | (19,376)        |
| (22,082)                                    | <b>Net cash flows from investing activities</b>     |       | <b>(9,113)</b> | <b>(21,682)</b> |
| <b>Cash flows from financing activities</b> |                                                     |       |                |                 |
| <i>Receipts:</i>                            |                                                     |       |                |                 |
| 11,920                                      | Proceeds from borrowings                            |       | –              | 450             |
| <i>Payments:</i>                            |                                                     |       |                |                 |
| (965)                                       | Repayment of borrowings                             |       | (964)          | (1,380)         |
| 10,955                                      | <b>Net cash flows from financing activities</b>     |       | <b>(964)</b>   | <b>(930)</b>    |
| (845)                                       | <b>Net change in cash and cash equivalents</b>      |       | <b>4,244</b>   | <b>(6,265)</b>  |
| 9,000                                       | Cash and cash equivalents at beginning of year      |       | 9,068          | 15,333          |
| 8,155                                       | <b>Cash and cash equivalents at end of year</b>     | C1-1  | <b>13,312</b>  | <b>9,068</b>    |
| 32,154                                      | plus: Investments on hand at end of year            | C1-2  | 27,421         | 29,771          |
| 40,309                                      | <b>Total cash, cash equivalents and investments</b> |       | <b>40,733</b>  | <b>38,839</b>   |

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 27 October 2025. 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 material accounting policy information related to these consolidated financial statements are set out below. Accounting 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 2021* (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.

#### **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.

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## A1-1 Basis of preparation (continued)

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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

### 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 but not yet effective

Certain new accounting standards and interpretations have been published that are not mandatory for the 30 June 2025 reporting period. Council has not applied any pronouncements before its operative date in the annual reporting period beginning 1 July 2024.

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 2025.

The following new standard is effective for the first time at 30 June 2025:

- **AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities.**

There is no impact on the Councils' reported financial position.

Cowra Shire Council | Notes to the Financial Statements 30 June 2025

**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 |                |
|---------------------------------------|---------------|---------------|---------------|---------------|------------------|---------------|--------------------------|---------------|---------------------------|----------------|
|                                       | 2025          | 2024          | 2025          | 2024          | 2025             | 2024          | 2025                     | 2024          | 2025                      | 2024           |
| <b>Functions or activities</b>        |               |               |               |               |                  |               |                          |               |                           |                |
| Civic Activities                      | 51            | 49            | 1,370         | 1,140         | (1,319)          | (1,091)       | –                        | –             | –                         | –              |
| Administration                        | 196           | 182           | 6,622         | 5,797         | (6,426)          | (5,615)       | 9                        | 66            | 39,192                    | 40,967         |
| Public Order and Safety               | 1,748         | 1,993         | 1,185         | 1,245         | 563              | 748           | 1,606                    | 1,910         | 10,721                    | 9,096          |
| Health                                | –             | –             | –             | –             | –                | –             | –                        | –             | 1,348                     | 2,926          |
| Environment                           | 6,261         | 6,123         | 6,112         | 6,050         | 149              | 73            | 108                      | 105           | 1,737                     | 32,189         |
| Community Services and Education      | 19            | 24            | 299           | 293           | (280)            | (269)         | 18                       | 23            | 701                       | 706            |
| Housing and community amenities       | 1,492         | 1,190         | 3,777         | 3,389         | (2,285)          | (2,199)       | 165                      | 316           | 3,330                     | 3,126          |
| Water Supplies                        | 8,626         | 15,902        | 8,839         | 8,364         | (213)            | 7,538         | 296                      | 8,417         | 109,650                   | 108,036        |
| Sewerage services                     | 4,495         | 4,354         | 4,242         | 4,119         | 253              | 235           | 9                        | 48            | 60,021                    | 58,804         |
| Recreation and culture                | 1,225         | 4,269         | 4,939         | 4,419         | (3,714)          | (150)         | 949                      | 3,950         | 61,574                    | 58,199         |
| Mining, manufacture and construction  | –             | –             | 92            | 77            | (92)             | (77)          | –                        | –             | 427                       | 440            |
| Transport and communications          | 6,498         | 8,787         | 4,167         | 4,687         | 2,331            | 4,100         | 5,997                    | 8,000         | 684,394                   | 547,667        |
| Economic affairs                      | 7,281         | 11,135        | 6,443         | 9,102         | 838              | 2,033         | 270                      | 156           | 5,626                     | 5,322          |
| General purpose income                | 14,277        | 15,396        | –             | –             | 14,277           | 15,396        | 4,354                    | 5,732         | –                         | –              |
| <b>Total functions and activities</b> | <b>52,169</b> | <b>69,404</b> | <b>48,087</b> | <b>48,682</b> | <b>4,082</b>     | <b>20,722</b> | <b>13,781</b>            | <b>28,723</b> | <b>978,721</b>            | <b>867,478</b> |

## 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.

Cowra Shire Council | Notes to the Financial Statements 30 June 2025

**B2 Sources of income****B2-1 Rates and annual charges**

| <b>\$ '000</b>                                                      | <b>2025</b>   | <b>2024</b>   |
|---------------------------------------------------------------------|---------------|---------------|
| <b>Ordinary rates</b>                                               |               |               |
| Residential                                                         | 3,195         | 2,906         |
| Farmland                                                            | 3,384         | 3,406         |
| Mining                                                              | 24            | 23            |
| Business                                                            | 1,607         | 1,504         |
| Less: pensioner rebates (mandatory)                                 | (175)         | (175)         |
| <b>Rates levied to ratepayers</b>                                   | <b>8,035</b>  | <b>7,664</b>  |
| Pensioner rate subsidies received                                   | 96            | 96            |
| <b>Total ordinary rates</b>                                         | <b>8,131</b>  | <b>7,760</b>  |
| <b>Annual charges (pursuant to s496, 496A, 496B, 501 &amp; 611)</b> |               |               |
| Domestic waste management services                                  | 3,132         | 2,962         |
| Water supply services                                               | 2,161         | 2,063         |
| Sewerage services                                                   | 3,333         | 3,183         |
| Waste management services (non-domestic)                            | 301           | 285           |
| Less: pensioner rebates (mandatory)                                 | (335)         | (341)         |
| <b>Annual charges levied</b>                                        | <b>8,592</b>  | <b>8,152</b>  |
| Pensioner annual charges subsidies received:                        |               |               |
| – Water                                                             | 60            | 61            |
| – Sewerage                                                          | 39            | 40            |
| – Domestic waste management                                         | 85            | 87            |
| <b>Total annual charges</b>                                         | <b>8,776</b>  | <b>8,340</b>  |
| <b>Total rates and annual charges</b>                               | <b>16,907</b> | <b>16,100</b> |
| <b>Timing of revenue recognition for rates and annual charges</b>   |               |               |
| Rates and annual charges recognised at a point in time              | 16,907        | 16,100        |
| <b>Total rates and annual charges</b>                               | <b>16,907</b> | <b>16,100</b> |

Council has used 2022 year valuations provided by the NSW Valuer General in calculating its rates.

**Material accounting policy information**

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.

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.

Cowra Shire Council | Notes to the Financial Statements 30 June 2025

**B2-2 User charges and fees**

| <b>\$ '000</b>                                                               | <b>2025</b>   | <b>2024</b>   |
|------------------------------------------------------------------------------|---------------|---------------|
| <b>Specific user charges (per s502 - specific 'actual use' charges)</b>      |               |               |
| Water supply services                                                        | 5,814         | 5,203         |
| Sewerage services                                                            | 818           | 800           |
| <b>Total specific user charges</b>                                           | <b>6,632</b>  | <b>6,003</b>  |
| <b>Other user charges and fees</b>                                           |               |               |
| <b>(i) Fees and charges – statutory and regulatory functions (per s608)</b>  |               |               |
| Planning and building regulation                                             | 438           | 422           |
| Private works – section 67                                                   | 95            | 37            |
| <b>Total fees and charges – statutory/regulatory</b>                         | <b>533</b>    | <b>459</b>    |
| <b>(ii) Fees and charges – other (incl. general user charges (per s608))</b> |               |               |
| Caravan park                                                                 | 743           | 529           |
| Cemeteries                                                                   | 381           | 338           |
| Community centres                                                            | 203           | 124           |
| Library and art gallery                                                      | 6             | 5             |
| Refuse and effluent disposal                                                 | 194           | 176           |
| Transport for NSW works (state roads not controlled by Council)              | 5,222         | 9,007         |
| Saleyards                                                                    | 600           | 556           |
| Sundry sales                                                                 | 139           | 112           |
| Waste disposal tipping fees                                                  | 1,649         | 1,443         |
| Water connection fees                                                        | 267           | 170           |
| Other                                                                        | 197           | 45            |
| <b>Total fees and charges – other</b>                                        | <b>9,601</b>  | <b>12,505</b> |
| <b>Total other user charges and fees</b>                                     | <b>10,134</b> | <b>12,964</b> |
| <b>Total user charges and fees</b>                                           | <b>16,766</b> | <b>18,967</b> |
| <b>Timing of revenue recognition for user charges and fees</b>               |               |               |
| User charges and fees recognised at a point in time                          | 16,766        | 18,967        |
| <b>Total user charges and fees</b>                                           | <b>16,766</b> | <b>18,967</b> |

**Material accounting policy information**

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.



Cowra Shire Council | Notes to the Financial Statements 30 June 2025

**B2-3 Other revenues**

| <b>\$ '000</b>                    | <b>2025</b>  | <b>2024</b>  |
|-----------------------------------|--------------|--------------|
| Fines                             | 14           | 14           |
| Diesel rebate                     | 98           | 99           |
| Insurance claims recoveries       | 781          | 968          |
| Recycling income (non-domestic)   | 1,102        | 1,365        |
| Cultural and community activities | 33           | 40           |
| Insurance rebate                  | 52           | 51           |
| Lease back contributions          | 135          | 130          |
| Rural Fire Service reimbursement  | 18           | 67           |
| <b>Total other revenue</b>        | <b>2,233</b> | <b>2,734</b> |

**Timing of revenue recognition for other revenue**

|                                             |              |              |
|---------------------------------------------|--------------|--------------|
| Other revenue recognised at a point in time | 2,233        | 2,734        |
| <b>Total other revenue</b>                  | <b>2,233</b> | <b>2,734</b> |

**Material accounting policy information 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.

Cowra Shire Council | Notes to the Financial Statements 30 June 2025

## B2-4 Grants and contributions

| \$ '000                                                                    | Operating<br>2025 | Operating<br>2024 | Capital<br>2025 | Capital<br>2024 |
|----------------------------------------------------------------------------|-------------------|-------------------|-----------------|-----------------|
| <b>General purpose grants and non-developer contributions (untied)</b>     |                   |                   |                 |                 |
| <b>General purpose (untied)</b>                                            |                   |                   |                 |                 |
| <b>Current year allocation</b>                                             |                   |                   |                 |                 |
| Financial assistance – general component                                   | 710               | 234               | –               | –               |
| Financial assistance – local roads component                               | 295               | 105               | –               | –               |
| <b>Payment in advance - future year allocation</b>                         |                   |                   |                 |                 |
| Financial assistance – general component                                   | 2,343             | 3,773             | –               | –               |
| Financial assistance – local roads component                               | 1,006             | 1,620             | –               | –               |
| <b>Amount recognised as income during current year</b>                     | <b>4,354</b>      | <b>5,732</b>      | <b>–</b>        | <b>–</b>        |
| <b>Special purpose grants and non-developer contributions (tied)</b>       |                   |                   |                 |                 |
| <b>Cash contributions</b>                                                  |                   |                   |                 |                 |
| Water supplies                                                             | 62                | 79                | 220             | 1,958           |
| Community care                                                             | 18                | 23                | –               | –               |
| Employment and training programs                                           | 9                 | 26                | –               | –               |
| Environmental programs                                                     | 108               | 198               | –               | –               |
| Library                                                                    | 102               | 102               | –               | 267             |
| LIRS subsidy                                                               | 1                 | 9                 | –               | –               |
| Emergency services                                                         | –                 | –                 | 42              | 1,034           |
| Street lighting                                                            | 67                | 67                | –               | –               |
| Recreation and culture                                                     | –                 | 39                | 847             | 3,583           |
| Transport (other roads and bridges funding)                                | 885               | 3,885             | 1,444           | 1,852           |
| Transport (roads to recovery)                                              | 1,330             | 1,536             | –               | –               |
| Drainage                                                                   | –                 | –                 | –               | 41              |
| Transport for NSW contributions (regional roads, block grant)              | 2,271             | 651               | –               | –               |
| Saleyards                                                                  | –                 | –                 | 270             | –               |
| <b>Total special purpose grants and non-developer contributions – cash</b> | <b>4,853</b>      | <b>6,615</b>      | <b>2,823</b>    | <b>8,735</b>    |
| <b>Non-cash contributions</b>                                              |                   |                   |                 |                 |
| Bushfire services                                                          | –                 | –                 | 1,563           | 876             |
| Wyangala water treatment plant                                             | –                 | –                 | –               | 6,234           |
| <b>Total other contributions – non-cash</b>                                | <b>–</b>          | <b>–</b>          | <b>1,563</b>    | <b>7,110</b>    |
| <b>Total special purpose grants and non-developer contributions (tied)</b> | <b>4,853</b>      | <b>6,615</b>      | <b>4,386</b>    | <b>15,845</b>   |
| <b>Total grants and non-developer contributions</b>                        | <b>9,207</b>      | <b>12,347</b>     | <b>4,386</b>    | <b>15,845</b>   |
| <b>Comprising:</b>                                                         |                   |                   |                 |                 |
| – Commonwealth funding                                                     | 5,694             | 7,278             | 1,485           | 759             |
| – State funding                                                            | 3,512             | 5,068             | 2,901           | 15,086          |
| – Other funding                                                            | 1                 | 1                 | –               | –               |
|                                                                            | <b>9,207</b>      | <b>12,347</b>     | <b>4,386</b>    | <b>15,845</b>   |

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Cowra Shire Council | Notes to the Financial Statements 30 June 2025

## B2-4 Grants and contributions (continued)

## Developer contributions

| \$ '000                                                   | Notes | Operating<br>2025 | Operating<br>2024 | Capital<br>2025 | Capital<br>2024 |
|-----------------------------------------------------------|-------|-------------------|-------------------|-----------------|-----------------|
| <b>Developer contributions:</b>                           |       |                   |                   |                 |                 |
| <b>(s7.4 &amp; s7.11 - EP&amp;A Act, s64 of the LGA):</b> |       |                   |                   |                 |                 |
| <b>Cash contributions</b>                                 |       |                   |                   |                 |                 |
| S 7.4 – contributions using planning agreements           | G4    | –                 | –                 | –               | 165             |
| S 7.11 – contributions towards amenities/services         |       | –                 | –                 | 37              | 49              |
| S 7.12 – fixed development consent levies                 |       | –                 | –                 | 128             | 133             |
| S 64 – water supply contributions                         |       | –                 | –                 | 14              | 136             |
| S 64 – sewerage service contributions                     |       | –                 | –                 | 9               | 48              |
| <b>Total developer contributions – cash</b>               |       | <b>–</b>          | <b>–</b>          | <b>188</b>      | <b>531</b>      |
| <b>Total developer contributions</b>                      |       | <b>–</b>          | <b>–</b>          | <b>188</b>      | <b>531</b>      |
| <b>Total contributions</b>                                |       | <b>–</b>          | <b>–</b>          | <b>188</b>      | <b>531</b>      |
| <b>Total grants and contributions</b>                     |       | <b>9,207</b>      | <b>12,347</b>     | <b>4,574</b>    | <b>16,376</b>   |
| <b>Timing of revenue recognition</b>                      |       |                   |                   |                 |                 |
| Grants and contributions recognised over time             |       | –                 | –                 | 2,780           | 13,935          |
| Grants and contributions recognised at a point in time    |       | 9,207             | 12,347            | 1,794           | 2,441           |
| <b>Total grants and contributions</b>                     |       | <b>9,207</b>      | <b>12,347</b>     | <b>4,574</b>    | <b>16,376</b>   |

## Unspent grants and contributions

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

| \$ '000                                                                                                                   | Operating<br>2025 | Operating<br>2024 | Capital<br>2025 | Capital<br>2024 |
|---------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|-----------------|-----------------|
| <b>Unspent grants and contributions (non-developer)</b>                                                                   |                   |                   |                 |                 |
| Unspent funds at 1 July                                                                                                   | 4,014             | 2,804             | 2,687           | 6,979           |
| <b>Add:</b> operating grants recognised as income in the current period but not yet spent                                 | 20                | 2,925             | –               | –               |
| <b>Add:</b> Funds received and not recognised as revenue in the current year                                              | 21                | 36                | 1,938           | 1,000           |
| <b>Less:</b> capital grants recognised in a previous reporting period now spent                                           | (1,525)           | (1,751)           | –               | –               |
| <b>Less:</b> Funds received in prior year but revenue recognised and funds spent in current year                          | (36)              | –                 | (764)           | (5,292)         |
| <b>Unspent funds at 30 June</b>                                                                                           | <b>2,494</b>      | <b>4,014</b>      | <b>3,861</b>    | <b>2,687</b>    |
| <b>Contributions (developer)</b>                                                                                          |                   |                   |                 |                 |
| Unspent funds at 1 July                                                                                                   | –                 | –                 | 269             | 218             |
| <b>Add:</b> contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions | –                 | –                 | 99              | 141             |
| <b>Less:</b> contributions recognised as revenue in previous years that have been spent during the reporting year         | –                 | –                 | (113)           | (90)            |
| <b>Unspent contributions at 30 June</b>                                                                                   | <b>–</b>          | <b>–</b>          | <b>255</b>      | <b>269</b>      |

continued on next page ...

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## B2-4 Grants and contributions (continued)

### Material accounting policy information

#### 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

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.

Cowra Shire Council | Notes to the Financial Statements 30 June 2025

**B2-5 Interest and investment income**

| <b>\$ '000</b>                                                   | <b>2025</b>  | <b>2024</b>  |
|------------------------------------------------------------------|--------------|--------------|
| <b>Interest on financial assets measured at amortised cost</b>   |              |              |
| – Overdue rates and annual charges (incl. special purpose rates) | <b>231</b>   | 202          |
| – Cash and investments                                           | <b>1,815</b> | 1,934        |
| <b>Total interest and investment income</b>                      | <b>2,046</b> | <b>2,136</b> |

**B2-6 Other income**

| <b>\$ '000</b>                  | Notes | <b>2025</b> | <b>2024</b> |
|---------------------------------|-------|-------------|-------------|
| <b>Rental income</b>            |       |             |             |
| <b>Other lease income</b>       |       |             |             |
| Aerodrome land                  |       | <b>36</b>   | 35          |
| Treatment Works land            |       | <b>14</b>   | 13          |
| Visitors Centre & Cafe          |       | <b>50</b>   | 49          |
| Other Council properties        |       | <b>118</b>  | 140         |
| <b>Total other lease income</b> |       | <b>218</b>  | <b>237</b>  |
| <b>Total rental income</b>      | C2-2  | <b>218</b>  | <b>237</b>  |
| <b>Total other income</b>       |       | <b>218</b>  | <b>237</b>  |

Cowra Shire Council | Notes to the Financial Statements 30 June 2025

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

| <b>\$ '000</b>                              | <b>2025</b>    | <b>2024</b>   |
|---------------------------------------------|----------------|---------------|
| Salaries and wages                          | <b>13,851</b>  | 12,800        |
| Employee leave entitlements (ELE)           | <b>3,270</b>   | 2,780         |
| Superannuation – defined contribution plans | <b>1,704</b>   | 1,486         |
| Superannuation – defined benefit plans      | <b>166</b>     | 196           |
| Workers' compensation insurance             | <b>471</b>     | 703           |
| Fringe benefit tax (FBT)                    | <b>14</b>      | 12            |
| <b>Total employee costs</b>                 | <b>19,476</b>  | <b>17,977</b> |
| Less: capitalised costs                     | <b>(1,029)</b> | (1,098)       |
| <b>Total employee costs expensed</b>        | <b>18,447</b>  | <b>16,879</b> |

**Material accounting policy information**

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.

Cowra Shire Council | Notes to the Financial Statements 30 June 2025

**B3-2 Materials and services**

| <b>\$ '000</b>                                      | Notes | <b>2025</b>   | <b>2024</b> |
|-----------------------------------------------------|-------|---------------|-------------|
| Raw materials and consumables                       |       | <b>4,911</b>  | 4,994       |
| Contractor costs                                    |       | <b>8,019</b>  | 11,836      |
| Audit Fees                                          | F2-1  | <b>84</b>     | 79          |
| Councillor and Mayoral fees and associated expenses | F1-2  | <b>275</b>    | 262         |
| Advertising                                         |       | <b>164</b>    | 160         |
| Bank charges                                        |       | <b>58</b>     | 54          |
| Electricity and heating                             |       | <b>1,194</b>  | 1,129       |
| Insurance                                           |       | <b>661</b>    | 577         |
| Office expenses (including computer expenses)       |       | <b>151</b>    | 167         |
| Postage                                             |       | <b>3</b>      | 25          |
| Printing and stationery                             |       | <b>39</b>     | 29          |
| Repairs and maintenance                             |       | <b>469</b>    | –           |
| Street lighting                                     |       | <b>232</b>    | 279         |
| Telephone and communications                        |       | <b>168</b>    | 154         |
| Valuation fees                                      |       | <b>69</b>     | 67          |
| Travel expenses                                     |       | <b>56</b>     | 58          |
| Training costs (other than salaries and wages)      |       | <b>179</b>    | 208         |
| <b>Legal expenses:</b>                              |       |               |             |
| – Legal expenses: planning and development          |       | <b>35</b>     | 1           |
| – Legal expenses: other                             |       | <b>77</b>     | 95          |
| Expenses from leases of low value assets            |       | <b>21</b>     | 26          |
| <b>Total materials and services</b>                 |       | <b>16,865</b> | 20,200      |
| <b>Total materials and services</b>                 |       | <b>16,865</b> | 20,200      |

**B3-3 Borrowing costs****(i) Interest bearing liability costs**

|                                                        |  |            |     |
|--------------------------------------------------------|--|------------|-----|
| Interest on loans                                      |  | <b>822</b> | 865 |
| <b>Total interest bearing liability costs</b>          |  | <b>822</b> | 865 |
| <b>Total interest bearing liability costs expensed</b> |  | <b>822</b> | 865 |

**(ii) Other borrowing costs**

|                                                                           |      |            |     |
|---------------------------------------------------------------------------|------|------------|-----|
| Discount adjustments relating to movements in provisions (other than ELE) |      |            |     |
| – Remediation liabilities                                                 | C3-5 | <b>32</b>  | 30  |
| <b>Total other borrowing costs</b>                                        |      | <b>32</b>  | 30  |
| <b>Total borrowing costs expensed</b>                                     |      | <b>854</b> | 895 |

Cowra Shire Council | Notes to the Financial Statements 30 June 2025

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

| <b>\$ '000</b>                                                                  | Notes      | <b>2025</b>   | <b>2024</b> |
|---------------------------------------------------------------------------------|------------|---------------|-------------|
| <b>Depreciation and amortisation</b>                                            |            |               |             |
| Plant and equipment                                                             |            | <b>1,593</b>  | 1,517       |
| Office equipment                                                                |            | <b>106</b>    | 105         |
| Furniture and fittings                                                          |            | <b>10</b>     | –           |
| <b>Infrastructure:</b>                                                          | C1-7       |               |             |
| – Buildings                                                                     |            | <b>966</b>    | 894         |
| – Roads                                                                         |            | <b>2,440</b>  | 1,799       |
| – Bridges                                                                       |            | <b>161</b>    | 169         |
| – Footpaths                                                                     |            | <b>108</b>    | 153         |
| – Other road assets                                                             |            | <b>73</b>     | 64          |
| – Stormwater drainage                                                           |            | <b>327</b>    | 320         |
| – Water supply network                                                          |            | <b>2,767</b>  | 2,415       |
| – Sewerage network                                                              |            | <b>1,118</b>  | 1,043       |
| – Swimming pools                                                                |            | <b>153</b>    | 142         |
| – Other open space/recreational assets                                          |            | <b>195</b>    | 197         |
| – Aerodrome                                                                     |            | <b>58</b>     | 63          |
| <b>Other assets:</b>                                                            |            |               |             |
| – Other                                                                         |            | <b>346</b>    | 314         |
| <b>Reinstatement, rehabilitation and restoration assets:</b>                    |            |               |             |
| – Quarry asset                                                                  | C3-5, C1-7 | <b>3</b>      | 6           |
| <b>Total gross depreciation and amortisation costs</b>                          |            | <b>10,424</b> | 9,201       |
| <b>Total depreciation and amortisation costs</b>                                |            | <b>10,424</b> | 9,201       |
| <b>Impairment / revaluation decrement of IPPE</b>                               |            |               |             |
| <b>Infrastructure:</b>                                                          | C1-7       |               |             |
| – Roads                                                                         |            | <b>(248)</b>  | –           |
| <b>Total gross IPPE impairment / revaluation decrement costs</b>                |            | <b>(248)</b>  | –           |
| Amounts taken through revaluation reserve                                       | C1-7       | <b>248</b>    | –           |
| <b>Total depreciation, amortisation and impairment for non-financial assets</b> |            | <b>10,424</b> | 9,201       |

**Material accounting policy information****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.



Cowra Shire Council | Notes to the Financial Statements 30 June 2025

**B3-5 Other expenses**

| <b>\$ '000</b>                                                               | <b>2025</b>  | <b>2024</b> |
|------------------------------------------------------------------------------|--------------|-------------|
| <b>Other</b>                                                                 |              |             |
| Contributions/levies to other levels of government                           | <b>966</b>   | 947         |
| Emergency services levy (includes FRNSW, SES, and RFS levies)                | <b>507</b>   | 527         |
| Donations, contributions and assistance to other organisations (Section 356) | <b>24</b>    | 33          |
| <b>Total other</b>                                                           | <b>1,497</b> | 1,507       |
| <b>Total other expenses</b>                                                  | <b>1,497</b> | 1,507       |

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

| <b>\$ '000</b>                                                            | <b>Notes</b> | <b>2025</b>     | <b>2024</b> |
|---------------------------------------------------------------------------|--------------|-----------------|-------------|
| <b>Gain (or loss) on disposal of property (excl. investment property)</b> |              |                 |             |
| Proceeds from disposal – property                                         |              | –               | 7           |
| <b>Gain (or loss) on disposal</b>                                         |              | –               | 7           |
| <b>Gain (or loss) on disposal of plant and equipment</b>                  | C1-7         |                 |             |
| Proceeds from disposal – plant and equipment                              |              | <b>291</b>      | 453         |
| Less: carrying amount of plant and equipment assets sold/written off      |              | <b>(32)</b>     | (84)        |
| <b>Gain (or loss) on disposal</b>                                         |              | <b>259</b>      | 369         |
| <b>Gain (or loss) on disposal of infrastructure</b>                       | C1-7         |                 |             |
| Proceeds from disposal – infrastructure                                   |              | –               | –           |
| Less: carrying amount of infrastructure assets sold/written off           |              | <b>(41)</b>     | (39)        |
| <b>Gain (or loss) on disposal</b>                                         |              | <b>(41)</b>     | (39)        |
| <b>Gain (or loss) on disposal of real estate assets held for sale</b>     | C1-5         |                 |             |
| Proceeds from disposal – real estate assets                               |              | –               | 234         |
| Less: carrying amount of real estate assets sold/written off              |              | –               | (64)        |
| <b>Gain (or loss) on disposal</b>                                         |              | –               | 170         |
| <b>Gain (or loss) on disposal of investments</b>                          | C1-2         |                 |             |
| Proceeds from disposal/redemptions/maturities – investments               |              | <b>29,771</b>   | 26,771      |
| Less: carrying amount of investments sold/redeemed/matured                |              | <b>(29,771)</b> | (26,771)    |
| <b>Gain (or loss) on disposal</b>                                         |              | –               | –           |
| <b>Net gain (or loss) from disposal of assets</b>                         |              | <b>218</b>      | 507         |

## B5 Performance against budget

### B5-1 Material budget variations

Council's original budget was adopted by the Council on 24 June 2024 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                                                                                                                                                                                                              | 2025<br>Budget | 2025<br>Actual | 2025<br>----- Variance ----- |                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|------------------------------|----------------|
| <b>Revenues</b>                                                                                                                                                                                                      |                |                |                              |                |
| <b>User charges and fees</b>                                                                                                                                                                                         | <b>13,219</b>  | <b>16,766</b>  | <b>3,547</b>                 | <b>27% F</b>   |
| Additional Transport for NSW income (Ordered Works, State Road Maintenance Contract and flood damage on Regional Road funding, \$2,216,000, Additional weighbridge income - Materials Recycling Facility, \$908,000. |                |                |                              |                |
| <b>Other revenues</b>                                                                                                                                                                                                | <b>1,685</b>   | <b>2,233</b>   | <b>548</b>                   | <b>33% F</b>   |
| Other revenues were higher due to income from insurance claim recoveries for the caravan park \$350,000 and civic centre \$416,000.                                                                                  |                |                |                              |                |
| <b>Capital grants and contributions</b>                                                                                                                                                                              | <b>2,791</b>   | <b>4,574</b>   | <b>1,783</b>                 | <b>64% F</b>   |
| Additional RFS non-cash bushfire equipment, \$722,000, Numerous other increases/decreases due to grant fund recognition, \$1,061,000.                                                                                |                |                |                              |                |
| <b>Net gains from disposal of assets</b>                                                                                                                                                                             | <b>178</b>     | <b>218</b>     | <b>40</b>                    | <b>22% F</b>   |
| Proceeds from the sale of vehicles was higher than original budget.                                                                                                                                                  |                |                |                              |                |
| <b>Expenses</b>                                                                                                                                                                                                      |                |                |                              |                |
| <b>Depreciation, amortisation and impairment of non-financial assets</b>                                                                                                                                             | <b>9,288</b>   | <b>10,424</b>  | <b>(1,136)</b>               | <b>(12)% U</b> |

Depreciation was higher than original budget due to the significant increase in roads depreciation following the comprehensive revaluation.

Cowra Shire Council | Notes to the Financial Statements 30 June 2025

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

| <b>\$ '000</b>                                                                                                     | <b>2025<br/>Budget</b> | <b>2025<br/>Actual</b> | <b>2025<br/>----- Variance -----</b> |                 |
|--------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|--------------------------------------|-----------------|
| <b>Statement of cash flows</b>                                                                                     |                        |                        |                                      |                 |
| <b>Cash flows from operating activities</b>                                                                        | <b>10,282</b>          | <b>14,321</b>          | <b>4,039</b>                         | <b>39% F</b>    |
| Cash flows from operating activities was higher due to additional income from user fees and charges.               |                        |                        |                                      |                 |
| <b>Cash flows from investing activities</b>                                                                        | <b>(22,082)</b>        | <b>(9,113)</b>         | <b>12,969</b>                        | <b>(59)% F</b>  |
| Outgoing cash flow was significantly less than budget due to the deferral of the West Cowra sewerage augmentation. |                        |                        |                                      |                 |
| <b>Cash flows from financing activities</b>                                                                        | <b>10,955</b>          | <b>(964)</b>           | <b>(11,919)</b>                      | <b>(109)% U</b> |
| Loan funds were not taken up for the West Cowra sewerage due to deferral of the project.                           |                        |                        |                                      |                 |

Cowra Shire Council | Notes to the Financial Statements 30 June 2025

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

| \$ '000                                | 2025          | 2024         |
|----------------------------------------|---------------|--------------|
| <b>Cash assets</b>                     |               |              |
| Cash on hand and at bank               | 4,212         | 6,818        |
| Cash equivalent assets                 |               |              |
| – Deposits at call                     | 4,250         | 1,750        |
| – Short-term deposits                  | 4,850         | 500          |
| <b>Total cash and cash equivalents</b> | <b>13,312</b> | <b>9,068</b> |

**Reconciliation of cash and cash equivalents**

|                                                                     |               |              |
|---------------------------------------------------------------------|---------------|--------------|
| Total cash and cash equivalents per Statement of Financial Position | 13,312        | 9,068        |
| <b>Balance as per the Statement of Cash Flows</b>                   | <b>13,312</b> | <b>9,068</b> |

**C1-2 Financial investments**

| \$ '000                                                    | 2025<br>Current | 2025<br>Non-current | 2024<br>Current | 2024<br>Non-current |
|------------------------------------------------------------|-----------------|---------------------|-----------------|---------------------|
| <b>Debt securities at amortised cost</b>                   |                 |                     |                 |                     |
| Long term deposits                                         | 27,421          | –                   | 29,771          | –                   |
| <b>Total</b>                                               | <b>27,421</b>   | <b>–</b>            | <b>29,771</b>   | <b>–</b>            |
| <b>Total financial investments</b>                         | <b>27,421</b>   | <b>–</b>            | <b>29,771</b>   | <b>–</b>            |
| <b>Total cash assets, cash equivalents and investments</b> | <b>40,733</b>   | <b>–</b>            | <b>38,839</b>   | <b>–</b>            |

**Material accounting policy information**

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**

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.

Cowra Shire Council | Notes to the Financial Statements 30 June 2025

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

| <b>\$ '000</b>                                                                           | <b>2025</b>   | <b>2024</b> |
|------------------------------------------------------------------------------------------|---------------|-------------|
| (a) Externally restricted cash, cash equivalents and investments                         |               |             |
| <b>Total cash, cash equivalents and investments</b>                                      | <b>40,733</b> | 38,839      |
| <b>Cash, cash equivalents and investments not subject to external restrictions</b>       | <b>14,501</b> | 13,684      |
| <b>External restrictions</b>                                                             |               |             |
| <b>External restrictions – included in liabilities</b>                                   |               |             |
| External restrictions included in cash, cash equivalents and investments above comprise: |               |             |
| Specific purpose unexpended loans - waste fund                                           | 5             | 135         |
| Specific purpose unexpended grants – general fund                                        | 2,740         | 1,365       |
| Specific purpose unexpended grants – water fund                                          | 1,122         | 1,342       |
| <b>External restrictions – included in liabilities</b>                                   | <b>3,867</b>  | 2,842       |
| <b>External restrictions</b>                                                             |               |             |
| External restrictions included in cash, cash equivalents and investments above comprise: |               |             |
| Developer contributions – general                                                        | 255           | 177         |
| Developer contributions – sewer fund                                                     | –             | 92          |
| Specific purpose unexpended grants – general fund                                        | 2,488         | 3,994       |
| Water fund                                                                               | 6,683         | 5,894       |
| Sewer fund                                                                               | 10,703        | 9,523       |
| Sewerage services – Wyangala Sewerage Treatment Plant                                    | 1,037         | 1,122       |
| Domestic waste management                                                                | 1,199         | 1,511       |
| <b>External restrictions – other</b>                                                     | <b>22,365</b> | 22,313      |
| <b>Total external restrictions</b>                                                       | <b>26,232</b> | 25,155      |

Cash, cash equivalents and investments subject to external restrictions are those which are only available for specific use by Council due to a restriction placed by legislation or third-party contractual agreement.

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Cowra Shire Council | Notes to the Financial Statements 30 June 2025

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

| <b>\$ '000</b> | <b>2025</b> | <b>2024</b> |
|----------------|-------------|-------------|
|----------------|-------------|-------------|

**(b) Internal allocations****Internal allocations**

At 30 June, Council has internally allocated funds to the following:

|                                          |               |        |
|------------------------------------------|---------------|--------|
| Plant and vehicle replacement            | <b>2,415</b>  | 1,903  |
| Infrastructure (Built Asset) replacement | <b>1,754</b>  | 2,541  |
| Employees leave entitlement              | <b>961</b>    | 961    |
| Carry over works                         | <b>300</b>    | 398    |
| Deposits, retentions and bonds           | <b>1,188</b>  | 1,229  |
| Art Gallery                              | <b>–</b>      | 10     |
| Aquatics centre capital renewal          | <b>1,379</b>  | 1,379  |
| Bad debts                                | <b>89</b>     | 82     |
| Business assistance                      | <b>50</b>     | 50     |
| Caravan Park                             | <b>1,258</b>  | 909    |
| Depot redevelopment                      | <b>–</b>      | 15     |
| Election                                 | <b>–</b>      | 112    |
| Financial assistance advance payment     | <b>–</b>      | 938    |
| Gravel rehabilitation                    | <b>466</b>    | 455    |
| IT equipment                             | <b>212</b>    | 162    |
| Lachlan River precinct                   | <b>141</b>    | 141    |
| Pedestrian and cycle plan                | <b>50</b>     | 50     |
| Saleyards                                | <b>117</b>    | 64     |
| RMS Warranty                             | <b>250</b>    | 250    |
| Waste                                    | <b>1,869</b>  | 1,206  |
| Waste Long Service Leave                 | <b>142</b>    | 142    |
| Statewide                                | <b>123</b>    | 123    |
| Statecover                               | <b>98</b>     | 86     |
| Civic Centre                             | <b>20</b>     | 20     |
| Peace Precinct                           | <b>8</b>      | 8      |
| Cowra Service Projects                   | <b>915</b>    | –      |
| <b>Total internal allocations</b>        | <b>13,805</b> | 13,234 |

Cash, cash equivalents and investments not subject to external restrictions may be internally allocated by resolution or policy of the elected Council.

Cowra Shire Council | Notes to the Financial Statements 30 June 2025

**C1-4 Receivables**

| <b>\$ '000</b>                                      | <b>2025<br/>Current</b> | <b>2025<br/>Non-current</b> | <b>2024<br/>Current</b> | <b>2024<br/>Non-current</b> |
|-----------------------------------------------------|-------------------------|-----------------------------|-------------------------|-----------------------------|
| Rates and annual charges                            | 2,481                   | –                           | 2,523                   | –                           |
| User charges and fees                               | 4,388                   | –                           | 3,583                   | –                           |
| Private works                                       | 63                      | –                           | 12                      | –                           |
| Accrued revenues                                    |                         |                             |                         |                             |
| – Interest on investments                           | 365                     | –                           | 500                     | –                           |
| Deferred debtors                                    | 6                       | –                           | 6                       | –                           |
| Government grants and subsidies                     | 1,270                   | –                           | 889                     | –                           |
| Net GST receivable                                  | 4                       | –                           | 599                     | –                           |
| <b>Total</b>                                        | <b>8,577</b>            | <b>–</b>                    | <b>8,112</b>            | <b>–</b>                    |
| <b>Less: provision for impairment</b>               |                         |                             |                         |                             |
| User charges and fees                               | (13)                    | –                           | (13)                    | –                           |
| <b>Total provision for impairment – receivables</b> | <b>(13)</b>             | <b>–</b>                    | <b>(13)</b>             | <b>–</b>                    |
| <b>Total net receivables</b>                        | <b>8,564</b>            | <b>–</b>                    | <b>8,099</b>            | <b>–</b>                    |

**Material accounting policy information**

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.

Cowra Shire Council | Notes to the Financial Statements 30 June 2025

## C1-5 Inventories

| \$ '000                          | 2025<br>Current | 2025<br>Non-current | 2024<br>Current | 2024<br>Non-current |
|----------------------------------|-----------------|---------------------|-----------------|---------------------|
| <b>(i) Inventories at cost</b>   |                 |                     |                 |                     |
| Real estate for resale           | 167             | 149                 | 167             | 149                 |
| Stores and materials             | 866             | –                   | 727             | –                   |
| <b>Total inventories at cost</b> | <b>1,033</b>    | <b>149</b>          | <b>894</b>      | <b>149</b>          |
| <b>Total inventories</b>         | <b>1,033</b>    | <b>149</b>          | <b>894</b>      | <b>149</b>          |

**(i) Other disclosures**

| \$ '000                                        | 2025<br>Current | 2025<br>Non-current | 2024<br>Current | 2024<br>Non-current |
|------------------------------------------------|-----------------|---------------------|-----------------|---------------------|
| <b>(a) Details for real estate development</b> |                 |                     |                 |                     |
| Residential                                    | –               | 149                 | –               | 149                 |
| Industrial/commercial                          | 167             | –                   | 167             | –                   |
| <b>Total real estate for resale</b>            | <b>167</b>      | <b>149</b>          | <b>167</b>      | <b>149</b>          |

**Material accounting policy information****Raw materials and stores, work in progress and finished goods**

Costs are assigned to individual items of inventory on the basis of weighted average costs.

**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.



Cowra Shire Council | Notes to the Financial Statements 30 June 2025

**C1-6 Contract assets and Contract cost assets**

| <b>\$ '000</b>                                        | <b>2025<br/>Current</b> | <b>2025<br/>Non-current</b> | <b>2024<br/>Current</b> | <b>2024<br/>Non-current</b> |
|-------------------------------------------------------|-------------------------|-----------------------------|-------------------------|-----------------------------|
| Contract assets                                       | 4,977                   | –                           | 5,694                   | –                           |
| <b>Total contract assets and contract cost assets</b> | <b>4,977</b>            | <b>–</b>                    | <b>5,694</b>            | <b>–</b>                    |

**Significant changes in contract assets**

Significant contract assets include:

- \$421,689 from Transport for NSW for State Road works
- \$915,453 from the Local Roads and Community Infrastructure Round 3 grant program
- \$2,000,754 from the Regional Roads Flood Damage
- \$866,103 from the Local Roads and Community Infrastructure Round 4 grant program

Cowra Shire Council | Notes to the Financial Statements 30 June 2025

## C1-7 Infrastructure, property, plant and equipment

| By aggregated asset class                                                      | At 1 July 2024        |                                         |                     | Asset movements during the reporting period |                      |                                         |                             |                      |                                            |               |                                                      | At 30 June 2025       |                                         |                     |
|--------------------------------------------------------------------------------|-----------------------|-----------------------------------------|---------------------|---------------------------------------------|----------------------|-----------------------------------------|-----------------------------|----------------------|--------------------------------------------|---------------|------------------------------------------------------|-----------------------|-----------------------------------------|---------------------|
|                                                                                | Gross carrying amount | Accumulated depreciation and impairment | Net carrying amount | Additions renewals <sup>1</sup>             | Additions new assets | Reinstatement costs for impaired assets | Carrying value of disposals | Depreciation expense | Impairment reversal (recognised in equity) | WIP transfers | Revaluation increments/ (decrements) to equity (ARR) | Gross carrying amount | Accumulated depreciation and impairment | Net carrying amount |
| <b>\$ '000</b>                                                                 |                       |                                         |                     |                                             |                      |                                         |                             |                      |                                            |               |                                                      |                       |                                         |                     |
| Capital work in progress                                                       | 14,588                | –                                       | 14,588              | 973                                         | 386                  | –                                       | –                           | –                    | –                                          | (5,042)       | –                                                    | 10,905                | –                                       | 10,905              |
| Plant and equipment                                                            | 28,329                | (17,873)                                | 10,456              | –                                           | 2,440                | –                                       | (32)                        | (1,593)              | –                                          | –             | –                                                    | 28,415                | (17,144)                                | 11,271              |
| Office equipment                                                               | 731                   | (330)                                   | 401                 | –                                           | 2                    | –                                       | –                           | (106)                | –                                          | –             | –                                                    | 733                   | (436)                                   | 297                 |
| Furniture and fittings                                                         | 199                   | (55)                                    | 144                 | –                                           | –                    | –                                       | –                           | (10)                 | –                                          | –             | –                                                    | 199                   | (65)                                    | 134                 |
| <b>Land:</b>                                                                   |                       |                                         |                     |                                             |                      |                                         |                             |                      |                                            |               |                                                      |                       |                                         |                     |
| – Operational land                                                             | 12,731                | –                                       | 12,731              | –                                           | 12                   | –                                       | –                           | –                    | –                                          | –             | 102                                                  | 12,845                | –                                       | 12,845              |
| – Community land                                                               | 39,088                | –                                       | 39,088              | –                                           | –                    | –                                       | –                           | –                    | –                                          | –             | 312                                                  | 39,400                | –                                       | 39,400              |
| <b>Infrastructure:</b>                                                         |                       |                                         |                     |                                             |                      |                                         |                             |                      |                                            |               |                                                      |                       |                                         |                     |
| – Buildings                                                                    | 46,102                | (20,596)                                | 25,506              | 58                                          | 1,075                | –                                       | (41)                        | (966)                | –                                          | 2,496         | 1,078                                                | 51,709                | (22,503)                                | 29,206              |
| – Roads                                                                        | 182,089               | (53,820)                                | 128,269             | 2,535                                       | 1,800                | 1,906                                   | –                           | (2,440)              | 248                                        | 1,870         | 105,929                                              | 272,559               | (32,442)                                | 240,117             |
| – Bridges                                                                      | 35,452                | (6,916)                                 | 28,536              | –                                           | –                    | –                                       | –                           | (161)                | –                                          | –             | (75)                                                 | 31,432                | (3,132)                                 | 28,300              |
| – Footpaths                                                                    | 18,832                | (3,921)                                 | 14,911              | –                                           | 354                  | –                                       | –                           | (108)                | –                                          | 341           | (4,462)                                              | 14,194                | (3,158)                                 | 11,036              |
| – Other road assets                                                            | 3,106                 | (861)                                   | 2,245               | –                                           | –                    | –                                       | –                           | (73)                 | –                                          | –             | (464)                                                | 2,426                 | (718)                                   | 1,708               |
| – Bulk earthworks (non-depreciable)                                            | 357,057               | –                                       | 357,057             | –                                           | –                    | –                                       | –                           | –                    | –                                          | –             | (3,915)                                              | 353,142               | –                                       | 353,142             |
| – Stormwater drainage                                                          | 44,753                | (14,311)                                | 30,442              | –                                           | –                    | –                                       | –                           | (327)                | –                                          | –             | 5,141                                                | 44,805                | (9,549)                                 | 35,256              |
| – Water supply network                                                         | 171,567               | (83,154)                                | 88,413              | 748                                         | 161                  | –                                       | –                           | (2,767)              | –                                          | 22            | 2,141                                                | 176,787               | (88,069)                                | 88,718              |
| – Sewerage network                                                             | 72,953                | (27,565)                                | 45,388              | –                                           | 178                  | –                                       | –                           | (1,118)              | –                                          | 27            | 1,107                                                | 74,983                | (29,401)                                | 45,582              |
| – Swimming pools                                                               | 5,657                 | (3,852)                                 | 1,805               | –                                           | –                    | –                                       | –                           | (153)                | –                                          | –             | 73                                                   | 5,906                 | (4,181)                                 | 1,725               |
| – Other open space/recreational assets                                         | 5,905                 | (2,512)                                 | 3,393               | 13                                          | 43                   | –                                       | –                           | (195)                | –                                          | 286           | –                                                    | 6,247                 | (2,707)                                 | 3,540               |
| – Aerodrome                                                                    | 5,826                 | (1,722)                                 | 4,104               | –                                           | –                    | –                                       | –                           | (58)                 | –                                          | –             | (579)                                                | 4,158                 | (691)                                   | 3,467               |
| <b>Other assets:</b>                                                           |                       |                                         |                     |                                             |                      |                                         |                             |                      |                                            |               |                                                      |                       |                                         |                     |
| – Other                                                                        | 10,220                | (4,172)                                 | 6,048               | 145                                         | 488                  | –                                       | –                           | (346)                | –                                          | –             | –                                                    | 10,853                | (4,518)                                 | 6,335               |
| <b>Reinstatement, rehabilitation and restoration assets (refer Note C3-5):</b> |                       |                                         |                     |                                             |                      |                                         |                             |                      |                                            |               |                                                      |                       |                                         |                     |
| – Quarry assets                                                                | 174                   | (109)                                   | 65                  | –                                           | –                    | –                                       | –                           | (3)                  | –                                          | –             | –                                                    | 174                   | (112)                                   | 62                  |
| <b>Total infrastructure, property, plant and equipment</b>                     | <b>1,055,359</b>      | <b>(241,769)</b>                        | <b>813,590</b>      | <b>4,472</b>                                | <b>6,939</b>         | <b>1,906</b>                            | <b>(73)</b>                 | <b>(10,424)</b>      | <b>248</b>                                 | <b>–</b>      | <b>106,388</b>                                       | <b>1,141,872</b>      | <b>(218,826)</b>                        | <b>923,046</b>      |

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

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Cowra Shire Council | Notes to the Financial Statements 30 June 2025

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

| By aggregated asset class                                                      | At 1 July 2023        |                                         |                     | Asset movements during the reporting period |                      |                                         |                             |                      |               |                                                      | At 30 June 2024       |                                         |                     |
|--------------------------------------------------------------------------------|-----------------------|-----------------------------------------|---------------------|---------------------------------------------|----------------------|-----------------------------------------|-----------------------------|----------------------|---------------|------------------------------------------------------|-----------------------|-----------------------------------------|---------------------|
|                                                                                | Gross carrying amount | Accumulated depreciation and impairment | Net carrying amount | Additions renewals <sup>1</sup>             | Additions new assets | Reinstatement costs for impaired assets | Carrying value of disposals | Depreciation expense | WIP transfers | Revaluation increments/ (decrements) to equity (ARR) | Gross carrying amount | Accumulated depreciation and impairment | Net carrying amount |
| <b>\$ '000</b>                                                                 |                       |                                         |                     |                                             |                      |                                         |                             |                      |               |                                                      |                       |                                         |                     |
| Capital work in progress                                                       | 11,550                | –                                       | 11,550              | 3,642                                       | 2,723                | –                                       | –                           | –                    | (3,327)       | –                                                    | 14,588                | –                                       | 14,588              |
| Plant and equipment                                                            | 27,363                | (18,383)                                | 8,980               | –                                           | 3,077                | –                                       | (84)                        | (1,517)              | –             | –                                                    | 28,329                | (17,873)                                | 10,456              |
| Office equipment                                                               | 714                   | (225)                                   | 489                 | 9                                           | 8                    | –                                       | –                           | (105)                | –             | –                                                    | 731                   | (330)                                   | 401                 |
| Furniture and fittings                                                         | 55                    | (55)                                    | –                   | 144                                         | –                    | –                                       | –                           | –                    | –             | –                                                    | 199                   | (55)                                    | 144                 |
| <b>Land:</b>                                                                   |                       |                                         |                     |                                             |                      |                                         |                             |                      |               |                                                      |                       |                                         |                     |
| – Operational land                                                             | 10,760                | –                                       | 10,760              | –                                           | –                    | –                                       | –                           | –                    | –             | 1,971                                                | 12,731                | –                                       | 12,731              |
| – Community land                                                               | 32,907                | –                                       | 32,907              | –                                           | 152                  | –                                       | –                           | –                    | –             | 6,029                                                | 39,088                | –                                       | 39,088              |
| <b>Infrastructure:</b>                                                         |                       |                                         |                     |                                             |                      |                                         |                             |                      |               |                                                      |                       |                                         |                     |
| – Buildings                                                                    | 42,621                | (18,363)                                | 24,258              | 227                                         | 292                  | –                                       | –                           | (894)                | –             | 1,623                                                | 46,102                | (20,596)                                | 25,506              |
| – Roads                                                                        | 168,848               | (52,068)                                | 116,780             | 2,621                                       | 1,164                | 2,680                                   | –                           | (1,799)              | 389           | 6,434                                                | 182,089               | (53,820)                                | 128,269             |
| – Bridges                                                                      | 31,252                | (6,395)                                 | 24,857              | 39                                          | –                    | –                                       | –                           | (169)                | 2,483         | 1,326                                                | 35,452                | (6,916)                                 | 28,536              |
| – Footpaths                                                                    | 17,084                | (3,569)                                 | 13,515              | –                                           | 602                  | –                                       | –                           | (153)                | 229           | 718                                                  | 18,832                | (3,921)                                 | 14,911              |
| – Other road assets (including bulk earthworks)                                | 3,091                 | (797)                                   | 2,294               | –                                           | 15                   | –                                       | –                           | (64)                 | –             | –                                                    | 3,106                 | (861)                                   | 2,245               |
| – Bulk earthworks (non-depreciable)                                            | 338,860               | –                                       | 338,860             | –                                           | –                    | –                                       | –                           | –                    | –             | 18,197                                               | 357,057               | –                                       | 357,057             |
| – Stormwater drainage                                                          | 42,594                | (13,301)                                | 29,293              | –                                           | –                    | –                                       | –                           | (320)                | –             | 1,469                                                | 44,753                | (14,311)                                | 30,442              |
| – Water supply network                                                         | 157,666               | (77,783)                                | 79,883              | 557                                         | 6,337                | –                                       | (40)                        | (2,415)              | 163           | 3,928                                                | 171,567               | (83,154)                                | 88,413              |
| – Sewerage network                                                             | 68,372                | (25,192)                                | 43,180              | 1,111                                       | 4                    | –                                       | –                           | (1,043)              | –             | 2,136                                                | 72,953                | (27,565)                                | 45,388              |
| – Swimming pools                                                               | 5,289                 | (3,459)                                 | 1,830               | –                                           | –                    | –                                       | –                           | (142)                | –             | 117                                                  | 5,657                 | (3,852)                                 | 1,805               |
| – Other open space/recreational assets                                         | 5,892                 | (2,314)                                 | 3,578               | 7                                           | 5                    | –                                       | –                           | (197)                | –             | –                                                    | 5,905                 | (2,512)                                 | 3,393               |
| – Aerodrome                                                                    | 5,529                 | (1,571)                                 | 3,958               | –                                           | –                    | –                                       | –                           | (63)                 | –             | 209                                                  | 5,826                 | (1,722)                                 | 4,104               |
| <b>Other assets:</b>                                                           |                       |                                         |                     |                                             |                      |                                         |                             |                      |               |                                                      |                       |                                         |                     |
| – Other                                                                        | 9,497                 | (4,269)                                 | 5,228               | 371                                         | 290                  | 410                                     | –                           | (314)                | 63            | –                                                    | 10,220                | (4,172)                                 | 6,048               |
| <b>Reinstatement, rehabilitation and restoration assets (refer Note C3-5):</b> |                       |                                         |                     |                                             |                      |                                         |                             |                      |               |                                                      |                       |                                         |                     |
| – Quarry assets                                                                | 174                   | (103)                                   | 71                  | –                                           | –                    | –                                       | –                           | (6)                  | –             | –                                                    | 174                   | (109)                                   | 65                  |
| <b>Total infrastructure, property, plant and equipment</b>                     | <b>980,118</b>        | <b>(227,847)</b>                        | <b>752,271</b>      | <b>8,728</b>                                | <b>14,669</b>        | <b>3,090</b>                            | <b>(124)</b>                | <b>(9,201)</b>       | <b>–</b>      | <b>44,157</b>                                        | <b>1,055,359</b>      | <b>(241,769)</b>                        | <b>813,590</b>      |

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

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

## Material accounting policy information

## 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:

| <b>Plant and equipment</b>        | <b>Years</b> | <b>Other equipment</b>               | <b>Years</b> |
|-----------------------------------|--------------|--------------------------------------|--------------|
| Office equipment                  | 4            | Playground equipment                 | 5 to 15      |
| Office furniture                  | 20           | Benches, seats etc.                  | 10 to 20     |
| Computer equipment                | 4            |                                      |              |
| Vehicles                          | 5 to 8       | <b>Buildings</b>                     |              |
| Heavy plant/road making equipment | 5 to 20      | Buildings: masonry                   | 50           |
| Other plant and equipment         | 5 to 30      |                                      |              |
| <b>Water and sewer assets</b>     |              | <b>Stormwater assets</b>             |              |
| Dams and reservoirs               | 80 to 100    | Drains                               | 80 to 162    |
| 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     |                                      |              |
| <b>Transportation assets</b>      |              | <b>Other infrastructure assets</b>   |              |
| Sealed roads: surface             | 31 to 74     | Bulk earthworks                      | infinite     |
| Sealed roads: structure           | 171 to 190   | Swimming pools                       | 50           |
| Unsealed roads                    | 46 to 61     | Other open space/recreational assets | 50 to 100    |
| Bridge: concrete                  | 173 to 209   | 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 Climate Change, Energy, the Environment and Water (DCCEEW).

Roads, bridges, footpaths, bulk earthworks and stormwater drainage were comprehensively revalued as at 1 July 2024 by APV.

For the year ended 30 June 2025 the following other asset categories were again indexed from the 2024 valuation:

- Swimming pool (based on NSW Consumer Price Index for non-residential building construction)
- Buildings (based on the non-residential construction index NSW)
- Operational and Community land (based on NSW Valuer General's information)

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.

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## 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.

## Infrastructure, property, plant and equipment – current year impairments

| \$ '000                                                                           | 2025       | 2024     |
|-----------------------------------------------------------------------------------|------------|----------|
| (iv) Reversals of impairment losses previously recognised direct to equity (ARR): |            |          |
| – Roads damaged by flooding                                                       | 248        | –        |
| <b>Total impairment reversals</b>                                                 | <b>248</b> | <b>–</b> |
| Impairment of assets – direct to equity (ARR)                                     | <b>248</b> | <b>–</b> |

**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.

**(a) Income Statement**

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

| <b>\$ '000</b>                                  | <b>2025</b> | <b>2024</b> |
|-------------------------------------------------|-------------|-------------|
| Expenses relating to leases of low-value assets | <u>21</u>   | <u>26</u>   |
|                                                 | <b>21</b>   | <b>26</b>   |

**(b) Statement of Cash Flows**

|                               |           |           |
|-------------------------------|-----------|-----------|
| Total cash outflow for leases | <u>21</u> | <u>26</u> |
|                               | <b>21</b> | <b>26</b> |

**(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.

**Material accounting policy information**

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 | 2025 | 2024 |
|---------|------|------|
|---------|------|------|

#### (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) | 218        | 237        |
| <b>Total income relating to operating leases for Council assets</b>                | <b>218</b> | <b>237</b> |

#### Amount of IPPE leased out by Council under operating leases

|                                                                          |              |              |
|--------------------------------------------------------------------------|--------------|--------------|
| Land                                                                     | 5,471        | 6,275        |
| Buildings                                                                | 2,359        | 2,310        |
| <b>Total amount of IPPE leased out by Council under operating leases</b> | <b>7,830</b> | <b>8,585</b> |

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

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

|                                                         |            |            |
|---------------------------------------------------------|------------|------------|
| < 1 year                                                | 94         | 112        |
| 1–2 years                                               | 23         | 94         |
| 2–3 years                                               | 6          | 23         |
| 3–4 years                                               | 6          | 6          |
| 4–5 years                                               | 6          | 6          |
| > 5 years                                               | 42         | 48         |
| <b>Total undiscounted lease payments to be received</b> | <b>177</b> | <b>289</b> |

Cowra Shire Council | Notes to the Financial Statements 30 June 2025

**C3 Liabilities of Council****C3-1 Payables**

| <b>\$ '000</b>                             | <b>2025<br/>Current</b> | <b>2025<br/>Non-current</b> | <b>2024<br/>Current</b> | <b>2024<br/>Non-current</b> |
|--------------------------------------------|-------------------------|-----------------------------|-------------------------|-----------------------------|
| Goods and services – operating expenditure | <b>2,048</b>            | –                           | 2,219                   | –                           |
| Accrued expenses:                          |                         |                             |                         |                             |
| – Borrowings                               | <b>54</b>               | –                           | 60                      | –                           |
| – Salaries and wages                       | <b>281</b>              | –                           | 196                     | –                           |
| – Other expenditure accruals               | <b>62</b>               | –                           | 79                      | –                           |
| Security bonds, deposits and retentions    | <b>1,188</b>            | –                           | 1,229                   | –                           |
| Prepaid rates                              | <b>731</b>              | –                           | 686                     | –                           |
| <b>Total payables</b>                      | <b>4,364</b>            | <b>–</b>                    | <b>4,469</b>            | <b>–</b>                    |

**Payables**

Payables are usually paid within 30 days of recognition.



Cowra Shire Council | Notes to the Financial Statements 30 June 2025

## C3-2 Contract Liabilities

| \$ '000                                                            | Notes | 2025<br>Current | 2025<br>Non-current | 2024<br>Current | 2024<br>Non-current |
|--------------------------------------------------------------------|-------|-----------------|---------------------|-----------------|---------------------|
| <b>Grants and contributions received in advance:</b>               |       |                 |                     |                 |                     |
| Unexpended capital grants (to construct Council controlled assets) | (i)   | 3,845           | –                   | 2,671           | –                   |
| <b>Total grants received in advance</b>                            |       | <b>3,845</b>    | <b>–</b>            | <b>2,671</b>    | <b>–</b>            |
| Upfront fees – civic centre events                                 | (ii)  | 21              | –                   | 36              | –                   |
| <b>Total user fees and charges received in advance</b>             |       | <b>21</b>       | <b>–</b>            | <b>36</b>       | <b>–</b>            |
| <b>Total contract liabilities</b>                                  |       | <b>3,866</b>    | <b>–</b>            | <b>2,707</b>    | <b>–</b>            |

**Notes**

(i) Council has received funding to construct or upgrade assets including roads, bridges, footpaths and a water supply pipeline. 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) Advance ticket sales for events to be held at the civic centre after 30 June do not meet the definition of a performance obligation and therefore the funds received are recorded as a contract liability on receipt and recognised as revenue once the event is held later in the year.

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

| \$ '000                                                                                                            | 2025         | 2024         |
|--------------------------------------------------------------------------------------------------------------------|--------------|--------------|
| <b>Grants and contributions received in advance:</b>                                                               |              |              |
| Capital grants (to construct Council controlled assets)                                                            | 1,161        | 5,292        |
| <b>User fees and charges received in advance:</b>                                                                  |              |              |
| Upfront fees – civic centre                                                                                        | 36           | –            |
| <b>Total revenue recognised that was included in the contract liability balance at the beginning of the period</b> | <b>1,197</b> | <b>5,292</b> |

**Significant changes in contract liabilities**

Council spent several large grants that had been received in the previous financial year including Fixing Local Roads, Public Open Spaces and Safe and Secure Water.

Cowra Shire Council | Notes to the Financial Statements 30 June 2025

**C3-3 Borrowings**

|                              | 2025<br>Current | 2025<br>Non-current | 2024<br>Current | 2024<br>Non-current |
|------------------------------|-----------------|---------------------|-----------------|---------------------|
| <b>\$ '000</b>               |                 |                     |                 |                     |
| Loans – secured <sup>1</sup> | 891             | 11,067              | 1,000           | 11,922              |
| <b>Total borrowings</b>      | <b>891</b>      | <b>11,067</b>       | <b>1,000</b>    | <b>11,922</b>       |

<sup>(1)</sup> 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**

|                                                    | 2024               |              | Non-cash movements |                       |                                                         |                            | 2025               |
|----------------------------------------------------|--------------------|--------------|--------------------|-----------------------|---------------------------------------------------------|----------------------------|--------------------|
|                                                    | Opening<br>Balance | Cash flows   | Acquisition        | Fair value<br>changes | Acquisition<br>due to change<br>in accounting<br>policy | Other non-cash<br>movement | Closing<br>balance |
| <b>\$ '000</b>                                     |                    |              |                    |                       |                                                         |                            |                    |
| Loans – secured                                    | 12,922             | (964)        | –                  | –                     | –                                                       | –                          | 11,958             |
| <b>Total liabilities from financing activities</b> | <b>12,922</b>      | <b>(964)</b> | <b>–</b>           | <b>–</b>              | <b>–</b>                                                | <b>–</b>                   | <b>11,958</b>      |

|                                                    | 2023               |                | Non-cash movements |                       |                                                         |                            | 2024               |
|----------------------------------------------------|--------------------|----------------|--------------------|-----------------------|---------------------------------------------------------|----------------------------|--------------------|
|                                                    | Opening<br>Balance | Cash flows     | Acquisition        | Fair value<br>changes | Acquisition<br>due to change<br>in accounting<br>policy | Other non-cash<br>movement | Closing<br>balance |
| <b>\$ '000</b>                                     |                    |                |                    |                       |                                                         |                            |                    |
| Loans – secured                                    | 13,852             | (1,380)        | 450                | –                     | –                                                       | –                          | 12,922             |
| <b>Total liabilities from financing activities</b> | <b>13,852</b>      | <b>(1,380)</b> | <b>450</b>         | <b>–</b>              | <b>–</b>                                                | <b>–</b>                   | <b>12,922</b>      |

**(b) Financing arrangements**

| <b>\$ '000</b> | 2025 | 2024 |
|----------------|------|------|
|----------------|------|------|

**Total facilities**

Total financing facilities available to Council at the reporting date are:

|                                        |            |            |
|----------------------------------------|------------|------------|
| Bank overdraft facilities <sup>1</sup> | 500        | 500        |
| Credit cards/purchase cards            | 60         | 60         |
| <b>Total financing arrangements</b>    | <b>560</b> | <b>560</b> |

**Drawn facilities**

Financing facilities drawn down at the reporting date are:

|                                           |           |           |
|-------------------------------------------|-----------|-----------|
| – Credit cards/purchase cards             | 19        | 22        |
| <b>Total drawn financing arrangements</b> | <b>19</b> | <b>22</b> |

**Undrawn facilities**

Undrawn financing facilities available to Council at the reporting date are:

|                                             |            |            |
|---------------------------------------------|------------|------------|
| – Bank overdraft facilities                 | 500        | 500        |
| – Credit cards/purchase cards               | 41         | 38         |
| <b>Total undrawn financing arrangements</b> | <b>541</b> | <b>538</b> |

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

Cowra Shire Council | Notes to the Financial Statements 30 June 2025

**C3-4 Employee benefit provisions**

|                                          | 2025         | 2025        | 2024         | 2024        |
|------------------------------------------|--------------|-------------|--------------|-------------|
| \$ '000                                  | Current      | Non-current | Current      | Non-current |
| Annual leave                             | 1,783        | –           | 1,700        | –           |
| Long service leave                       | 3,807        | 220         | 3,481        | 240         |
| Time in lieu                             | 56           | –           | 42           | –           |
| <b>Total employee benefit provisions</b> | <b>5,646</b> | <b>220</b>  | <b>5,223</b> | <b>240</b>  |

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

| \$ '000                                                                                                            | 2025         | 2024         |
|--------------------------------------------------------------------------------------------------------------------|--------------|--------------|
| The following provisions, even though classified as current, are not expected to be settled in the next 12 months. |              |              |
| Provisions – employees benefits                                                                                    | 4,443        | 4,119        |
|                                                                                                                    | <b>4,443</b> | <b>4,119</b> |

**Material accounting policy information****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.

Cowra Shire Council | Notes to the Financial Statements 30 June 2025

**C3-5 Provisions**

| \$ '000                                          | 2025<br>Current | 2025<br>Non-Current | 2024<br>Current | 2024<br>Non-Current |
|--------------------------------------------------|-----------------|---------------------|-----------------|---------------------|
| <b>Asset remediation/restoration:</b>            |                 |                     |                 |                     |
| Asset remediation/restoration (future works)     | –               | 578                 | –               | 546                 |
| <b>Sub-total – asset remediation/restoration</b> | <b>–</b>        | <b>578</b>          | <b>–</b>        | <b>546</b>          |
| <b>Total provisions</b>                          | <b>–</b>        | <b>578</b>          | <b>–</b>        | <b>546</b>          |

**Description of and movements in provisions**

| \$ '000                               | Other provisions     |       |
|---------------------------------------|----------------------|-------|
|                                       | Asset<br>remediation | Total |
| <b>2025</b>                           |                      |       |
| At beginning of year                  | 546                  | 546   |
| Unwinding of discount                 | 32                   | 32    |
| Total other provisions at end of year | 578                  | 578   |
| <b>2024</b>                           |                      |       |
| At beginning of year                  | 516                  | 516   |
| Unwinding of discount                 | 30                   | 30    |
| Total other provisions at end of year | 546                  | 546   |

**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.

**Material accounting policy information**

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

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#### **IPPE Revaluation Surplus**

The infrastructure, property, plant and equipment (IPPE) revaluation surplus 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**

| <b>\$ '000</b>                                                                                                                 | <b>General<br/>2025</b> | <b>Water<br/>2025</b> | <b>Sewer<br/>2025</b> |
|--------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------|-----------------------|
| <b>Income from continuing operations</b>                                                                                       |                         |                       |                       |
| Rates and annual charges                                                                                                       | 11,494                  | 2,112                 | 3,301                 |
| User charges and fees                                                                                                          | 9,656                   | 6,098                 | 1,012                 |
| Interest and investment revenue                                                                                                | 1,831                   | 73                    | 142                   |
| Other revenues                                                                                                                 | 2,204                   | 15                    | 14                    |
| Grants and contributions provided for operating purposes                                                                       | 9,144                   | 63                    | –                     |
| Grants and contributions provided for capital purposes                                                                         | 4,332                   | 233                   | 9                     |
| Net gains from disposal of assets                                                                                              | 171                     | 31                    | 16                    |
| Other income                                                                                                                   | 218                     | –                     | –                     |
| <b>Total income from continuing operations</b>                                                                                 | <b>39,050</b>           | <b>8,625</b>          | <b>4,494</b>          |
| <b>Expenses from continuing operations</b>                                                                                     |                         |                       |                       |
| Employee benefits and on-costs                                                                                                 | 16,334                  | 1,536                 | 577                   |
| Materials and services                                                                                                         | 10,474                  | 4,319                 | 2,072                 |
| Borrowing costs                                                                                                                | 212                     | 179                   | 463                   |
| Other expenses                                                                                                                 | 1,468                   | 28                    | 1                     |
| <b>Total expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets</b>   | <b>28,488</b>           | <b>6,062</b>          | <b>3,113</b>          |
| <b>Operating result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets</b> | <b>10,562</b>           | <b>2,563</b>          | <b>1,381</b>          |
| Depreciation, amortisation and impairment of non-financial assets                                                              | 6,519                   | 2,776                 | 1,129                 |
| <b>Operating result from continuing operations</b>                                                                             | <b>4,043</b>            | <b>(213)</b>          | <b>252</b>            |
| <b>Net operating result for the year</b>                                                                                       | <b>4,043</b>            | <b>(213)</b>          | <b>252</b>            |
| <b>Net operating result attributable to each council fund</b>                                                                  | <b>4,043</b>            | <b>(213)</b>          | <b>252</b>            |
| <b>Net operating result for the year before grants and contributions provided for capital purposes</b>                         | <b>(289)</b>            | <b>(446)</b>          | <b>243</b>            |

Cowra Shire Council | Notes to the Financial Statements 30 June 2025

## D1-2 Statement of Financial Position by fund

| \$ '000                                       | General<br>2025 | Water<br>2025  | Sewer<br>2025 |
|-----------------------------------------------|-----------------|----------------|---------------|
| <b>ASSETS</b>                                 |                 |                |               |
| <b>Current assets</b>                         |                 |                |               |
| Cash and cash equivalents                     | 5,988           | 2,705          | 4,619         |
| Investments                                   | 15,200          | 5,100          | 7,121         |
| Receivables                                   | 5,144           | 2,725          | 695           |
| Inventories                                   | 1,033           | —              | —             |
| Contract assets and contract cost assets      | 4,858           | 119            | —             |
| Other                                         | 45              | —              | —             |
| <b>Total current assets</b>                   | <b>32,268</b>   | <b>10,649</b>  | <b>12,435</b> |
| <b>Non-current assets</b>                     |                 |                |               |
| Inventories                                   | 149             | —              | —             |
| Infrastructure, property, plant and equipment | 776,561         | 98,919         | 47,566        |
| Other                                         | 174             | —              | —             |
| <b>Total non-current assets</b>               | <b>776,884</b>  | <b>98,919</b>  | <b>47,566</b> |
| <b>Total assets</b>                           | <b>809,152</b>  | <b>109,568</b> | <b>60,001</b> |
| <b>LIABILITIES</b>                            |                 |                |               |
| <b>Current liabilities</b>                    |                 |                |               |
| Payables                                      | 4,283           | 42             | 39            |
| Contract liabilities                          | 2,744           | 1,122          | —             |
| Borrowings                                    | 478             | 213            | 200           |
| Employee benefit provision                    | 5,154           | 409            | 83            |
| <b>Total current liabilities</b>              | <b>12,659</b>   | <b>1,786</b>   | <b>322</b>    |
| <b>Non-current liabilities</b>                |                 |                |               |
| Borrowings                                    | 3,249           | 2,431          | 5,387         |
| Employee benefit provision                    | 191             | 17             | 12            |
| Provisions                                    | 578             | —              | —             |
| <b>Total non-current liabilities</b>          | <b>4,018</b>    | <b>2,448</b>   | <b>5,399</b>  |
| <b>Total liabilities</b>                      | <b>16,677</b>   | <b>4,234</b>   | <b>5,721</b>  |
| <b>Net assets</b>                             | <b>792,475</b>  | <b>105,334</b> | <b>54,280</b> |
| <b>EQUITY</b>                                 |                 |                |               |
| Accumulated surplus                           | 201,734         | 29,743         | 30,381        |
| IPPE revaluation surplus                      | 590,741         | 75,591         | 23,899        |
| <b>Council equity interest</b>                | <b>792,475</b>  | <b>105,334</b> | <b>54,280</b> |
| <b>Total equity</b>                           | <b>792,475</b>  | <b>105,334</b> | <b>54,280</b> |

Cowra Shire Council | Notes to the Financial Statements 30 June 2025

## D2 Interests in other entities

### D2-1 Unconsolidated structured entities

Council did not consolidate the following structured entities:

| \$ '000 | 2025 | 2024 |
|---------|------|------|
|---------|------|------|

#### **Cowra Tourism**

Council contributes to the operation of Cowra Tourism and has an agreement to provide financial support. The agreement will expire on 30 June 2025.

#### **Nature of risks relating to the Unconsolidated Structured Entity**

Council currently contributes \$397,651 to the operation of the organisation including part funding of an Events Management Officer, and donation of 71.6% of rent.

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

|                                                                            |     |     |
|----------------------------------------------------------------------------|-----|-----|
| Losses (or expenses) incurred by Council relating to the Structured Entity | 398 | 408 |
|----------------------------------------------------------------------------|-----|-----|



## 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.

The risks associated with the financial instruments held are:

- Market risk – interest rate risk – the risk that movements in interest rates could affect returns
- 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 a contracting entity will not complete its obligations under a financial instrument, resulting in a financial loss to the Council.

Council manages these risks by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees. Council also seeks advice from independent advisers before placing any cash and investments.

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

| \$ '000 | 2025 | 2024 |
|---------|------|------|
|---------|------|------|

The impact on the 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 | 407 | 388 |
|-----------------------------|-----|-----|

## 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<br>overdue | overdue rates and annual charges<br>< 5 years | ≥ 5 years | Total |
|-----------------------|--------------------|-----------------------------------------------|-----------|-------|
| <b>2025</b>           |                    |                                               |           |       |
| Gross carrying amount | 666                | 1,613                                         | 202       | 2,481 |
| <b>2024</b>           |                    |                                               |           |       |
| Gross carrying amount | 727                | 1,728                                         | 68        | 2,523 |

## 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<br>overdue | 0 - 30 days | Overdue debts |              |           | Total     |
|------------------------|--------------------|-------------|---------------|--------------|-----------|-----------|
|                        |                    |             | 31 - 60 days  | 61 - 90 days | > 91 days |           |
| <b>2025</b>            |                    |             |               |              |           |           |
| Gross carrying amount  | 10,914             | 130         | 2             | 2            | 25        | 11,073    |
| Expected loss rate (%) | 0.00%              | 0.00%       | 0.00%         | 0.00%        | 52.00%    | 0.12%     |
| <b>ECL provision</b>   | <b>—</b>           | <b>—</b>    | <b>—</b>      | <b>—</b>     | <b>13</b> | <b>13</b> |
| <b>2024</b>            |                    |             |               |              |           |           |
| Gross carrying amount  | 9,999              | 175         | 899           | 93           | 117       | 11,283    |
| Expected loss rate (%) | 0.00%              | 0.00%       | 0.00%         | 0.00%        | 11.11%    | 0.12%     |
| <b>ECL provision</b>   | <b>—</b>           | <b>—</b>    | <b>—</b>      | <b>—</b>     | <b>13</b> | <b>13</b> |

continued on next page ...

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## 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<br>average<br>interest<br>rate | Subject<br>to no<br>maturity | ≤ 1 Year     | payable in:<br>1 - 5<br>Years | > 5 Years     | Total cash<br>outflows | Actual<br>carrying<br>values |
|------------------------------------|-----------------------------------------|------------------------------|--------------|-------------------------------|---------------|------------------------|------------------------------|
| <b>2025</b>                        |                                         |                              |              |                               |               |                        |                              |
| Payables                           | 0.00%                                   | 1,188                        | 3,176        | –                             | –             | 4,364                  | 4,364                        |
| Borrowings                         | 0.00%                                   | –                            | 1,665        | 5,609                         | 10,897        | 18,171                 | 11,958                       |
| <b>Total financial liabilities</b> |                                         | <b>1,188</b>                 | <b>4,841</b> | <b>5,609</b>                  | <b>10,897</b> | <b>22,535</b>          | <b>16,322</b>                |
| <b>2024</b>                        |                                         |                              |              |                               |               |                        |                              |
| Payables                           | 0.00%                                   | 1,229                        | 3,240        | –                             | –             | 4,469                  | 4,469                        |
| Borrowings                         | 0.00%                                   | –                            | 1,792        | 5,902                         | 12,268        | 19,962                 | 12,922                       |
| <b>Total financial liabilities</b> |                                         | <b>1,229</b>                 | <b>5,032</b> | <b>5,902</b>                  | <b>12,268</b> | <b>24,431</b>          | <b>17,391</b>                |

## 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<br>observable inputs |       | Level 3 Significant<br>unobservable inputs |         | Total   |         |
|                                                     |       | 2025                                     | 2024  | 2025                                       | 2024    | 2025    | 2024    |
| Recurring fair value measurements                   |       |                                          |       |                                            |         |         |         |
| Infrastructure, property, plant and equipment       |       |                                          |       |                                            |         |         |         |
|                                                     | C1-7  |                                          |       |                                            |         |         |         |
| Plant and equipment                                 |       | —                                        | —     | 11,271                                     | 10,456  | 11,271  | 10,456  |
| Office equipment and furniture                      |       | —                                        | —     | 431                                        | 545     | 431     | 545     |
| Operational land                                    |       | 2,904                                    | 2,881 | 9,941                                      | 9,850   | 12,845  | 12,731  |
| Community land                                      |       | —                                        | —     | 39,400                                     | 39,088  | 39,400  | 39,088  |
| Buildings                                           |       | 669                                      | 677   | 28,537                                     | 24,829  | 29,206  | 25,506  |
| Roads                                               |       | —                                        | —     | 240,117                                    | 128,269 | 240,117 | 128,269 |
| Bridges                                             |       | —                                        | —     | 28,300                                     | 28,536  | 28,300  | 28,536  |
| Footpaths                                           |       | —                                        | —     | 11,036                                     | 14,911  | 11,036  | 14,911  |
| Other Road Assets                                   |       | —                                        | —     | 1,708                                      | 2,245   | 1,708   | 2,245   |
| Bulk earthworks                                     |       | —                                        | —     | 353,142                                    | 357,057 | 353,142 | 357,057 |
| Stormwater drainage                                 |       | —                                        | —     | 35,256                                     | 30,442  | 35,256  | 30,442  |
| Water supply                                        |       | —                                        | —     | 88,718                                     | 88,413  | 88,718  | 88,413  |
| Sewerage network                                    |       | —                                        | —     | 45,582                                     | 45,388  | 45,582  | 45,388  |
| Swimming pools                                      |       | —                                        | —     | 1,725                                      | 1,805   | 1,725   | 1,805   |
| Other recreational assets                           |       | —                                        | —     | 3,540                                      | 3,393   | 3,540   | 3,393   |
| Other assets                                        |       | —                                        | —     | 6,335                                      | 6,048   | 6,335   | 6,048   |
| Quarry assets                                       |       | —                                        | —     | 62                                         | 65      | 62      | 65      |
| Aerodrome                                           |       | —                                        | —     | 3,467                                      | 4,104   | 3,467   | 4,104   |
| Work in Progress                                    |       | —                                        | —     | 10,905                                     | 14,588  | 10,905  | 14,588  |
| Total infrastructure, property, plant and equipment |       | 3,573                                    | 3,558 | 919,473                                    | 810,032 | 923,046 | 813,590 |

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## E2-1 Fair value measurement (continued)

### Valuation techniques

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.

Asset Val were engaged, to inspect, analyse, compare the operational land assets and to provide a comprehensive valuation in accordance with AASB and OLG as at 30 June 2023.

At 30 June 2025, Council undertook a fair value assessment to index this asset class using the NSW Valuer General's valuations, to ensure that the carrying value approximates fair value.

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 1 July 2022)

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:

continued on next page ...

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## E2-1 Fair value measurement (continued)

- 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.

At 30 June 2025, Council undertook a fair value assessment to index this asset class using the NSW Valuer General's valuations, to ensure that the carrying value approximates fair value.

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

Valuation Techniques: 'Cost approach'

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

Council's Buildings were valued by Asset Val as at 30 June 2023. Asset Val 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.

At 30 June 2025, Council undertook a fair value assessment to index this asset class using relevant, publicly available indices, to ensure that the carrying value approximates fair value.

Asset Val 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 revalued on 1 July 2024 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 revalued on 1 July 2024 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 footpath infrastructure assets were revalued on 1 July 2024 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

continued on next page ...

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## E2-1 Fair value measurement (continued)

Council's stormwater infrastructure assets were revalued on 1 July 2024 by APV Valuers & Asset Management

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

Valuation Techniques: 'Cost approach'

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

Council's water supply assets were valued by Australis Asset Advisory Group as at 30 June 2022. The assets were indexed as at 30 June 2025 based on the Department of Climate Change, Energy, the Environment and Water - Water (DCCEE) - Reference Rates Manual.

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 supply assets were valued by Australis Asset Advisory Group as at 30 June 2022. The assets were indexed as at 30 June 2025 based on the Department of Climate Change, Energy, the Environment and Water - Water (DCCEE) - Reference Rates Manual.

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.

At 30 June 2025, Council undertook a fair value assessment to index this asset class using relevant, publicly available indices, to ensure that the carrying value approximates fair value.

**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.

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

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## E2-1 Fair value measurement (continued)

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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.

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## 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.

| \$ '000                                              | Fair value<br>(30/6/25)<br>2025 | Valuation technique/s                        | Unobservable inputs                                                     |
|------------------------------------------------------|---------------------------------|----------------------------------------------|-------------------------------------------------------------------------|
| <b>Infrastructure, property, plant and equipment</b> |                                 |                                              |                                                                         |
| Plant and equipment                                  | 11,271                          | Cost used to approximate fair value          | Gross replacement cost, residual value, remaining useful life           |
| Office equipment                                     | 297                             | Cost used to approximate fair value          | Gross replacement cost, residual value, remaining useful life           |
| Furniture and fittings                               | 134                             | Cost used to approximate fair value          | Gross replacement cost, residual value, remaining useful life           |
| Community land                                       | 39,400                          | Land values obtained from NSW Valuer General | Land value, land area                                                   |
| Buildings                                            | 28,537                          | Cost used to approximate fair value          | Unit rates, asset condition, remaining useful life                      |
| Roads                                                | 240,117                         | Cost used to approximate fair value          | Unit rates, asset condition, remaining useful life                      |
| Bridges                                              | 28,300                          | Cost used to approximate fair value          | Unit rates, asset condition, remaining useful life                      |
| Footpaths                                            | 11,036                          | Cost used to approximate fair value          | Unit rates, asset condition, remaining useful life                      |
| Other Road Assets                                    | 1,708                           | Cost used to approximate fair value          | Unit rates, asset condition, remaining useful life                      |
| Bulk earthworks                                      | 353,142                         | Cost used to approximate fair value          | Unit rates, asset condition, remaining useful life                      |
| Stormwater drainage                                  | 35,256                          | Cost used to approximate fair value          | Unit rates, asset condition, remaining useful life                      |
| Water supply                                         | 88,718                          | NSW Reference Rates Manual                   | Unit rates, asset condition, remaining useful life                      |
| Sewerage network                                     | 45,582                          | NSW Reference Rates Manual                   | Unit rates, asset condition, remaining useful life                      |
| Swimming pools                                       | 1,725                           | Cost used to approximate fair value          | Gross replacement cost, asset condition, remaining useful life          |
| Other recreational assets                            | 3,540                           | Cost used to approximate fair value          | Gross replacement cost, asset condition, remaining useful life          |
| Aerodrome                                            | 3,467                           | Cost used to approximate fair value          | Gross replacement cost, residual value, remaining useful life           |
| Other assets                                         | 6,335                           | Cost used to approximate fair value          | Gross replacement cost, asset condition, remaining useful life          |
| Quarry assets                                        | 62                              | Cost used to approximate fair value          | Discounted Future Cash Flow, remaining life, remediation cost estimates |
| Work in Progress                                     | 10,905                          | Cost used to approximate fair value          | Gross replacement cost, residual value, remaining useful life           |

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## E2-1 Fair value measurement (continued)

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

| \$ '000                                                        | Total IPP&E     |         |
|----------------------------------------------------------------|-----------------|---------|
|                                                                | 2025            | 2024    |
| <b>Opening balance</b>                                         | <b>810,032</b>  | 749,190 |
| <b>Total gains or losses for the period</b>                    |                 |         |
| Recognised in other comprehensive income – revaluation surplus | <b>106,585</b>  | 43,669  |
| <b>Other movements</b>                                         |                 |         |
| Purchases (GBV)                                                | <b>13,317</b>   | 26,465  |
| Disposals (WDV)                                                | <b>(73)</b>     | (124)   |
| Depreciation and impairment                                    | <b>(10,388)</b> | (9,168) |
| <b>Closing balance</b>                                         | <b>919,473</b>  | 810,032 |

## 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 Vision Super (Active Super merged with Vision Super during the financial year ended 2025) – 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 formula 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;<br>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 9.0% of salaries for the year ending 30 June 2025 (increasing to 9.5% from 1 July 2025 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 \$20.0 million per annum for 1 January 2022 to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June. Given the funding position of the Fund as at 30 June 2024, it was recommended to cease these past service contributions effective 1 January 2025.

The adequacy of contributions is assessed at each actuarial investigation which will be conducted annually, the next of which is due effective 30 June 2025.

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

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

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

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

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### E3-1 Contingencies (continued)

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

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 2025 was \$ 198,955.43.

Councils anticipated employer defined benefit contributions for the 2025/26 year is \$54,936.08. This includes your Past Service Liability credit of \$5,757.42 and regular contributions credit of \$1,736.14.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2025 is:

| Employer reserves only * | \$millions | Asset Coverage |
|--------------------------|------------|----------------|
| Assets                   | 2197.6     |                |
| Past Service Liabilities | 2092.0     | 105.5%         |
| Vested Benefits          | 2130.4     | 103.2%         |

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

In respect of the share of funding surplus or deficit, Mercer has advised that 0.30% can be attributed to Cowra Council. This is based on the last formal valuation of the Fund which was undertaken by the Fund Actuary, Richard Boyfield FIAA as at 30 June 2024.

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  | 6.0% 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 will be completed by December 2025.

#### (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 June 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.

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## E3-1 Contingencies (continued)

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### (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                  | 2025         | 2024         |
|--------------------------|--------------|--------------|
| <b>Compensation:</b>     |              |              |
| Short-term benefits      | 1,102        | 987          |
| Post-employment benefits | 120          | 101          |
| Other long-term benefits | 16           | 40           |
| Termination benefits     | –            | 27           |
| <b>Total</b>             | <b>1,238</b> | <b>1,155</b> |

Other transactions with KMP and their related parties

Council has determined that transactions at arm's length between KMP and Council as part of 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 |
|-----------------------------------------------------------|------------------------------|--------------------------------------------|----------------------|----------------------------------------------|--------------------|
| <b>2025</b>                                               |                              |                                            |                      |                                              |                    |
| Employee expenses relating to close family members of KMP | 72                           | 11                                         | Council staff award  | –                                            | –                  |
| <b>2024</b>                                               |                              |                                            |                      |                                              |                    |
| Employee expenses relating to close family members of KMP | 62                           | 9                                          | Council staff award  | –                                            | –                  |

Council owes \$10,962 for 4 days payroll and accrued leave balances.

Cowra Shire Council | Notes to the Financial Statements 30 June 2025

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

| <b>\$ '000</b> | <b>2025</b> | <b>2024</b> |
|----------------|-------------|-------------|
|----------------|-------------|-------------|

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

|                                               |            |            |
|-----------------------------------------------|------------|------------|
| Mayoral fee                                   | <b>39</b>  | 38         |
| Councillors' fees                             | <b>161</b> | 161        |
| Other Councillors' expenses (including Mayor) | <b>75</b>  | 63         |
| <b>Total</b>                                  | <b>275</b> | <b>262</b> |

**F2 Other relationships****F2-1 Audit fees**

| <b>\$ '000</b> | <b>2025</b> | <b>2024</b> |
|----------------|-------------|-------------|
|----------------|-------------|-------------|

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 | <b>84</b> | 79 |
|------------------------------------------|-----------|----|

|                                                            |           |           |
|------------------------------------------------------------|-----------|-----------|
| <b>Remuneration for audit and other assurance services</b> | <b>84</b> | <b>79</b> |
|------------------------------------------------------------|-----------|-----------|

|                                           |           |           |
|-------------------------------------------|-----------|-----------|
| <b>Total Auditor-General remuneration</b> | <b>84</b> | <b>79</b> |
|-------------------------------------------|-----------|-----------|

|                         |           |           |
|-------------------------|-----------|-----------|
| <b>Total audit fees</b> | <b>84</b> | <b>79</b> |
|-------------------------|-----------|-----------|

**G Other matters****G1-1 Statement of Cash Flows information****(a) Reconciliation of Operating Result**

| <b>\$ '000</b>                                                             | <b>2025</b>    | <b>2024</b>   |
|----------------------------------------------------------------------------|----------------|---------------|
| <b>Net operating result from Income Statement</b>                          | <b>4,082</b>   | <b>20,722</b> |
| <b>Add / (less) non-cash items:</b>                                        |                |               |
| Depreciation and amortisation                                              | <b>10,424</b>  | 9,201         |
| (Gain) / loss on disposal of assets                                        | <b>(218)</b>   | (507)         |
| Non-cash capital grants and contributions                                  | <b>(1,563)</b> | (7,110)       |
| Unwinding of discount rates on reinstatement provisions                    | <b>32</b>      | 30            |
| <b>Movements in operating assets and liabilities and other cash items:</b> |                |               |
| (Increase) / decrease of receivables                                       | <b>(465)</b>   | (2,778)       |
| (Increase) / decrease of inventories                                       | <b>(139)</b>   | 409           |
| (Increase) / decrease of other current assets                              | <b>(6)</b>     | –             |
| (Increase) / decrease of contract asset                                    | <b>717</b>     | (829)         |
| Increase / (decrease) in payables                                          | <b>(171)</b>   | 1,181         |
| Increase / (decrease) in accrued interest payable                          | <b>(6)</b>     | (5)           |
| Increase / (decrease) in other accrued expenses payable                    | <b>68</b>      | (116)         |
| Increase / (decrease) in other liabilities                                 | <b>4</b>       | 441           |
| Increase / (decrease) in contract liabilities                              | <b>1,159</b>   | (4,256)       |
| Increase / (decrease) in employee benefit provision                        | <b>403</b>     | (36)          |
| <b>Net cash flows from operating activities</b>                            | <b>14,321</b>  | <b>16,347</b> |

**(b) Non-cash investing and financing activities**

|                                                          |              |              |
|----------------------------------------------------------|--------------|--------------|
| Wyangala Water Treatment Plant                           | <b>–</b>     | 6,234        |
| Bushfire grants                                          | <b>1,563</b> | 876          |
| <b>Total non-cash investing and financing activities</b> | <b>1,563</b> | <b>7,110</b> |



Cowra Shire Council | Notes to the Financial Statements 30 June 2025

## G2-1 Commitments

## Capital commitments (exclusive of GST)

| \$ '000 | 2025 | 2024 |
|---------|------|------|
|---------|------|------|

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

**Property, plant and equipment**

|                                   |              |              |
|-----------------------------------|--------------|--------------|
| Sewerage and water infrastructure | 191          | 161          |
| Buildings                         | –            | 494          |
| Plant and equipment               | 881          | 305          |
| Stormwater Drainage               | –            | 110          |
| Swimming Pool                     | –            | 134          |
| Footpaths                         | –            | 142          |
| <b>Total commitments</b>          | <b>1,072</b> | <b>1,346</b> |

**These expenditures are payable as follows:**

|                      |              |              |
|----------------------|--------------|--------------|
| Within the next year | 1,072        | 1,346        |
| <b>Total payable</b> | <b>1,072</b> | <b>1,346</b> |

**Sources for funding of capital commitments:**

|                                 |              |              |
|---------------------------------|--------------|--------------|
| Future grants and contributions | 191          | 897          |
| Internally allocated funds      | 881          | 305          |
| Unexpended loans                | –            | 144          |
| <b>Total sources of funding</b> | <b>1,072</b> | <b>1,346</b> |

## G3-1 Events occurring after the reporting date

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

Cowra Shire Council | Notes to the Financial Statements 30 June 2025

## G4 Statement of developer contributions

## G4-1 Summary of developer contributions

| \$ '000                                          | Opening<br>balance at<br>1 July 2024 | Contributions received during the year |               | Non-cash<br>Other | Interest and<br>investment<br>income earned | Amounts<br>expended | Internal<br>borrowings | Held as<br>restricted<br>asset at 30 June 2025 | Cumulative<br>balance of internal<br>borrowings<br>(to)/from |
|--------------------------------------------------|--------------------------------------|----------------------------------------|---------------|-------------------|---------------------------------------------|---------------------|------------------------|------------------------------------------------|--------------------------------------------------------------|
|                                                  |                                      | Cash                                   | Non-cash Land |                   |                                             |                     |                        |                                                |                                                              |
| Other                                            | —                                    | 128                                    | —             | —                 | —                                           | (74)                | —                      | 54                                             | —                                                            |
| <b>S7.11 contributions – under a plan</b>        | —                                    | 128                                    | —             | —                 | —                                           | (74)                | —                      | 54                                             | —                                                            |
| <b>S7.12 levies – under a plan</b>               | 177                                  | 37                                     | —             | —                 | 8                                           | (21)                | —                      | 201                                            | —                                                            |
| <b>Total S7.11 and S7.12 revenue under plans</b> | 177                                  | 165                                    | —             | —                 | 8                                           | (95)                | —                      | 255                                            | —                                                            |
| S64 contributions                                | 92                                   | 23                                     | —             | —                 | 4                                           | (119)               | —                      | —                                              | —                                                            |
| <b>Total contributions</b>                       | 269                                  | 188                                    | —             | —                 | 12                                          | (214)               | —                      | 255                                            | —                                                            |

Under the *Environmental Planning and Assessment Act 1979*, local infrastructure contributions, also known as developer contributions, are charged by councils when new development occurs. They help fund infrastructure like parks, community facilities, local roads, footpaths, stormwater drainage and traffic management. 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.

## G4-2 Developer contributions by plan

| \$ '000                                        | Opening<br>balance at<br>1 July 2024 | Contributions received during the year |               | Non-cash<br>Other | Interest and<br>investment<br>income earned | Amounts<br>expended | Internal<br>borrowings | Held as<br>restricted<br>asset at 30 June 2025 | Cumulative<br>balance of internal<br>borrowings<br>(to)/from |
|------------------------------------------------|--------------------------------------|----------------------------------------|---------------|-------------------|---------------------------------------------|---------------------|------------------------|------------------------------------------------|--------------------------------------------------------------|
|                                                |                                      | Cash                                   | Non-cash Land |                   |                                             |                     |                        |                                                |                                                              |
| S7.11 contributions – under a plan             |                                      |                                        |               |                   |                                             |                     |                        |                                                |                                                              |
| CONTRIBUTION PLAN NUMBER – COWRA SHIRE COUNCIL |                                      |                                        |               |                   |                                             |                     |                        |                                                |                                                              |
| Other                                          | —                                    | 128                                    | —             | —                 | —                                           | (74)                | —                      | 54                                             | —                                                            |
| Total                                          | —                                    | 128                                    | —             | —                 | —                                           | (74)                | —                      | 54                                             | —                                                            |

## S7.12 Levies – under a plan

|                                                       |     |    |   |   |   |      |   |     |   |
|-------------------------------------------------------|-----|----|---|---|---|------|---|-----|---|
| <b>CONTRIBUTION PLAN NUMBER – COWRA SHIRE COUNCIL</b> |     |    |   |   |   |      |   |     |   |
| Other                                                 | 177 | 37 | — | — | 8 | (21) | — | 201 | — |
| <b>Total</b>                                          | 177 | 37 | — | — | 8 | (21) | — | 201 | — |

Cowra Shire Council | Notes to the Financial Statements 30 June 2025

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**End of the audited financial statements**

Cowra Shire Council | Notes to the Financial Statements 30 June 2025

**H1 Statement of performance measures****H1-1 Statement of performance measures – consolidated results**

| \$ '000                                                                                                              | Amounts<br>2025 | Indicator<br>2025 | Indicators<br>2024 2023 |        | Benchmark |
|----------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|-------------------------|--------|-----------|
| 1. Operating performance ratio                                                                                       |                 |                   |                         |        |           |
| Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup> | (710)           | (1.50)%           | 7.31%                   | 4.51%  | > 0.00%   |
| Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>                           | 47,377          |                   |                         |        |           |
| 2. Own source operating revenue ratio                                                                                |                 |                   |                         |        |           |
| Total continuing operating revenue excluding all grants and contributions <sup>1</sup>                               | 38,170          | 73.47%            | 58.31%                  | 64.06% | > 60.00%  |
| Total continuing operating revenue <sup>1</sup>                                                                      | 51,951          |                   |                         |        |           |
| 3. Unrestricted current ratio                                                                                        |                 |                   |                         |        |           |
| Current assets less all external restrictions                                                                        | 25,581          | 4.67x             | 4.46x                   | 4.49x  | > 1.50x   |
| Current liabilities less specific purpose liabilities                                                                | 5,476           |                   |                         |        |           |
| 4. Debt service cover ratio                                                                                          |                 |                   |                         |        |           |
| Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>             | 10,568          | 5.81x             | 6.13x                   | 4.89x  | > 2.00x   |
| Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)                               | 1,818           |                   |                         |        |           |
| 5. Rates and annual charges outstanding percentage                                                                   |                 |                   |                         |        |           |
| Rates and annual charges outstanding                                                                                 | 2,481           | 12.62%            | 13.48%                  | 13.32% | < 10.00%  |
| Rates and annual charges collectable                                                                                 | 19,661          |                   |                         |        |           |
| 6. Cash expense cover ratio                                                                                          |                 |                   |                         |        |           |
| Current year's cash and cash equivalents plus all term deposits                                                      | 40,733          | 11.80             | 11.76                   | 12.23  | > 3.00    |
| Monthly payments from cash flow of operating and financing activities                                                | 3,451           | months            | months                  | months | months    |

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

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

Cowra Shire Council | Notes to the Financial Statements 30 June 2025

## H1-2 Statement of performance measures by fund

| \$ '000                                                                                                               | General Indicators <sup>3</sup> |             | Water Indicators |              | Sewer Indicators |              | Benchmark     |
|-----------------------------------------------------------------------------------------------------------------------|---------------------------------|-------------|------------------|--------------|------------------|--------------|---------------|
|                                                                                                                       | 2025                            | 2024        | 2025             | 2024         | 2025             | 2024         |               |
| 1. Operating performance ratio                                                                                        |                                 |             |                  |              |                  |              |               |
| Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1, 2</sup> | (1.33)%                         | 10.96%      | (5.71)%          | (10.52)%     | 5.08%            | 4.12%        | > 0.00%       |
| Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>                            |                                 |             |                  |              |                  |              |               |
| 2. Own source operating revenue ratio                                                                                 |                                 |             |                  |              |                  |              |               |
| Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>                            | 65.34%                          | 58.36%      | 96.56%           | 47.05%       | 99.80%           | 98.90%       | > 60.00%      |
| Total continuing operating revenue <sup>1</sup>                                                                       |                                 |             |                  |              |                  |              |               |
| 3. Unrestricted current ratio                                                                                         |                                 |             |                  |              |                  |              |               |
| Current assets less all external restrictions                                                                         | 4.45x                           | 4.23x       | 21.90x           | 22.49x       | 49.17x           | 41.30x       | > 1.50x       |
| Current liabilities less specific purpose liabilities                                                                 |                                 |             |                  |              |                  |              |               |
| 4. Debt service cover ratio                                                                                           |                                 |             |                  |              |                  |              |               |
| Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>              | 7.88x                           | 13.77x      | 6.56x            | 2.11x        | 2.86x            | 2.64x        | > 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                                                                                  | 10.39%                          | 11.51%      | 22.26%           | 23.15%       | 13.16%           | 13.16%       | < 10.00%      |
| Rates and annual charges collectable                                                                                  |                                 |             |                  |              |                  |              |               |
| 6. Cash expense cover ratio                                                                                           |                                 |             |                  |              |                  |              |               |
| Current year's cash and cash equivalents plus all term deposits                                                       | 7.98 months                     | 8.41 months | 14.96 months     | 13.10 months | 42.72 months     | 39.83 months | > 3.00 months |
| Monthly payments from cash flow of operating and financing activities                                                 |                                 |             |                  |              |                  |              |               |

(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.

### H1-3 Council information and contact details

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**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](http://www.cowracouncil.com.au)  
**Email:** [council@cowra.nsw.gov.au](mailto:council@cowra.nsw.gov.au)

#### Officers

**General Manager**  
Paul Devery

**Responsible Accounting Officer**  
Alan Dalton

#### Elected members

**Mayor**  
Cr P Smith

**Councillors**  
Cr NM Kiss OAM - Deputy Mayor  
Cr CA Downing  
Cr RA Fagan  
Cr T Horton  
Cr C Speechley  
Cr E Watt  
Cr PB Wright  
CR K Cave

#### Other information

**ABN:** 26 739 454 579



## INDEPENDENT AUDITOR'S REPORT

### Report on the general purpose financial statements

#### Cowra Shire Council

To the Councillors of Cowra Shire Council

### Opinion

I have audited the accompanying financial statements of Cowra Shire Council (the Council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2025, the Statement of Financial Position as at 30 June 2025, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including material accounting policy information and other explanatory information.

In my opinion:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
  - have been prepared, in all material respects, in accordance with the requirements of the Division
  - are, in all material respects, consistent with the Council's accounting records
  - present fairly, in all material respects, the financial position of the Council as at 30 June 2025, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

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

### Basis for Opinion

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

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

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

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

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

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

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

### **Other Information**

The Council's annual report for the year ended 30 June 2025 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

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

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

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

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

My objectives are to:

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

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

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



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

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

A handwritten signature in black ink, appearing to read 'H. Wilson', with a long horizontal line extending to the right.

Hugh Wilson  
Delegate of the Auditor-General for New South Wales

30 October 2025  
SYDNEY



Mr Paul Smith  
Mayor  
Cowra Shire Council  
P.O Box 333  
Forbes NSW 2871

Contact: Hugh Wilson  
Phone no: 02 9275 7161  
Our ref: R008-1981756498-6175

30 October 2025

Dear Mr Smith

**Report on the Conduct of the Audit  
for the year ended 30 June 2025  
Cowra Shire Council**

I have audited the general-purpose financial statements (GPFS) of the Cowra Shire Council (the Council) for the year ended 30 June 2025 as required by section 415 of the *Local Government Act 1993* (the Act).

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

My audit procedures did not identify any instances of material non-compliance with the financial reporting requirements in Chapter 13, Part 3, Division 2 of the LG Act and the associated regulation or a material deficiency in the Council's accounting records or financial statements. The Council's:

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

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2025 is issued in accordance with section 417 of the Act. The Report:

- must address the specific matters outlined in the Local Government Code of Accounting Practice and Financial Reporting 2024-25
- may include statements, comments and recommendations that I consider to be appropriate based on the conduct of the audit of the GPFS.

This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

## INCOME STATEMENT

### Financial performance

|                                                                                                 | 2025  | 2024 | Variance |
|-------------------------------------------------------------------------------------------------|-------|------|----------|
|                                                                                                 | \$m   | \$m  | %        |
| Rates and annual charges revenue                                                                | 16.9  | 16.1 | 5.0      |
| Grants and contributions provided for operating purposes revenue                                | 9.2   | 12.3 | 25.4     |
| Grants and contributions provided for capital purposes revenue                                  | 4.6   | 16.4 | 72.1     |
| Operating result from continuing operations                                                     | 4.1   | 20.7 | 80.3     |
| Net Operating result for the year before grants and contributions provided for capital purposes | (0.5) | 4.3  | 111.3    |

### Operating result from continuing operations

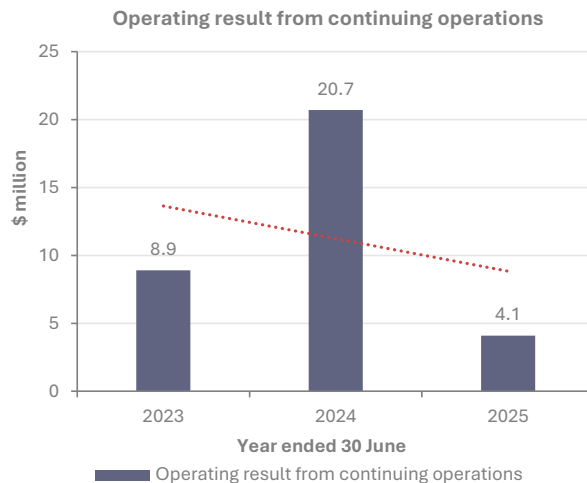
This graph shows the operating result from continuing operations for the current and prior two financial years.

Council's operating result from continuing operations for the year was \$16.6 million lower than the 2023–24 result.

In 2024-25:

- Depreciation, amortisation and impairment of non-financial assets expense (\$10.4 million) increased by \$1.2 million (13.3 per cent) due to increase in fixed assets.
- Grant and contribution income relating to capital purposes declined by \$11.8 million (72.1%) compared to the prior year, primarily contributing to the reduction in the net operating result.

The net operating result for the year before grants and contributions provided for capital purposes was - \$(0.5) million. Refer to 'Grants and contributions revenue' below for details.



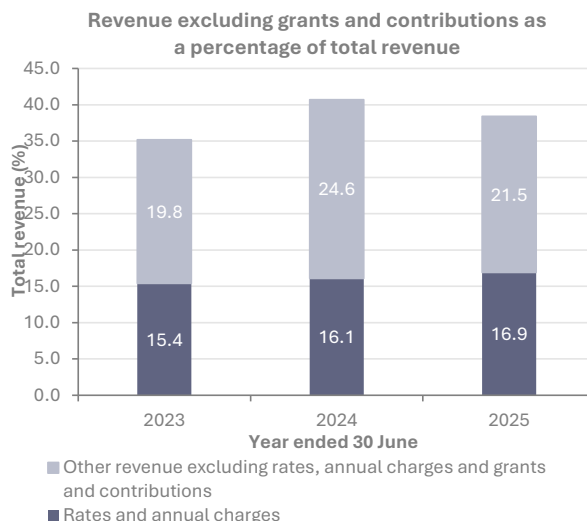
## Income

### Council revenue excluding grants and contributions

This graph shows the percentage of Council's revenue recognised from sources other than grants and contributions for the current and prior two financial years.

Council revenue excluding grants and contributions (\$38.4 million) decreased by \$2.3 million (5.6 per cent) in 2024–25 due to:

- rates and annual charges revenue (\$16.9 million) which increased by \$0.8 million (5 per cent) mainly due to rateable properties increase of 1 per cent
- user charges and fees revenue (\$16.8 million) decreased by \$2.2 million (11.6 per cent), primarily due to a reduction in services provided to Transport for NSW compared with the prior year. The higher level of service in the previous year was driven by several natural disaster response and recovery projects, which did not recur in the current year.

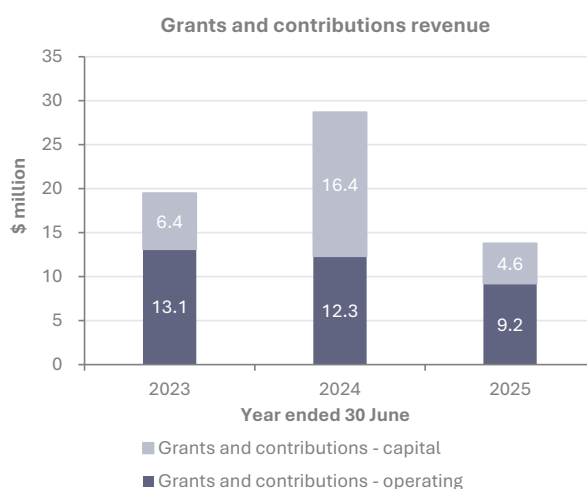


### Grants and contributions revenue

This graph shows the amount of grants and contributions revenue recognised for the current and prior two financial years.

Grants and contributions revenue (\$13.8 million) decreased by \$14.9 million (52 per cent) in 2024–25 due to:

- The \$11.8 million decrease in capital purpose grants and non-developer contributions is mainly due to the reduction of approximately \$8 million in Cowra Drought Water Supply Construction grant in FY2025.



## CASH FLOWS

### Statement of cash flows

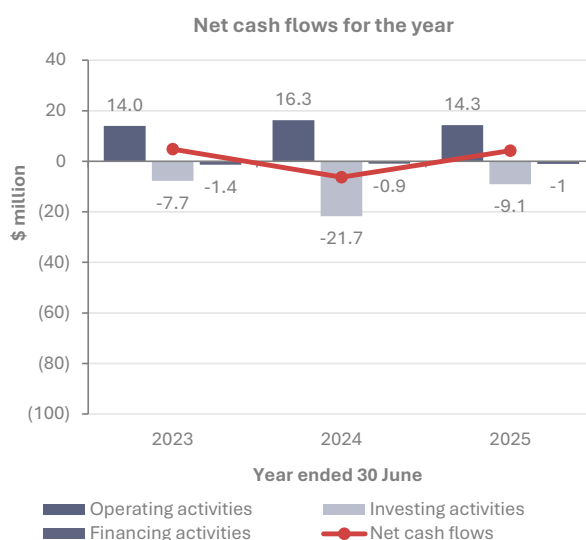
The Statement of Cash Flows details the Council's inflows and outflows of cash over a specific period. It helps in assessing the Council's ability to generate cash to fund its operations, pay off debts, and support future projects. It also aids in identifying any pressures or issues in the Council operating in a financially sustainable manner.

This graph shows the net cash flows for the current and prior two financial years.

The net cash flows for the year were positive \$4.2 million compared to negative \$6.3 million in 2023-24.

In 2024-25 the net cashflows:

- from operating activities decreased by \$2 million, mainly due to decreases in grants and contributions
- from investing activities increased by \$12.6 million, mainly due to reduced payments for IPPE compared to 2023-24.
- from financing activities decreased by \$0.03 million, mainly due to the repayment of borrowings during the year.



## FINANCIAL POSITION

### Cash, cash equivalents and investments

This section of the Report provides details of the amount of cash, cash equivalents and investments recorded by the Council at 30 June 2025.

Externally restricted funds are the cash, cash equivalents and investments that can only be used for specific purposes due to legal or contractual restrictions.

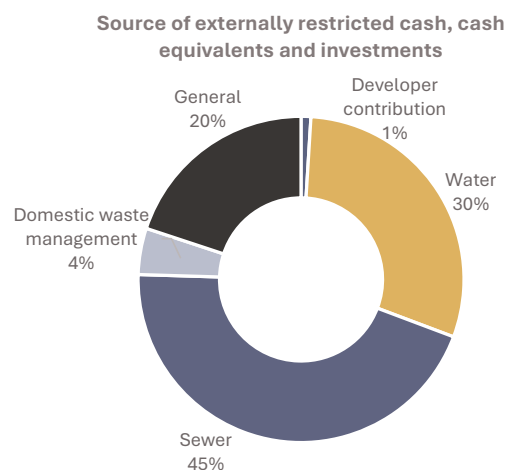
Cash, cash equivalents, and investments without external restrictions can be allocated internally by the elected Council's resolution or policy. These allocations are matters of Council policy and can be changed or removed by a Council resolution.

| Cash, cash equivalents and investments                           | 2025        | 2024        | Percentage of total cash and investments 2025 | Commentary                                                                                                                                                                                                                                          |
|------------------------------------------------------------------|-------------|-------------|-----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                  | \$m         | \$m         | %                                             |                                                                                                                                                                                                                                                     |
| <b>Total cash, cash equivalents and investments</b>              | <b>40.7</b> | <b>38.8</b> |                                               | Externally restricted balances are those which are only available for specific use due to a restriction placed by legislation or third-party contract. A breakdown of the sources of externally restricted balances is included in the graph below. |
| Restricted and allocated cash, cash equivalents and investments: |             |             |                                               | Internal allocations are determined by Council policies or decisions, which are subject to change.                                                                                                                                                  |
| • External restrictions                                          | 26.2        | 25.2        | 64                                            |                                                                                                                                                                                                                                                     |
| • Internal allocations                                           | 13.8        | 13.2        | 34                                            |                                                                                                                                                                                                                                                     |

This graph shows the sources of externally restricted cash, cash equivalents and investments.

In 2024-25 the Council's main sources of externally restricted cash, cash equivalents and investments include:

- Water fund of \$7.8 million which increased by \$0.6 million, mainly due to one-off grants in FY2025
- Domestic waste management of \$1.2 million which decreased by \$0.04 million when compared to 2023 -24.
- Sewer fund of \$11.7 million which increased by \$1.1 million when compared to 2023-24 mainly due to one-off grants in FY2025.

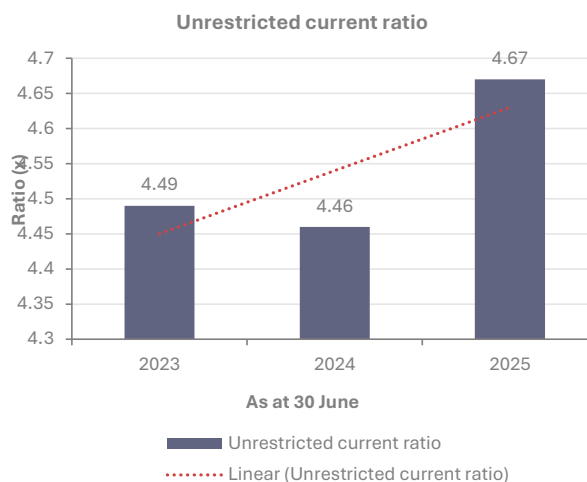


### Council liquidity

This graph shows the Council's unrestricted current ratio for the current and prior two financial years.

The unrestricted current ratio is specific to local government and represents Council's ability to meet its short-term obligations as they fall due. The ratio measures the ratio of unrestricted current assets to specific purpose liabilities.

In 2024-25, the average unrestricted current ratio was an average of 4.67:1, indicating a strong liquidity position. The ratio has decreased slightly by 0.21 points compared to the previous year. However, it remains materially consistent with the prior year and continues to reflect a sound capacity to meet short-term financial commitments.

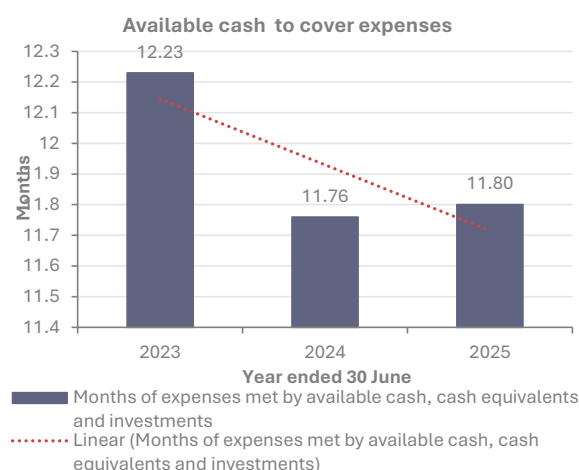


This graph shows the number of months of general fund expenses (excluding depreciation and borrowing costs), Council can fund from its available cash, cash equivalents and investments (not subject to external restrictions).

Further details on cash, cash equivalents and investments including the sources of external restrictions are included in the section above.

In 2024-25, the available cash to cover expenses was an average of 3 months for regional Councils.

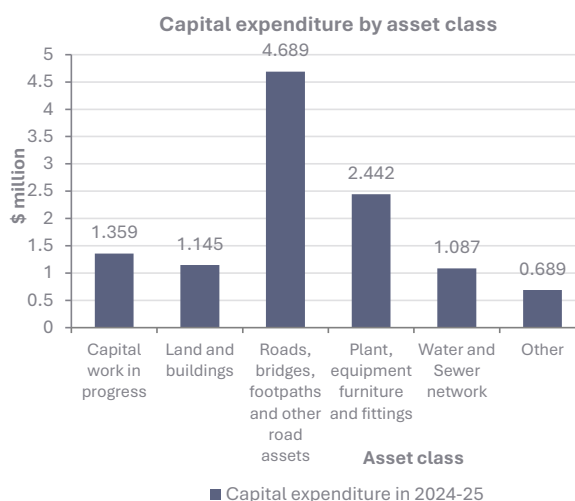
Council's level of available cash, cash equivalents, and investments remains above the benchmark and has increased from 2023-24. The available funds appear sufficient to cover more than 11 months of future operating expenses, indicating a strong liquidity and financial sustainability position.



### Infrastructure, property, plant and equipment

This graph shows how much the Council spent on renewing and purchasing assets in 2024-25.

Council's total expenditure on asset renewals and new assets decreased by \$12 million in 2024-25. During the year, Council invested \$4.5 million in the renewal of infrastructure, property, plant and equipment, primarily relating to road works. In addition, \$6.9 million was spent on new assets. \$1.4 million of these amounts were invested on capital works in progress.



### Debt

The table below provides an overview of the Council's loans

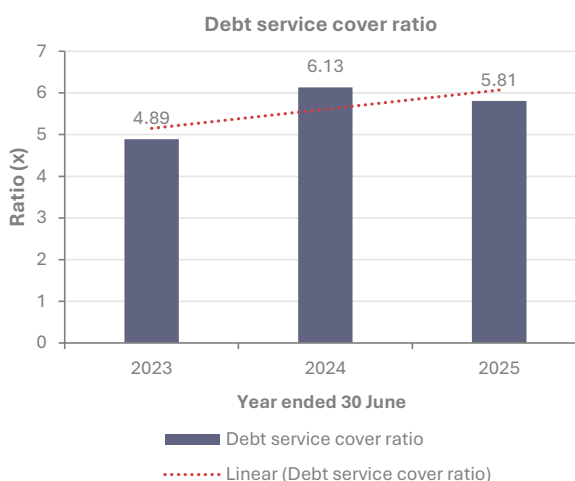
| Debt  | 2025   | 2024   | Commentary                                                                                                                        |
|-------|--------|--------|-----------------------------------------------------------------------------------------------------------------------------------|
|       | \$m    | \$m    |                                                                                                                                   |
| Loans | 11,958 | 12,922 | These were borrowings from Westpac, CBA, TCorp, NAB and the decrease noted are mainly due to the repayments made during the year. |

### Debt service cover

This graph shows the Council's debt service cover ratio for the current and prior two financial years.

The debt service cover ratio measures the operating cash to service debt including interest, principal and lease payments.

The ratio decreased from 6.13 times in the prior year to 5.81 times in the current year, primarily due to the settlement of borrowings during the year, which reduced the overall debt service requirement.





A handwritten signature in black ink, appearing to read 'H Wilson', with a long horizontal line extending to the right.

Hugh Wilson  
Director, Financial Audit  
Delegate of the Auditor-General

## Cowra Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2025

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## Cowra Shire Council

## Special Purpose Financial Statements

for the year ended 30 June 2025

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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 2025

**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:

- NSW Government Policy Statement, *Application of National Competition Policy to Local Government*
- 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
- Sections 3 and 4 of the NSW Department of Climate Change, Energy, the Environment and Water's (DCCEEW) *Regulatory and assurance framework for local water utilities, July 2022*

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,
- accord with Council's accounting and other records; and
- 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.

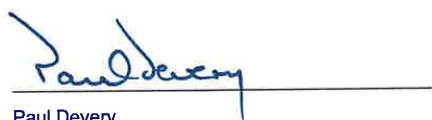
Signed in accordance with a resolution of Council made on 27 October 2025.



Cr Paul Smith  
**Mayor**  
27 October 2025



Cr Nikki Kiss OAM  
**Deputy Mayor**  
27 October 2025



Paul Devery  
**General Manager**  
27 October 2025



Alan Dalton  
**Responsible Accounting Officer**  
27 October 2025

## Cowra Shire Council

Income Statement of water supply business activity  
for the year ended 30 June 2025

| \$ '000                                                                    | 2025          | 2024          |
|----------------------------------------------------------------------------|---------------|---------------|
| <b>Income from continuing operations</b>                                   |               |               |
| Access charges                                                             | 2,112         | 2,013         |
| User charges                                                               | 6,098         | 5,406         |
| Interest and investment income                                             | 73            | 61            |
| Grants and contributions provided for operating purposes                   | 63            | 88            |
| Net gain from the disposal of assets                                       | 31            | 5             |
| Other income                                                               | 15            | –             |
| <b>Total income from continuing operations</b>                             | <b>8,392</b>  | <b>7,573</b>  |
| <b>Expenses from continuing operations</b>                                 |               |               |
| Employee benefits and on-costs                                             | 1,536         | 1,470         |
| Borrowing costs                                                            | 179           | 206           |
| Materials and services                                                     | 3,922         | 3,867         |
| Depreciation, amortisation and impairment                                  | 2,776         | 2,430         |
| Water purchase charges                                                     | 397           | 366           |
| Calculated taxation equivalents                                            | 7             | 10            |
| Other expenses                                                             | 28            | 25            |
| <b>Total expenses from continuing operations</b>                           | <b>8,845</b>  | <b>8,374</b>  |
| <b>Surplus (deficit) from continuing operations before capital amounts</b> | <b>(453)</b>  | <b>(801)</b>  |
| Grants and contributions provided for capital purposes                     | 233           | 8,329         |
| <b>Surplus (deficit) from continuing operations after capital amounts</b>  | <b>(220)</b>  | <b>7,528</b>  |
| <b>Surplus (deficit) from all operations before tax</b>                    | <b>(220)</b>  | <b>7,528</b>  |
| <b>Surplus (deficit) after tax</b>                                         | <b>(220)</b>  | <b>7,528</b>  |
| <b>Plus accumulated surplus</b>                                            | <b>29,956</b> | <b>22,418</b> |
| <b>Plus adjustments for amounts unpaid:</b>                                |               |               |
| – Taxation equivalent payments                                             | 7             | 10            |
| <b>Closing accumulated surplus</b>                                         | <b>29,743</b> | <b>29,956</b> |
| <b>Return on capital %</b>                                                 | <b>(0.3)%</b> | <b>(0.6)%</b> |
| <b>Subsidy from Council</b>                                                | <b>4,389</b>  | <b>4,821</b>  |
| <b>Calculation of dividend payable:</b>                                    |               |               |
| Surplus (deficit) after tax                                                | (220)         | 7,528         |
| Less: capital grants and contributions (excluding developer contributions) | (233)         | (8,329)       |
| <b>Surplus for dividend calculation purposes</b>                           | <b>–</b>      | <b>–</b>      |
| <b>Potential dividend calculated from surplus</b>                          | <b>–</b>      | <b>–</b>      |

## Cowra Shire Council

Income Statement of sewerage business activity  
for the year ended 30 June 2025

| \$ '000                                                                    | 2025          | 2024          |
|----------------------------------------------------------------------------|---------------|---------------|
| <b>Income from continuing operations</b>                                   |               |               |
| Access charges                                                             | 3,301         | 3,151         |
| User charges                                                               | 1,012         | 976           |
| Interest and investment income                                             | 142           | 139           |
| Net gain from the disposal of assets                                       | 16            | 10            |
| Other income                                                               | 14            | 30            |
| <b>Total income from continuing operations</b>                             | <b>4,485</b>  | <b>4,306</b>  |
| <b>Expenses from continuing operations</b>                                 |               |               |
| Employee benefits and on-costs                                             | 577           | 605           |
| Borrowing costs                                                            | 463           | 478           |
| Materials and services                                                     | 2,072         | 1,981         |
| Depreciation, amortisation and impairment                                  | 1,129         | 1,054         |
| Calculated taxation equivalents                                            | 3             | 3             |
| Other expenses                                                             | 1             | 1             |
| <b>Total expenses from continuing operations</b>                           | <b>4,245</b>  | <b>4,122</b>  |
| <b>Surplus (deficit) from continuing operations before capital amounts</b> | <b>240</b>    | <b>184</b>    |
| Grants and contributions provided for capital purposes                     | 9             | 48            |
| <b>Surplus (deficit) from continuing operations after capital amounts</b>  | <b>249</b>    | <b>232</b>    |
| <b>Surplus (deficit) from all operations before tax</b>                    | <b>249</b>    | <b>232</b>    |
| Less: corporate taxation equivalent (25%) [based on result before capital] | (60)          | (46)          |
| <b>Surplus (deficit) after tax</b>                                         | <b>189</b>    | <b>186</b>    |
| <b>Plus accumulated surplus</b>                                            | <b>30,129</b> | <b>29,894</b> |
| <b>Plus adjustments for amounts unpaid:</b>                                |               |               |
| – Taxation equivalent payments                                             | 3             | 3             |
| – Corporate taxation equivalent                                            | 60            | 46            |
| <b>Closing accumulated surplus</b>                                         | <b>30,381</b> | <b>30,129</b> |
| <b>Return on capital %</b>                                                 | <b>1.5%</b>   | <b>1.4%</b>   |
| <b>Subsidy from Council</b>                                                | <b>1,276</b>  | <b>1,374</b>  |
| <b>Calculation of dividend payable:</b>                                    |               |               |
| Surplus (deficit) after tax                                                | 189           | 186           |
| Less: capital grants and contributions (excluding developer contributions) | (9)           | (48)          |
| <b>Surplus for dividend calculation purposes</b>                           | <b>180</b>    | <b>138</b>    |
| <b>Potential dividend calculated from surplus</b>                          | <b>90</b>     | <b>69</b>     |

## Cowra Shire Council

Statement of Financial Position of water supply business activity  
as at 30 June 2025

| \$ '000                                       | 2025           | 2024           |
|-----------------------------------------------|----------------|----------------|
| <b>ASSETS</b>                                 |                |                |
| <b>Current assets</b>                         |                |                |
| Cash and cash equivalents                     | 2,705          | 2,736          |
| Investments                                   | 5,100          | 4,500          |
| Receivables                                   | 2,725          | 2,419          |
| Contract assets and contract cost assets      | 119            | 100            |
| <b>Total current assets</b>                   | <b>10,649</b>  | <b>9,755</b>   |
| <b>Non-current assets</b>                     |                |                |
| Infrastructure, property, plant and equipment | 98,919         | 98,281         |
| <b>Total non-current assets</b>               | <b>98,919</b>  | <b>98,281</b>  |
| <b>Total assets</b>                           | <b>109,568</b> | <b>108,036</b> |
| <b>LIABILITIES</b>                            |                |                |
| <b>Current liabilities</b>                    |                |                |
| Payables                                      | 42             | 40             |
| Contract liabilities                          | 1,122          | 1,342          |
| Borrowings                                    | 213            | 199            |
| Employee benefit provisions                   | 409            | 391            |
| <b>Total current liabilities</b>              | <b>1,786</b>   | <b>1,972</b>   |
| <b>Non-current liabilities</b>                |                |                |
| Borrowings                                    | 2,431          | 2,644          |
| Employee benefit provisions                   | 17             | 21             |
| <b>Total non-current liabilities</b>          | <b>2,448</b>   | <b>2,665</b>   |
| <b>Total liabilities</b>                      | <b>4,234</b>   | <b>4,637</b>   |
| <b>Net assets</b>                             | <b>105,334</b> | <b>103,399</b> |
| <b>EQUITY</b>                                 |                |                |
| Accumulated surplus                           | 29,743         | 29,956         |
| IPPE revaluation surplus                      | 75,591         | 73,443         |
| <b>Total equity</b>                           | <b>105,334</b> | <b>103,399</b> |

## Cowra Shire Council

Statement of Financial Position of sewerage business activity  
as at 30 June 2025

| \$ '000                                       | 2025          | 2024          |
|-----------------------------------------------|---------------|---------------|
| <b>ASSETS</b>                                 |               |               |
| <b>Current assets</b>                         |               |               |
| Cash and cash equivalents                     | 4,619         | 3,116         |
| Investments                                   | 7,121         | 7,621         |
| Receivables                                   | 695           | 720           |
| <b>Total current assets</b>                   | <b>12,435</b> | <b>11,457</b> |
| <b>Non-current assets</b>                     |               |               |
| Infrastructure, property, plant and equipment | 47,566        | 47,347        |
| <b>Total non-current assets</b>               | <b>47,566</b> | <b>47,347</b> |
| <b>Total assets</b>                           | <b>60,001</b> | <b>58,804</b> |
| <b>LIABILITIES</b>                            |               |               |
| <b>Current liabilities</b>                    |               |               |
| Payables                                      | 39            | 37            |
| Borrowings                                    | 200           | 185           |
| Employee benefit provisions                   | 83            | 75            |
| <b>Total current liabilities</b>              | <b>322</b>    | <b>297</b>    |
| <b>Non-current liabilities</b>                |               |               |
| Borrowings                                    | 5,387         | 5,587         |
| Employee benefit provisions                   | 12            | 17            |
| <b>Total non-current liabilities</b>          | <b>5,399</b>  | <b>5,604</b>  |
| <b>Total liabilities</b>                      | <b>5,721</b>  | <b>5,901</b>  |
| <b>Net assets</b>                             | <b>54,280</b> | <b>52,903</b> |
| <b>EQUITY</b>                                 |               |               |
| Accumulated surplus                           | 30,381        | 30,129        |
| IPPE revaluation surplus                      | 23,899        | 22,774        |
| <b>Total equity</b>                           | <b>54,280</b> | <b>52,903</b> |



## Note – Material accounting policy information

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 2021* (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 townships of Cowra and Wyangala.

#### 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 – 25% (LY 25%)

continued on next page ...

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## Note – Material accounting policy information (continued)

**Land tax** – the first \$1,075,000 of combined land values attracts **0%**. For the combined land values in excess of \$1,075,000 up to \$6,571,000 the rate is **\$100 + 1.6%**. For the remaining combined land value that exceeds \$6,571,000 a premium marginal rate of **2.0%** applies.

**Payroll tax** – **5.45%** on the value of taxable salaries and wages in excess of \$1,200,000.

In accordance with DCCEEW's regulatory and assurance framework, 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 regulatory and assurance framework as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the Act.

Achievement of substantial compliance to DCCEEW's regulatory and assurance framework 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 relevant corporate income tax rate, currently 25% (LY 25%).

Income tax is only applied where a gain from ordinary activities before capital amounts has been achieved. Since the taxation equivalent is notional – that is, it is payable to the '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 25% 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**

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 4.16% at 30/6/25.

continued on next page ...

Page 9 of 13

### Note – Material accounting policy information (continued)

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**(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 DCCEEW's regulatory and assurance framework 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 2025 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with DCCEEW's regulatory and assurance framework, statement of compliance and statement of dividend payment, dividend payment form and unqualified independent financial audit report are submitted to DCCEEW.



## INDEPENDENT AUDITOR'S REPORT

### Report on the special purpose financial statements

#### Cowra Shire Council

To the Councillors of Cowra Shire Council

#### Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Cowra Shire Council's (the Council) Declared Business Activities, which comprise the Statement by Councillors and Management, the Income Statement of each Declared Business Activity for the year ended 30 June 2025, the Statement of Financial Position of each Declared Business Activity as at 30 June 2025 and the Material accounting policy information note.

The Declared Business Activities of the Council are:

- Sewerage
- Water Supply.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's declared Business Activities as at 30 June 2025, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Material accounting policy information note and the Local Government Code of Accounting Practice and Financial Reporting 2024–25 (LG Code).

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

#### Basis for Opinion

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

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

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

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

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

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

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

**Emphasis of Matter - Basis of Accounting**

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

**Other Information**

The Council's annual report for the year ended 30 June 2025 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

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

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

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

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

My objectives are to:

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

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

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

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

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

A handwritten signature in black ink, appearing to read 'H Wilson', with a long horizontal line extending to the right.

Hugh Wilson  
Delegate of the Auditor-General for New South Wales

30 October 2025  
SYDNEY

# Cowra Shire Council

SPECIAL SCHEDULES  
for the year ended 30 June 2025

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## Cowra Shire Council

## Special Schedules

for the year ended 30 June 2025

---

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| <b>Special Schedules:</b>                          |      |
| Permissible income for general rates               | 3    |
| Report on infrastructure assets as at 30 June 2025 | 7    |



## Cowra Shire Council

## Permissible income for general rates

| \$ '000                                                 | Notes           | Calculation<br>2024/25 | Calculation<br>2025/26 |
|---------------------------------------------------------|-----------------|------------------------|------------------------|
| <b>Notional general income calculation <sup>1</sup></b> |                 |                        |                        |
| Last year notional general income yield                 | a               | 7,837                  | 8,200                  |
| Plus or minus adjustments <sup>2</sup>                  | b               | 10                     | 17                     |
| <b>Notional general income</b>                          | c = a + b       | <b>7,847</b>           | <b>8,217</b>           |
| <b>Permissible income calculation</b>                   |                 |                        |                        |
| Percentage increase                                     | d               | 4.50%                  | 4.20%                  |
| Plus percentage increase amount <sup>3</sup>            | f = d x (c + e) | 353                    | 345                    |
| <b>Sub-total</b>                                        | g = (c + e + f) | <b>8,200</b>           | <b>8,562</b>           |
| Plus (or minus) last year's carry forward total         | h               | 1                      | 1                      |
| <b>Sub-total</b>                                        | j = (h + i)     | <b>1</b>               | <b>1</b>               |
| <b>Total permissible income</b>                         | k = g + j       | <b>8,201</b>           | <b>8,563</b>           |
| Less notional general income yield                      | l               | 8,200                  | 8,562                  |
| <b>Catch-up or (excess) result</b>                      | m = k - l       | <b>1</b>               | <b>1</b>               |
| <b>Carry forward to next year <sup>6</sup></b>          | p = m + n + o   | <b>1</b>               | <b>1</b>               |

**Notes**

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the *Valuation of Land Act 1916 (NSW)*.
- (3) The 'percentage increase' is inclusive of the rate-peg percentage, and/or special variation and/or Crown land adjustment (where applicable).
- (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 Act. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.



## INDEPENDENT AUDITOR'S REPORT

### Special Schedule – Permissible income for general rates

#### Cowra Shire Council

To the Councillors of Cowra Shire Council

### Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Cowra Shire Council (the Council) for the year ending 30 June 2026.

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting 2024–25 (LG Code) and is in accordance with the books and records of the Council.

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

### Basis for Opinion

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

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

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

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

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

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

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

### Emphasis of Matter - Basis of Accounting

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

**Other Information**

The Council's annual report for the year ended 30 June 2025 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements, special purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2025.

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

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

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

I have nothing to report in this regard.

**The Councillors' Responsibilities for the Schedule**

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

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

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

My objectives are to:

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

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

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

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

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

A handwritten signature in black ink, appearing to read 'H Wilson', with a long horizontal line extending to the right.

Hugh Wilson  
Delegate of the Auditor-General for New South Wales

30 October 2025  
SYDNEY

## Cowra Shire Council

## Report on infrastructure assets as at 30 June 2025

| Asset Class                      | Asset Category            | Estimated cost<br>to bring assets<br>to satisfactory<br>standard | Estimated cost<br>to bring to the<br>agreed level of<br>service set by<br>Council | 2024/25<br>Required<br>maintenance <sup>a</sup> | 2024/25<br>Actual<br>maintenance | Net carrying<br>amount | Gross<br>replacement<br>cost (GRC) | Assets in condition as a percentage of<br>gross replacement cost |              |              |              |             |
|----------------------------------|---------------------------|------------------------------------------------------------------|-----------------------------------------------------------------------------------|-------------------------------------------------|----------------------------------|------------------------|------------------------------------|------------------------------------------------------------------|--------------|--------------|--------------|-------------|
|                                  |                           | \$ '000                                                          | \$ '000                                                                           | \$ '000                                         | \$ '000                          | \$ '000                | \$ '000                            | 1                                                                | 2            | 3            | 4            | 5           |
| Buildings                        | Other                     | –                                                                | –                                                                                 | 1,580                                           | 1,555                            | 29,206                 | 51,709                             | 14.0%                                                            | 22.0%        | 51.0%        | 13.0%        | 0.0%        |
|                                  | <b>Sub-total</b>          | <b>–</b>                                                         | <b>–</b>                                                                          | <b>1,580</b>                                    | <b>1,555</b>                     | <b>29,206</b>          | <b>51,709</b>                      | <b>14.0%</b>                                                     | <b>22.0%</b> | <b>51.0%</b> | <b>13.0%</b> | <b>0.0%</b> |
| Roads                            | Roads                     | –                                                                | –                                                                                 | 4,663                                           | 4,396                            | 240,117                | 272,559                            | 49.0%                                                            | 50.0%        | 1.0%         | 0.0%         | 0.0%        |
|                                  | Bridges                   | –                                                                | –                                                                                 | 37                                              | 29                               | 28,300                 | 31,432                             | 60.0%                                                            | 40.0%        | 0.0%         | 0.0%         | 0.0%        |
|                                  | Footpaths                 | –                                                                | –                                                                                 | 66                                              | 38                               | 11,036                 | 14,194                             | 63.0%                                                            | 29.0%        | 5.0%         | 3.0%         | 0.0%        |
|                                  | Other road assets         | –                                                                | –                                                                                 | 376                                             | 270                              | 1,708                  | 2,426                              | 0.0%                                                             | 45.0%        | 55.0%        | 0.0%         | 0.0%        |
|                                  | Bulk earthworks           | –                                                                | –                                                                                 | –                                               | –                                | 353,142                | 353,142                            | 100.0%                                                           | 0.0%         | 0.0%         | 0.0%         | 0.0%        |
|                                  | <b>Sub-total</b>          | <b>–</b>                                                         | <b>–</b>                                                                          | <b>5,142</b>                                    | <b>4,733</b>                     | <b>634,303</b>         | <b>673,753</b>                     | <b>76.4%</b>                                                     | <b>22.9%</b> | <b>0.7%</b>  | <b>0.1%</b>  | <b>0.0%</b> |
| Water supply network             | Water supply network      | –                                                                | –                                                                                 | 3,432                                           | 3,758                            | 88,718                 | 176,787                            | 13.0%                                                            | 11.0%        | 37.0%        | 34.0%        | 5.0%        |
|                                  | <b>Sub-total</b>          | <b>–</b>                                                         | <b>–</b>                                                                          | <b>3,432</b>                                    | <b>3,758</b>                     | <b>88,718</b>          | <b>176,787</b>                     | <b>13.0%</b>                                                     | <b>11.0%</b> | <b>37.0%</b> | <b>34.0%</b> | <b>5.0%</b> |
| Sewerage network                 | Sewerage network          | –                                                                | –                                                                                 | 1,268                                           | 1,427                            | 45,582                 | 74,983                             | 36.0%                                                            | 24.0%        | 36.0%        | 4.0%         | 0.0%        |
|                                  | <b>Sub-total</b>          | <b>–</b>                                                         | <b>–</b>                                                                          | <b>1,268</b>                                    | <b>1,427</b>                     | <b>45,582</b>          | <b>74,983</b>                      | <b>36.0%</b>                                                     | <b>24.0%</b> | <b>36.0%</b> | <b>4.0%</b>  | <b>0.0%</b> |
| Stormwater drainage              | Stormwater drainage       | –                                                                | –                                                                                 | 155                                             | 85                               | 35,256                 | 44,805                             | 42.0%                                                            | 58.0%        | 0.0%         | 0.0%         | 0.0%        |
|                                  | <b>Sub-total</b>          | <b>–</b>                                                         | <b>–</b>                                                                          | <b>155</b>                                      | <b>85</b>                        | <b>35,256</b>          | <b>44,805</b>                      | <b>42.0%</b>                                                     | <b>58.0%</b> | <b>0.0%</b>  | <b>0.0%</b>  | <b>0.0%</b> |
| Open space / recreational assets | Swimming pools            | –                                                                | –                                                                                 | 258                                             | 226                              | 1,725                  | 5,906                              | 0.0%                                                             | 0.0%         | 100.0%       | 0.0%         | 0.0%        |
|                                  | Other Recreational Assets | –                                                                | –                                                                                 | 1,484                                           | 1,399                            | 3,540                  | 6,247                              | 43.0%                                                            | 44.0%        | 12.0%        | 1.0%         | 0.0%        |
|                                  | <b>Sub-total</b>          | <b>–</b>                                                         | <b>–</b>                                                                          | <b>1,742</b>                                    | <b>1,625</b>                     | <b>5,265</b>           | <b>12,153</b>                      | <b>22.1%</b>                                                     | <b>22.6%</b> | <b>54.8%</b> | <b>0.5%</b>  | <b>0.0%</b> |
| Aerodrome                        | Aerodrome                 | –                                                                | –                                                                                 | 183                                             | 153                              | 3,467                  | 4,158                              | 0.0%                                                             | 50.0%        | 50.0%        | 0.0%         | 0.0%        |
|                                  | <b>Sub-total</b>          | <b>–</b>                                                         | <b>–</b>                                                                          | <b>183</b>                                      | <b>153</b>                       | <b>3,467</b>           | <b>4,158</b>                       | <b>0.0%</b>                                                      | <b>50.0%</b> | <b>50.0%</b> | <b>0.0%</b>  | <b>0.0%</b> |
| <b>Total – all assets</b>        |                           | <b>–</b>                                                         | <b>–</b>                                                                          | <b>13,502</b>                                   | <b>13,336</b>                    | <b>841,797</b>         | <b>1,038,348</b>                   | <b>57.1%</b>                                                     | <b>22.5%</b> | <b>12.7%</b> | <b>6.8%</b>  | <b>0.9%</b> |

(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                 |

continued on next page ...

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Cowra Shire Council

Report on infrastructure assets as at 30 June 2025 (continued)

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|   |              |                                   |
|---|--------------|-----------------------------------|
| 3 | Satisfactory | Maintenance work required         |
| 4 | Poor         | Renewal required                  |
| 5 | Very poor    | Urgent renewal/upgrading required |

## Cowra Shire Council

## Report on infrastructure assets as at 30 June 2025

## Infrastructure asset performance indicators (consolidated) \*

| \$ '000                                                                  | Amounts<br>2025 | Indicator<br>2025 | Indicators<br>2024 2023 |         | Benchmark |
|--------------------------------------------------------------------------|-----------------|-------------------|-------------------------|---------|-----------|
| Buildings and infrastructure renewals ratio                              |                 |                   |                         |         |           |
| Asset renewals <sup>1</sup>                                              | 4,472           | 55.48%            | 121.29%                 | 42.94%  | > 100.00% |
| Depreciation, amortisation and impairment                                | 8,060           |                   |                         |         |           |
| Infrastructure backlog ratio                                             |                 |                   |                         |         |           |
| Estimated cost to bring assets to a satisfactory standard                | —               | 0.00%             | 0.46%                   | 0.51%   | < 2.00%   |
| Net carrying amount of infrastructure assets                             | 852,702         |                   |                         |         |           |
| Asset maintenance ratio                                                  |                 |                   |                         |         |           |
| Actual asset maintenance                                                 | 13,336          | 98.77%            | 109.11%                 | 109.28% | > 100.00% |
| Required asset maintenance                                               | 13,502          |                   |                         |         |           |
| Cost to bring assets to agreed service level                             |                 |                   |                         |         |           |
| Estimated cost to bring assets to an agreed service level set by Council | —               | 0.00%             | 0.36%                   | 0.40%   |           |
| Gross replacement cost                                                   | 1,038,348       |                   |                         |         |           |

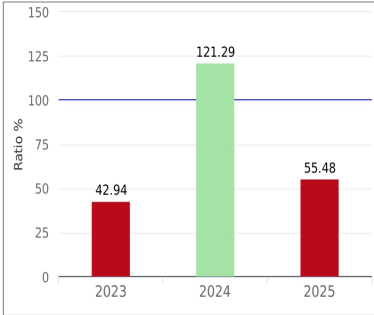
(\*) All asset performance indicators are calculated using classes identified in the previous table.

(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.

Cowra Shire Council

Report on infrastructure assets as at 30 June 2025

Buildings and infrastructure renewals ratio



Buildings and infrastructure renewals ratio

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

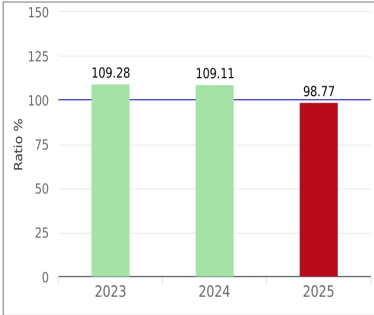
| Commentary on result |        |
|----------------------|--------|
| 24/25 ratio          | 55.48% |

Benchmark: — > 100.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark  
Ratio is outside benchmark

Asset maintenance ratio



Asset maintenance ratio

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

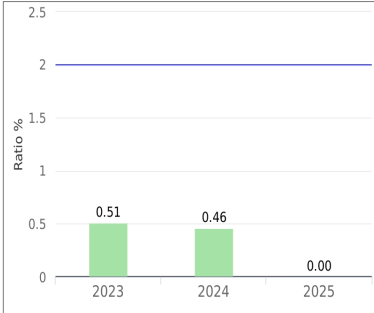
| Commentary on result |        |
|----------------------|--------|
| 24/25 ratio          | 98.77% |

Benchmark: — > 100.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark  
Ratio is outside benchmark

Infrastructure backlog ratio



Infrastructure backlog ratio

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

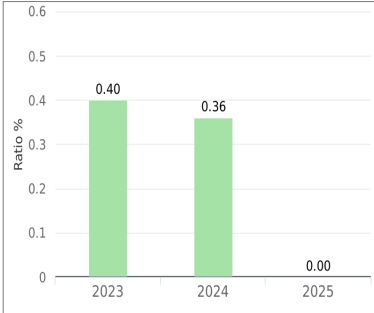
| Commentary on result |       |
|----------------------|-------|
| 24/25 ratio          | 0.00% |

Benchmark: — < 2.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark  
Ratio is outside benchmark

Cost to bring assets to agreed service level



Cost to bring assets to agreed service level

This ratio provides a snapshot of the proportion of outstanding renewal works compared to the total value of assets under Council's care and stewardship.

| Commentary on result |       |
|----------------------|-------|
| 24/25 ratio          | 0.00% |



## Cowra Shire Council

## Report on infrastructure assets as at 30 June 2025

## Infrastructure asset performance indicators (by fund)

| \$ '000                                                                  | General fund |         | Water fund |         | Sewer fund |         | Benchmark |
|--------------------------------------------------------------------------|--------------|---------|------------|---------|------------|---------|-----------|
|                                                                          | 2025         | 2024    | 2025       | 2024    | 2025       | 2024    |           |
| Buildings and infrastructure renewals ratio                              |              |         |            |         |            |         |           |
| Asset renewals <sup>1</sup>                                              |              |         |            |         |            |         |           |
| Depreciation, amortisation and impairment                                | 86.17%       | 189.38% | 31.26%     | 23.06%  | 1.68%      | 105.51% | > 100.00% |
| Infrastructure backlog ratio                                             |              |         |            |         |            |         |           |
| Estimated cost to bring assets to a satisfactory standard                |              |         |            |         |            |         |           |
| Net carrying amount of infrastructure assets                             | 0.00%        | 0.00%   | 0.00%      | 3.88%   | 0.00%      | 0.00%   | < 2.00%   |
| Asset maintenance ratio                                                  |              |         |            |         |            |         |           |
| Actual asset maintenance                                                 |              |         |            |         |            |         |           |
| Required asset maintenance                                               | 92.60%       | 107.58% | 109.50%    | 109.04% | 112.54%    | 120.05% | > 100.00% |
| Cost to bring assets to agreed service level                             |              |         |            |         |            |         |           |
| Estimated cost to bring assets to an agreed service level set by Council |              |         |            |         |            |         |           |
| Gross replacement cost                                                   | 0.00%        | 0.00%   | 0.00%      | 2.00%   | 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.

**4.2 Adoption of Annual Report**

File Number: D25/I539

Author: Alan Dalton, Director - Corporate Services

**RECOMMENDATION**

**That Council adopt and approve for publication the Annual Report for the year ended 30 June 2025.**

---

**INTRODUCTION**

Council is required to publish an Annual Report within five months of the end of the financial year.

**BACKGROUND**

Councillors were provided with a draft copy of the report for comment and any necessary changes are reflected in the final document which is tabled at this meeting (excluding the Annual Financial Statements which are the subject of separate consideration at this meeting).

Following adoption at this meeting the Annual Report and the Annual Financial Statements will be forwarded to the Office of Local Government and made available to the public.

**BUDGETARY IMPLICATIONS**

Nil

**ATTACHMENTS**

- I. Draft Annual Report 2024-2025 [↓](#)



# 2024-25 ANNUAL REPORT

COWRA SHIRE COUNCIL

116 KENDAL STREET COWRA, NSW, 2794

02 6340 2000

[COUNCIL@COWRA.NSW.GOV.AU](mailto:COUNCIL@COWRA.NSW.GOV.AU)

[COWRACOUNCIL.COM.AU](http://COWRACOUNCIL.COM.AU)

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## Cowra - Your Council

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### 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...**

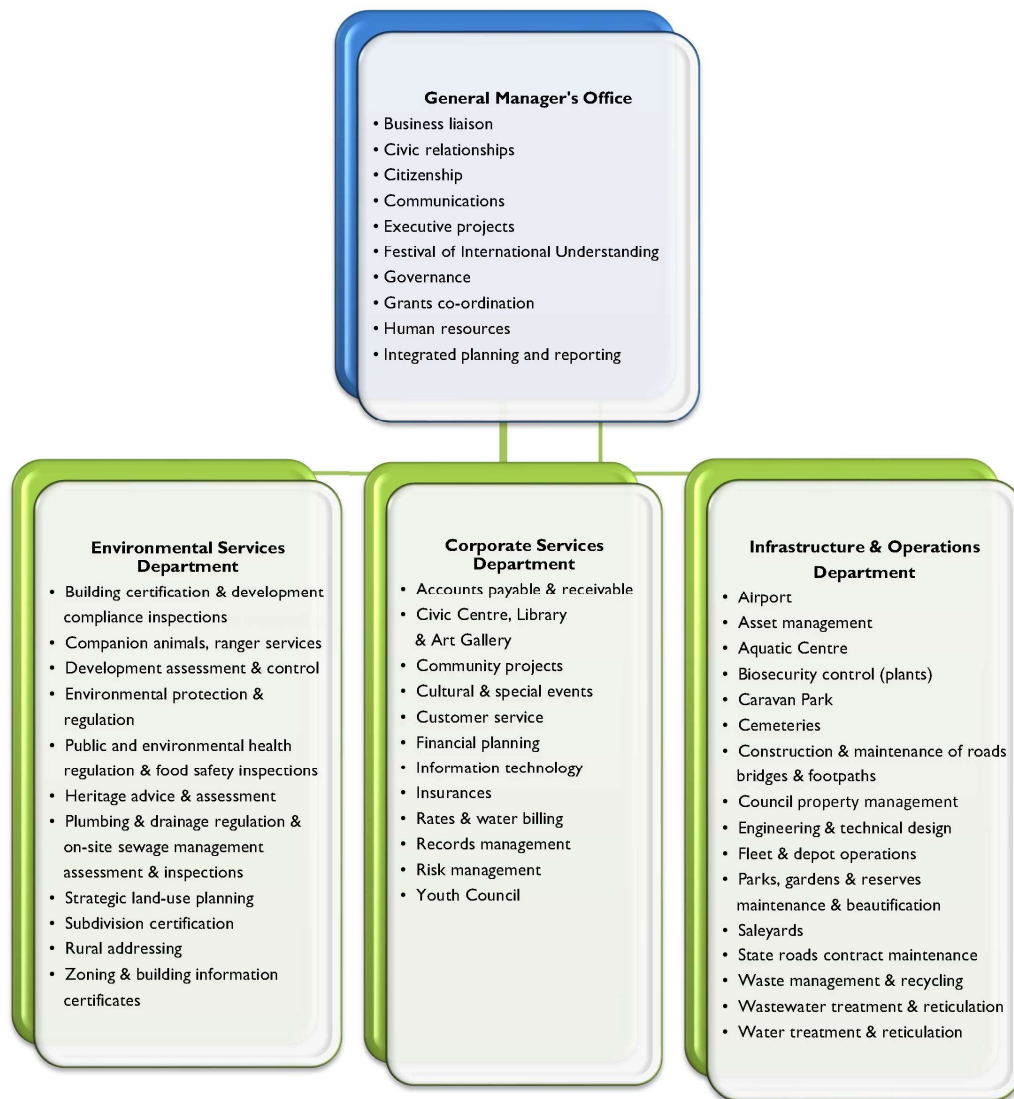
Show and grow leadership;  
Be positive and work together;  
Value each other and what we have;  
Create opportunities for our next generations.

#### 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

|                      |                                              |                                                   |                  |
|----------------------|----------------------------------------------|---------------------------------------------------|------------------|
| <b>Address:</b>      | Cowra Shire Council<br>Administration Centre |                                                   |                  |
|                      | 116 Kendal Street, Cowra                     | <b>General Enquiries</b>                          | <b>6340 2000</b> |
|                      | (Corner Darling & Kendal Streets)            | After-hours 24 hour emergency service             | 0419 219 231     |
| <b>Postal:</b>       | Private Bag 342, Cowra NSW 2794              |                                                   |                  |
| <b>Email:</b>        | Council@cowra.nsw.gov.au                     | <b>Departmental Enquiries</b>                     |                  |
| <b>Web:</b>          | www.cowracouncil.com.au                      | <b>Corporate Services Department</b>              |                  |
| <b>Office Hours:</b> | Monday to Friday 8.30am–4.30pm               | 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 2034        |
|                      |                                              | Accounts Receivable                               | 6340 2089        |
|                      |                                              | <b>Infrastructure &amp; Operations Department</b> |                  |
|                      |                                              | Water / Sewerage / Roads / Parks                  | 6340 2070        |
|                      |                                              | Depot Operations                                  | 6340 2120        |
|                      |                                              | Garbage / Recycling Services                      | 6340 2140        |
|                      |                                              | Aquatic Centre                                    | 6340 2150        |
|                      |                                              | Airport Reporting Officer                         | 0429 987 615     |
|                      |                                              | <b>Environmental Services Department</b>          |                  |
|                      |                                              | Health / Building / Planning                      | 6340 2040        |
|                      |                                              | Council's Ranger Services                         | 6340 2052        |
|                      |                                              | <b>Mayor's &amp; General Manager's Office</b>     |                  |
|                      |                                              | Executive Personal Assistant                      | 6340 2013        |
|                      |                                              | Communications Officer                            | 6340 2087        |
|                      |                                              | Cowra Business Officer                            | 6340 2038        |



## Cowra - Your Representatives

### Elected Representatives: Councillors

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

Local Government elections are held in NSW on the second Saturday in September every four years to elect nine councillors to represent the community of Cowra's Local Government Area.

At the 2024 election, eight councillors were declared uncontested on 14 September 2024:

**Cheryl Downing**  
**Tony Horton**  
**Paul Smith**  
**Erin Watt**

**Ruth Fagan**  
**Nikki Kiss OAM**  
**Cheryl Speechley**  
**Peter Wright**

A bi-election was then held on Saturday 23 November 2024 to elect the ninth councillor, **Karren Cave**.

In accordance with section 230 of the *NSW Local Government Act 1993*, the successful candidates vote to choose Cowra's Mayor and Deputy Mayor for a two-year term. The incumbents for the period 1 July 2024 to 30 September 2024 continued in these roles until Council voted on filling the positions.

- Mayor - Councillor Ruth Fagan
- Deputy Mayor - Councillor Paul Smith

At the Ordinary Council Meeting conducted on 30 September 2024, positions were elected as follows for a two year term up until September 2026:

- Mayor - Cr Paul Smith
- Deputy Mayor - Cr Nikki Kiss OAM

Should you wish to raise an issue with all elected members, Council conducts a public forum at 5.30 pm 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 the public forum of those meetings. If members of the public wish to speak during the public forum section of the meetings, please contact the General Manager's Office by phoning 6340 1013 by no later than midday on the day of the meeting to make arrangements.

*Front:*

Ruth Fagan  
 Nikki Kiss OAM (Deputy Mayor)  
 Karren Cave  
 Cheryl Speechley  
 Cheryl Downing  
 Erin Watt

*Back:*

Peter Wright  
 Paul Smith (Mayor)  
 Tony Horton



## A Word from the Mayor & General Manager

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We are pleased to present Cowra Shire Council's 2024-25 Annual Report and demonstrate to our community the projects and activities that Council has been working on and delivering for the Cowra Shire community.

Detailed below is a snapshot of what Council has achieved through strategic decision making by Council and dedicated work by Council staff:

### Health and Well-being

- Conducted successful Seniors Week in February with a number of well attended events held.
- Maintained regular food shop inspection program to meet the regulatory requirements of the NSW Food Authority.
- Continued successful companion animal re-homing program.
- Continued making improvements to the Cowra pound.
- Hosted Animal Welfare Bus promoting responsible pet ownership.
- Council continues to monitor construction of the new Cowra hospital to ensure the clinical services plan is delivered in the final build.
- Cowra Community Grants Scheme provided funding to 38 worthwhile community projects totalling just under \$50,000.
- Recognised volunteers through Australia Day awards.
- Youth Week activities held with a range of events conducted, led by Cowra Youth Council.
- Delivered health & well-being activities to council staff including flu clinics, skin checks, health checks and on-site counselling.
- Showcased s355 committee members during National VolunteersWeek.
- Implemented community group register on Council's website.
- Seniors' Week activities delivered.

### Innovation and Education

- Council representative sits on the Country Universities Centre board.
- Ongoing work placements provided in conjunction with local schools.
- Council supported TAFE with a number of employees attending courses offered at or by TAFE.
- Council participated in Try-A-Trade Day at Cowra High School promoting a career with Council.
- Nine school-based apprentices and trainees commenced with Council in February.

### Liveability

- A number of high-quality exhibitions held at the Cowra Regional Art Gallery.
- Conducted successful Australia Day activities.
- A successful Festival of International Understanding was held with India as the guest nation.
- Work completed on the construction of the upgrade to the Col Stinson Park netball courts and amenities.
- Continued to deliver a range of quality events and performances at Cowra Civic Centre.
- Continued to maintain parks, gardens and reserves to high standard.
- Council provided the Cowra Japanese Garden & Cultural Centre with financial support to deliver the Sakura Matsuri event in September and Koyo Matsuri event in May.
- Continued planning for redevelopment of aquatic centre.
- Commenced consultation to develop sportsfield precinct masterplans.
- Conducted World Peace Day events in September.
- Conduct a successful Families Into Sport Day in March.

**Community Leadership and Engagement**

- Eight councillors declared elected in September with a ninth councillor elected at the November by-election.
- Following local government election, the new council reviewed and adopted new Community Strategic Plan, Delivery Program/Operational Plan, Long-Term Financial Plan, Community Engagement Strategy and Workforce Management Strategy.
- Active participation by councillors and staff in a range of events, policy making forums and professional development opportunities offered by the Central West Joint Organisation, Local Government New South Wales, Australia Local Government Association, Country Mayors Association of New South Wales Inc and other bodies and forums.
- Council continued to apply for grants for projects contained within the strategic planning framework, and secured a range of grants.
- Regular communications issued over a range of platforms advising of council projects, events and policy decisions. Implemented monthly e-newsletter.
- Locale Learning engaged to produce individual councillor professional development plans.
- Established a community organisation contacts web page.

**Business and Industry**

- Regional consortium of councils finalised Regional Drought Resilience Plan.
- Adopted Cowra CBD Place Vision and Activation Plan.
- Continued to maintain and operate the Cowra saleyards and actively promote its use by local growers.
- Ongoing funding provided to Cowra Tourism Corporation.
- Cowra Housing Strategy adopted by Council.
- Provided support to the re-launching of the Cowra Business Chamber.

**Transport and Infrastructure**

- Council continues to advocate for the inclusion in NSW Government strategic planning documents the need for a second crossing of the Lachlan River in the Cowra township.
- Continued to undertake flood repair work on roads across the LGA.
- Continue delivery of Roads to Recovery program works.
- Continued working with the state government prior to assuming control of the Wyangala Sewer Scheme following construction by NSW Government.
- Completion the Billimari bore pipeline project.
- Planning continued for the following major infrastructure projects and plans:
  - West Cowra sewer
  - West Cowra drainage
  - Aquatic Centre renewal
  - Integrated Water Cycle Management
- Continued delivery of work on state-owned road network under contract with Transport for NSW.

**Environmental Sustainability and Stewardship**

- Successful grant to install photovoltaic solar, batteries and power factor correction at river pump.
- Cowra Materials Recycling Facility continues being a regional processing facility for products collected under the NSW Container Deposit Scheme.
- Successfully delivered Waste2 Art competition.

**Reconciliation and Inclusion**

- Council continues to work on developing a Reconciliation Action Plan.
- Completed public exhibition of Disability Inclusion Action Plan.
- Continued to promote and approve applications under Access Incentive Scheme.

## Activities of Council

The *Local Government Act 1993* Section 428(1) Act ss 428(3), 428 (4)(b) & Essential Element 5.2, 5.3 – IP&R Guidelines, within five months after the end of (financial) year, requires a report as to Council's 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. These items are addressed below.

### Overview

Council's operational objectives for the previous 12 months reflect the major operational areas for Council, measuring progress across seven distinct future directions:

- ◆ **Health and Well-being**
- ◆ **Innovation and Education**
- ◆ **Liveability**
- ◆ **Community Leadership and Engagement**
- ◆ **Business and Industry**
- ◆ **Transport and Infrastructure**
- ◆ **Environmental Sustainability and Stewardship**
- ◆ **Reconciliation and Inclusion**

Council has varying degrees of responsibility in implementing these objectives, and limited funds with which to operate. The major operational areas of Council for 2024-25, and its achievements, are set out below following the Annual Review of the Operational Plan 2024-25 and Integrated Delivery Program 2022-23 to 2025-26.

### Executive Summary

The Integrated Delivery Program 2022-2023 to 2025-2026 and Operational Plan 2024-25, are each based on the Community Strategic Plan and outline how Cowra Council will 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 have been set at the beginning of this 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 objectives. 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 1993* require a progress report on the Integrated 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 2024 – 30 June 2025. 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.

## Delivery Program 2022-2023 to 2025-2026, Operational Plan 2024-2025, Six Month Review to 30 June 2025

Local Government Act 1993 (Act) Section 428(3) & Essential Element 5.3 – IP&R Guidelines provides that the Annual Report must be prepared in accordance with Integrated Planning and Reporting Guidelines (IP&R) including Council's progress on the delivery of the service reviews Council has committed to undertake, the results of those reviews and any changes made to the levels of service.

| Health & Well-Being (Strategic Theme 1)                                                                                                              |                                                                                                                             |                                 |                                                                                              |                                                                                             |                               |                                                                                   |                                                                                                                                         |
|------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|---------------------------------|----------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-------------------------------|-----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| COMMUNITY STRATEGIC PLAN 2022-2036                                                                                                                   | 4 YEARS DELIVERY PROGRAM 2022-2023 to 2025-2026                                                                             | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                              |                                                                                             |                               |                                                                                   |                                                                                                                                         |
| Strategic Direction                                                                                                                                  | Program                                                                                                                     | Link                            | Action                                                                                       | Performance Measure                                                                         | Responsibility                | Six Month review to 31 December 2024                                              | Six Month Review to 30 June 2025                                                                                                        |
| H1. Construct a new hospital facility in Cowra                                                                                                       | H1.1 Ensure the new Cowra hospital meets the needs of the community now and into the future.                                | H1.1.a                          | Liaise with Health Infrastructure as the Cowra Hospital redevelopment is undertaken.         | Ensure council is regularly advised of progress with the project.                           | General Manager               | No action during the review period.                                               | Briefing organised for July 2025.                                                                                                       |
|                                                                                                                                                      |                                                                                                                             | H1.1.b                          | Council represented on the Cowra Health Council.                                             | Council representative attends meetings and provides reporting back to Council as required. | General Manager               | Mayor attends meetings.                                                           | Mayor attends meetings.                                                                                                                 |
| H2. Provide facilities, infrastructure and programs for health and well-being needs, including disability, mental health and family support services | H2.1 Support Cowra Information and Neighbourhood Centre (CINC), Headspace and other providers in the Cowra Shire community. | H2.1.a                          | Provide rental subsidy to CINC for Council-owned property (head office) in Vaux Street.      | Subsidy paid.                                                                               | Director – Corporate Services | The rent subsidy is paid periodically throughout the year as a refund of costs.   | The rent subsidy is paid periodically throughout the year as a refund of costs. During the period the subsidy was refunded accordingly. |
|                                                                                                                                                      | H2.2 Support and contribute to partnerships in community health and well-being initiatives.                                 | H2.2.a                          | Support community-based initiatives for well-being programs and events including Women's and | Key health and wellbeing events recognised and promoted.                                    | Director – Corporate Services | Cowra Youth Council hosted a stall at the Cowra Spring Show in October to promote | Planning has commenced for Mental Health Month in October. Pending a successful                                                         |

| Health & Well-Being (Strategic Theme 1) |                                                                                                |                                 |                                                                                                                    |                                                                                                      |                                        |                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                              |
|-----------------------------------------|------------------------------------------------------------------------------------------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| COMMUNITY STRATEGIC PLAN 2022-2036      | 4 YEARS DELIVERY PROGRAM 2022-2023 to 2025-2026                                                | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                                                    |                                                                                                      |                                        |                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                              |
| Strategic Direction                     | Program                                                                                        | Link                            | Action                                                                                                             | Performance Measure                                                                                  | Responsibility                         | Six Month review to 31 December 2024                                                                                                                                                                                                                                                                                                                   | Six Month Review to 30 June 2025                                                                                                                                                                                                             |
|                                         |                                                                                                |                                 | Men's Health Week and Mental Health Month.                                                                         | Support provided to community initiatives within available resources and relevant to Council's role. |                                        | Mental Health Month. Activities to engage with children and young people included making Positivity Pets from clay, mindfulness colouring-in sheets and games. The display included Mental Health Month promotional material and positive mental wellbeing messages. The activities were successful in engaging with target groups throughout the day. | outcome on grant funding, the Youth Council will host a series of Wellbeing Workshops.                                                                                                                                                       |
|                                         | H2.3 Develop and maintain facilities to provide health and well-being benefits in Cowra Shire. | H2.3.a                          | Promote the benefits of walking communities and cycling to residents and visitors.                                 | Promotion undertaken, including promotion of the shared path from Erambie to Taragala.               | Director –Corporate Services           | Promotion of walking and cycling will be considered by the Cowra Sport and Recreational Council.                                                                                                                                                                                                                                                       | Consultation with the Cowra Sport and Recreational Council and the general community was completed on an update to Council's 'Cowra Rides Guide' (issued 2014). The guide will be updated and reprinted to promote cycling across the Shire. |
|                                         |                                                                                                | H2.3.b                          | Consider appropriate locations for signage directing residents and visitors to shared footpath and cycling routes. | Audit undertaken, report presented to council and signs erected.                                     | Director – Infrastructure & Operations | Investigating signage for Peace Precinct pathway network.                                                                                                                                                                                                                                                                                              | A number of sign formats have been proposed; format and locations to be finalised.                                                                                                                                                           |

| Health & Well-Being (Strategic Theme 1) |                                                          |                                 |                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                               |                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                      |
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| COMMUNITY STRATEGIC PLAN 2022-2036      | 4 YEARS DELIVERY PROGRAM 2022-2023 to 2025-2026          | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                               |                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                      |
| Strategic Direction                     | Program                                                  | Link                            | Action                                                                                                             | Performance Measure                                                                                                                                                                                                                                                                                                                                                                                           | Responsibility                    | Six Month review to 31 December 2024                                                                                                                                                                                                                                                                                                                                                                                                                                  | Six Month Review to 30 June 2025                                                                                                                                                                                                                                                                                                                                     |
|                                         | H2.4 Provide companion animal services across the shire. | H2.4.a                          | Promote a subsidised companion animal incentive scheme for de-sexing, microchipping, registration and vaccination. | <p>Follow up request for the Animal Welfare League – Animal Care Truck to visit Cowra to provide desexing, vaccination and microchipping service to the community.</p> <p>Promote the National Desexing Network which provides reduced cost desexing for companion animals.</p> <p>Continue to work with rescue agencies and veterinary clinics to provide subsidised vaccinations for companion animals.</p> | Director – Environmental Services | <p>Animal Welfare League Bus came to Cowra on 18th October 2024. A further visit is planned for 2025.</p> <p>National desexing network is promoted by Rangers to assist pensioners and low-income members of the community with desexing of companion animals.</p> <p>Council has an ongoing relationship with numerous rescue agencies to partially fund vaccinations. Council is ensuring all companion animals are microchipped prior to leaving our facility.</p> | <p>Ranger has completed microchipping course, both Rangers now installing microchipping to all impounded cats and dogs at minimum cost.</p> <p>Vaccination of all impounded animals - program implemented being subsidised for dogs being adopted to rehoming authority. All animals being rehomed or impounded are being registered on the NSW animal registry.</p> |
|                                         |                                                          | H2.4.b                          | Maintain, develop and promote leash-free areas.                                                                    | <p>Maintenance and promotion undertaken.</p> <p>Erect appropriate directional signage.</p>                                                                                                                                                                                                                                                                                                                    | Director – Environmental Services | <p>The off-leash area is maintained and has been promoted by Council rangers. New directional signage has been installed.</p>                                                                                                                                                                                                                                                                                                                                         | <p>Posts have been made on the Cowra Impounding Facilities social media page promoting the off-leash dog park.</p> <p>Some photos of animals to be rehomed have been taken at the leash free area.</p>                                                                                                                                                               |

| Health & Well-Being (Strategic Theme 1) |                                                                                                           |                                 |                                                                                                                 |                                                                                                                                                                            |                                   |                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                       |
|-----------------------------------------|-----------------------------------------------------------------------------------------------------------|---------------------------------|-----------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| COMMUNITY STRATEGIC PLAN 2022-2036      | 4 YEARS DELIVERY PROGRAM 2022-2023 to 2025-2026                                                           | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                                                 |                                                                                                                                                                            |                                   |                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                       |
| Strategic Direction                     | Program                                                                                                   | Link                            | Action                                                                                                          | Performance Measure                                                                                                                                                        | Responsibility                    | Six Month review to 31 December 2024                                                                                                                                                                                                                                                                                                              | Six Month Review to 30 June 2025                                                                                                                                                                      |
|                                         |                                                                                                           | H2.4.c                          | Provide a companion animal re-homing program.                                                                   | Program continues. Council utilises services of several rehoming agencies across the state.                                                                                | Director – Environmental Services | Council continues to work with rehoming agencies and actively promoting all companion animals available for adoption.                                                                                                                                                                                                                             | Council continues to work with rehoming agencies and all animals are placed on Council's website and facebook page with photos and descriptions.                                                      |
|                                         |                                                                                                           | H2.4.d                          | Undertake improvements to the Cowra pound facility.                                                             | Improvements completed within time and on budget.                                                                                                                          | Director – Environmental Services | Improvements to the pound are being prioritised in accordance with Animal Welfare League Audit requirements.                                                                                                                                                                                                                                      | Access doors installed to dog kennels to dog run to meet requirements for exercising animals. Dog cages doors and enclosures have been upgraded. Concreting commenced to extend cattery and dog runs. |
|                                         | H2.5 Provide opportunities for Council staff to participate in a range of health and well-being programs. | H2.5.a                          | Administer health programs for employees and adequately resource appropriate health and well-being initiatives. | Maintain Employee Assistance Program.<br><br>Deliver annual skin clinics and annual flu vaccinations.<br><br>Deliver other identified programs within available resources. | General Manager                   | Continued the monthly Onsite Counselling for staff which is being heavily utilised. Skin Checks were carried out for staff in September. Capital Health Care carried out General Health Checks for staff in July. Continued Audio monitoring for identified staff through July - December. Lifeline Central West provide additional EAP services. | Flu Shots for staff conducted in May 2025.<br><br>Continued the monthly Onsite Counselling for staff which is being heavily utilised.                                                                 |



| Health & Well-Being (Strategic Theme 1) |                                                                                        |                                 |                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                           |
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| COMMUNITY STRATEGIC PLAN 2022-2036      | 4 YEARS DELIVERY PROGRAM 2022-2023 to 2025-2026                                        | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                           |
| Strategic Direction                     | Program                                                                                | Link                            | Action                                                                                  | Performance Measure                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Responsibility  | Six Month review to 31 December 2024                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Six Month Review to 30 June 2025                                                                                                                                          |
|                                         |                                                                                        |                                 |                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                           |
|                                         | H2.6 Ensure work, health and safety of both Council staff and others in the workplace. | H2.6.a                          | Review and monitor work, health and safety issues in the workplace on an ongoing basis. | <p>Maintain an effective relationship with StateCover Mutual Workers Compensation insurers to ensure all cases are managed effectively thus minimising Council's liability.</p> <p>Comply with all relevant legislation and subsidiary codes to provide a safe working environment and protection of the public and within reasonable budget limits provide resources necessary to meet requirements.</p> <p>Ensure WHS provisions are considered for the purchase of goods and services for Council operations.</p> <p>Support Council's Work Health &amp; Safety Committee.</p> | General Manager | <p>Council has implemented new processes in regards to incident/injury reporting and investigations in relation to workplace incidents.</p> <p>HR continues to work closely with StateCover in managing all Worker's Compensation claims, particularly return to work coordination.</p> <p>Council is currently recruiting for a new WHS Coordinator, the role has been vacant since September 2024. HR Manager has been providing support across the organisation in the interim.</p> | <p>WHS Officer appointed.</p> <p>HR continues to work closely with StateCover in managing all Worker's Compensation claims, particularly return to work coordination.</p> |

| Health & Well-Being (Strategic Theme 1)                                                                      |                                                                                           |                                 |                                                                                                                                            |                                                                                                                                      |                                   |                                                                                                                              |                                                                                                                                                                                                                                                               |
|--------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| COMMUNITY STRATEGIC PLAN 2022-2036                                                                           | 4 YEARS DELIVERY PROGRAM 2022-2023 to 2025-2026                                           | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                                                                            |                                                                                                                                      |                                   |                                                                                                                              |                                                                                                                                                                                                                                                               |
| Strategic Direction                                                                                          | Program                                                                                   | Link                            | Action                                                                                                                                     | Performance Measure                                                                                                                  | Responsibility                    | Six Month review to 31 December 2024                                                                                         | Six Month Review to 30 June 2025                                                                                                                                                                                                                              |
|                                                                                                              | H2.7 Inspect and enforce health standards through a regular food shop inspection program. | H2.7.a                          | Maintain a food shop inspection program that is proactive and educational and also responds appropriately to breaches of health standards. | All high-risk food premises in the shire inspected in accordance with regulatory requirements and necessary compliance action taken. | Director – Environmental Services | All high-risk food premises were inspected in accordance with the NSW Food Authority requirements..                          | High and medium risk food shops inspected. Educational food safety calendars provided to food shops. Scores on Doors program continued providing star ratings to food establishments. All food complaints inspected in accordance with legislated timeframes. |
| H3. Collaborate with education and health providers to attract and retain health professionals in the Shire. | H3.1 Support initiatives to attract and retain health professionals.                      | H3.1.a                          | Provide support to the Cowra Medical Centre Associates ANU program and other providers as requested.                                       | Mayor and councillors attend meetings as requested.                                                                                  | General Manager                   | Meetings of the Cowra Health Council are attended to advocate for improved health services outcomes for the Cowra Community. | Mayor and Councillors attended dinner for medical students from the Rural Organisation of the University of Notre Dame Sydney (ROUNDS).                                                                                                                       |
|                                                                                                              |                                                                                           | H3.1.b                          | Liaise with Central NSW Joint Organisation and participate in regional initiatives to attract health professionals to the region.          | Active participation in any initiatives undertaken.                                                                                  | General Manager                   | No action during the review period.                                                                                          | No action during the review period.                                                                                                                                                                                                                           |
|                                                                                                              |                                                                                           | H3.1.c                          | Liaise with local medical professionals to provide support for attraction of workforce.                                                    | Meet with local medical representatives and provide support as agreed.                                                               | General Manager                   | No action during the review period.                                                                                          | No action during the review period.                                                                                                                                                                                                                           |

| Health & Well-Being (Strategic Theme 1)                      |                                                                                               |                                 |                                                                                                                 |                                                                                             |                               |                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                              |
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| COMMUNITY STRATEGIC PLAN 2022-2036                           | 4 YEARS DELIVERY PROGRAM 2022-2023 to 2025-2026                                               | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                                                 |                                                                                             |                               |                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                              |
| Strategic Direction                                          | Program                                                                                       | Link                            | Action                                                                                                          | Performance Measure                                                                         | Responsibility                | Six Month review to 31 December 2024                                                                                                                                                                        | Six Month Review to 30 June 2025                                                                                                                                                                                                                                             |
| H4. Support and encourage volunteering within the community. | H4.1 Increase awareness of volunteering activity, needs and opportunities in the community.   | H4.1.a                          | Publicise links to State government volunteering websites.                                                      | Publicity undertaken.                                                                       | General Manager               | No action during the review period.                                                                                                                                                                         | No action during the review period.                                                                                                                                                                                                                                          |
|                                                              |                                                                                               | H4.1.b                          | Recognise and celebrate volunteers through the Cowra Shire Australia Day Awards and National Volunteer Week.    | Annual Australia Day Awards conducted.<br><br>National Volunteer Week activities conducted. | Director – Corporate Services | 13 nominations were received across four categories. A panel of community representatives have met to judge the nominations. Awards will be presented at the Australia Day Service on 26 Jan 2025.          | Posts were made showcasing section 355 committees for volunteer week in 2025 via Council social media pages.<br><br>Award presentation held at the 2025 Cowra Australia Day Service on 26 January. All nominees were showcased in short videos profiling their achievements. |
|                                                              |                                                                                               | H4.1.c                          | List volunteer groups on council website.                                                                       | Provide system on Council's website for local volunteer groups to self-register.            | Director – Corporate Services | This action will be addressed by Q4 FY25.                                                                                                                                                                   | There is now a tab on Council's website that is a community group register, with a link for groups to sign up. Their contact information is public and the list is building.                                                                                                 |
|                                                              | 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 Community Grants Scheme. | Funding delivered and projects implemented.                                                 | General Manager               | Cowra Community Grants – Round 1 2024/2025 were successfully delivered though Local Government Elections in September did delay the assessment process. A total of 25 applications were received. Following | Cowra Community Grants – Round 2 2024/2025 were successfully delivered. A total of 22 applications were received. Following assessment 21 applications were approved totalling                                                                                               |

| Health & Well-Being (Strategic Theme 1)                                                                                                     |                                                                                                    |                                 |                                                                                                      |                                                               |                               |                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                  |
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| COMMUNITY STRATEGIC PLAN 2022-2036                                                                                                          | 4 YEARS DELIVERY PROGRAM 2022-2023 to 2025-2026                                                    | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                                      |                                                               |                               |                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                  |
| Strategic Direction                                                                                                                         | Program                                                                                            | Link                            | Action                                                                                               | Performance Measure                                           | Responsibility                | Six Month review to 31 December 2024                                                                                                                                                                                                                                                                                                | Six Month Review to 30 June 2025                                                                                                                                                                                                                                 |
|                                                                                                                                             |                                                                                                    |                                 |                                                                                                      |                                                               |                               | assessment 17 applications were approved totalling \$23,111.90. Presentation ceremony held 2 December 2024.                                                                                                                                                                                                                         | \$26,706.20. Presentation ceremony held 27 March 2025.                                                                                                                                                                                                           |
| H5. Partner with and seek advice from the local First Nations community and First Nations health -care services to improve health outcomes. | H5.1 Liaise with local health and First Nations groups to increase awareness of health challenges. | H5.1.a                          | Meet with Cowra Local Aboriginal Land Council, Weigelli, Western NSW Health and local schools.       | Meetings held and desired actions supported within resources. | General Manager               | No action during the review period.                                                                                                                                                                                                                                                                                                 | Mayor to attend site-visit of Weigelli and conduct onsite discussions in July 2025.                                                                                                                                                                              |
| H6. Provide for future aged care needs and support services. Promote an active retirement.                                                  | H6.1 Coordinate and support programs for seniors.                                                  | H6.1.a                          | Organise events for Seniors Festival.                                                                | High levels of engagement with community organisations.       | Director – Corporate Services | Community Development Officers have initiated planning and preparations for 2025 Seniors Week. First meeting attended by representatives from 10 community organisations. Draft program prepared for events to be held from 3-16 March 2025. Application for a 2025 NSW Seniors Festival grant was successful to help stage events. | The 2025 Seniors Festival in Cowra was successfully staged from 3-16 March. Attendance across the 17 events exceeded 750 people. Events encompassed a wide range of activities from social events, cinema, and active recreation, to crafts, theatre and trivia. |
|                                                                                                                                             | H.6.2 Advocate for aged care needs.                                                                | H.6.2.a                         | Liaise with aged care providers, other relevant providers and advocate for their needs and services. | Meetings held and advocacy undertaken if required.            | General Manager               | No action during the review period.                                                                                                                                                                                                                                                                                                 | No action during the review period.                                                                                                                                                                                                                              |

| Innovation and Education (Strategic Theme 2) |                                                              |                                 |                                                                                                    |                                                                                                                                                                                                             |                               |                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                        |
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| COMMUNITY STRATEGIC PLAN 2022-2036           | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026               | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                                    |                                                                                                                                                                                                             |                               |                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                        |
| Strategic Direction                          | Program                                                      | Link                            | Action                                                                                             | Performance Measure                                                                                                                                                                                         | Responsibility                | Six Month review to 31 December 2024                                                                                                                                                                                                                                             | Six Month Review to 30 June 2025                                                                                                                                                                                                                                                                                                                                       |
| I1. Make Cowra Shire a learning community    | I1.1 Support establishment of Country Universities Centre.   | I1.1.a                          | Provide support within resources to facilitate operation of the Country Universities Centre (CUC). | Council to assist the CUC where possible with knowledge and expertise to support the ongoing operations of the Centre within budgets.<br><br>Councillor representative allocated to CUC Cowra Region Board. | Director – Corporate Services | Council endorsed an official Council representative on the CUC Cowra Region Board (Cr Cheryl Speechley)<br><br>Council support for the CUC acknowledged in the CUC's 2024 Annual Report.                                                                                         | Council continues to assist with promotion of CUC and contributes to the management of the Centre through Councillor representation on the Board.<br><br>The CUC recorded 95 students registered for Semester 1, 2025, exceeding targets. The Centre's cumulative impact reached a total of 186 students since opening in March 2023.                                  |
|                                              | I1.2 Support initiatives that seek to educate the community. | I1.2.a                          | Encourage and support expos eg Cowra Show exhibit, weeds expo, careers days.                       | Support provided within available resources.                                                                                                                                                                | General Manager               | Council again successfully contributed to the careers day (Try-a-Trade) at the Cowra High School 3 September, a very successful day showcasing some of the employment and career opportunities at Council.<br><br>Council information stands delivered at the Cowra Spring Show. | Council will again have a stand at the Cowra Spring show, encouragement will be made for all areas within Council to have a chance to contribute.<br><br>Council has been working with the High Schools to support career initiatives and will again provide support to the Try-a-Trade day at Cowra High School in September, with planning having commenced in June. |

| Innovation and Education (Strategic Theme 2) |                                                                                      |                                 |                                                                                                                        |                                                                                                        |                 |                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                        |
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| COMMUNITY STRATEGIC PLAN 2022-2036           | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026                                       | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                                                        |                                                                                                        |                 |                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                        |
| Strategic Direction                          | Program                                                                              | Link                            | Action                                                                                                                 | Performance Measure                                                                                    | Responsibility  | Six Month review to 31 December 2024                                                                                                                                                                                                                                                                                                                                                                                   | Six Month Review to 30 June 2025                                                                                                                                       |
|                                              |                                                                                      |                                 |                                                                                                                        |                                                                                                        |                 |                                                                                                                                                                                                                                                                                                                                                                                                                        | Council will promote School Based Traineeship as well as Apprentice and Trainee positions.                                                                             |
|                                              | I1.3 Support the local school education sector.                                      | I1.3.a                          | Meet with local school reps and advocate for needs as appropriate.                                                     | Meetings held and advocacy undertaken.                                                                 | General Manager | Continued to liaise with High Schools to provide opportunities for work placement. Human Resources attended local High Schools as part of their career nights, promoting the opportunity for School-based Apprenticeships with Council.<br><br>During November/December Council recruited for 9 School Based Apprentices and Trainees for various roles across Council, these students will commence in February 2025. | Council's work placement program has provided many placement opportunities over the past few months in Parks & Gardens, Depot and Water Treatment Plant & Engineering. |
|                                              | I1.4 Advocate for increased activity at Cowra TAFE and from other service providers. | I1.4.a                          | Advocate for an appropriate range of courses at Cowra TAFE and from other service providers to meet community demands. | Lobby TAFE and relevant MPs to seek delivery of courses through Cowra TAFE or other service providers. | General Manager | Council continues to utilise TAFE courses for professional development of staff and to meet our compliance training needs.                                                                                                                                                                                                                                                                                             | Council has engaged TAFE to provide compliance training namely First Aid Certificates, Asbestos Removal, Apprentice Mechanics and                                      |

| Innovation and Education (Strategic Theme 2)                                                      |                                                                                                                |                                 |                                                                                           |                                                                                 |                 |                                                                                                                                                                                                            |                                                                                                                                                  |
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| COMMUNITY STRATEGIC PLAN 2022-2036                                                                | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026                                                                 | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                           |                                                                                 |                 |                                                                                                                                                                                                            |                                                                                                                                                  |
| Strategic Direction                                                                               | Program                                                                                                        | Link                            | Action                                                                                    | Performance Measure                                                             | Responsibility  | Six Month review to 31 December 2024                                                                                                                                                                       | Six Month Review to 30 June 2025                                                                                                                 |
|                                                                                                   |                                                                                                                |                                 |                                                                                           |                                                                                 |                 | The Country Universities Centre (CUC) in Cowra establishes a dedicated learning hub for our region, offering students free access to high-speed Internet, modern technology, and on-site learning support. | Horticulture studies, this is carried out through regional centres as not offered by Cowra TAFE.                                                 |
| I2.Support initiatives to increase education and training outcomes for local Wiradjuri community. | I2.1 Investigate opportunities for Council to support local Wiradjuri community education and skills training. | I2.1.a                          | Ensure consideration in development of Reconciliation Action Plan.                        | Demonstrated consideration of this objective and identified strategies adopted. | General Manager | Human Resources is involved in Council's Reconciliation Working Party with discussions and ongoing in the development of a Reconciliation Action Plan.                                                     | Identifying suitable indigenous traineeship opportunities within Council. Discussions continue with local high schools to promote opportunities. |
|                                                                                                   |                                                                                                                | I2.1.b                          | Consider options to support First Nations employment with Council.                        | Options implemented.                                                            | General Manager | Currently identifying opportunities and developing strategies for first nations employment and liaising with key stakeholders particularly involved with the Elsa Dixon Aboriginal Grant Funding.          | No action during this period.                                                                                                                    |
| I3. Support innovation and research.                                                              | I3.1 Support the Cowra Agricultural Research Station.                                                          | I3.1.a                          | Liaise with the Research Station and support efforts to increase activity at the station. | Meet with research station representatives and provide support as required.     | General Manager | No action undertaken during the review period.                                                                                                                                                             | No action undertaken during the review period.                                                                                                   |

| Liveability (Strategic Theme 3)                                                                                                                               |                                                                           |                                 |                                                                        |                                                                 |                               |                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
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| COMMUNITY STRATEGIC PLAN 2022-2036                                                                                                                            | 4 YEAR DELIVERY PROGRAM<br>2022-2023 to 2025-2026                         | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                        |                                                                 |                               |                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Strategic Direction                                                                                                                                           | Program                                                                   | Link                            | Action                                                                 | Performance Measure                                             | Responsibility                | Six Month Review to 31 December 2024                                                                                                                                                                                                             | Six Month Review to 30 June 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| L1. Build understanding and communication of Cowra Shire's rich history, vibrant future and leadership in international understanding and cultural diversity. | L1.1 Conduct annual Festival of International Understanding.              | L1.1.a                          | Plan and deliver 2025 Festival of International Understanding.         | Festival conducted with good community support and involvement. | General Manager               | Planning for 2025 Festival well underway with India announced as Guest Nation.                                                                                                                                                                   | 2025 Festival held successfully. New Festival Coordinator appointed and negotiations with United Kingdom underway for 2026 Festival.                                                                                                                                                                                                                                                                                                                                                                                                           |
|                                                                                                                                                               | L1.2 Conduct annual Australia Day celebrations.                           | L1.2.a                          | Work with Australia Day committee to deliver Australia Day activities. | Events conducted with good community support and involvement.   | Director – Corporate Services | Preparations for 2025 Australia Day celebrations are well-advanced. School Literary Competition and Cowra Awards program finalised. Community partnerships and program of events confirmed. Ben Farinazzo appointed as Australia Day Ambassador. | Program of Australia Day activities successfully delivered on 26 January. The official Australia Day Service at the Cowra Civic Centre was attended by approx. 280 people and incorporated a Citizenship Ceremony, Australia Day Awards presentation, School Literary competition awards, and the Australia Day Ambassador address by Ben Farinazzo.<br><br>Council also partnered with 7 community organisations to provide a comprehensive program of activities for the Cowra community to Reflect, Respect and Celebrate on Australia Day. |
|                                                                                                                                                               | L1.3 Support the Cowra Historical Society and Cowra Family History Group. | L1.3.a                          | Liaise with groups and provide support within available resources.     | Liaison undertaken and support provided as required.            | Director – Corporate Services | Council is collaborating with the Cowra Family History Group as a contributor to the 2025 Cowra Seniors Festival                                                                                                                                 | Council supported Cowra Family History Group to host a tour of the Cowra Cemetery for the 2025 Seniors Festival.                                                                                                                                                                                                                                                                                                                                                                                                                               |



| Liveability (Strategic Theme 3)    |                                                                                                                                   |                                 |                                                                                                        |                                                                                                                                   |                               |                                                                                                                                                  |                                                                                                       |
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| COMMUNITY STRATEGIC PLAN 2022-2036 | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026                                                                                    | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                                        |                                                                                                                                   |                               |                                                                                                                                                  |                                                                                                       |
| Strategic Direction                | Program                                                                                                                           | Link                            | Action                                                                                                 | Performance Measure                                                                                                               | Responsibility                | Six Month Review to 31 December 2024                                                                                                             | Six Month Review to 30 June 2025                                                                      |
|                                    |                                                                                                                                   |                                 |                                                                                                        |                                                                                                                                   |                               | Organising Committee. Council has facilitated initial planning meetings and continue to support CFHG to host an event for the Festival in March. |                                                                                                       |
|                                    | L1.4 Support annual commemoration of POW Breakout.                                                                                | L1.4.a                          | Support POW Breakout Association in staging of 80 <sup>th</sup> anniversary commemorations.            | Support provided within resources and feedback from event participants is positive.                                               | General Manager               | Support provided for August commemoration.                                                                                                       | No action undertaken during the review period.                                                        |
|                                    | L1.5 Continue to foster and develop the Cowra/Japan relationship.                                                                 | L1.5.a                          | Support the Japanese Garden & Cultural Centre within available resources.                              | Support provided within available resources.                                                                                      | General Manager               | No action undertaken during the review period.                                                                                                   | Council provided funding and support for the Koyo Matsuri Festival in May 2025.                       |
|                                    |                                                                                                                                   | L1.5.b                          | Council represented on the Japanese Garden & Cultural Centre Board and reports to Council as required. | Meetings attended and reports provided as appropriate.                                                                            | General Manager               | Mayor attends meetings as Council representative.                                                                                                | Mayor attends meetings as Council representative.                                                     |
|                                    |                                                                                                                                   | L1.5.c                          | Support Cowra-Joetsu City reciprocal relationship.                                                     | Staff exchange undertaken.<br>Host delegation from Joetsu visiting in August to commemorate 80th Anniversary of the POW Breakout. | General Manager               | Community Development Officer Linda Barron participated in exchange. Support provided for visit during August commemoration.                     | No action undertaken during the review period.                                                        |
|                                    | L1.6 Support the World Peace Bell Committee to foster peace initiatives and maintain the profile of Australia's World Peace Bell. | L1.6.a                          | Advocate for the inclusion of World Peace Bell Ceremonies in key community events and conduct          | World Peace Bell ceremonies conducted.                                                                                            | Director – Corporate Services | The World Peace Bell Association continues to hold ceremonies at key events in Cowra Civic Square. Cowra Youth council rang the World            | World Peace Bell Ceremonies were held as part of Australia Day celebrations and the Cowra Festival of |

| Liveability (Strategic Theme 3)                                                                                                 |                                                       |                                 |                                                                                                         |                                                         |                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                              |
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| COMMUNITY STRATEGIC PLAN 2022-2036                                                                                              | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026        | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                                         |                                                         |                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                              |
| Strategic Direction                                                                                                             | Program                                               | Link                            | Action                                                                                                  | Performance Measure                                     | Responsibility                         | Six Month Review to 31 December 2024                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Six Month Review to 30 June 2025                                                                                                                                                                                             |
|                                                                                                                                 |                                                       |                                 | ceremonies where relevant.                                                                              |                                                         |                                        | Peace Bell for Remembrance Day before their November meeting.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | International Understanding.                                                                                                                                                                                                 |
|                                                                                                                                 |                                                       | L1.6.b                          | Conduct activities to celebrate the International Day of Peace, including the annual Youth Peace Forum. | Peace Day activities conducted with good participation. | Director – Corporate Services          | 2024 Cowra Youth Peace Forum was held on 19th September 2024 at the Cowra Civic Centre. Over 100 students and teachers attended. The Forum included the first official screening of the promotional and educational video funded by the bequest of the Margaret Weir Estate, A Journey from Conflict to Peace   Cowra Peace Bell. The Forum also included a public speaking competition with the theme: "How Do We Foster Peace in our Community?" The 2024 guest speaker – former Soccerroo and broadcaster, Craig Foster - was very well received. | Planning and preparations are well-underway to celebrate the 2025 International Day of Peace. The Cowra Youth Peace Forum will be held on 18 September. The biennial Cowra Youth Peace Awards are also open for nominations. |
| L2. Continue to develop our leisure and cultural facilities and infrastructure and protect and enhance our natural environment. | L2.1 Undertake asset renewal of Cowra Aquatic Centre. | L2.1.a                          | Work with consultants to finalise detailed design.                                                      | Detailed designs completed.                             | Director – Infrastructure & Operations | Design package is completed in preparation for future tender.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Design package has been completed; EOI advertised and selective tenderers panel appointed.                                                                                                                                   |
|                                                                                                                                 |                                                       | L2.1.b                          | Tender for construction works.                                                                          | Tender for construction works.                          | Director – Infrastructure & Operations | Design intent meeting with architect held with project team and Public Works.                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Tender is being prepared for advertising to the panel.                                                                                                                                                                       |

| Liveability (Strategic Theme 3)    |                                                                        |                                 |                                                                                                                                       |                                                        |                                        |                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                |
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| COMMUNITY STRATEGIC PLAN 2022-2036 | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026                         | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                                                                       |                                                        |                                        |                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                |
| Strategic Direction                | Program                                                                | Link                            | Action                                                                                                                                | Performance Measure                                    | Responsibility                         | Six Month Review to 31 December 2024                                                                                                                                                                                                                             | Six Month Review to 30 June 2025                                                                                                                                                                                                                                                                                                                               |
|                                    | L2.2 Deliver projects identified in adopted Sport and Recreation Plan. | L2.2.a                          | Develop masterplans for West Cowra Recreation Ground, River Park precinct, Edgell park precinct and Mulyan Recreation precinct.       | Consultation undertaken and masterplans completed.     | Director – Infrastructure & Operations | Sam Crawford Architects engaged. Project kickoff February 2025.                                                                                                                                                                                                  | Consultation on initial precinct design has been held with sporting associations. Architect is completing design packages for the nominated sites.                                                                                                                                                                                                             |
|                                    |                                                                        | L2.2.b                          | Conduct annual Sport & Recreation Network event.                                                                                      | Event conducted with good participation.               | Director – Corporate Services          | The inaugural Cowra Families into Sport Day was held on Sunday 13 October 2024. The free event attracted nearly 50 participants, providing them with the opportunity to try soccer, cricket, triathlon, Little Athletics, rugby league/league tag, AFL and golf. | A Committee decision was taken to defer the 2025 Sport & Recreation Network evening until September.                                                                                                                                                                                                                                                           |
|                                    |                                                                        | L2.2.c                          | Within resources, conduct activities in partnership with clubs and other providers to increase participation in sport and recreation. | Meetings held and regular reports provided to Council. | Director – Corporate Services          | The inaugural Cowra Families into Sport Day's biggest outcome was positive collaboration between different sports in Cowra. A second Cowra Families into Sport Day is being considered for Autumn 2025.                                                          | The second Cowra Families into Sport Day was held on 30 March at Col Stinson Park. Approximately 87 children and parents attended to try out Netball, Rugby Union, Tennis, AFL, Soccer and Rugby League. The event received strong support from local sporting clubs and sponsorship from local businesses. Excellent feedback was received from participants. |

| Liveability (Strategic Theme 3)    |                                                                                                                           |                                 |                                                                                                                                                          |                                                                                                 |                                        |                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                           |
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| COMMUNITY STRATEGIC PLAN 2022-2036 | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026                                                                            | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                                                                                          |                                                                                                 |                                        |                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                           |
| Strategic Direction                | Program                                                                                                                   | Link                            | Action                                                                                                                                                   | Performance Measure                                                                             | Responsibility                         | Six Month Review to 31 December 2024                                                                                                                                                                     | Six Month Review to 30 June 2025                                                                                                                                                                                                                                          |
|                                    | L2.3 Work with the Sport and Recreation Committee to support and promote sporting and recreation groups across the Shire. | L2.3.a                          | Committee meets regularly and provides recommendations to Council as required.                                                                           | Meetings held and regular reports provided to Council.                                          | Director – Corporate Services          | Regular meetings held to discuss grants and the Sport Precinct Master Plan. Cowra Sport & Recreation Committee AGM held in Dec attracted 12 nominations, from 12 different sporting Cowra organisations. | The Sport & Recreation Committee met three times in the first half of 2025, promoting collaboration and information-sharing between the 12 clubs represented on the Committee. Council continues to consult with the Committee on major sporting infrastructure projects. |
|                                    | L2.4 Develop the Peace Precinct in accordance with the adopted masterplan.                                                | L2.4.a                          | Seek funding and implement identified projects within the masterplan.                                                                                    | Grant applications submitted where appropriate.                                                 | General Manager                        | No application submitted during the review period.                                                                                                                                                       | No application submitted during the review period.                                                                                                                                                                                                                        |
|                                    |                                                                                                                           | L2.4.b                          | Seek funding for asset renewal projects, eg. Guard tower, shade sail for Adventure Playground and access pathways around Sculpture Park and playgrounds. | Grant applications submitted where appropriate.                                                 | Director – Infrastructure & Operations | Peace precinct budget exhausted early in year due to significant works in preparation for Cowra Breakout 80th anniversary.                                                                               | No grant funding obtained in 24/25.                                                                                                                                                                                                                                       |
|                                    | L2.5 Develop the Lachlan River Precinct as a major focal point for passive recreation.                                    | L2.5.a                          | Pursue funding and implement when adequate resources are available the following initiatives from the Lachlan River Precinct Masterplan:                 | Works completed as funds become available.<br><br>Liaison undertaken and initiative considered. | Director – Infrastructure & Operations | Maintenance works only following completion of the new pathway and landscaping.                                                                                                                          | No grant funding obtained in 24/25.                                                                                                                                                                                                                                       |
|                                    |                                                                                                                           |                                 |                                                                                                                                                          |                                                                                                 |                                        |                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                           |

| Liveability (Strategic Theme 3)    |                                                                                              |                                 |                                                                                                                                                                                                                                             |                                                              |                                        |                                                                                                             |                                                                                                   |
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| COMMUNITY STRATEGIC PLAN 2022-2036 | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026                                               | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                                                                                                                                                                             |                                                              |                                        |                                                                                                             |                                                                                                   |
| Strategic Direction                | Program                                                                                      | Link                            | Action                                                                                                                                                                                                                                      | Performance Measure                                          | Responsibility                         | Six Month Review to 31 December 2024                                                                        | Six Month Review to 30 June 2025                                                                  |
|                                    | L2.6 Provide recreation opportunities through the provision of attractive parks and gardens. |                                 | <ul style="list-style-type: none"> <li>The Col Newton Park improvements identified in the Masterplan.</li> </ul> <p>Talk to other organisations/groups such as Mid Lachlan Landcare to investigate all options to develop the precinct.</p> |                                                              |                                        |                                                                                                             |                                                                                                   |
|                                    |                                                                                              | L2.6.a                          | Maintain parks and gardens to a high standard for all recreation users.                                                                                                                                                                     | Parks maintained to current high standard.                   | Director – Infrastructure & Operations | Parks maintained to high standard.                                                                          | Parks maintained to high standard.                                                                |
|                                    |                                                                                              | L2.6.b                          | Create a register of the Festival of International Understanding trees planted in Brougham Park.                                                                                                                                            | Register completed.                                          | Director – Infrastructure & Operations | Audit of trees and plaques completed. Next step to survey all trees and develop register through intramaps. | A register of the Festival trees has now been created and is available on Council's GIS platform. |
|                                    |                                                                                              | L2.6.c                          | Subject to funding, design improvements to presentation of the Festival of International Understanding tree planting area and erect signage in Brougham Park.                                                                               | Subject to funding, improvements made and signage installed. | Director – Infrastructure & Operations | No funding for works has been identified at this stage. Transferring tree planting data to Council's GIS.   | Festival Trees have been loaded into Council's GIS system. No grant funding obtained for 24/25.   |

| Liveability (Strategic Theme 3)    |                                                                                                                  |                                 |                                                                                             |                                                                                                                                            |                                        |                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                   |
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| COMMUNITY STRATEGIC PLAN 2022-2036 | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026                                                                   | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                             |                                                                                                                                            |                                        |                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                   |
| Strategic Direction                | Program                                                                                                          | Link                            | Action                                                                                      | Performance Measure                                                                                                                        | Responsibility                         | Six Month Review to 31 December 2024                                                                         | Six Month Review to 30 June 2025                                                                                                                                                                                                                                                                                                                                                  |
|                                    |                                                                                                                  | L2.6.d                          | Improved promotion of Council's parks, gardens and playgrounds on Council's website.        | Listing on website updated regularly.                                                                                                      | Director – Infrastructure & Operations | Listings on website have been updated regularly.                                                             | Updates have been made to Council's website, to now include all of our parks, playgrounds and sports fields in the shire. Each are identified and described, equipment at each location is listed and a map of the shire has pinpoints for each location. Promotion of this page will be shared via social media so that there is knowledge around this interactive list shortly. |
|                                    |                                                                                                                  | L2.6.e                          | In renewing playgrounds, consider provision of facilities accessible for all the community. | Consideration given and inclusive facilities incorporated in renewal works.                                                                | Director – Infrastructure & Operations | Audit of all playgrounds complete and collated in Playground123 including audit of inclusivity of equipment. | Council's Assets Team are working on asset renewal strategy for playground equipment.                                                                                                                                                                                                                                                                                             |
|                                    | L2.7 Support and provide good quality facilities to meet the needs of sporting and recreational clubs and users. | L2.7.a                          | Maintain Council sporting fields for all sporting associations in Cowra.                    | Sportsfields maintained to current high standard.                                                                                          | Director – Infrastructure & Operations | Sportsfields maintained to high standard.                                                                    | Sportsfields maintained to high standard.                                                                                                                                                                                                                                                                                                                                         |
|                                    |                                                                                                                  | L.2.7.b                         | Support Cowra Showground Trust in their efforts to maintain and improve the facility.       | Provide annual contribution to Showground Trust.<br><br>Lobby relevant Members of Parliament for funding to maintain and improve facility. | General Manager                        | Contribution provided.                                                                                       | Provided letter of support for Trust grant application.                                                                                                                                                                                                                                                                                                                           |

| Liveability (Strategic Theme 3)    |                                                                                       |                                 |                                                                                                                                                             |                                                                                                                                                                                               |                                        |                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                 |
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| COMMUNITY STRATEGIC PLAN 2022-2036 | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026                                        | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                                                                                             |                                                                                                                                                                                               |                                        |                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                 |
| Strategic Direction                | Program                                                                               | Link                            | Action                                                                                                                                                      | Performance Measure                                                                                                                                                                           | Responsibility                         | Six Month Review to 31 December 2024                                                                                                                                                                                                                                                                                                                                                        | Six Month Review to 30 June 2025                                                                                                                                                                                                |
|                                    | L2.8 Maintain and operate the Cowra Caravan Park to its current high standard.        | L2.8.a                          | Complete Stage 2 upgrade works subject to funding.                                                                                                          | Design works and scope of project finalised, including final cost estimate.<br><br>Replace existing stepped slabs on the riverfront sites with flat slabs and ditched drainage between sites. | Director – Infrastructure & Operations | <ul style="list-style-type: none"> <li>Planning advice provided from Environmental Services for work ahead.</li> <li>Project Plan drafted and approved.</li> <li>Organised detailed design to be prepared for inclusion in the RFQ with engineering team.</li> <li>Native Title Assessment documentation finalised.</li> </ul> Site works are planned to commence after peak summer period. | New long-term Project Plan to be completed and approved.<br><br>Survey and design to complete plans for internal road changes.<br><br>Investigate better security options for driveway access<br>New riverside slabs delivered. |
|                                    |                                                                                       | L2.8.b                          | Maintain and operate the Cowra Caravan Park to its current high standard.                                                                                   | Park maintained and positive feedback received.                                                                                                                                               | Director Infrastructure & Operations   | Park maintained to high standard.                                                                                                                                                                                                                                                                                                                                                           | Park maintained to a high standard with excellent feedback on the new cabins and riverside caravan parking slabs                                                                                                                |
|                                    | L2.9 Investigate options for the remodelling of the public amenities at Olympic Park. | L2.9.a                          | Complete plans and seek grant funding to install accessible amenities facility in Olympic Park.                                                             | Plans finalised and adopted by Council.<br>Funding applications submitted.                                                                                                                    | Director – Infrastructure & Operations | Investigations under to prepare application to Crown Reserve Improvement Fund.                                                                                                                                                                                                                                                                                                              | Application unsuccessful for the upgrade of the amenities. Will continue seeking grants to apply for the upgrade                                                                                                                |
|                                    | L2.10 Continue to maintain and develop the Cowra Regional Art Gallery                 | L2.10. a                        | Develop, present and promote a diverse program of high-quality exhibitions, public events and workshop activities at the Cowra Regional Art Gallery (CRAG). | Two-year forward exhibition program developed and implemented.<br><br>Use established Council publications and media to promote.                                                              | Director – Corporate Services          | Since adoption of this operational plan the Gallery has promoted and delivered an unbroken program of exhibits. The collection has been bolstered by recent donations including the winning painting of the 2024 Calleen Art Award as well as donations to                                                                                                                                  | The Cowra Art Gallery exhibitions and events are regularly promoted through council noticeboards and e-newsletters.<br><br>A two year forward exhibition program was developed between February and April 2025                  |

| Liveability (Strategic Theme 3)    |                                                |                                 |                                                                                                                                                                                                                                                                           |                                                                                              |                               |                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                               |
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| COMMUNITY STRATEGIC PLAN 2022-2036 | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026 | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                                                                                                                                                                                                           |                                                                                              |                               |                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                               |
| Strategic Direction                | Program                                        | Link                            | Action                                                                                                                                                                                                                                                                    | Performance Measure                                                                          | Responsibility                | Six Month Review to 31 December 2024                                                                                                                                                                            | Six Month Review to 30 June 2025                                                                                                                                                                                                                                                                                                                                              |
|                                    |                                                |                                 |                                                                                                                                                                                                                                                                           |                                                                                              |                               | the sculpture park. A forward exhibition schedule is in place.                                                                                                                                                  | that has locked down exhibitions and dates until the end of February 2027. Public programming is scheduled up until the end of September 2025, The Calleen Art Award call for entries was released and will close off on 6 July. Exhibitions were promoted in the gallery brochure, arts and lifestyle magazines, newspapers, Council noticeboards, CRAG website and socials. |
|                                    |                                                | L2.10.b                         | Prepare plans for the redevelopment of the Cowra Regional Gallery.<br><br>Advance redevelopment plans to shovel ready in order to pursue funding and community support for the Cowra Regional Art Gallery and Olive Cotton Learning Space upgrade re Business Case Report | Plans finalised and adopted by Council.<br><br>Funding applications lodged where applicable. | Director – Corporate Services | A business case for the redevelopment has been prepared, and a masterplan for the Civic Square Redevelopment (including the Gallery) was endorsed by Council. Grant opportunities are being actively monitored. | CRAG re-engaged the architect and quantity surveyor to develop a new set of floor plans and costings to create options for the staged redevelopment of the Gallery.                                                                                                                                                                                                           |
|                                    |                                                | L2.10.c                         | Consider implementation of a Gallery Foundation/Arts                                                                                                                                                                                                                      | Report on options presented to Council for consideration.                                    | Director – Corporate Services | Submission of a report is targeted for Q4 FY25.                                                                                                                                                                 | This Action was not advanced during the reporting period due to competing priorities.                                                                                                                                                                                                                                                                                         |



| Liveability (Strategic Theme 3)    |                                                    |                                 |                                                                                                                                           |                                               |                                   |                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
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| COMMUNITY STRATEGIC PLAN 2022-2036 | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026     | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                                                                           |                                               |                                   |                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Strategic Direction                | Program                                            | Link                            | Action                                                                                                                                    | Performance Measure                           | Responsibility                    | Six Month Review to 31 December 2024                                                                                                                                                                                                                       | Six Month Review to 30 June 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|                                    |                                                    |                                 | Trust to support the ongoing development of the Art Gallery and collection (including the Sculpture Park).                                |                                               |                                   |                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|                                    | L2.11 Develop the Civic Square Cultural Precinct   | L2.11.a                         | Seek funding to continue to progress Civic Square masterplan design.                                                                      | Funding applications lodged where applicable. | Director – Environmental Services | No application submitted during the review period.                                                                                                                                                                                                         | No applications submitted during this period.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|                                    | L2.12 Maintain and improve the Cowra Civic Centre. | L.2.12.a                        | Develop, present and promote a diverse program of high-quality events, workshops, activities and entertainment at the Cowra Civic Centre. | Growth in utilisation and attendance.         | Director – Corporate Services     | Seating upgrade to the Theatre completed Dec 2024. Attendance for July to Dec was 8,261; venue closed for all activity from 8 Dec to finalise Theatre seating. In the 6-month period there were 187 events and films, and the venue was hired for 27 days. | Combi Oven and deep fryer purchased 2nd hand from Club Cowra in May 2025 increasing appeal to hirers and paves the way for the venue to increase offerings to events, hirers and film screenings. Commercial fridge and freezer also purchased. Attendance for the 6-month period to June 2025 was 10,039 +36% on the same 6-month period in 2024. 220 events and films were presented including 30 days of hired events. A paid membership program was introduced in February 2025 with over 280 people joining prior to June 2025. |

| Liveability (Strategic Theme 3)    |                                                                                             |                                 |                                                                                                                 |                                                                                                      |                               |                                                                                                                                                                                           |                                                                                                                                                                                                                                                             |
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| COMMUNITY STRATEGIC PLAN 2022-2036 | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026                                              | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                                                 |                                                                                                      |                               |                                                                                                                                                                                           |                                                                                                                                                                                                                                                             |
| Strategic Direction                | Program                                                                                     | Link                            | Action                                                                                                          | Performance Measure                                                                                  | Responsibility                | Six Month Review to 31 December 2024                                                                                                                                                      | Six Month Review to 30 June 2025                                                                                                                                                                                                                            |
|                                    | L2.13 Maintain and improve facilities at the Cowra Library.                                 | L.2.13.a                        | Continue liaison with Central West Libraries (CWL) to maintain and operate the facility.                        | Funding pursued for identified improvements.<br><br>Attend and participate in CWL meetings.          | Director – Corporate Services | There were 12,108 visits to the Library over June to December 2024. Major refurbishments of the library were completed by December 2024.                                                  | Jan - Jun 2025 visits totalled 11,363. Local priorities grant funds utilised to facilitate robotics training January 2025 and further technology purchases to capture tween / teen demographic.                                                             |
|                                    |                                                                                             | L.2.13.b                        | Investigate expansion of library hours.                                                                         | Consult with CWL for trial implementation in 2024.                                                   | Director – Corporate Services | A three-month trial of extended hours had a minor impact on patronage. Due to concerns with promotions of the trial, a second exercise is underway supported by extensive communications. | Re-trial of extended hours 2 Jan 2025 - 5 April 2025 produced minimal changes to patronage. Consequently, Council chose not to permanently change operating hours. However, extensive promotion resulted in increased community awareness of Cowra Library. |
|                                    | L2.14 Develop the Cowra Sculpture Park as a major attraction within Cowra.                  | L.2.14.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 a program to increase the collection. | Director – Corporate Services | Further donations have been received for the sculpture park, which has been promoted through the gallery and Cowra Tourism.                                                               | Specialist cleaning and condition review undertaken for all sculptures.                                                                                                                                                                                     |
|                                    | L2.15 Lobby the NSW Government to develop and invest in the Wyangala State Recreation Park. | L.2.15.a                        | In conjunction with Cowra Tourism, lobby the relevant Ministers and local members to fund                       | Advocacy undertaken.                                                                                 | General Manager               | No action undertaken during the review period.                                                                                                                                            | No action undertaken during the review period.                                                                                                                                                                                                              |

| Liveability (Strategic Theme 3)                      |                                                   |                                 |                                                                                     |                                                                                                                     |                               |                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                   |
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| COMMUNITY STRATEGIC PLAN 2022-2036                   | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026    | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                     |                                                                                                                     |                               |                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                   |
| Strategic Direction                                  | Program                                           | Link                            | Action                                                                              | Performance Measure                                                                                                 | Responsibility                | Six Month Review to 31 December 2024                                                                                                                                                                                                                                                                                                                                                                    | Six Month Review to 30 June 2025                                                                                                                                                                                                                                                                                                                                                                  |
| L.3. Recognise and grow the talent in our community. | L2.16 Update and adopt a new Cultural Plan.       | L2.16.a                         | improvements for the Park.<br>Consultation undertaken to develop new Cultural Plan. | Plan adopted.                                                                                                       | Director – Corporate Services | The Cultural Plan Working Party is preparing an updated plan, with consultation on a draft intended by Q4 FY25.                                                                                                                                                                                                                                                                                         | Progress on the Cultural Plan was deferred due to competing priorities, however it is intended that an updated version be prepared for consideration by the working party (and then Council) during the first half of FY26.                                                                                                                                                                       |
|                                                      | L3.1 Continue to support the Cowra Youth Council. | L3.1.a                          | Facilitate Cowra Youth Council operations, projects and community participation.    | Regular meetings held.<br>Number of youth initiatives led by the CYC.<br>Positive CYC community profile maintained. | Director – Corporate Services | Cowra Youth Council (CYC) leadership development ongoing through mentoring and support in planning and delivering events.<br>CYC hosted the Cowra Youth Peace Forum for the International Day of Peace in partnership with the World Peace Bell Association (Sept).<br>The annual CYC Mayoral Reception was held in December with 2024 members receiving certificates acknowledging their achievements. | CYC annual Planning Workshop facilitated in February. Workshop outcomes included team-building, gaining commitment to the 2025 event schedule, and identification of contemporary youth issues in Cowra.<br>A CYC project team has been formed to progress the Cowra Youth Hub Project investigating the establishment of a space for young people that provides a safe, inclusive social outlet. |
|                                                      |                                                   | L3.1.b                          | Coordinate Youth Week activities.                                                   | Events conducted with good participation.                                                                           | Director – Corporate Services | NSW Youth Week 2025 will take place from 9 to 17 April 2025. Preliminary discussions underway on ideas for activities. Youth                                                                                                                                                                                                                                                                            | A successful program of 8 events was delivered for Youth Week. The inaugural Youth Week Talent Show hosted by the                                                                                                                                                                                                                                                                                 |

| Liveability (Strategic Theme 3)                                                   |                                                                               |                                 |                                                                                                                                   |                                                                                        |                               |                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                               |
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| COMMUNITY STRATEGIC PLAN 2022-2036                                                | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026                                | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                                                                   |                                                                                        |                               |                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                               |
| Strategic Direction                                                               | Program                                                                       | Link                            | Action                                                                                                                            | Performance Measure                                                                    | Responsibility                | Six Month Review to 31 December 2024                                                                                                                                                                                                                                                                                                                                      | Six Month Review to 30 June 2025                                                                                                                                                                                                                                                                                                                                                              |
|                                                                                   |                                                                               |                                 |                                                                                                                                   |                                                                                        |                               | Week grant application submitted.                                                                                                                                                                                                                                                                                                                                         | CYC at Club Cowra was a great success. The movie screening of 'Minecraft' at the Cowra Civic Centre was a sell-out. Other events, including a First Aid Course and Trivia Night had strong attendances.                                                                                                                                                                                       |
|                                                                                   | L3.2 Maintain donations policy to support community development.              | L3.2.a                          | Respond to requests for donations in accordance with the Policy.<br><br>Promote the Policy with relevant community organisations. | Requests are processed in accordance with Policy and submitted to Council as received. | Director – Corporate Services | Council has received and considered and approved 12 new requests for support from community groups over the six-month period.                                                                                                                                                                                                                                             | Council has received and considered and approved 7 new requests for support from community groups over the six-month period. Two other requests were received for which donations were not granted.                                                                                                                                                                                           |
| L4. Develop and provide programs to meet the needs of Cowra Shire's young people. | L4.1 Build capacity of Cowra's young people to participate in community life. | L4.1.a                          | Develop and implement education initiatives for young people in leadership and event management.                                  | Education initiatives conducted.                                                       | Director – Corporate Services | Cowra Youth Council participated in community events, including hosting of stalls at the NAIDOC Family Fun Day (July), Cowra Show for Mental Health Month promotion (Oct) and International Day of People with Disability (Nov).<br><br>Their involvement strengthened their community networks and raised their profile within the community, whilst making a meaningful | Facilitation of the CYC continues to focus on developing leadership and event management skills of members. CYC maintained high levels of participation in community life including coordinating Youth Week activities, supporting 2 Youth Ambassadors and running activities for the Cowra Festival of International Understanding, and baking and distributing Anzac biscuits on Anzac Day. |

| Liveability (Strategic Theme 3)                                     |                                                      |                                 |                                                                                                  |                                                                                                                                           |                                   |                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                       |
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| COMMUNITY STRATEGIC PLAN 2022-2036                                  | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026       | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                                  |                                                                                                                                           |                                   |                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                       |
| Strategic Direction                                                 | Program                                              | Link                            | Action                                                                                           | Performance Measure                                                                                                                       | Responsibility                    | Six Month Review to 31 December 2024                                                                                                                                                                                                                                                                                               | Six Month Review to 30 June 2025                                                                                                                                                                                                                                                                                                                      |
| L5. Maintain a planning framework that responds to community needs. |                                                      |                                 |                                                                                                  |                                                                                                                                           |                                   | contribution to community life.                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                       |
|                                                                     | L4.2 Support the principles of Justice Reinvestment. | L4.2.a                          | Support CINC to progress the Justice reinvestment program.                                       | Support provided where required.                                                                                                          | General Manager                   | No action undertaken during the review period.                                                                                                                                                                                                                                                                                     | No action undertaken during the review period.                                                                                                                                                                                                                                                                                                        |
|                                                                     | L5.1 Regularly review planning controls.             | L5.1.a                          | Monitor changes in planning legislation and provide appropriate advice to Council.               | Reports provided to Council as required.                                                                                                  | Director – Environmental Services | Reports have been submitted to Council for information as required – modifications to R2 zoning referred to Council.                                                                                                                                                                                                               | The R2 zoning changes were re-referred to Council in this review period. No further changes to planning legislation have occurred.                                                                                                                                                                                                                    |
|                                                                     |                                                      | L5.1.b                          | Review and develop updated Development Control Plan.                                             | Plan updated and adopted.                                                                                                                 | Director – Environmental Services | The Cowra DCP is under review and a modification to the DCP to include planning controls for Valley View Estate has been completed.                                                                                                                                                                                                | The comprehensive DCP review is in progress and a first preliminary draft has recently been distributed internally for comments prior to finalisation.                                                                                                                                                                                                |
|                                                                     |                                                      | L5.1.c                          | Trial methods to increase community knowledge of planning policies and how to work with Council. | Trial drop-in times for community questions.<br><br>Trial briefing sessions for people interested in submitting Development Applications. | Director – Environmental Services | Council has a DA Concierge Service available to assist with the lodgement of DA's and the provision of development advice.<br><br>Council's Development Assessment Guide provides detailed advice to assist with the lodgement and preparation of development applications. Council staff are available to answer enquiries either | Council's DA Concierge Service remains in place and is being used regularly by customers to assist them with DA lodgement and NSW Planning Portal navigation.<br><br>The DA Guide is updated regularly and continues to provide detailed advice to assist with the lodgement and preparation of development applications. Council staff are available |

| Liveability (Strategic Theme 3)                                                                    |                                                                                                           |                                 |                                                 |                                                                                                                                                                          |                 |                                                                                                                                                                                                                                  |                                                                                                                                                                                                         |
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| COMMUNITY STRATEGIC PLAN 2022-2036                                                                 | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026                                                            | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                 |                                                                                                                                                                          |                 |                                                                                                                                                                                                                                  |                                                                                                                                                                                                         |
| Strategic Direction                                                                                | Program                                                                                                   | Link                            | Action                                          | Performance Measure                                                                                                                                                      | Responsibility  | Six Month Review to 31 December 2024                                                                                                                                                                                             | Six Month Review to 30 June 2025                                                                                                                                                                        |
|                                                                                                    |                                                                                                           |                                 |                                                 |                                                                                                                                                                          |                 | on the phone, email or in person.<br><br>Council also offers a pre-lodgement service to assist applicants with identifying any issues with their proposals.<br><br>Breakfast developer sessions are proposed to be held in 2025. | at all times to answer enquiries either on the phone, email or in person.<br><br>A formal Pre DA lodgement service is available free of cost and is appropriate for more complex development proposals. |
| L6. Develop a community where people are welcomed from all walks of life and feel safe and secure. | L6.1 Support activities of local Police and relevant community organisations to improve community safety. | L6.1.a                          | Advocate for a 24-hour police station in Cowra. | Write to relevant members of parliament.<br><br>Conduct regular meetings with Chifley Local Area Command (LAC), local community organisations and other relevant groups. | General Manager | No action undertaken during the review period.                                                                                                                                                                                   | Informal discussions held with Chifley PD Commander, who is scheduled to address Councillors in late 2025.                                                                                              |
|                                                                                                    | L6.2 Improve how we welcome new residents to our community.                                               | L.6.2.a                         | Conduct welcome events for new residents.       | Conduct a minimum of two events.                                                                                                                                         | General Manager | No action undertaken during the review period.                                                                                                                                                                                   | A welcome event is being organised and promotion has started for this event to be held on 31 August 2025.                                                                                               |

| Community Leadership and Engagement (Strategic Theme 4)      |                                                                                                                                                   |                                 |                                                                                                                                                                                          |                                                                                                               |                 |                                                                                                                                                          |                                                                                                                    |
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| COMMUNITY STRATEGIC PLAN 2022-2036                           | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2062                                                                                                    | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                                                                                                                          |                                                                                                               |                 |                                                                                                                                                          |                                                                                                                    |
| Strategic Direction                                          | Program                                                                                                                                           | Link                            | Action                                                                                                                                                                                   | Performance Measure                                                                                           | Responsibility  | Six Month Review to 31 December 2024                                                                                                                     | Six Month Review to 30 June 2025                                                                                   |
| C1 Develop and model leadership skills across the community. | C1.1 Continue to develop Council's relationship with other government bodies.                                                                     | C1.1.a                          | Maintain relationship with key local government bodies such as Central NSW Joint Organisation (CNSWJO), Local Government NSW (LGNSW) and Australian Local Government Association (ALGA). | Attend and participate in relevant meetings, seminars and conferences.                                        | General Manager | CNSWJO Board meetings and GMAC meetings attended; councillors attended LGNSW Annual Conference, as well as seminars and trainings through LGNSW and OLG. | CNSWJO Board meetings and GMAC meetings attended; councillors attended seminars and training through LGNSW and OLG |
|                                                              | C1.2 Ensure Council's Section 355 Committees (s355), focus groups and advisory bodies are relevant and provide appropriate community involvement. | C1.2.a                          | Ensure committees meet regularly and provide minutes and recommendations to Council.                                                                                                     | Meetings held and regular reports/recommendations provided to Council.                                        | General Manager | Minutes referred to Council as received from committees.                                                                                                 | Minutes referred to Council as received from committees.                                                           |
|                                                              | C1.3 Work with Council s355 committees.                                                                                                           | C1.3.a                          | Provide administrative support and respond to recommendations in a timely manner.                                                                                                        | Administrative support provided within available resources.<br>Minutes provided to Council for consideration. | General Manager | Support provided as required. Minutes provided to council.                                                                                               | Support provided as required. Minutes provided to council.                                                         |
|                                                              |                                                                                                                                                   | C1.3.b                          | Provide Councillor Delegates to council Sections 355 committees.                                                                                                                         | Regular attendance by Councillor representatives.                                                             | General Manager | Delegates appointed following council elections.                                                                                                         | Delegates appointed following council by-election.                                                                 |

| Community Leadership and Engagement (Strategic Theme 4)                                                                                           |                                                                                                                                                                               |                                 |                                                                                                                                      |                                                                                                                                                                                 |                 |                                                                                                                                                                                                              |                                                                                                                                                                                                         |
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| COMMUNITY STRATEGIC PLAN 2022-2036                                                                                                                | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2062                                                                                                                                | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                                                                      |                                                                                                                                                                                 |                 |                                                                                                                                                                                                              |                                                                                                                                                                                                         |
| Strategic Direction                                                                                                                               | Program                                                                                                                                                                       | Link                            | Action                                                                                                                               | Performance Measure                                                                                                                                                             | Responsibility  | Six Month Review to 31 December 2024                                                                                                                                                                         | Six Month Review to 30 June 2025                                                                                                                                                                        |
|                                                                                                                                                   | C1.4 Provide support for the continued professional development of councillors.                                                                                               | C1.4.a                          | Provide details of training/skill/professional development opportunities to Councillors.                                             | Performance development plans completed in line with regulatory requirements.<br><br>Council takes adequate measures to ensure objectives identified here are met.              | General Manager | Councillors set up on training distribution lists for LGNSW and OLG. Locale Learning to conduct training in early 2025. Councillor Induction seminars conducted following elections, and handbooks provided. | Locale Learning worked with Councillors to develop individual Councillor Training Plans.                                                                                                                |
|                                                                                                                                                   | C1.5 Build capacity in the local volunteer sector.                                                                                                                            | C1.5.a                          | Undertake workshops on grant writing and meeting procedure and provide information on available grant opportunities.                 | Workshops conducted.                                                                                                                                                            | General Manager | No action undertaken during review period.                                                                                                                                                                   | No grant writing workshop held during the review period. Next workshop planned by end of 2025. Information on individual grants regularly passed to relevant staff members and community organisations. |
|                                                                                                                                                   | C1.6 Support and contribute to the development of Village organisations.                                                                                                      | C1.6.a                          | Meet at least annually with representatives of villages to discuss issues of importance to each community.                           | Joint meeting of village representatives and councillors held at least once per year.                                                                                           | General Manager | No action undertaken during the review period.                                                                                                                                                               | Councillor village representatives meet regularly with village groups.                                                                                                                                  |
| C2. Engage with our community, in a variety of ways, to increase awareness of key issues and ensure better project and service delivery outcomes. | C2.1 Maintain and improve appropriate mechanisms to consult with the community and other stakeholders and provide information on Council decisions, services and initiatives. | C2.1.a                          | Issue regular communication informing the community of Council decisions, activities and programs in line with the adopted Community | Increased interaction and growth in followers is evident in website and social media analytics.<br><br>Develop an email subscription database and implement digital newsletter. | General Manager | Regular information shared with the community on social media and through media releases.                                                                                                                    | Communication with the community is increasing.<br><br>Regular media releases are at the forefront of the communications team.<br><br>Facebook followers grew by 7.2% over the year.                    |



| Community Leadership and Engagement (Strategic Theme 4)         |                                                                                               |                                 |                                                                                    |                                                                                                                |                               |                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                              |
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| COMMUNITY STRATEGIC PLAN 2022-2036                              | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2062                                                | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                    |                                                                                                                |                               |                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                              |
| Strategic Direction                                             | Program                                                                                       | Link                            | Action                                                                             | Performance Measure                                                                                            | Responsibility                | Six Month Review to 31 December 2024                                                                                                                                                            | Six Month Review to 30 June 2025                                                                                                                                                                                                                                                                             |
|                                                                 |                                                                                               |                                 | Engagement Strategy.                                                               | Utilise appropriate engagement method in accordance with adopted Community Engagement Strategy.                |                               |                                                                                                                                                                                                 | <p>The monthly E-newsletter is effective, 3 issues have been released to date and feedback is positive. Subscriptions are growing daily.</p> <p>Steps are being taken to have an open and transparent relationship with the Cowra Guardian to ensure council initiatives are being promoted effectively.</p> |
|                                                                 | C2.2 Improve customer service experience and processes.                                       | C2.2.a                          | Inform community of methods to lodge customer requests and monitor service levels. | Promotion of customer request options and CRM system reporting on performance against service level guarantee. | Director – Corporate Services | CRM data performance data is included in quarterly reporting to Council.                                                                                                                        | CRM performance data was reported to Council. This report will be redeveloped in the first half of FY26.                                                                                                                                                                                                     |
|                                                                 | C2.3 Develop and monitor relevant Integrated Planning and Reporting (IP&R) strategies.        | C2.3.a                          | Report to Council in accordance with statutory requirements.                       | Reports provided to Council.                                                                                   | General Manager               | Six-Month Operational Plan Review to 30 June 2024 presented to Council in August 2024; State of Our City report presented to Council in (pre-election) August and (post-election) October 2024. | Six-Month Delivery Program Review to 31 December 2024 presented to Council. Workshops conducted and finalised 2025-2026 IP&R strategies adopted by Council in June 2025.                                                                                                                                     |
| C3. Strengthen partnerships with government and other agencies. | C3.1 Work closely with relevant agencies charged with planning for the Cowra Shire community. | C3.1.a                          | At least annual meetings with Council and key figures from NSW Government          | Meetings held and Cowra's concerns and priorities conveyed.                                                    | General Manager               | No action undertaken during this review period.                                                                                                                                                 | Regular meetings held between Council staff and a range of government departments including TfNSW, OLG, Department                                                                                                                                                                                           |

| Community Leadership and Engagement (Strategic Theme 4)                                          |                                                                                                            |                                 |                                                                                                                                                                                                                                                                                                                   |                                                   |                 |                                                                                                                                                                                                                                                                 |                                                                                 |
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| COMMUNITY STRATEGIC PLAN 2022-2036                                                               | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2062                                                             | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                                                                                                                                                                                                                                                   |                                                   |                 |                                                                                                                                                                                                                                                                 |                                                                                 |
| Strategic Direction                                                                              | Program                                                                                                    | Link                            | Action                                                                                                                                                                                                                                                                                                            | Performance Measure                               | Responsibility  | Six Month Review to 31 December 2024                                                                                                                                                                                                                            | Six Month Review to 30 June 2025                                                |
|                                                                                                  |                                                                                                            |                                 | departments and other relevant agencies.                                                                                                                                                                                                                                                                          |                                                   |                 |                                                                                                                                                                                                                                                                 | of Regional Development, Crown Lands, Department of Planning and WaterNSW.      |
|                                                                                                  | C3.2 Work closely with local members and other members of parliament to advance the objectives of Council. | C3.2.a                          | Meet regularly with local members and other members of parliament to advocate for the needs of the Cowra Shire community.                                                                                                                                                                                         | Meetings held and advocacy undertaken.            | General Manager | Mayor attended meetings with local representatives.                                                                                                                                                                                                             | Mayor attended meetings with local representatives.                             |
|                                                                                                  | C3.3 Collaborate with other Councils to form strategic alliances on areas of common interest.              | C3.3.a                          | Meetings with other Councils to discuss matters of common interest and report proposals to Council for consideration.                                                                                                                                                                                             | Meetings held and proposals reported to Council.  | General Manager | No action undertaken during this review period.                                                                                                                                                                                                                 | No action undertaken during this review period.                                 |
| C4. Ensure Council remains financially sustainable and maximises external funding opportunities. | C4.1 Seek funding for projects and infrastructure included in Council's strategic plans.                   | C4.1.a                          | Seek funding to progress projects in adopted strategic plans including: <ul style="list-style-type: none"> <li>Village Improvement Plan</li> <li>Energy Efficient and Renewable Energy Plan</li> <li>Sport and Recreation Plan</li> <li>Peace Precinct Masterplan</li> <li>Pedestrian and Cycling Plan</li> </ul> | Applications submitted for all relevant programs. | General Manager | Six grant funding applications submitted \$8.87 million. Two application were successful totalling \$58,901. One application progressed from an EOI to the full application stage. The outcome of that grant and the other three full applications are pending. | Successful grant applications 2024/2025 – 9 applications totalling \$2,688,743. |

| Community Leadership and Engagement (Strategic Theme 4) |                                                                                                                                                          |                                 |                                                                                                                            |                                                                             |                                          |                                                                                                                                                                                                                       |                                                                                 |
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| COMMUNITY STRATEGIC PLAN 2022-2036                      | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2062                                                                                                           | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                                                            |                                                                             |                                          |                                                                                                                                                                                                                       |                                                                                 |
| Strategic Direction                                     | Program                                                                                                                                                  | Link                            | Action                                                                                                                     | Performance Measure                                                         | Responsibility                           | Six Month Review to 31 December 2024                                                                                                                                                                                  | Six Month Review to 30 June 2025                                                |
|                                                         |                                                                                                                                                          |                                 | <ul style="list-style-type: none"> <li>Caravan Park Improvement Plan</li> <li>Lachlan River Precinct Masterplan</li> </ul> |                                                                             |                                          |                                                                                                                                                                                                                       |                                                                                 |
|                                                         | C4.2 Undertake asset management planning to ensure that Council's infrastructure is maintained and reviewed to meet Council's adopted levels of service. | C4.2.a                          | Update Asset Management Plans for all asset classes annually and review Strategic Asset Management Plan.                   | Updated Strategic Asset Management Plan adopted.                            | Director – Infrastructure and Operations | Asset Engineer appointed. Will take a period of training to deliver the update AMPs.                                                                                                                                  | Updating is currently underway delivery in 2025.                                |
|                                                         |                                                                                                                                                          | C4.2.b                          | Implement renewal plans for all asset classes, transport, water and wastewater, buildings etc.                             | Renewal plans delivered within available resources.                         | Director – Infrastructure & Operations   | Currently under review.                                                                                                                                                                                               | Updating is currently underway; draft Water and Sewer AMP have been completed   |
|                                                         | C4.3 Investigate opportunities for increased income streams.                                                                                             | C4.3.a                          | Investigate opportunities that arise and submit reports to Council as required.                                            | Opportunities investigated and reports presented.                           | Director – Corporate Services            | 7 grant applications were submitted over July to Dec 24, with 6 successful (\$1.7 million) and 1 undecided (\$7.3 million).                                                                                           | Successful grant applications 2024/2025 – 9 applications totalling \$2,688,743. |
|                                                         | C4.4 Ensure ongoing integration of risk management principles into Council operations.                                                                   | C4.4.a                          | Develop a Council-wide Enterprise Risk Management Plan and develop and implement supporting processes.                     | Planning undertaken and appropriate plans and supporting processes adopted. | Director – Corporate Services            | A risk management policy was adopted by Council in Q2 of FY25. An enterprise-level risk register is maintained and has been reported to Council via the Audit, Risk and Improvement Committee. General risk workshops | Training on risk registers was completed, and risk registers updated.           |

| Community Leadership and Engagement (Strategic Theme 4) |                                                |                                 |                                                                          |                                                         |                               |                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                           |
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| COMMUNITY STRATEGIC PLAN 2022-2036                      | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2062 | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                          |                                                         |                               |                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                           |
| Strategic Direction                                     | Program                                        | Link                            | Action                                                                   | Performance Measure                                     | Responsibility                | Six Month Review to 31 December 2024                                                                                                                                                                                                                                                | Six Month Review to 30 June 2025                                                                                                                                                                                          |
|                                                         |                                                |                                 |                                                                          |                                                         |                               | have been held, facilitated by Statewide Insurance. Team-specific workshops are being rolled out, with Infrastructure and Operations completed and other divisions to follow.                                                                                                       |                                                                                                                                                                                                                           |
|                                                         |                                                | C4.4.b                          | Continue to review Council policies.                                     | Policies reviewed in accordance with adopted timetable. | General Manager               | An annual report to the Audit, Risk and Improvement Committee on periodic review of council policies was completed. Reviews of policies continues as their terms expire.<br><br>Council's policies are reviewed and referred to Council for consideration and adoption as required. | Council's policies are reviewed and referred to Council for consideration and adoption as required.                                                                                                                       |
|                                                         |                                                | C4.4.c                          | Support operation and engage with Audit, Risk and Improvement Committee. | Engagement undertaken.                                  | Director – Corporate Services | Secretariat services have been provided for two meetings of the Committee during the first half of FY25, with two more scheduled by June 2025.                                                                                                                                      | Support was provided for an Audit, Risk and Improvement Committee meeting in February. Following the resignation of the ARIC Chair, recruitment was undertaken and completed to appoint Mr Alan Pigott as incoming Chair. |

| Business & Industry (Strategic Theme 5)                                                                |                                                                             |                                 |                                                                                    |                                                                           |                 |                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                               |
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| COMMUNITY STRATEGIC PLAN 2022-2036                                                                     | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026                              | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                    |                                                                           |                 |                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Strategic Direction                                                                                    | Program                                                                     | Link                            | Action                                                                             | Performance Measure                                                       | Responsibility  | Six Month Review to 31 December 2024                                                                                                                                                                                                                                                                                                                                                               | Six Month Review to 30 June 2025                                                                                                                                                                                                                                                                                                                                                                                              |
| B1. Plan for and support business and industry growth, research and innovation.                        | B1.1 Ensure strategic planning for business and industry growth is current. | B1.1.a                          | Pursue objectives detailed in Cowra Regional Economic Development Strategy (REDS). | Demonstrated action to achieve objectives eg lobbying, grant submissions. | General Manager | <p>Draft Housing Strategy adopted for public exhibition at December Council meeting.</p> <p>Subsequent to broad based public consultation and public exhibition, the draft Cowra CBD Place Vision &amp; Activation Plan was adopted with amendments.</p>                                                                                                                                           | <p>Continued engagement and advocacy with NBN has seen the first stage role out of NBN fibre to the home commence in Cowra's urban footprint.</p> <p>Council participated in a Regional Drought Resilience Planning initiative in an effort to help develop a community resilience response plan when drought occurs.</p>                                                                                                     |
| B2. Tell the world about the opportunities and benefits of living, working and playing in Cowra Shire. | B2.1 Support Cowra Tourism marketing initiatives.                           | B2.1.a                          | Support initiatives within available resources.                                    | Support provided.                                                         | General Manager | <p>Council supports tourism initiatives in partnership with the community and state and federal government funding programs. Council's role is to strengthen and bolster these initiatives and it contributes the majority of funding to the Cowra Tourism Corporation.</p> <p>Additionally, Council supplies SpendMapp data to Tourism to bolster their funding applications and initiatives.</p> | <p>Council continues to support tourism initiatives in partnership with the community and state and federal government funding programs. Council's role is to strengthen and bolster these initiatives and it contributes the majority of funding to the Cowra Tourism Corporation.</p> <p>Council also continues to supply SpendMapp data to Tourism to bolster their funding applications and initiatives. Tourism also</p> |

| Business & Industry (Strategic Theme 5)                              |                                                                                              |                                 |                                                                                                                     |                                                                |                                        |                                                                                                                                                                                    |                                                                                                                                                                                     |
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| COMMUNITY STRATEGIC PLAN 2022-2036                                   | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026                                               | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                                                     |                                                                |                                        |                                                                                                                                                                                    |                                                                                                                                                                                     |
| Strategic Direction                                                  | Program                                                                                      | Link                            | Action                                                                                                              | Performance Measure                                            | Responsibility                         | Six Month Review to 31 December 2024                                                                                                                                               | Six Month Review to 30 June 2025                                                                                                                                                    |
|                                                                      |                                                                                              |                                 |                                                                                                                     |                                                                |                                        |                                                                                                                                                                                    | has online access to Council's Profile.id subscription which provides the most up to date independent economic and demographic information.                                         |
|                                                                      | B2.2 Support Business Cowra marketing initiatives.                                           | B2.2.a                          | Work with Business Cowra if it is operational and support initiatives within available resources.                   | Support provided.                                              | General Manager                        | The Cowra Business Chamber continued being inactive during this reporting period. Council remains supportive of business development and the broader business community's efforts. | The Cowra Business Chamber is in the process of re-establishment. Council has been providing information and support in an effort to progress matters.                              |
|                                                                      | B2.3 Support village organisations in their efforts to raise the profile of their community. | B2.3.a                          | Support initiatives within available resources.                                                                     | Support provided.                                              | General Manager                        | Council considers requests and provides support where appropriate.                                                                                                                 | Council considers requests and provides support where appropriate.                                                                                                                  |
| B3. Add value and support to our existing businesses and industries. | B3.1 Support Business Cowra                                                                  | B3.1.a                          | Work with Business Cowra if it is operational or any other groups representing business interests within the shire. | Liaise with business groups.                                   | General Manager                        | There was no functioning business collective/group in Cowra during this reporting period.                                                                                          | Re-establishment and resumption of the business chamber is currently underway with initial meetings taking place. An AGM is planned to take place during the next reporting period. |
| B4. Support the development of an energetic CBD.                     | B4.1 Upgrade Macquarie Street.                                                               | B4.1.a                          | Review plans for Macquarie Street precinct redevelopment.                                                           | Source grant funds for landscape architect design of precinct. | Director – Infrastructure & Operations | Funding required.                                                                                                                                                                  | Funding and resources required.                                                                                                                                                     |

| Business & Industry (Strategic Theme 5)                                                  |                                                                                                       |                                 |                                                                                          |                                                                                 |                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                          |
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| COMMUNITY STRATEGIC PLAN 2022-2036                                                       | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026                                                        | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                          |                                                                                 |                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                          |
| Strategic Direction                                                                      | Program                                                                                               | Link                            | Action                                                                                   | Performance Measure                                                             | Responsibility                         | Six Month Review to 31 December 2024                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Six Month Review to 30 June 2025                                                                                                                                                                         |
|                                                                                          | B4.2 Review Squire Park café and amenities.                                                           | B4.2.a                          | Seek funding for upgrade of Squire Park amenities to accessible standard.                | Source grant funds for upgrade of Squire Park amenities to accessible standard. | Director – Infrastructure & Operations | Funding required.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Review of amenities indicates it can meet current 'accessible' standards with some modification work; underway.                                                                                          |
|                                                                                          | B4.3 Undertake planning for the future of the Cowra CBD.                                              | B4.3.a                          | Implement actions from adopted CBD Activation Strategy.                                  | Actions implemented subject to resources.                                       | General Manager                        | <p>The draft Cowra CBD Place Vision &amp; Activation Plan was adopted with amendments.</p> <p>Council resolved that the newly elected council be requested to:</p> <ul style="list-style-type: none"> <li>a. Consider keeping the CBD Committee in place to help implement the Cowra CBD Place Vision &amp; Activation Plan</li> <li>b. Review CBD Committee Instrument of Delegation</li> <li>c. Contact NSW Business Chamber representative Vikki Seccombe for assistance.</li> </ul> <p>The project remains ongoing</p> | <p>The CBD Section 355 Committee remains in place with new member appointments being made.</p> <p>35 actions from the plan were included in the Delivery Plan/Operational Plan adopted in June 2025.</p> |
| B5. Advocate for improved digital connectivity for Cowra Shire to the rest of the world. | B5.1 Facilitate the provision of information to the community on the range of technologies available. | B5.1.a                          | Convene relevant forums to present current technology options to the business community. | Forums conducted with good participation.                                       | General Manager                        | Council continued working with Biz HQ and Services NSW advisors to provide support to businesses in Cowra.                                                                                                                                                                                                                                                                                                                                                                                                                 | Council continues working with Biz HQ and Services NSW advisors to provide support to businesses in Cowra.                                                                                               |

| Business & Industry (Strategic Theme 5)                                             |                                                                                                                        |                                 |                                                                                               |                                                  |                 |                                                                                                                                                         |                                                                                                                                                                                                            |
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| COMMUNITY STRATEGIC PLAN 2022-2036                                                  | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026                                                                         | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                               |                                                  |                 |                                                                                                                                                         |                                                                                                                                                                                                            |
| Strategic Direction                                                                 | Program                                                                                                                | Link                            | Action                                                                                        | Performance Measure                              | Responsibility  | Six Month Review to 31 December 2024                                                                                                                    | Six Month Review to 30 June 2025                                                                                                                                                                           |
|                                                                                     | B5.2 Advocate for and support initiatives to improve digital connectivity.                                             | B5.2.a                          | Lobby and pursue funding for improved NBN access for business.                                | Funding submissions lodged, advocacy undertaken. | General Manager | NBN Fibre to the premises is currently underway in Cowra township.                                                                                      | Stage one of NBN's fibre to the home rollout has commenced in Cowra's urban footprint. Further stages to follow in the next reporting periods.<br><br>NBN presentation to Council scheduled for July 2025. |
|                                                                                     |                                                                                                                        | B5.2.b                          | Work with village communities and advocate for improved connectivity.                         | Liaison and advocacy undertaken.                 | General Manager | The villages continue to benefit from fixed wireless internet connectivity as the norm, with council advocating for faster speeds and broader coverage. | NBN continues building capacity of their fixed wireless service offering as technology progresses.                                                                                                         |
|                                                                                     |                                                                                                                        | B5.2.c                          | Lobby mobile phone providers to extend coverage in the Shire.                                 | Advocacy undertaken.                             | General Manager | Council keeps lobbying the Federal Government for funding to improve infrastructure in areas with poor or no mobile reception.                          | No action during the review period.                                                                                                                                                                        |
| B6 Identify and develop profitable and sustainable tourism opportunities for Cowra. | B6.1 Review and monitor the Memorandum of Understanding (MOU) between Council and the Cowra Tourism Corporation (CTC). | B6.1.a                          | Ensure Council and Cowra Tourism Corporation meet obligations of the MOU between the parties. | Obligations met.                                 | General Manager | No action undertaken during the review period.                                                                                                          | MOU negotiated to be presented to Council in July 2025.                                                                                                                                                    |



| Business & Industry (Strategic Theme 5) |                                                                                                                                          |                                 |                                                                                                          |                                                                           |                 |                                                                                                   |                                                                                                   |
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| COMMUNITY STRATEGIC PLAN 2022-2036      | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026                                                                                           | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                                          |                                                                           |                 |                                                                                                   |                                                                                                   |
| Strategic Direction                     | Program                                                                                                                                  | Link                            | Action                                                                                                   | Performance Measure                                                       | Responsibility  | Six Month Review to 31 December 2024                                                              | Six Month Review to 30 June 2025                                                                  |
|                                         | B6.2 Support Cowra Tourism in identifying new events and supporting existing events.                                                     | B6.2.a                          | Provide funding to Cowra Tourism for Events Officer.                                                     | Funding provided and a satisfactory number of events conducted.           | General Manager | Funding provided.                                                                                 | Funding provided.                                                                                 |
|                                         | B6.3 Provide resources and financial assistance to Cowra Tourism Corporation to effectively support and grow the Shire's tourism sector. | B6.3.a                          | Provide two representatives on Cowra Tourism Board.<br><br>Provide annual contribution to Cowra Tourism. | Council representatives attend board meetings and report back to Council. | General Manager | Councillors E Watt and C Speechley represent Council on the Board. Funding contribution provided. | Councillors E Watt and C Speechley represent Council on the Board. Funding contribution provided. |

| Transport & Infrastructure (Strategic Theme 6)                                                                 |                                                                         |                                 |                                                                                                                           |                                                                              |                 |                                                                                                    |                                                                                                                       |
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| COMMUNITY STRATEGIC PLAN 2023-2036                                                                             | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026                          | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                                                           |                                                                              |                 |                                                                                                    |                                                                                                                       |
| Strategic Direction                                                                                            | Program                                                                 | Link                            | Action                                                                                                                    | Performance Measure                                                          | Responsibility  | Six Month review to 31 December 2024                                                               | Six Month Review to 30 June 2025                                                                                      |
| T1. Develop a Heavy Vehicle Bypass for Cowra's CBD.                                                            | T1.1 Project is adopted by Transport for NSW as a medium-term priority. | T1.1.a                          | Lobby Transport for NSW, local members and NSW Government to include the project in Transport for NSW planning documents. | Project endorsed for inclusion in Transport for NSW planning for the region. | General Manager | No action undertaken during the review period.                                                     | The Mayor has on numerous occasions advocated for this objective directly with the Minister and via a range of media. |
| T2. Construct a new mid-level bridge over the Lachlan River within the Cowra township.                         | T2.1 Project is adopted by Transport for NSW as a medium-term priority. | T2.1.a                          | Lobby Transport for NSW, local members and NSW Government to include the project in Transport for NSW planning documents. | Project endorsed for inclusion in Transport for NSW planning for the region. | General Manager | Mayor has advocated for this project on numerous occasions with State Minister for Regional Roads. | The Mayor has on numerous occasions advocated for this objective directly with the Minister and via a range of media. |
| T3. Construct a swift and safe link connecting Central NSW to Metropolitan Sydney via the Blue Mountains.      | T3.1 Project is adopted by Transport for NSW as a medium-term priority. | T3.1.a                          | Lobby Transport for NSW, local members and NSW Government to include the project in Transport for NSW planning documents. | Project endorsed for inclusion in Transport for NSW planning for the region. | General Manager | Central NSW Joint Organisation takes the lead in advocating for this project within the region.    | Central NSW Joint Organisation takes the lead in advocating for this project within the region.                       |
| T4. Re-open the Blayney to Demondrille trail line to facilitate freight movement within and beyond the region. | T4.1 Project is adopted by Transport for NSW as a medium-term priority. | T4.1.a                          | Lobby Transport for NSW, local members and NSW Government to include the project in Transport for NSW planning documents. | Project endorsed for inclusion in Transport for NSW planning for the region. | General Manager | No action undertaken during the review period.                                                     | No action undertaken during the review period.                                                                        |

| Transport & Infrastructure (Strategic Theme 6)                                                                                            |                                                                                                                                                                                                                     |                                 |                                                                                                       |                                                                    |                                        |                                                                                       |                                                                         |
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| COMMUNITY STRATEGIC PLAN 2023-2036                                                                                                        | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026                                                                                                                                                                      | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                                       |                                                                    |                                        |                                                                                       |                                                                         |
| Strategic Direction                                                                                                                       | Program                                                                                                                                                                                                             | Link                            | Action                                                                                                | Performance Measure                                                | Responsibility                         | Six Month review to 31 December 2024                                                  | Six Month Review to 30 June 2025                                        |
| T5. Develop an integrated transport system that addresses local and regional needs in relation to cycleways and footpaths, road and rail. | T5.1 Maintain, improve and develop footpaths and walkways to ensure the safe and efficient movement of users, including persons living with disabilities, and develop pedestrian and cycling linkages in the shire. | T5.1.a                          | Seek funding for projects identified in the Pedestrian and Cycling plan.                              | Funding applications submitted for appropriate programs.           | General Manager                        | No applications submitted during the review period.                                   | No applications submitted during the review period.                     |
|                                                                                                                                           | T5.2 Maintain local and regional road networks to enable the safe and efficient movement of traffic at the lowest life-cycle cost.                                                                                  | T5.2.a                          | Complete the Roads to Recovery projects scheduled for 2024/2025.                                      | Projects completed on time and on budget.                          | Director – Infrastructure & Operations | 2024/25 Projects on track to be completed by Q4.                                      | 2024/2025 program was successfully delivered within budget and on time. |
|                                                                                                                                           | T5.3 Work with Transport for NSW to enable the safe and efficient movement of traffic on the state-owned road network within Cowra Shire.                                                                           | T5.3.a                          | Work with Transport for NSW to agree on improvements required to State-owned road network.            | Projects agreed to and delivered.                                  | Director – Infrastructure & Operations | Projects progressing well on track for completion.                                    | All projects delivered 2024/2025; planning underway for 2025/2026.      |
|                                                                                                                                           | T5.4 Improve awareness of and range of local and regional transport options.                                                                                                                                        | T5.4.a                          | Liaise with Transport for NSW and local operator to improve the 'Hail and Ride' service within Cowra. | Liaison undertaken, service improvement agreed to and implemented. | Director – Infrastructure & Operations | Options for 'on demand' service discussed with TfNSW as a part of SRITP consultation. | No further action to date.                                              |
|                                                                                                                                           |                                                                                                                                                                                                                     | T5.4.b                          | Liaise with Transport for NSW to improve public transport                                             | Service gaps identified and advocacy undertaken.                   | General Manager                        | No actions to report.                                                                 | No actions to report.                                                   |

| Transport & Infrastructure (Strategic Theme 6)                                                  |                                                                                                                  |                                 |                                                                                                                           |                                                                                                      |                                        |                                                             |                                                                                                                                                            |
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| COMMUNITY STRATEGIC PLAN 2023-2036                                                              | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026                                                                   | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                                                           |                                                                                                      |                                        |                                                             |                                                                                                                                                            |
| Strategic Direction                                                                             | Program                                                                                                          | Link                            | Action                                                                                                                    | Performance Measure                                                                                  | Responsibility                         | Six Month review to 31 December 2024                        | Six Month Review to 30 June 2025                                                                                                                           |
|                                                                                                 |                                                                                                                  |                                 | connectivity within and beyond the region.                                                                                |                                                                                                      |                                        |                                                             |                                                                                                                                                            |
|                                                                                                 | T5.5 Improve local traffic conditions within the Cowra CBD.                                                      | T5.5.a                          | Monitor local traffic conditions and refer proposed changes to the Traffic Committee for consideration.                   | Regular reports provided to Traffic Committee and decisions implemented.                             | Director – Infrastructure & Operations | Working with TfNSW and traffic committee.                   | Working with TfNSW on traffic flows and reporting back to Traffic committee.                                                                               |
| T6. Develop the Cowra Airport as a regional aviation precinct.                                  | T6.1 Continue to develop the Cowra Airport.                                                                      | T6.1.a                          | Finalise plans for the next stage of development in accordance with the Airport Masterplan.                               | Project scope, costing and funding finalised for delivery in accordance with the Airport Masterplan. | General Manager                        | No actions to report.                                       | No action during this period.                                                                                                                              |
|                                                                                                 |                                                                                                                  | T6.1.b                          | Continue to maintain Cowra Airport as a certified aerodrome.                                                              | Certification maintained.                                                                            | Director – Infrastructure & Operations | Aerodrome Manual being updated to current MOS135 standards. | The Aerodrome Manual has been updated on the CASA online platform.                                                                                         |
| T7. Provide water, Sewerage and stormwater infrastructure and services to meet community needs. | T7.1 Maintain and improve the Shire's water supply network to meet consumer demand and meet health requirements. | T7.1.a                          | Undertake Integrated Water Cycle Management (IWCN) strategy including review of Water and Sewer Strategic Business Plans. | IWCN finalised and adopted.<br><br>Strategic Business Plans finalised and adopted.                   | Director Infrastructure & Operations   | Ongoing.                                                    | Currently reviewing draft report for Cowra WTP. The consultant to commence the financial modelling of different scenarios.                                 |
|                                                                                                 |                                                                                                                  | T7.1.b                          | Drinking Water Management System (DWMS) implemented in accordance with Australian Drinking Water Guidelines (ADWG).       | DWMS Annual Report provided to Council.                                                              | Director Infrastructure & Operations   | Ongoing.                                                    | Monthly reports provided to Council on compliance with the DWMS. The 2024/25 annual report summarises the monthly reports and is currently being prepared. |

| Transport & Infrastructure (Strategic Theme 6)         |                                                                                                                      |                                 |                                                                                                                     |                                                                                  |                                      |                                                                                                                                 |                                                                                                                                                                                  |
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| COMMUNITY STRATEGIC PLAN 2023-2036                     | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026                                                                       | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                                                     |                                                                                  |                                      |                                                                                                                                 |                                                                                                                                                                                  |
| Strategic Direction                                    | Program                                                                                                              | Link                            | Action                                                                                                              | Performance Measure                                                              | Responsibility                       | Six Month review to 31 December 2024                                                                                            | Six Month Review to 30 June 2025                                                                                                                                                 |
|                                                        | T7.2 Continue planning for the completion of the West Cowra Sewer project.                                           | T7.2.a                          | Finalise design, consultation and tender applications.                                                              | Consultation completed.<br>Project scope and costing adopted ready for delivery. | Director Infrastructure & Operations | Progressing well PWA doing the work on behalf of council. Concept design, including draft spec, have been received.             | Works progressing. Design reports and estimates have been completed for Airport SPS, Young Road & Showground SPS. Draft PSS policy documents and guidelines have been developed. |
|                                                        | T7.3 Discharge from wastewater treatment plants to meeting Environmental Protection Agency (EPA) licence conditions. | T7.3.a                          | Plant is operated to comply with EPA requirements at all times.                                                     | Nil compliance breaches.                                                         | Director Infrastructure & Operations | Ongoing. Completed monthly sampling and reporting to EPA.                                                                       | Ongoing. Completed monthly sampling and reporting to EPA.                                                                                                                        |
|                                                        | T7.4 Undertake improvement works to West Cowra Drainage.                                                             | T7.4.a                          | Complete engineering plans of proposed stormwater drainage downstream of Lyall Street and commence stage one works. | Study completed and work commenced subject to available funding.                 | Director Infrastructure & Operations | Ongoing. Consultant appointed to carry out the work.                                                                            | Works are progressing well.                                                                                                                                                      |
| T8. Ensure long-term security of Cowra's water supply. | T8.1 Undertake projects that strengthen Cowra's water security.                                                      | T8.1.a                          | Finalise the Billimari Bore project.                                                                                | Work completed within budget and operating as required.                          | Director Infrastructure & Operations | UGL approval granted. Rail corridor underbore works to be completed by end March, dependant on contractors (specialised works). | Commissioning of the Bore plant completed. Design for site permanent power supply approved by Essential Energy. Procurement to commence in Q1.                                   |
|                                                        | T8.2 Advocate for water security measures.                                                                           | T8.2.a                          | Advocate for water security measures.                                                                               | Advocacy undertaken.                                                             | General Manager                      | No action undertaken during the review period.                                                                                  | No action undertaken during the review period.                                                                                                                                   |

| Transport & Infrastructure (Strategic Theme 6)                                                                                |                                                                                          |                                 |                                                                                                                                            |                                  |                                      |                                                                                                        |                                                                                                                                          |
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| COMMUNITY STRATEGIC PLAN 2023-2036                                                                                            | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026                                           | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                                                                            |                                  |                                      |                                                                                                        |                                                                                                                                          |
| Strategic Direction                                                                                                           | Program                                                                                  | Link                            | Action                                                                                                                                     | Performance Measure              | Responsibility                       | Six Month review to 31 December 2024                                                                   | Six Month Review to 30 June 2025                                                                                                         |
| T9. Ensure that community assets and public infrastructure including roads, bridges and public buildings are well-maintained. | T9.1 Maintain local, regional and state roads and bridges.                               | T9.1.a                          | Bridge maintenance scheduled and completed as required.                                                                                    | Work completed within budget.    | Director Infrastructure & Operations | Ongoing. Low level bridge has been assessed, maintenance works to be completed by Q4.                  | Major repair works happening on Low Level bridge. Works to be completed second week of August 2025.                                      |
|                                                                                                                               | T9.2 Efficiently manage and maintain Council's buildings and special purpose facilities. | T9.2.a                          | Required building maintenance scheduled and completed.                                                                                     | Work completed within budget.    | Director Infrastructure & Operations | Continuing work required with Admin and other buildings.                                               | Continuing working on maintenance to Council buildings. Currently developing a Maintenance plan for Council buildings to report Council. |
|                                                                                                                               | T9.3 Maintain and manage Cowra Cemetery.                                                 | T9.3.a                          | Cemetery maintained to current high standard.                                                                                              | Maintenance undertaken.          | Director Infrastructure & Operations | Update of cemetery manual under way.                                                                   | Cemetery maintained to a high standard. Update of cemetery manual under way.                                                             |
|                                                                                                                               | T9.4 Ensure public places are clean and well-maintained.                                 | T9.4.a                          | Maintain a regular cleaning schedule for public places.                                                                                    | Schedule implemented.            | Director Infrastructure & Operations | Kendal Street cleaning currently scheduled 3 times per week with pressure washing scheduled quarterly. | The street cleaning team are investigating alternate paver cleaning and sealing products to improve the long-term appearance.            |
| T10. Improve the transport corridor connecting the Hume, Mid-Western, Newell, Olympic and Mitchell Highways.                  | T10.1 Advocate for improvements to the corridor.                                         | T10.1.a                         | Liaise with local members of parliament, Transport for NSW and other stakeholders to seek recognition of and improvements to the corridor. | Advocacy and liaison undertaken. | General Manager                      | No action undertaken during the review period.                                                         | No action undertaken during the review period.                                                                                           |

| Environmental Sustainability & Stewardship (Strategic Theme 7)           |                                                                                                               |                                 |                                                                                                                 |                                                                                                                                                                                                                      |                                        |                                                                                                                                |                                                                                         |
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| COMMUNITY STRATEGIC PLAN 2022-2036                                       | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026                                                                | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                                                 |                                                                                                                                                                                                                      |                                        |                                                                                                                                |                                                                                         |
| Strategic Direction                                                      | Program                                                                                                       | Link                            | Action                                                                                                          | Performance Measure                                                                                                                                                                                                  | Responsibility                         | Six Month review to 31 December 2024                                                                                           | Six Month Review to 30 June 2025                                                        |
| E1. Aim to position Cowra Shire as a centre of environmental excellence. | E1.1 Maximise opportunities for the Cowra Material Recycling facility to participate in the circular economy. | E1.1.a                          | Continue partnership with Cleanaway as a regional processing facility for the Container Deposit Scheme.         | CDS tonnages maintained or increasing.                                                                                                                                                                               | Director – Infrastructure & Operations | Incoming tonnages increased over December and January. Some issues with breakdowns have reduced processing rates over January. | CDS tonnages maintained.                                                                |
|                                                                          |                                                                                                               | E1.1.b                          | Adopt MRF masterplan to ensure operations are consistent with the adopted Waste and Resource Recovery Strategy. | Adopt MRF masterplan.<br>Investigate biogas collection from landfill as part of revised design.<br>Develop a plan to mitigate landfill leachate risk.<br>Implement revised design of landfill to improve efficiency. | Director – Infrastructure & Operations | RFQ for LEMP consultant has been finalised and assessed. Project under way. Report to Council February.                        | Progress reported to Council and successfully obtained grant funding. Project underway. |
|                                                                          |                                                                                                               | E1.1.c                          | Maintain and upgrade CDS and recycling processing area to allow for expanded intake.                            | Maintain and upgrade sorting process plan to improve efficiency.<br>Design and construct larger concrete area for unsorted EDS and kerbside recycling materials.                                                     | Director – Infrastructure & Operations | Review underway of current processing plant and replacement options.                                                           | Review underway of current processing plant and replacement options.                    |
|                                                                          |                                                                                                               | E1.1.d                          | Develop a Recycling Education program.                                                                          | Program developed and delivered.                                                                                                                                                                                     | Director – Infrastructure & Operations | Waste Wise Wednesday campaign ongoing. Waste to Art Competition 2025 launched.                                                 | Waste to Art competition successfully completed. Waste Wise Wednesday campaign ongoing. |

| Environmental Sustainability & Stewardship (Strategic Theme 7)                                                      |                                                                                                                |                                 |                                                                                                                  |                                                                                                 |                                        |                                                                                                                                                                                                      |                                                                                                                                                                                         |
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| COMMUNITY STRATEGIC PLAN 2022-2036                                                                                  | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026                                                                 | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                                                  |                                                                                                 |                                        |                                                                                                                                                                                                      |                                                                                                                                                                                         |
| Strategic Direction                                                                                                 | Program                                                                                                        | Link                            | Action                                                                                                           | Performance Measure                                                                             | Responsibility                         | Six Month review to 31 December 2024                                                                                                                                                                 | Six Month Review to 30 June 2025                                                                                                                                                        |
|                                                                                                                     | E1.2 Build an environmentally active community to promote Cowra as a centre of environmental excellence.       | E1.2.a                          | Consider role of NRM Committee and whether its delegations should be included in a new Sustainability Committee. | Investigation undertaken and reported to Council.                                               | Director - Environmental Services      | NRM Committee and terms of reference are scheduled for review and further discussion in 2025.                                                                                                        | Council adopted to rename the committee to Environmental Sustainability Committee. A review of the Instrument of Delegation and the Sustainability Delivery Plan is currently underway. |
| E2. Reduce the emissions of Council operations in line with NSW Government targets for the local government sector. | E2.1 Implement Energy Efficiency projects included in the adopted Energy Efficiency and Renewable Energy Plan. | E2.1.a                          | Seek funding for projects identified in Energy Efficiency and Renewable Energy Plan.                             | Applications lodged.                                                                            | Director - Infrastructure & Operations | Awaiting outcome of grant submitted in April 2024.                                                                                                                                                   | Grant funding received for Council building and facilities solar PV and batteries plus power factor correction at river pump station.                                                   |
|                                                                                                                     |                                                                                                                | E2.1.b                          | Monitor emissions of council operations.                                                                         | Develop system of regular measurement and reporting of council emissions across all operations. | Director – Infrastructure & Operations | Not commenced.                                                                                                                                                                                       | Not commenced.                                                                                                                                                                          |
|                                                                                                                     | E2.2 Investigate opportunities for the use of renewable/alternative energy sources for Council infrastructure. | E2.2.a                          | Seek funding to implement strategies from the adopted Energy Efficiency and Renewable Energy Plan.               | Funding submissions lodged.                                                                     | General Manager                        | No action taken. Still awaiting outcome of grant submitted in April 2024.                                                                                                                            | Council was successful in being awarded \$212,000 grant under the Community energy Upgrades Fund to assist in solar power and battery installations at six locations.                   |
|                                                                                                                     | E2.3 Investigate opportunities to participate in the rollout of electric vehicles.                             | E2.3.a                          | Advocate for improvements to the grid in support of the uptake of EVs.                                           | Advocacy undertaken and where required funding submissions lodged.                              | General Manager                        | Two replacement Tesla charge units owned by Council remain active in the carpark opposite the Visitors Centre (FoC - Free of Charge charging). Council liaises with NRMA to keep their fast charger. | Council remains in contact with NRMA to keep their fast charger infrastructure operational and serviced.<br><br>Council has advocated to Essential Energy and government, particularly  |



| Environmental Sustainability & Stewardship (Strategic Theme 7)                                                                        |                                                                                                                                 |                                 |                                                                            |                                                                                                                                             |                                      |                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                      |
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| COMMUNITY STRATEGIC PLAN 2022-2036                                                                                                    | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026                                                                                  | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                            |                                                                                                                                             |                                      |                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                      |
| Strategic Direction                                                                                                                   | Program                                                                                                                         | Link                            | Action                                                                     | Performance Measure                                                                                                                         | Responsibility                       | Six Month review to 31 December 2024                                                                                                                                                                                                                                                                                                                                                                             | Six Month Review to 30 June 2025                                                                                                                                                                                                                                                                     |
|                                                                                                                                       |                                                                                                                                 |                                 |                                                                            |                                                                                                                                             |                                      | located at the Art Gallery carpark, operational and serviced (fee for service). Council is participating in a CNSWJO Fleet Transition program. Current impediments remain:<br>- installing additional EV chargers on public land where grid upgrades are cost prohibitive/unfeasible<br>- potential fleet transition comes at exorbitant cost compared to current fleet.<br><br>EV posts shared to social media. | through CNSWJO, pointing out the limitations in the grid impacting upon the capacity to install the charging infrastructure required to assist the transition to EVs.<br><br>Commenced project to install destination chargers following receipt of \$43,000 funding allocation from NSW Government. |
| E3. Take advantage of and support opportunities to grow new sustainable industries.                                                   | E3.1 Position Cowra Shire as a location for circular economy industries.                                                        | E3.1.a                          | Advocate for and support industries participating in the circular economy. | Investigate opportunities and advocate for Cowra Shire as a desirable location for such industries.                                         | General Manager                      | No action undertaken during the review period.                                                                                                                                                                                                                                                                                                                                                                   | No action undertaken during the review period.                                                                                                                                                                                                                                                       |
| E4. Show leadership by taking action and promoting practices to encourage Cowra Shire to be an environmentally responsible community. | E4.1 Develop a Waste Management Strategy to meet the objectives of the "NSW EPA Waste and Sustainable Materials Strategy 2041". | E4.1.a                          | Review Waste Collection services.                                          | Review usage and viability of village transfer stations.<br><br>Review waste and recycling options for non-serviced areas within Cowra LGA. | Director Infrastructure & Operations | Not commenced.                                                                                                                                                                                                                                                                                                                                                                                                   | Not commenced.                                                                                                                                                                                                                                                                                       |
|                                                                                                                                       |                                                                                                                                 | E4.1.b                          | Deliver and promote clean town, villages and streetscapes.                 | Improve waste disposal and recycling options in streetscapes.                                                                               | Director Infrastructure & Operations | Promotion of the cleaning systems and cleanliness of the town shared to social media.                                                                                                                                                                                                                                                                                                                            | Promotion of the cleaning systems and cleanliness of the town shared to social media.                                                                                                                                                                                                                |

| Environmental Sustainability & Stewardship (Strategic Theme 7) |                                                                                                  |                                 |                                                                                                                     |                                                                                                                                                                                                                                                                                              |                                      |                                                                                                               |                                                                                                                                                                                                    |
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| COMMUNITY STRATEGIC PLAN 2022-2036                             | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026                                                   | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                                                     |                                                                                                                                                                                                                                                                                              |                                      |                                                                                                               |                                                                                                                                                                                                    |
| Strategic Direction                                            | Program                                                                                          | Link                            | Action                                                                                                              | Performance Measure                                                                                                                                                                                                                                                                          | Responsibility                       | Six Month review to 31 December 2024                                                                          | Six Month Review to 30 June 2025                                                                                                                                                                   |
|                                                                |                                                                                                  |                                 |                                                                                                                     | Deliver and promote town and village cleanliness.                                                                                                                                                                                                                                            |                                      | Not commenced.                                                                                                | Not commenced.                                                                                                                                                                                     |
|                                                                | E4.2 Implement Food Organic and Garden Organics (FOGO) in line with State government strategies. | E4.2.a                          | Implement green waste/FOGO bins for all commercial businesses and other entities that generate the highest volumes. | Seek grant funding for implementation of commercial green waste/FOGO.<br><br>Business engagement and education undertaken through information sessions and collateral.<br><br>Successful take-up of green waste/FOGO bins by all commercial businesses and other high waste volume entities. | Director Infrastructure & Operations | Report on implementation of commercial FOGO presented to October information meeting.                         | Council has prepared application to EPA Joint Procurement Fund to develop the implementation strategy.                                                                                             |
|                                                                | E4.3 Work with the community to maximise recycling.                                              | E4.3.a                          | Promote recycling education program.                                                                                | Promotion and education initiatives undertaken.                                                                                                                                                                                                                                              | Director Infrastructure & Operations | Waste Wise Wednesday posts promoted each week via social media.<br><br>Waste Wise Wednesday campaign ongoing. | Waste Wise Wednesday posts promoted each week via social media.<br><br>Waste Wise Wednesday campaign ongoing.<br><br>Recycling tips and education tour of the MRF advocated through e-newsletters. |
|                                                                |                                                                                                  | E4.3.b                          | Participate in annual Netwaste "Waste to Art" program.                                                              | Event conducted with good community participation.                                                                                                                                                                                                                                           | Director Infrastructure & Operations | Waste to Art Competition 2025 launched.                                                                       | Waste to Art Competition 2025 completed.                                                                                                                                                           |

| Environmental Sustainability & Stewardship (Strategic Theme 7) |                                                |                                 |                                                                  |                                                                                                                                                                                                                                                                                                                                  |                                        |                                                                                                                                               |                                                                                                                                                                     |
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| COMMUNITY STRATEGIC PLAN 2022-2036                             | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026 | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                  |                                                                                                                                                                                                                                                                                                                                  |                                        |                                                                                                                                               |                                                                                                                                                                     |
| Strategic Direction                                            | Program                                        | Link                            | Action                                                           | Performance Measure                                                                                                                                                                                                                                                                                                              | Responsibility                         | Six Month review to 31 December 2024                                                                                                          | Six Month Review to 30 June 2025                                                                                                                                    |
|                                                                |                                                | E4.3.c                          | Participate in Garage Sale Trail.                                | Event conducted with good participation from the community.                                                                                                                                                                                                                                                                      | Director Infrastructure & Operations   | Did not participate in 2024.                                                                                                                  | Did not participate in 2024.                                                                                                                                        |
|                                                                |                                                | E4.3.d                          | Consider options for and feasibility of bulk rubbish collection. | Council to provide residents with two bulky goods collection days per year.                                                                                                                                                                                                                                                      | Director Infrastructure & Operations   | Options report to be provided to Council during third quarter.                                                                                | No further action; lack of resources at this stage.                                                                                                                 |
|                                                                |                                                | E4.3.e                          | Reduce recycling contamination.                                  | Continue to provide and promote recycling education.<br><br>Investigate introduction of waste vouchers for zero contamination.<br><br>Assess impacts of CDS operations and agreements.<br><br>Continue to investigate options for the diversion of waste from landfill.<br><br>Improve site management and pollution mitigation. | Director – Infrastructure & Operations | Waste Wise Wednesday posts promoted each week via social media.<br><br>Grant funding application being made to undertake a bin audit program. | Waste Wise Wednesday posts promoted each week via social media.<br><br>Grant funding application made to undertake a bin audit program; EPA Joint Procurement fund. |
|                                                                |                                                | E4.3.f                          | Investigate options for recycling and resource recovery.         | Investigate increasing variety of accepted products by embracing opportunities to process problem waste.<br><br>Investigate innovative methods to process                                                                                                                                                                        | Director – Infrastructure & Operations | Ongoing. Potential opportunity for textile recycling delivered at NetWaste meeting November 2024.                                             | Ongoing.                                                                                                                                                            |

| Environmental Sustainability & Stewardship (Strategic Theme 7)                                                                                       |                                                                                                                                           |                                 |                                                                                                                                |                                                                                 |                                      |                                                                                   |                                                                                                                                  |
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| COMMUNITY STRATEGIC PLAN 2022-2036                                                                                                                   | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026                                                                                            | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                                                                |                                                                                 |                                      |                                                                                   |                                                                                                                                  |
| Strategic Direction                                                                                                                                  | Program                                                                                                                                   | Link                            | Action                                                                                                                         | Performance Measure                                                             | Responsibility                       | Six Month review to 31 December 2024                                              | Six Month Review to 30 June 2025                                                                                                 |
|                                                                                                                                                      |                                                                                                                                           |                                 |                                                                                                                                | recycling and problem waste.<br>Investigate new markets for recycled materials. |                                      |                                                                                   |                                                                                                                                  |
|                                                                                                                                                      | E4.4 Source road making materials in an environmentally responsible manner.                                                               | E4.4.a                          | Operate Council quarries in accordance with all regulatory and legislative requirements.                                       | Quarries operated with nil compliance breaches.                                 | Director Infrastructure & Operations | Ongoing as part of our operations.                                                | Ongoing as part of our operations.                                                                                               |
| E5. Build partnerships with people who work and care for the land to secure a healthier environment.                                                 | E5.1 Consider and where appropriate support proposals to establish wetlands in the Shire.                                                 | E5.1.a                          | Investigate option for establishing a wetland as part of the West Cowra stormwater works.                                      | Investigation undertaken and report provided to Council for consideration.      | Director Infrastructure & Operations | Investigations ongoing. Consultant has been appointed to look at various options. | Investigations ongoing. Consultant has been appointed to look at various options associated with West Cowra stormwater drainage. |
| E6. Build and promote Council's and the community's preparedness for, adaptability to and resilience to climate change and natural disaster impacts. | E6.1 Adopt and/or review plans to improve Council and community preparedness and response to climate change and natural disaster impacts. | E6.1.a                          | Local Emergency Management Committee continues to monitor and as required review plans for disaster preparedness and response. | LEMC meets regularly and plans are reviewed as required.                        | General Manager                      | Committee meetings conducted quarterly.                                           | Committee meetings conducted quarterly.                                                                                          |

| Reconciliation and Inclusion (Strategic Theme 8)                                                                          |                                                  |                                 |                                                                                                                                                                                       |                                                                                                                       |                                   |                                                                                                                                                                  |                                                                                                |
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| COMMUNITY STRATEGIC PLAN 2022-2036                                                                                        | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026   | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                                                                                                                       |                                                                                                                       |                                   |                                                                                                                                                                  |                                                                                                |
| Strategic Direction                                                                                                       | Program                                          | Link                            | Action                                                                                                                                                                                | Performance Measure                                                                                                   | Responsibility                    | Six Month Review to 31 December 2024                                                                                                                             | Six Month Review to 30 June 2025                                                               |
| R1. Foster recognition and connection with the local Wiradjuri community. Respect, promote and protect Wiradjuri culture. | R1.1 Develop a Reconciliation Action Plan (RAP). | R1.1.a                          | Liaise with reconciliation Australia, local Wiradjuri community and wider community to progress development of Reconciliation Action Plan.                                            | Demonstrated progress and meeting of milestones set by Reconciliation Australia.                                      | General Manager                   | Reconciliation Working Party meeting held July 2024.                                                                                                             | No action undertaken during the review period.                                                 |
|                                                                                                                           | R1.2 Respect and Protect local culture.          | R1.2.a                          | Review the First Nations Consultation Policy and the list of those to be consulted.                                                                                                   | Policy reviewed, updated and adopted.                                                                                 | Director – Environmental Services | Review of the policy has commenced.                                                                                                                              | No further action during the review period.                                                    |
|                                                                                                                           |                                                  | R1.2.b                          | Consult with the local Wiradjuri community on all development applications that have the potential to impact on Wiradjuri cultural heritage.                                          | Undertake consultation in accordance with adopted First Nations Consultation Policy and Community Participation Plan. | Director – Environmental Services | As required by the current community consultation policy applications subject to consultation are referred in accordance with the current consultation policies. | DA's subject to consultation continue to be referred in accordance with consultation policies. |
|                                                                                                                           |                                                  | R1.2.c                          | Liaise with the local Wiradjuri community and Cowra Local Aboriginal Land Council to discuss inclusion of Wiradjuri language in the singing of the National Anthem at Council events. | Liaison undertaken and if approved changes implemented.                                                               | General Manager                   | No action undertaken during the review period.                                                                                                                   | No action undertaken during the review period.                                                 |
|                                                                                                                           |                                                  | R1.2.d                          | Liaise with local Wiradjuri community and Cowra Local                                                                                                                                 | Liaison undertaken and if approved changes implemented.                                                               | General Manager                   | No action undertaken during the review period.                                                                                                                   | No action undertaken during the review period.                                                 |

| Reconciliation and Inclusion (Strategic Theme 8) |                                                |                                 |                                                                                                                                                              |                                                                                      |                               |                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                 |
|--------------------------------------------------|------------------------------------------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|-------------------------------|----------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| COMMUNITY STRATEGIC PLAN 2022-2036               | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026 | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                                                                                              |                                                                                      |                               |                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                 |
| Strategic Direction                              | Program                                        | Link                            | Action                                                                                                                                                       | Performance Measure                                                                  | Responsibility                | Six Month Review to 31 December 2024                                                                     | Six Month Review to 30 June 2025                                                                                                                                                                                                                                                                                                                                |
|                                                  | R1.3 Celebrate local culture.                  | R1.3.a                          | Aboriginal Land Council to discuss inclusion of Wiradjuri language in the Acknowledgement of Country at Council events.                                      |                                                                                      |                               |                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                 |
|                                                  |                                                |                                 | Support and participate in NAIDOC Week and other days of significance to the local First Nations community.                                                  | Support provided.                                                                    | Director – Corporate Services | Cowra Youth Council contributed to community NAIDOC celebrations including the March and Family Fun Day. | NAIDOC week promoted through council via main street banners, social media post and email banners.<br><br>Planning and preparation completed for 2025 NAIDOC Week celebrations to be held on 7 July including Cowra Council's Flag Ceremony, and the Youth Council's participation in the NAIDOC March and running children's activities at the Family Fun Day. |
|                                                  |                                                | R1.3.b                          | Work with the local Wiradjuri community and the Cowra Local Aboriginal Land Council on the Interpretation Centre in line with the Peace Precinct Masterplan. | Liaison undertaken and project progresses with approval from the local land council. | General Manager               | No action undertaken during the review period.                                                           | No action undertaken during the review period.                                                                                                                                                                                                                                                                                                                  |

| Reconciliation and Inclusion (Strategic Theme 8)                                                                                                                  |                                                                                             |                                 |                                                                                                                          |                                                                                      |                                        |                                                                                                                                                                                      |                                                                                                                                                                                    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| COMMUNITY STRATEGIC PLAN 2022-2036                                                                                                                                | 4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026                                              | 1 YEAR OPERATIONAL PLAN 2024-25 |                                                                                                                          |                                                                                      |                                        |                                                                                                                                                                                      |                                                                                                                                                                                    |
| Strategic Direction                                                                                                                                               | Program                                                                                     | Link                            | Action                                                                                                                   | Performance Measure                                                                  | Responsibility                         | Six Month Review to 31 December 2024                                                                                                                                                 | Six Month Review to 30 June 2025                                                                                                                                                   |
| R2. Show leadership and promote actions that ensure all members of the community have an equal opportunity to participate fully within the community.             | R2.1 Be a responsible employer committed to the principles of equal employment opportunity. | R2.1.a                          | Continue to explore options to increase employment opportunities for those groups identified in the EEO Management Plan. | Employment of target groups increased.                                               | General Manager                        | Target groups continued to increase and continued to maintain a work environment to promote the principles of EEO through leadership & development programs, recruitment strategies. | Workforce data has shown an increase in identified target groups shown in Workforce Management Strategy. Council continues to promote EEO principles in all recruitment practices. |
| R3. Continue to deliver and ensure all high movement areas, public buildings and appropriate Council resources and services are accessible for all the community. | R3.1 Review the Disability Inclusion Action Plan (DIAP).                                    | R3.1.a                          | DIAP reviewed, adopted and commence implementation of recommendations.                                                   | Consultation undertaken and updated plan adopted by Council.                         | Director – Environmental Services      | DIAP is being rewritten in accordance with Council requirements and likely to be presented in first half of 2025.                                                                    | Public Exhibition of DIAP is completed and the final plan will be presented to Council in next review period.                                                                      |
|                                                                                                                                                                   |                                                                                             | R3.1.b                          | Maintain the Access Incentive Fund.                                                                                      | Fund maintained and opportunities publicised to relevant stakeholders.               | Director – Environmental Services      | Access incentive scheme has been maintained and promoted.                                                                                                                            | Access Incentive Fund continues with 2 applications received during this period.<br><br>The Policy is currently being reviewed.                                                    |
|                                                                                                                                                                   |                                                                                             | R3.1.c                          | Support co-location of adult change facility with inclusive playground.                                                  | Include consideration of adult change facility in planning for inclusive playground. | Director – Environmental Services      | Support has been provided together with technical advice in lodgement of grant application for adult change facility.                                                                | Council was unsuccessful with grant.                                                                                                                                               |
|                                                                                                                                                                   |                                                                                             | R3.1.d                          | Subject to council approval, seek grant funding for modification of playgrounds to ensure equity in accessibility.       | Council agreement sought and received and grant applications submitted.              | Director – Infrastructure & Operations | To be commenced following completion of playgrounds asset management plan.                                                                                                           | Playground Asset Management Plan underway to include equity in accessibility and useability.                                                                                       |

## Human Resources

### Equal Employment Opportunity

*Local Government (General) Regulation 2021 cl.217(1)(a9) - Statement of activities undertaken to implement its Equal Employment Opportunities (EEO) management plan.*

During 2024-25, Council continued its commitment to the principles of equal employment opportunity (EEO) through its established Delivery Program and Operational Plan.

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 EEO 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 EEO 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 EEO 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*.

### Carers Recognition

*Carers Recognition Act 2010, s.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 human services agency as it does not provide services directed at carers or persons being cared for by carers.

### Employment Practices - Labour Statistics

*Local Government (General) Regulation 2021 cl.217 (1)(d)(i),(ii),(iii),(iv) - Statement of total number of persons who performed paid work on **Wednesday, 4 December 2024**, including, in separate statements, total number of the following:*

|                                                                                                                                                      |     |
|------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| persons employed by the Council on a permanent full-time, permanent part-time or casual basis or under a fixed-term contract                         | 222 |
| persons employed by the Council as senior staff members                                                                                              | 4   |
| persons engaged by the Council, under a contract or other arrangement with the person's employer, wholly or principally for the labour of the person | 0   |
| persons supplied to the Council, under a contract or other arrangement with the person's employer, as an apprentice or trainee                       | 7   |



## Environmental Services

### Planning Agreements

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

No planning agreements were entered into during 2024-25.

### Environmental Upgrade Agreements

*Local Government Act 1993 s.54P(1)* - Include particulars of any environmental upgrade agreement entered into by the council.

No upgrade agreements were entered into during 2024-25.

### Fisheries Management

*Fisheries Management Act 1994 s.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 identified council as responsible for implementing measures during 2024-25.

### 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:

| Action                                                                                    | Number of Inspections |
|-------------------------------------------------------------------------------------------|-----------------------|
| Tourists and visitor accommodation                                                        | 2                     |
| Premises with more than 2 dwellings                                                       | Unavailable           |
| Resulted in issuance a certificate of compliance under section 22D of the SP Act          | 26                    |
| Resulted in issuance a certificate of non-compliance under clause 21 of the SP Regulation | 3                     |

### Recovery Plans and Threat Abatement Plan

*Fisheries Management Act 1994 s.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 and threat abatement plans identified council as responsible for implementing measures 2024-25.

## Stormwater Management

*Local Government (General) Regulation 2021 cl.217(1)(e)* - A statement detailing the stormwater management services provided (if an annual charge is levied).

No stormwater management services have been undertaken.

## Disability Inclusion Act 2014

*Disability Inclusion Act 2014 s.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 (DIAP) was amended and adopted by Council on 25 August 2025 and it is available on Council's website. In accordance with Section 13(1) Report on Implementation of Plans, a copy of the DIAP has been forwarded to the Minister. With the passing of the *Disability Inclusion Amendment Act 2022*, DIAPs must now be remade (not just reviewed) every four years and new DIAPs are due 12 months after the review.

## Ranger Services

### Companion Animals

*Local Government (General) Regulation 2021 cl.217(1)(f)* Guideline on the exercise of functions under the *Companion Animals Act* - Detailed statement, prepared in accordance with such guidelines as may be issued by the Secretary 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*.

| Activity                                                                                                                             | Action                                                                                                                                                                                                                                                                                                                                                                           |
|--------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Lodgement of pound data collection returns with OLG                                                                                  | Pound Data Collection - Council has completed its Survey of Council Seizure of Cats and Dogs 2024-25 on the NSW Companion Animals Register.                                                                                                                                                                                                                                      |
| Lost Animals                                                                                                                         | Unclaimed Animals - All lost animals are advertised on Council's Facebook PAGE. Any unclaimed pound animals are re-homed through registered rescue groups and members of the public.                                                                                                                                                                                             |
| Lodgement of data about dog attacks with OLG, if no known attacks in the year a nil return is required in annual statement           | Dog Attacks - Council lodged 44 dog attack notifications with the OLG during 2024-25.                                                                                                                                                                                                                                                                                            |
| Amount of funding spent on companion animal management and activities                                                                | Management and Activities - Council's budgeted expenditure on companion animals management and activities was \$246,377.00. 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 carried out and strategies the Council has in place to promote and assist the desexing of dogs and cats | 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.                                                                                    |

| Activity                                                                                                                                 | Action                                                                                                                                                                                                                                                        |
|------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Strategies in place for complying with the requirement under s.64 of the CA Act to seek alternatives to euthanasia for unclaimed animals | Community Education Programs - Council developed an information brochure relating to dog control in the shire in 2016 and has made that information available at its Administration Centre.                                                                   |
| off leash areas provided in the Council area                                                                                             | Off-leash Areas - Council currently has two off-leash dog exercise areas located at Sakura Reserve and Bill Robinson Park, Cowra.                                                                                                                             |
| Detailed information on fund money used for managing and controlling companion animals in its area.                                      | Management and Control Funds - The Companion Animals Fund received \$18,826.00 during 2024-25 from Cowra Council for Companion Animal Registrations. Cowra Council received a reimbursement of \$4,759.20 from the Companion Animals Fund during that period. |

## Public Information

### Government Information (Public Access) Statistical Information

*Government Information (Public Access) Act 2009 s.125(1) and Government Information (Public Access) Regulation 2018 cl.8, & Schedule 2 - Information included on government information public access activity.*

- (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

| Reviews carried out by the agency | Information made publicly available by the agency |
|-----------------------------------|---------------------------------------------------|
| 0                                 | 0                                                 |

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

| Total number of applications received |
|---------------------------------------|
| 5                                     |

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

| Number of applications refused | Wholly | Partly | Total |
|--------------------------------|--------|--------|-------|
| 0                              | 0      | 0      | 0     |

- (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 is as follows:

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 information is held | Application withdrawn |
|-------------------------------------------------------------|------------------------|------------------------|------------------------|----------------------|-------------------------------|---------------------------------|----------------------------------------------|-----------------------|
| Media                                                       |                        |                        |                        |                      |                               |                                 |                                              |                       |
| Members of Parliament                                       |                        |                        |                        |                      |                               |                                 |                                              |                       |
| Private sector business                                     |                        |                        |                        |                      |                               |                                 |                                              |                       |
| Not for profit organisations or community groups            |                        |                        |                        |                      |                               |                                 |                                              |                       |
| Members of the public (application by legal representative) | 3                      |                        |                        |                      |                               |                                 |                                              |                       |
| Members of the public (other)                               | 1                      |                        |                        |                      |                               |                                 |                                              | 1                     |
| <b>TOTAL</b>                                                | <b>4</b>               |                        |                        |                      |                               |                                 |                                              | <b>1</b>              |

\* 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*                                                     |                        |                        |                        |                      |                               |                                 |                                              | 1                     |
| Access applications (other than personal information applications)                     | 3                      |                        |                        |                      |                               |                                 |                                              |                       |
| Access applications that are partly personal information applications and partly other | 1                      |                        |                        |                      |                               |                                 |                                              |                       |
| <b>TOTAL</b>                                                                           | <b>4</b>               |                        |                        |                      |                               |                                 |                                              | <b>1</b>              |

\* 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                  |
| <b>TOTAL</b>                                                                  | <b>0</b>           |

Table D: Conclusive presumption of overriding public interest against disclosure: matters listed in Schedule 1 to the 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) Act 2016 | 0                                   |
| <b>TOTAL</b>                                                                                                       | <b>0</b>                            |

\* 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 the 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                                                   |
| <b>TOTAL</b>                                                         | <b>0</b>                                            |

Table F: Timeliness

|                                                                              | Number of applications |
|------------------------------------------------------------------------------|------------------------|
| Decided within the statutory timeframe (20 working days plus any extensions) | 1                      |
| Decided after 35 days (by agreement with applicant)                          | 4                      |
| Not decided within time (deemed refusal)                                     | 0                      |
| <b>TOTAL</b>                                                                 | <b>5</b>               |

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*                                  | 0               | 0               |
| Internal review following recommendation under section 93 of the Act | 0               | 0               |
| Review by the NSW Civil and Administrative Tribunal                  | 0               | 0               |
| <b>TOTAL</b>                                                         |                 |                 |

\* 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                                 |
| <b>TOTAL</b>                                                                                                      | <b>0</b>                          |

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                                  |
| <b>TOTAL</b>                  | <b>0</b>                           |

## 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.

A report was submitted to the Information & Privacy Commissioner via the online reporting tool on 8 August 2025.

## Corporate Services - Finance

### Audit, Risk & Improvement

*Local Government (General) Regulation 2021* cl.216T and *Local Government Act 1993* s.428(4)(b)) - Must publish an attestation statement indicating whether, during the preceding financial year, the council's audit, risk and improvement committee, risk management framework and internal audit function complied with the requirements prescribed in the Regulation.

Cowra Council has an audit, risk and improvement committee, risk management framework and internal audit function that operate in compliance with the following requirements except as may be otherwise stated below.

### Audit, Risk and Improvement Committee

|    | Requirement                                                                                                                                                                                                                                                                                                                                                                           | Compliance |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| 1. | Cowra Council has appointed an audit, risk and improvement committee that comprises of an independent chairperson and at least two independent members (section 428A of the Local Government Act 1993, clause 216C of the Local Government (General) Regulation 2021).                                                                                                                | Compliant  |
| 2. | The chairperson and all members of Cowra Council's audit, risk and improvement committee meet the relevant independence and eligibility criteria prescribed under the Local Government (General) Regulation 2021 and have not exceeded the membership term limits prescribed under the Regulation (clauses 216D, 216E, 216F, 216G of the Local Government (General) Regulation 2021). | Compliant  |
| 3. | Cowra Council has adopted terms of reference for its audit, risk and improvement committee that are informed by the model terms of reference approved by the Departmental Chief Executive of the Office of Local Government and the committee operates in accordance with the terms of reference (clause 216K of the Local Government (General) Regulation 2021).                     | Compliant  |
| 4. | Cowra Council provides the audit, risk and improvement committee with direct and unrestricted access to the general manager and other senior management and                                                                                                                                                                                                                           | Compliant  |

|    | Requirement                                                                                                                                                                                                                                                                                                                                                                                                                         | Compliance |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
|    | the information and resources necessary to exercise its functions (clause 216L of the Local Government (General) Regulation 2021).                                                                                                                                                                                                                                                                                                  |            |
| 5. | Cowra Council's audit, risk and improvement committee exercises its functions in accordance with a four-year strategic work plan that has been endorsed by the governing body and an annual work plan that has been developed in consultation with the governing body and senior management (Core requirement 1 of the Office of Local Government's Guidelines for Risk Management and Internal Audit for Local Government in NSW). | Compliant  |
| 6. | Cowra Council's audit, risk and improvement committee provides the governing body with an annual assessment each year, and a strategic assessment each council term of the matters listed in section 428A of the Local Government Act 1993 reviewed during that term (Core requirement 1 of the Office of Local Government's Guidelines for Risk Management and Internal Audit for Local Government in NSW).                        | Compliant  |
| 7. | The governing body of Cowra Council reviews the effectiveness of the audit, risk and improvement committee at least once each council term (Core requirement 1 of the Office of Local Government's Guidelines for Risk Management and Internal Audit for Local Government in NSW).                                                                                                                                                  | Compliant  |

### Membership

The chairperson and membership of the Audit, Risk and Improvement Committee are:

| Position                               | Name            | Appointment                       |
|----------------------------------------|-----------------|-----------------------------------|
| Chairperson                            | Alan Pigott     | 2 June 2025 - current             |
| Chairperson                            | Ron Gillard     | September 2015 - 12 February 2025 |
| Independent member                     | Geoff Twomey    | 17 October 2022 - current         |
| Independent member                     | Shannon Buckley | 1 July 2024 - current             |
| Non-voting councillor member           | Cr Nikki Kiss   | 28 October 2024 - current         |
| Alternate non-voting councillor member | Cr Erin Watt    | 14 September 2024 - current       |

### Risk Management

|    | Requirement                                                                                                                                                                                                                                                                         | Compliance |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| 8. | Cowra Council has adopted a risk management framework that is consistent with current Australian risk management standard and that is appropriate for the Cowra Council's risks (clause 216S of the Local Government (General) Regulation 2021).                                    | Compliant  |
| 9. | Cowra Council's audit, risk and improvement committee reviews the implementation of its risk management framework and provides a strategic assessment of its effectiveness to the governing body each council term (clause 216S of the Local Government (General) Regulation 2021). | Compliant  |

### Internal Audit

|     | Requirement                                                                                                                                                                                                                                                                                                                      | Compliance |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| 10. | Cowra Council has an internal audit function that reviews the council's operations and risk management and control activities (clause 216O of the Local Government (General) Regulation 2021).                                                                                                                                   | Compliant  |
| 11. | Cowra Council's internal audit function reports to the audit, risk and improvement committee on internal audit matters (clause 216M, 216P and 216R of the Local Government (General) Regulation 2021).                                                                                                                           | Compliant  |
| 12. | Cowra Council's internal audit function is independent and internal audit activities are not subject to direction by the Cowra Council (clause 216P of the Local Government (General) Regulation 2021).                                                                                                                          | Compliant  |
| 13. | Cowra Council has adopted an internal audit charter that is informed by the model internal audit charter approved by the Departmental Chief Executive of the Office of Local Government and the internal audit function operates in accordance with the charter (clause 216O of the Local Government (General) Regulation 2021). | Compliant  |

|     | Requirement                                                                                                                                                                                                                                                                                                                                                                                                                        | Compliance |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| 14. | Cowra Council has appointed a member of staff to direct and coordinate internal audit activities or is part of a shared arrangement where a participating Cowra Council has appointed a staff member to direct and coordinate internal audit activities for all participating councils (clause 216P of the Local Government (General) Regulation 2021).                                                                            | Compliant  |
| 15. | Internal audit activities are conducted in accordance with the International Professional Practices Framework (Core requirement 3 of the Office of Local Government's Guidelines for Risk Management and Internal Audit for Local Government in NSW).                                                                                                                                                                              | Compliant  |
| 16. | Cowra Council provides the internal audit function with direct and unrestricted access to staff, the audit, risk and improvement committee, and the information and resources necessary to undertake internal audit activities (clause 216P of the Local Government (General) Regulation 2021).                                                                                                                                    | Compliant  |
| 17. | Cowra Council's internal audit function undertakes internal audit activities in accordance with a four-year strategic work plan that has been endorsed by the governing body and an annual work plan that has been developed in consultation with the governing body and senior management (Core requirement 3 of the Office of Local Government's Guidelines for Risk Management and Internal Audit for Local Government in NSW). | Compliant  |
| 18. | Cowra Council's audit, risk and improvement committee reviews the effectiveness of the internal audit function and reports the outcome of the review to the governing body each council term (clause 216R of the Local Government (General) Regulation 2021).                                                                                                                                                                      | Compliant  |

### Non-compliance with the Local Government (General) Regulation 2021

I advise that Cowra Council has not complied with the following requirements prescribed under the Local Government (General) Regulation 2021 with respect to the operation of its audit, risk and improvement committee.

| Non-compliance | Reason | Alternative measures being implemented | How the alternative measures achieve equivalent outcomes |
|----------------|--------|----------------------------------------|----------------------------------------------------------|
| Nil            |        |                                        |                                                          |

These processes, including the alternative measures implemented, demonstrate that Cowra Council has established and maintained frameworks, systems, processes and procedures for appropriately managing audit and risk within Cowra Council.



## Legal Proceedings

*Local Government (General) Regulation 2021 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 (other than those which are not be disclosed)
- 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 |
|------------------------|-----------------|-------------------------------------------|
| Planning & development | Ongoing         | \$ 35,000                                 |
| General ledger costs   |                 | \$ 77,000                                 |
| <b>TOTAL 2024-25</b>   |                 | <b>\$ 112,000</b>                         |

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 2021 cl.132* - Amount of rates and charges written off during the year.

Council wrote-off the following rates and charges in 2024-25.

| Rates or Charges                           | Amount            |
|--------------------------------------------|-------------------|
| Pensioner rates abandoned — General Fund   | \$ 175,000        |
| Pensioner rates abandoned — Domestic Waste | \$ 155,000        |
| Pensioner rates abandoned — Water Fund     | \$ 109,000        |
| Pensioner rates abandoned — Sewer Fund     | \$ 71,000         |
| <b>TOTAL 2024-25</b>                       | <b>\$ 510,000</b> |

## Special Rate 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 a special rate variation in 2024-25.

## Section 356 Donations

*Local Government (General) Regulation 2021 cl.217(1)(a5)* and *Local Government Act 1993 s.356* - Total amount contributed or otherwise granted to financially assist others.

Council contributed money or in kind to the value of \$39,589.

## Contracts over \$150,000

*Local Government (General) Regulation 2021 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 Number | Nature of Goods & Services                                                                  | Tender/ Contract No. | \$<br>Value of the Contract<br>(Project/goods or services/real property transferred/ lease term rent) | Contractor Name                                                                                                                                      |
|--------------------------------|-------------------|---------------------------------------------------------------------------------------------|----------------------|-------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|
| 22 Jul 2024                    | 149/24            | Saleyards - eID Installation Project                                                        | QUOTE                | \$255,408 (incl. GST)                                                                                 | Allflex                                                                                                                                              |
| 14 Oct 2024<br>(Extraordinary) | 192/24            | Sealing and Resealing 2024 of State, Regional and Local Roads within the Cowra Council Area | RFT 4/2024           | In accordance with budgetary allocation for 2024/25                                                   | Fulton Hogan                                                                                                                                         |
| 25 Nov 2024                    | 248/24            | Lachlan and Comerford Streets Water Main Replacement (Design and Construct)                 | 2/2024               | \$387,391.53 (incl. GST)                                                                              | Chiverton Estate Pty Ltd T/A Thompson's Irrifab                                                                                                      |
| 28 Jan 2025                    | 11/25             | Full Service Heavy Patching 2025-26                                                         | 6/2024               | Schedule of rates                                                                                     | Roadworx Surfacing                                                                                                                                   |
| 24 Feb 2025                    | 37/25             | Central NSW Joint Organisation - Linemarking Services                                       | RI_2025              | Schedule of rates                                                                                     | ACT Linemarking Pty Ltd, Gumbay Holdings Pty Ltd t/as Avante Linemarking, Central West Linemarking Pty Ltd and Complete Linemarking Services Pty Ltd |
| 24 Mar 2025                    | 64/25             | Provision of Cleaning Services (Council Facilities)                                         | RFT 1/2025           | Schedule of rates                                                                                     | JK Property Maintenance Services Pty Ltd                                                                                                             |
| 26 May 2025                    | 111/25            | Proposed Low Level Bridge Major Maintenance                                                 | RFT 4/2025           | \$461,906.50 (incl. GST)                                                                              | Timber Restoration Services                                                                                                                          |
| 23 Jun 2025                    | 131/25            | Supply and Delivery of Bulk Fuel for Central NSW Councils                                   | SI_2025              | Schedule of rates                                                                                     | · Castlyn Pty Ltd. T/A Inland Petroleum; · Ocwen Energy Pty Ltd T/As Lowes Petroleum Service; and · Petro National Pty Ltd T/A Oilsplus              |

## Overseas Visits

*Local Government (General) Regulation 2021 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 2024-25 there was one overseas trip comprising of one staff member representing Council as part of the Joetsu Sister Cities Agreement.

## Modern Slavery Act 2018

*Local Government Act 1993 s.428(4)(d)* - Must contain a statement of steps taken to ensure that goods and services procured by and for the council during the year were not the product of modern slavery withing the meaning of the *Modern Slavery Act 2018*.

Anti-Slavery Commissioner – No issues were raised in the 2024-25 period.

Cowra Council has agreed to participate in a Modern Slavery Risk Assessment through a project co-ordinated by Central NSW Joint Organisation. This assessment of all of Council suppliers will then inform Council where greater attention needs to be focused.

## Private Works

*Local Government (General) Regulation 2021 cl.217(1)(a4)* and *Local Government Act 1993 s.67, 67(2)(b),67(3)* - 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 2024-25 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

*OLG Capital Expenditure Guidelines* - Report on all capital works projects is considered best practice.

During 2024-25, no capital works were carried out by Council. Note **CI-7** in the Annual Financial Statements provides details of infrastructure, property, plant and equipment.

## Development contributions and development levies

*Environment Planning and Assessment Regulation 2021 (EPA Reg) cl.218A(1) - Disclosure of how development contributions and development levies have been used or expended under each contributions plan and EPA Reg cl 218A (2)(a),(c),(d),(e),(f),(g) - Details for projects for which contributions or levies have been used:*

| Project identification number and description | The kind of public amenity or public service the project relates | Amount of monetary contributions or levies used or expended on project | Percentage of project cost funded by contributions or levies | Amounts expended that have been temporarily borrowed from money to be expended for another purpose under the same or another contributions plan | Value of the land and material public benefit other than money or land | Whether the project is complete |
|-----------------------------------------------|------------------------------------------------------------------|------------------------------------------------------------------------|--------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|---------------------------------|
| Library recoupment                            | Civic & Community Facility                                       | 2,347                                                                  | n/a                                                          | 0                                                                                                                                               | 0                                                                      | Yes                             |
| Art Gallery recoupment                        | Civic & Community Facility                                       | 2,347                                                                  | n/a                                                          | 0                                                                                                                                               | 0                                                                      | Yes                             |
| Civic Centre Upgrade recoupment               | Civic & Community Facility                                       | 8,674                                                                  | n/a                                                          | 0                                                                                                                                               | 0                                                                      | Yes                             |
| Urban Roads & Related Infrastructure          |                                                                  | 8,402                                                                  | n/a                                                          | 0                                                                                                                                               | 0                                                                      | ongoing                         |
| Rural Roads & Related Infrastructure          |                                                                  | 25,205                                                                 | n/a                                                          | 0                                                                                                                                               | 0                                                                      | ongoing                         |
| Village Roads & Related Infrastructure        |                                                                  | 4,201                                                                  | n/a                                                          | 0                                                                                                                                               | 0                                                                      | ongoing                         |
| Cemetery extension recoupment                 |                                                                  | 21,004                                                                 | n/a                                                          | 0                                                                                                                                               | 0                                                                      | Yes                             |
| Cowra Aquatic Centre Upgrade Recoupment       |                                                                  | 13,184                                                                 | n/a                                                          | 0                                                                                                                                               | 0                                                                      | Yes                             |
| Bushfire Rural Villages                       | Local Park & Playground                                          | 0                                                                      | n/a                                                          | 0                                                                                                                                               | 0                                                                      | ongoing                         |
| Aerodrome Tarmac Reseal                       |                                                                  | 10,082                                                                 | n/a                                                          | 0                                                                                                                                               | 0                                                                      | Yes                             |
| Section 64                                    | Water Infrastructure                                             | 13,585                                                                 | n/a                                                          | 0                                                                                                                                               | 0                                                                      | ongoing                         |
| Section 64                                    | Sewer Infrastructure                                             | 105,284                                                                | n/a                                                          | 0                                                                                                                                               | 0                                                                      | ongoing                         |

*Environmental Planning and Assessment Regulation 2021 cl. 218A(3)(a), (b) - contributions and levies total value.*

| Item                                                                   | Money Expended   |
|------------------------------------------------------------------------|------------------|
| ■ Total value of all contributions and levies received during the year | <b>\$187,000</b> |
| ■ Total value of all contributions and levies expended during the year | <b>\$214,000</b> |

## Functions Delegated by Council

*Local Government (General) Regulation 2021 cl.217(1)(a6) - Statement of all external bodies that exercised functions delegated by Council.*

During 2024-25, no external bodies exercised functions delegated by Council.

## Controlling Interests

*Local Government (General) Regulation 2021 cl.217(1)(a7) - Statement of all corporations, partnerships, trusts, joint ventures, syndicates or other bodies in which council held a controlling interest.*

During 2024-25, Council held no controlling interest in any companies.

## Council Participation

*Local Government (General) Regulation 2021 cl.217(1)(a8) - Statement of all corporations, partnerships, trusts, joint ventures, syndicates or other bodies (whether or not 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.

## General Manager

*Local Government (General) Regulation 2021 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 2024-25 period was \$300,000 including (i)-(v).

## Senior Staff (Directors)

*Local Government (General) Regulation 2021 cl.217(1)(c) (i), (ii), (iii), (iv), (v) - Statement of the total remuneration packages of all senior staff members (other than general manager), expressed as the total (not of the individual members)*

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
- Director – Environmental Services

The total remuneration comprised in the remuneration package for the senior staff members for 2024-25 was \$719,753 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 them 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.

## Mayor & Councillor Fees

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 were \$200,045 as set out below:

| Item                 | Money Expended    |
|----------------------|-------------------|
| Councillor Fees      | \$ 160,695        |
| Mayoral Allowance    | \$ 39,350         |
| <b>TOTAL 2024-25</b> | <b>\$ 200,045</b> |

## Expenses & Provision of Facilities to Councillors for Civic Functions

*Local Government (General) Regulation 2021 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.

| Item                                                             | Total Expended (Exc. GST) |
|------------------------------------------------------------------|---------------------------|
| Provision of dedicated office equipment allocated to councillors | \$ 0                      |
| Telephone calls made by councillors                              | \$ 2,569                  |
| Attendance of councillors at conferences and seminars            | \$ 30,269                 |

| Item                                                                                                                                                                                                                                                                              | Total Expended (Exc. GST) |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| The provision of induction training and professional development for mayor and other councillors                                                                                                                                                                                  | \$ 12,327                 |
| other training of councillors and provision of skill development                                                                                                                                                                                                                  | \$ 9,668                  |
| Interstate visits by councillors, including transport, accommodation and other out-of-pocket travelling expenses                                                                                                                                                                  | \$ 2,630                  |
| Overseas visits by councillors, including transport, accommodation and other out-of-pocket travelling expenses                                                                                                                                                                    | \$ 0                      |
| Expenses of any spouse, partner or other person who accompanied a councillor in the performance of his or her civic functions, being expenses payable in accordance with the Guidelines for the payment of expenses and the provision of facilities for the mayor and councillors | \$ 526                    |
| Expenses involved in the provision of care for a child of, or an immediate family member of a councillor                                                                                                                                                                          | \$ 0                      |
| <b>TOTAL 2024-25</b>                                                                                                                                                                                                                                                              | <b>\$ 57,989</b>          |

## General Manager's Department

### Induction Training and Ongoing Professional Development

*Local Government (General) Regulation 2021 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.

| Councillor name                                                                                         | Course / seminar / conference                                 | Dates attended       |
|---------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|----------------------|
| Cr N Kiss OAM                                                                                           | LGNSW Water Management Conference                             | 23-25 July 2024      |
| Cr P Wright                                                                                             | ALMA Saleyards Conference                                     | 31 July - 1 Aug 2024 |
| Cr N Kiss OAM                                                                                           | LGNSW ARIC Training                                           | 31 Oct 2024          |
| Cr C Downing<br>Cr T Horton<br>Cr N Kiss OAM<br>Cr C Speechley<br>Cr E Watt<br>Cr P Wright <sup>1</sup> | Council Induction                                             | 17 Sept 2024         |
| Cr N Kiss OAM                                                                                           | OLG Hit the Ground Running (HTGR): Roles and Responsibilities | 17 Oct 2024          |
| Cr N Kiss OAM                                                                                           | OLG HTGR: Making the Most of Meetings                         | 24 Oct 2024          |
| Cr N Kiss OAM                                                                                           | OLG HTGR: IP&R                                                | 31 Oct 2024          |
| Cr N Kiss OAM                                                                                           | OLG HTGR: The governing body and financial management         | 7 Nov 2024           |
| Cr N Kiss OAM                                                                                           | LGNSW Verbal Judo                                             | 14 Nov 2024          |
| Cr T Horton<br>Cr N Kiss OAM<br>Cr P Smith                                                              | LGNSW Annual Conference                                       | 17-19 Nov 2024       |

<sup>1</sup> Cr R Fagan & Cr P Smith were overseas at time of training; each received their Induction Folder on return

| Councillor name                                                                                                                     | Course / seminar / conference                                                    | Dates attended  |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|-----------------|
| Cr N Kiss OAM                                                                                                                       | OLG HTGR: Appropriate conduct and ethical decision-making                        | 21 Nov 2024     |
| Cr C Downing<br>Cr R Fagan<br>Cr T Horton<br>Cr N Kiss OAM<br>Cr P Smith<br>Cr P Wright                                             | Cowra Hospital Construction Briefing                                             | 25 Nov 2024     |
| Cr N Kiss OAM                                                                                                                       | LGNSW: Code of Meeting Practice for Councillors                                  | 26 Nov 2024     |
| Cr N Kiss OAM<br>Cr P Smith                                                                                                         | CNSWJO Welcome Event for Councillors                                             | 28 Nov 2024     |
| Cr N Kiss OAM                                                                                                                       | OLG HTGR: Corruption risk and prevention                                         | 28 Nov 2024     |
| Cr N Kiss OAM                                                                                                                       | OLG HTGR: Working Together                                                       | 5 Dec 2024      |
| Cr N Kiss OAM                                                                                                                       | OLG HTGR: Local and regional strategic planning                                  | 6 Feb 2025      |
| Cr N Kiss OAM                                                                                                                       | OLG HTGR: Crown Lands, Native Title and Aboriginal Land Rights                   | 13 Feb 2025     |
| Cr C Downing<br>Cr T Horton<br>Cr N Kiss OAM<br>Cr P Smith<br>Cr E Watt<br>Cr P Wright                                              | Locale Learning – Induction to Council                                           | 8 Feb 2025      |
| Cr C Downing<br>Cr T Horton<br>Cr N Kiss OAM<br>Cr P Smith<br>Cr E Watt<br>Cr P Wright                                              | Locale Learning – Induction Training: Code of Meeting Practice & Code of Conduct | 9 Feb 2025      |
| Cr C Speechley                                                                                                                      | LGNSW Taxation Considerations for Councillors                                    | 19 Feb 2025     |
| Cr N Kiss OAM                                                                                                                       | LGNSW Affordable Housing Induction for Councillors                               | 20 Feb 2025     |
| Cr K Cave<br>Cr C Downing<br>Cr R Fagan<br>Cr T Horton<br>Cr N Kiss OAM<br>Cr P Smith<br>Cr C Speechley<br>Cr E Watt<br>Cr P Wright | Locale Learning: Professional Development Plan                                   | Feb 2025        |
| Cr P Smith                                                                                                                          | LGNSW Rural & Regional Summit                                                    | 8 May 2025      |
| Cr T Horton                                                                                                                         | 2025 Floodplain Management National Conference                                   | 13-15 May 2025  |
| Cr T Horton                                                                                                                         | CNSWJO Media Training for Councillors                                            | 11 June 2025    |
| Cr K Cave<br>Cr R Fagan<br>Cr T Horton<br>Cr N Kiss OAM<br>Cr P Smith                                                               | 2025 ALGA National General Assembly                                              | 24-27 June 2025 |

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.



## Financial Report

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### Audited Financial Statements

Council's audited Financial Statements for the year ended 30 June 2025 are presented on the following pages.

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

**4.3 Section 356 Donations - Budget Allocation Review**

File Number: D25/2029

Author: Alan Dalton, Director - Corporate Services

**RECOMMENDATION****That Council approve:**

- 1. Allocating an additional \$10,000 from the 'General Reserve' Fund to the 'Section 356 Donations – General' budget line for 2025-26.**
- 2. Amending Council's 'Application for Financial Assistance/Donation' form, to request a statement of any likely effects should Council not provide the donation sought in full or in part.**

**INTRODUCTION**

Council allocates a budget each year to assist local organisations and individuals seeking financial support towards the community's cultural activities and achievements by individuals and groups. The 2025-26 budget for this purpose of \$11,497 is nearly exhausted, with \$1,324 remaining unallocated. Increasing the donations budget by \$10,000 will afford Council greater scope to respond positively to requests for support over the final seven months of the financial year.

**BACKGROUND**

Council provides support to organisations and individuals under s.356 of the Local Government Act 1993, which enables councils to financially assist others.

Council has approved seven requests for support over the first four months of 2025-26, totalling \$10,173:

| <b>Applicant</b>                    | <b>Purpose of Donation</b>                                                        | <b>Amount</b>   |
|-------------------------------------|-----------------------------------------------------------------------------------|-----------------|
| Cowra High School                   | Support participation in the Schools Spectacular.                                 | \$2,000         |
| Noel Collet Legacy                  | Assist fielding a memorial team in the Regional Koori Knockout.                   | \$1,500         |
| Japanese Garden and Cultural Centre | Further funding for the Sakura Matsuri Festival.                                  | \$500           |
| Conner Moriarty                     | Assist with attending the Australian Junior Squash Championships.                 | \$500           |
| Mulyan Public School                | Assist the Schools Spectacular Team attending the Schools Spectacular.            | \$2,000         |
| Woodstock Panthers Football Club    | Provide and collect garbage bins to assist with the 2025 Community Cup Challenge. | \$423           |
| Yalbillinga Boori Day Care Centre   | Offset Development Contribution costs in establishing a new preschool building.   | \$3,250         |
| <b>Total provided</b>               |                                                                                   | <b>\$10,173</b> |
| <b>Budget remaining</b>             |                                                                                   | <b>\$1,324</b>  |

Council allocated \$11,497 to the General Donations budget for 2025-26, meaning \$1,324 remains available for further donations during 2025-26.

With funds being near exhausted for 2025-26, Council has limited remaining capacity to financially contribute towards additional activities and initiatives for the remainder of the financial year.

It is therefore recommended that an additional \$10,000 be reallocated from the General Fund to the 'Section 356 Donations – General' budget line, to provide additional capacity to provide financial assistance in response to requests received up to 30 June 2026.

It is also proposed to alter the application form for financial assistance / donation under Council's Donation Policy, to better inform Council on the possible implications of a funding decision. This would involve simply requesting applicants to explain what effect, if any, a decision to not provide a requested donation (either in whole or part) may have. Staff will also review the form and make non-material adjustments for reason of simplification, where possible.

### **BUDGETARY IMPLICATIONS**

It is being proposed that \$10,000 be reallocated from the 'General Reserve' fund to the 'Section 356 Donations – General' fund for the 2025-26 budget.

### **ATTACHMENTS**

- I. Application - Financial Assistance Donation - Current [↓](#)



Cowra Shire Council  
Private Bag 342  
Cowra NSW 2794  
Phone: 02 6340 2000  
council@cowra.nsw.gov.au  
[www.cowracouncil.com.au](http://www.cowracouncil.com.au)

## Application for Financial Assistance/Donation

### Applicant Information

Local Sporting Team/Organisation \_\_\_\_\_

Contact Name/ Sporting Applicant: \_\_\_\_\_

Mailing address: \_\_\_\_\_

Phone: (Home) \_\_\_\_\_

(Business) \_\_\_\_\_

Email: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

### Organisation Details

Organisation responsible for the event/activity: \_\_\_\_\_

President/Secretary Contact Details: \_\_\_\_\_

Organisation Type (please circle): Non Profit / Charity / Incorporated / Business /other: \_\_\_\_\_

Do membership fees apply ?

☐ YES ☐ NO

If yes, annual membership/fees

\$ \_\_\_\_\_

### Event Details

Description of the event/project/request/person for which assistance is sought \_\_\_\_\_

Venue where will the event/project take place? \_\_\_\_\_

### Financial Details

Amount of assistance being sought: \_\_\_\_\_

Total Estimated cost of the total event/project \_\_\_\_\_

How are funds to be raised? \_\_\_\_\_

Funds available at present to go towards event \_\_\_\_\_

Will the event/project support charities

☐ YES ☐ NO

If YES, value of support

\$ \_\_\_\_\_

Previous / Other Assistance: \_\_\_\_\_

Has Council previously assisted you/your organisation?

☐ YES ☐ NO

If so what was the amount of the assistance from Council? \_\_\_\_\_

When was it provided? \_\_\_\_\_

Have you applied for funding from other organisations?

☐ YES ☐ NO

If YES, how much has been sought \_\_\_\_\_

**Eligibility** - Please tick the applicable areas relevant to the application:-

- ☐ Community development projects – projects that meet an identified community need, have been developed in consultation with the community and encourage participation in the development of the project.
- ☐ Festivals and special events which enhance community spirit.
- ☐ Support for a locally based voluntary community service or program where the majority of its income is fundraising.
- ☐ Local Community, charity and not for profit activities or events that may be conducted outside the shire, but provide a meaningful benefit to the shire's residents
- ☐ To assist an individual's, group's or team's sporting, cultural or academic participation at a significant and recognised level.
- ☐ Community, charity and not-for-profit organisations' use of Council owned and controlled facilities including halls, sporting grounds and other venues.

**Request Details** – Please complete either **A** or **B** below**A. Sporting applications** – Please select relevant sporting category below

- ☐ Australian/NSW/Territory Representative or team competing overseas
- ☐ Australian/NSW/Territory Representative or team competing in NSW or interstate

**PLEASE NOTE:** Sporting applications will only be considered when made by the local organisation/club of which the individual/team is a member, and must be supported by a letter of confirmation from the State or National body.

**Attachments required for sporting applications:**

- o Supporting letter from local organisation body
- o Supporting letter from State/Australian Supporting body
- o Please attach any other information to support your application to Council

**B. Community/Event applications** – Please ensure all questions are answered

**Council Community Objectives** - To enable Council to consider your application, Council requires details of how this event/project will meet Council's objectives.

**Objective 1:** To assist local service, cultural, sporting, charitable or not-for-profit organisations and comparable organisations from beyond the shire providing services that benefit shire residents.

**Objective 2:** To assist organisations to conduct quality cultural, sporting and community service programs or events which cannot attract sufficient funds from other sources. **[Please indicate why you are running the event]**

**Objective 3:** To contribute towards the achievement of Cowra Shire Council objectives under Council's Delivery Program and Operational Plan, including ensuring inclusive access to community resources, services and facilities, and promoting equitable opportunities for people with disabilities.

**Objective 4:** To encourage and facilitate broad community participation in cultural, sporting and community service programs and events.

**Attachments required for Community/Event applications:**

- o copy of the project's proposed budget, detailing anticipated costs, with quotations if applicable;
- o If you are a registered public charity, a copy of the registration certificate
- o Please attach any other information to support your application to Council

Please check: 1. All questions on Page 1 to be completed  
2. Eligibility criteria has been selected



3. Section A or Section B above has been completed  
4 Supporting documents for sporting activities included

**4.4 Draft Minutes - Audit, Risk and Improvement Committee - 6 November 2025**

File Number: D25/2104

Author: Alan Dalton, Director - Corporate Services

**RECOMMENDATION**

**That Council note the draft minutes of the 6 November 2025 Audit, Risk and Improvement Committee meeting.**

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**INTRODUCTION**

The Audit, Risk and Improvement Committee (ARIC) most recently met on 6 November 2025. The draft ARIC minutes are attached for Council's reference.

**BACKGROUND**

Amongst other things, the minutes report that ARIC received a presentation from Council's auditor on the recently-completed 2024-25 audit

. No material issues were raised, and ARIC made a point of expressing its thanks to Council's Manager – Finance, Mr Scott Ellison, and Management Accountant, Ms Louise Dale, for their efforts supporting the external audit. Mr Ellison and Ms Dale demonstrated a sustained commitment of time and effort to enabling the audit to be satisfactorily completed on time, and ARIC's thanks were well deserved.

ARIC was also advised that, amongst other things, since its last meeting:

- The Committee had completed its Annual Review of the Internal Audit Charter and Function (separately reported on this Council meeting agenda).
- Council had adopted new delegations for section 355 committees, Council working parties and delegations to the Mayor and General Manager.
- Mandatory annual reports were submitted to the Information and Privacy Commission and NSW Ombudsman.
- Council adopted four policies: Payment of Expenses and the Provision of Facilities to the Mayor and Councillors Policy; Media & Social Media Policy; Street Awnings and Balconies Safety Policy; and Donation Policy.

**BUDGETARY IMPLICATIONS**

Nil

**ATTACHMENTS**

- I. Minutes - Audit, Risk & Improvement Committee - 6 November 2025 [↓](#)



# **MINUTES**

**Audit, Risk & Improvement  
Committee Meeting  
Thursday, 6 November 2025**



**AUDIT, RISK & IMPROVEMENT COMMITTEE MEETING  
MINUTES****6 NOVEMBER 2025****Order Of Business**

|           |                                                                                                                          |           |
|-----------|--------------------------------------------------------------------------------------------------------------------------|-----------|
| <b>1</b>  | <b>Welcome</b>                                                                                                           |           |
| <b>2</b>  | <b>Apologies</b>                                                                                                         |           |
| <b>3</b>  | <b>Declarations of Interest</b>                                                                                          |           |
| <b>4</b>  | <b>Confirmation of Minutes</b> .....                                                                                     | <b>3</b>  |
| <b>5</b>  | <b>Business Arising from Previous Minutes</b> .....                                                                      | <b>3</b>  |
| 5.1       | Outstanding Action Items from Previous Minutes .....                                                                     | 3         |
| <b>6</b>  | <b>Reports of Council Officers</b> .....                                                                                 | <b>4</b>  |
| 6.1       | Internal Audit of Chemical Handling & Storage - Post-Audit Report .....                                                  | 4         |
| 6.2       | Records Management Assessment Tool (RMAT) - Update .....                                                                 | 4         |
| 6.3       | Cyber Security Strategy Update .....                                                                                     | 4         |
| 6.4       | High Risk Item Review - Aquatic Facilities Risk .....                                                                    | 4         |
| 6.5       | Quarterly Budget Review Statement - Quarter 4, 2024-25.....                                                              | 5         |
| 6.6       | 2025-26 Internal Audit Plan .....                                                                                        | 5         |
| 6.7       | Legislative Compliance Management System - Progress Update .....                                                         | 5         |
| 6.8       | Business Continuity Plan.....                                                                                            | 5         |
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**AUDIT, RISK & IMPROVEMENT COMMITTEE MEETING  
MINUTES****6 NOVEMBER 2025**

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**MINUTES OF COWRA COUNCIL  
AUDIT, RISK & IMPROVEMENT COMMITTEE MEETING  
HELD AT THE COMMITTEE ROOM 1, COWRA SHIRE COUNCIL, 116 KENDAL  
STREET, COWRA  
ON THURSDAY, 6 NOVEMBER 2025 AT 10 AM**

**PRESENT:** Mr Alan Pigott (Chair), Mr Geoff Twomey, Mr Shannon Buckley,  
Cr Nikki Kiss OAM (Deputy Mayor), Cr Erin Watt

**IN ATTENDANCE:** Cr Paul Smith (Mayor), Mr Paul Devery (General Manager), Mrs Larissa Hackett (Director-Environmental Services), Mr Dirk Wymer (Director-Infrastructure & Operations), Mr Alan Dalton (Director-Corporate Services), Mr Justin Troy (Governance and Risk Officer), Ms Louise Dale (Management Accountant), Mr Ken Apps (Manager-Information Services), Mr Gabriel Faponle (Crowe)

**1 WELCOME**

The Chair declared the meeting open at 10.02 am.

**2 APOLOGIES**

Mr Scott Ellison (Manager-Finance).

**3 DECLARATIONS OF INTEREST**

Nil

**4 CONFIRMATION OF MINUTES****RECOMMENDATION**

**That the minutes of Audit, Risk & Improvement Committee Meeting held on 7 August 2025 be confirmed.**

CARRIED

**5 BUSINESS ARISING FROM PREVIOUS MINUTES****5.1 Outstanding Action Items from Previous Minutes****RECOMMENDATION**

**That the Audit, Risk & Improvement Committee note the status of progress to address actions arising from previous meetings.**

CARRIED

**AUDIT, RISK & IMPROVEMENT COMMITTEE MEETING  
MINUTES****6 NOVEMBER 2025****6 REPORTS OF COUNCIL OFFICERS****6.1 Internal Audit of Chemical Handling & Storage - Post-Audit Report****RECOMMENDATION**

**That the Audit Risk & Improvement Committee note progress of Council's internal audit of chemical handling and storage.**

CARRIED

**6.2 Records Management Assessment Tool (RMAT) - Update****RECOMMENDATION**

**That the Audit, Risk & Improvement Committee:**

- 1. Note that the next biennial evaluation of recordkeeping management using the Records Management Assessment Tool is scheduled for March 2026.**
- 2. Agree that a report to the Committee be provided annually on outcomes of the RMAT evaluation and progress towards addressing identified areas for improvement.**

CARRIED

**6.3 Cyber Security Strategy Update****RECOMMENDATION**

**That the Committee note that development of a Cyber Security Strategy is informed by a Central NSW Joint Organisation approach to supporting member councils by deployment of its Chief Information Security Officer.**

CARRIED

**6.4 High Risk Item Review - Aquatic Facilities Risk****RECOMMENDATION**

**That the Audit Risk and Improvement Committee note the report on the Cowra Aquatic Centre risk assessment.**

CARRIED

**AUDIT, RISK & IMPROVEMENT COMMITTEE MEETING  
MINUTES****6 NOVEMBER 2025****6.5** Quarterly Budget Review Statement - Quarter 4, 2024-25**RECOMMENDATION**

That the Audit, Risk & Improvement Committee note the Quarterly Budget Review Statement for the fourth quarter of 2024-25.

CARRIED

**6.6** 2025-26 Internal Audit Plan**RECOMMENDATION**

That the Audit, Risk & Improvement Committee note that Council's executive management team, Manex, has selected Psychosocial Hazard Management as the 2025-26 internal audit topic, based on consideration of a WHS self-audit.

CARRIED

**6.7** Legislative Compliance Management System - Progress Update**RECOMMENDATION**

That the Audit, Risk & Improvement Committee note that:

- Business cases have been prepared for Manex on purchasing proprietary legislative compliance and delegations management systems.
- A Register of Cyber Security Incidents has been established.

CARRIED

**6.8** Business Continuity Plan**RECOMMENDATION**

That the Audit, Risk & Improvement Committee note progress towards updating the Business Continuity Plan.

CARRIED

**AUDIT, RISK & IMPROVEMENT COMMITTEE MEETING  
MINUTES****6 NOVEMBER 2025**

- 6.9 Delegations of Council Authority to: Section 355 Committees, Working Parties, the Mayor and the General Manager

**RECOMMENDATION**

That the Audit, Risk & Improvement Committee note that on 25 August 2025 Council revoked all previous delegations and adopted new delegations for:

1. Section 355 Committees.
2. Working Parties.
3. The Mayor.
4. The General Manager.

CARRIED

- 6.10 Health & Safety Committee - Election Update

**RECOMMENDATION**

That the Audit, Risk & Improvement Committee note that Cowra Council Health and Safety Committee election has been brought forward from June 2026 to November 2025 to increase membership and improve the likelihood of quorum at meetings.

CARRIED

Due to a delay in Mr Gabriele Faponle's (Crowe) virtual attendance to present the Audit Financial Reports 2024-25, the meeting moved to Item 8.1, the time being 10.55 am.

**7 AUDIT OFFICE CORRESPONDENCE**

- 7.1 Presentation of the Audited Financial Reports - 2024-25

**RECOMMENDATION**

That the Audit, Risk & Improvement Committee note the reports and thank the representative from Crowe Auditors for their presentation.

CARRIED

The Committee expressed its thanks to Mr Scott Ellison and Ms Louise Dale for their efforts in the 2024-25 Audit.

Mr Gabriel Faponle (Crowe) left the meeting, the time being 11.48 am. The meeting moved to Item 9.4.

**AUDIT, RISK & IMPROVEMENT COMMITTEE MEETING  
MINUTES****6 NOVEMBER 2025****6 STANDING ITEMS****8.1 Annual Compulsory Reports - Government Information (Public Access) and Pecuniary Interest Declarations****RECOMMENDATION**

That the Audit, Risk & Improvement Committee note Council has submitted mandatory annual reports to the:

- Information and Privacy Commission regarding obligations under the *Government Information (Public Access) Act 2009*.
- NSW Ombudsman regarding the collection by Council of pecuniary interest returns from designated persons (i.e. councillors and relevant staff).

CARRIED

**8.2 OLG Circulars****RECOMMENDATION**

That the Audit, Risk & Improvement Committee note the Office of Local Government Circulars issued since the previous Committee meeting.

CARRIED

**8.3 Enterprise Risk Register****RECOMMENDATION**

That the Audit, Risk & Improvement Committee note that two material changes to the Enterprise Risk Register have been made since its August 2025 meeting.

CARRIED

**AUDIT, RISK & IMPROVEMENT COMMITTEE MEETING  
MINUTES****6 NOVEMBER 2025****8.4** Policy Review Program**RECOMMENDATION**

That the Audit, Risk & Improvement Committee note that Council has adopted the following policies:

1. Payment of Expenses and the Provision of Facilities to the Mayor and Councillors Policy.
2. Media & Social Media Policy.
3. Street Awnings and Balconies Safety Policy.
4. Donation Policy.

That the Committee note that Council's executive management team, Manex, has adopted the following management documents:

1. Street Stall & Fundraising Activities.
2. Guidelines for the Provision of Motor Vehicles to Staff.

CARRIED

Mr Paul Devery - General Manager, left the room, the time being 11.04 am, returning at 11.06 am.

**7 GENERAL BUSINESS****9.1** Annual Review - Internal Audit Charter and Function**RECOMMENDATION**

That the Audit, Risk & Improvement Committee note the Internal Audit Coordinator advises that internal audit activities over the past 12 months were undertaken independent of Council.

That the Committee approve submission to Council of the Annual Review of the Internal Audit Charter and Function, including advice that:

- The Internal Audit Function has operated in compliance with the Internal Audit Charter.
- No concerns were identified regarding the Internal Audit Charter.
- The Internal Audit Coordinator has confirmed to ARIC that internal audit activities were undertaken independent of Council.
- Future annual reports will be provided in reference to the preceding financial year and in alignment with annual budgeting, financial reporting and external audit periods.

CARRIED

Cr Erin Watt left the room, the time being 11.10 am, returning at 11.13 am.

**AUDIT, RISK & IMPROVEMENT COMMITTEE MEETING  
MINUTES****6 NOVEMBER 2025****9.2    Review of Meeting Calendar****RECOMMENDATION**

**That the Committee agree to reschedule its 5 February 2026 meeting to 19 February 2026.**

CARRIED

**9.3    Call for Other General Business Items**

Nil

The Chair called for a break, which was agreed by the Committee. The Chair expressed the Committee's appreciation to Mr Apps for his 42 years' service to Council and wished him well in retirement.

Mr Ken Apps – Manager-Information Services, Mrs Larissa Hackett – Director-Environmental Services, and Mr Dirk Wymer – Director-Infrastructure and Operations, left the meeting, the time being 11.15 am.

The meeting resumed, the time being 11.37 am.

Mr Gabriele Faponle joined the meeting virtually, the time being 11.37 am. The meeting moved to Item 7.1.

**9.4    Committee Membership - Geoff Twomey****RECOMMENDATION**

**That the Audit, Risk & Improvement Committee note:**

- 1. The resignation of Mr Geoff Twomey as an independent member of the Council's Audit Risk and Improvement Committee, and thank Mr Twomey for his service.**
- 2. That Council has appointed Ms Kylie McRae as an Independent Member of Council's Audit Risk and Improvement Committee effective from 1 February 2026 for a period of four years.**

CARRIED

Mr Alan Dalton spoke to Mr Geoff Twomey's service with the Committee, commenting on Council's appreciation for the guidance and understanding demonstrated by Mr Twomey over his term. Cr Paul Smith echoed this sentiment and added his own appreciation for the humour Mr Twomey brought to the Committee, contributing to a positive culture.



**AUDIT, RISK & IMPROVEMENT COMMITTEE MEETING  
MINUTES****6 NOVEMBER 2025****9.5    Annual Internal Audit Coordinator Meeting****RECOMMENDATION**

The Audit, Risk & Improvement Committee excuse non-Committee attendees so as to enable a separate discussion with the Internal Audit Coordinator of any matters it considers necessary.

CARRIED

**8        NEXT MEETING DATE**

The next meeting will be held on Thursday, 19 February 2026 at 10.00 am in the Committee Room 1, Cowra Shire Council, 116 Kendal Street, Cowra.

**11      MEETING CLOSE**

Observers and non-voting member Cr Nikki Kiss OAM departed, and the remaining Audit, Risk & Improvement Committee members proceed to an in camera discussion with the Internal Audit Coordinator and the Committee, as per item 9.5 'Annual Internal Audit Coordinator Meeting' regarding the performance of the Internal Audit Function as required under Council's Internal Audit Charter, the time being 11.56 am.

Following the in camera period, the meeting closed at 12.23 pm.

**4.5 Annual Review - Internal Audit Charter and Function**

File Number: D25/2105

Author: Alan Dalton, Director - Corporate Services

**RECOMMENDATION**

That Council note the annual Audit, Risk and Improvement Committee review of the Internal Audit Charter and Internal Audit Function, for the 12 months to November 2025, including that:

- The Internal Audit Function has operated in compliance with the Internal Audit Charter.
- No concerns were identified regarding the Internal Audit Charter.
- The Internal Audit Coordinator has confirmed to the Audit, Risk and Improvement Committee that internal audit activities were undertaken independent of Council.
- Future annual reports will be provided in reference to the preceding financial year and in alignment with annual budgeting, financial reporting and external audit periods.

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**INTRODUCTION**

Council adopted an Internal Audit Charter (attached) on 25 November 2024, based on a model charter issued by the Office of Local Government. The Charter requires the Audit, Risk and Improvement Committee (ARIC) to review the performance of the Internal Audit Charter and Function annually and report its findings to Council. ARIC's annual review report is attached.

**BACKGROUND**

ARIC finalised its annual review report at its 6 November 2025 meeting. The report notes that one internal audit was undertaken during the period (Chemicals Handling and Storage), and was compliant with the Charter. Regular post-audit reporting was provided to ARIC on outstanding actions from previous internal audits, and there have been no regulatory changes requiring amendments to be made to the Charter.

Under the Charter, the "Internal Audit Coordinator is to confirm at least annually to the ARIC the independence of internal audit activities from Council." The attached annual review report includes advice that this assurance was provided.

Noting the important link between risk management and internal audit, the review report also notes that no changes were made to Council's Risk Management Policy or Risk Appetite Statement over the year.

**BUDGETARY IMPLICATIONS**

Nil

**ATTACHMENTS**

1. Cowra Shire Council Internal Audit Charter [↓](#)
2. Annual Review of Internal Audit Charter and Function [↓](#)

# COUNCIL POLICY



## Cowra Shire Council Internal Audit Charter

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Internal Audit Charter

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|                    |                             |
|--------------------|-----------------------------|
| Commencement Date  | 25 November 2024            |
| Council Department | Corporate Services          |
| Contact Officer    | Director-Corporate Services |
| Revision Required  | Every 4 years               |

Policy Review

This policy shall be reviewed at four (4) yearly intervals at least, to ensure it meets all statutory requirements and the needs of council. It may also be reviewed at other times as determined by council.

Revision History

| Version | Council Meeting Date | Resolution No. | Responsible Officer         |
|---------|----------------------|----------------|-----------------------------|
| I       | 25 November 2024     | 238/2024       | Director-Corporate Services |

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# **COWRA SHIRE COUNCIL**

## **INTERNAL AUDIT CHARTER**

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## 1. Introduction

Cowra Shire Council ("Council") has established the Internal Audit Function as a key component of the Council's governance and assurance framework, in compliance with the *Local Government (General) Regulation 2021* and the Office of Local Government's *Guidelines for risk management and internal audit for local government in NSW*.

This charter provides the framework for the conduct of the Internal Audit Function in the Council and has been approved by the governing body taking into account the advice of the Council's Audit, Risk and Improvement Committee ("ARIC").

## 2. Definitions

*Internal Audit Coordinator* – Council employee internally responsible for the Internal Audit Function of the Council (*equivalent of Internal Audit Coordinator under OLG Guidelines and Model Internal Audit Charter*)

*Internal Audit Function* – the function which provides internal audit services to the Council

## 3. Purpose of Internal Audit

Internal audit is an independent, objective assurance and consulting activity designed to add value and improve the Council's operations. It helps the Council accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes<sup>1</sup>.

The mission of Internal audit is to enhance and protect organisational value by providing advice to the governing body, General Manager and ARIC about the Council's governance processes, risk management and control frameworks and its external accountability obligations. It also assists the Council to improve its business performance.

Internal Audit services may include:

- Assurance Services – objective examination of evidence for the purpose of providing an independent assessment of risk management, control and governance processes.
- Advisory Services – advisory and related client activities, the nature and scope of which are agreed upon with the client and which are intended to add value and improve business operations.

## 4. Role

The Internal Audit Function is to support the Council's ARIC to review and provide independent advice to the Council in accordance with section 428A of the *Local Government Act 1993*. This includes conducting internal audits of Council and monitoring the implementation of corrective actions.

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<sup>1</sup> As defined by the International Standards for the Professional Practice of Internal Auditing (2017)

The Internal Audit Function is to also play an active role in:

- developing and maintaining a culture of accountability and integrity
- facilitating the integration of risk management into day-to-day business activities and processes, and
- promoting a culture of high ethical standards.

Internal Audit Function has no direct authority or responsibility for the activities it reviews. Internal Audit Function has no responsibility for developing or implementing procedures or systems and does not prepare records or engage in Council functions or activities (except in carrying out its own functions).

## 5. Internal Audit Coordinator

Council's Internal Audit Function is to be led by a member of Council's staff with sufficient skills, knowledge and experience to ensure it fulfils its role and responsibilities to the Council and the ARIC. The Internal Audit Coordinator must be independent, impartial, unbiased and objective when performing their work and free from any conflicts of interest.

Responsibilities of the Internal Audit Coordinator include:

- contract management of the external provider (refer below)
- managing the internal audit budget
- ensuring the external provider completes internal audits in line with the ARIC's annual work plan and four-year strategic work plan
- forwarding audit reports by the external provider to the ARIC
- acting as a liaison between the external provider and the ARIC
- monitoring the Council's implementation of corrective actions that arise from the findings of audits and reporting progress to the ARIC, and
- assisting the ARIC to ensure the Council's internal audit activities comply with the Office of Local Government's *Guidelines for risk management and internal audit for local government in NSW*.

Within Council's structure, the Internal Audit Coordinator will also be responsible for a range of non-audit functions and in this regard the following safeguards apply:

- when performing those duties, they are not acting in their internal audit role and the reporting lines specified in this Charter do not apply, and
- if an internal audit is required of one of the non-audit functions for which the Internal Audit Coordinator is responsible, the external service provider will report directly to the General Manager and the ARIC on the results of the audit.

## 6. Outsourced Internal Audit

Council is to contract an external third-party provider to undertake its internal audit activities. To ensure the independence of the external provider, the Internal Audit Coordinator is to ensure the external provider:



- does not conduct any audits on specific Council operations or areas that they have worked on within the last two years
- is not the same provider conducting the Council's external audit
- is not the auditor of any contractors of the Council that may be subject to the internal audit, and
- can satisfy the requirements of the Office of Local Government's *Guidelines for risk management and internal audit for local government in NSW*.

The Internal Audit Coordinator must consult with the ARIC and General Manager regarding the appropriateness of the skills, knowledge and experience of any external provider before they are engaged by the Council.

## 7. Independence

Council's Internal Audit Function is to be independent of the Council so it can provide an unbiased assessment of the Council's operations and risk and control activities.

The Internal Audit Coordinator reports functionally to the Council's ARIC on the results of completed audits, and for strategic direction and accountability purposes, and reports administratively to the General Manager to facilitate day-to-day operations. Internal audit activities are not subject to direction by the Council and the Council's management has no role in the exercise of the Council's internal audit activities.

The ARIC is responsible for communicating any internal audit issues or information to the governing body. Should the governing body require additional information, a request for the information may be made to the Chair by resolution. The Chair is only required to provide the information requested by the governing body where the Chair is satisfied that it is reasonably necessary for the governing body to receive the information for the purposes of performing its functions under the Local Government Act. Individual councillors are not entitled to request or receive information from the Internal Audit Coordinator or the ARIC.

The General Manager must consult with the Chair of the Council's ARIC before appointing or making decisions affecting the employment of the Internal Audit Coordinator. If the Internal Audit Coordinator is dismissed, the General Manager must report the reasons for their dismissal to the Council. The ARIC, through the Chair, will contribute to the annual performance assessment of the Internal Audit Coordinator (in relation to their internal audit role only).

Where the Chair of the Council's ARIC has any genuine concerns about the independence of the Internal Audit Coordinator, or any action taken that may compromise their ability to undertake their functions independently, they should report their concerns to the General Manager and/or the governing body.

The Internal Audit Coordinator is to confirm at least annually to the ARIC the independence of internal audit activities from Council.

## 8. Conduct and Standards

Internal audit personnel (including external providers) must comply with the Council's Code of Conduct. Complaints about breaches of Council's Code of Conduct by internal audit personnel are to be dealt with in accordance with the *Procedures for the Administration of the Model Code of Conduct for Local Councils in NSW*. The General Manager must consult with the Council's ARIC before any disciplinary action is taken against the Internal Audit Coordinator in response to a breach of the Council's Code of Conduct.

Internal auditors will govern themselves by adherence to mandatory guidance contained in the International Professional Practices Framework ("IPPF") issued by the Institute of Internal Auditors ("IIA"), including:

- Core Principles for the Professional Practice of Internal Auditing
- Definition of Internal Auditing
- Code of Ethics, and
- International Standards for the Professional Practice of Internal Auditing.

This mandatory guidance constitutes the fundamental requirements for the professional practice of internal auditing and the principles against which to evaluate the effectiveness of the Internal Audit Function's performance.

The Internal Audit Function, including external providers, will perform their work in accordance with the IPPF. While the IPPF applies to all internal audit work, technology audits may also apply the ISACA standards contained in the Information Technology Assurance Framework ("ITAF"). Where relevant, the current Australian risk management standard may also be applied.

## 9. Authority

Council authorises the Internal Audit Function to have full, free and unrestricted access to all functions, premises, assets, personnel, records and other documentation and information that the Internal Audit Coordinator considers necessary for the Internal Audit Function to undertake its responsibilities.

All records, documentation and information accessed while undertaking internal audit activities are to be used solely for the conduct of those activities. The Internal Audit Coordinator and individual internal audit staff are responsible and accountable for maintaining the confidentiality of the information they receive when undertaking their work.

All internal audit documentation, including external provider working papers, will remain the property of Council.

Information and documents pertaining to the Internal Audit Function are not to be made publicly available. The Internal Audit Function may only release Council information to external parties that are assisting the Internal Audit Function to undertake its responsibilities with the approval of the General Manager, except where it is being provided to an external investigative or oversight agency for the purpose of informing that agency of a matter that may warrant its attention and is a legal requirement.

## 10. Performing Internal Audit Activities

The work of the Internal Audit Function is to be thoroughly planned and executed.

The Internal Audit Function must also develop an annual work plan to guide the work of internal audit over the forward year. The internal audit plan should be reviewed and approved by Council's ARIC.

The Internal Audit Coordinator will:

- Provide the findings and recommendations of internal audits to the ARIC at the end of each audit. Each report is to include responses from the relevant senior manager(s).
- Establish an ongoing monitoring system to follow up Council's progress in implementing corrective actions.
- Develop and maintain policies and procedures to guide the operation of the Council's Internal Audit Function. These should be reviewed and approved by the ARIC as appropriate.
- Ensure that the ARIC is advised at each meeting of the internal audit activities completed during that quarter, progress in implementing the annual work plan and progress made implementing corrective actions.

## 11. Administrative Arrangements

### 11.1. Audit, Risk and Improvement Committee Meetings

The Internal Audit Coordinator:

- Will attend ARIC meetings as an independent non-voting observer. The Internal Audit Coordinator can be excluded from meetings by the ARIC at any time.
- Must meet separately with the ARIC at least once per year.
- As necessary, should meet with the Chair of the ARIC at any time between committee meetings.

### 11.2. External Audit

Internal and external audit activities will be coordinated to help ensure the adequacy of overall audit coverage and to minimise duplication of effort.

Periodic meetings and contact between internal and external audit shall be held to discuss matters of mutual interest and to facilitate coordination.

External audit will have full and free access to all internal audit plans, working papers and reports.

### 11.3. Dispute Resolution

The Internal Audit Function should maintain an effective working relationship with the Council and the ARIC and seek to resolve any differences they may have in an amicable and professional way by discussion and negotiation.

In the event of a disagreement between the Internal Audit Function and Council, the dispute is to be resolved by the ARIC. Disputes between the Internal Audit Function and the ARIC are to be resolved by the governing body.

Unresolved disputes regarding compliance with statutory or other requirements are to be referred to the Departmental Chief Executive of the Office of Local Government in writing.

#### **11.4. Review Arrangements**

Council's ARIC will review the performance of the Internal Audit Function each year and report its findings to the governing body. A strategic review of the performance of the Internal Audit Function must be conducted each council term that considers the views of an external party with a strong knowledge of internal audit and reported to the governing body.

This charter is to be reviewed annually by the ARIC and once each council term by the governing body. Any substantive changes are to be approved by the governing body.

#### **12. Further information**

For further information on Council's internal audit activities, contact Alan Dalton (Internal Audit Coordinator), email [Alan.Dalton@cowra.nsw.gov.au](mailto:Alan.Dalton@cowra.nsw.gov.au) or phone 02 6340 2007.

## Schedule 1 – Internal Audit Function Responsibilities

### Audit

#### Internal Audit

- Conduct internal audits as directed by Council's ARIC.
- Implement Council's annual internal audit work plan.
- Monitor the implementation by Council of corrective actions.
- Assist Council to develop and maintain a culture of accountability and integrity.
- Facilitate the integration of risk management into day-to-day business activities and processes.
- Promote a culture of high ethical standards.

#### External Audit

- Review all external plans and reports in respect of planned or completed audits and monitor Council's implementation of audit recommendations.
- Provide advice on action taken on significant issues raised in relevant external audit reports and better practice guides.

### Risk

#### Risk Management

Review and advise:

- if Council has in place a current and appropriate risk management framework that is consistent with the Australian risk management standard
- whether Council's risk management framework is adequate and effective for identifying and managing the risks Council faces, including those associated with individual projects, programs and other activities
- if risk management is integrated across all levels of Council and across all processes, operations, services, decision-making, functions and reporting
- of the adequacy of risk reports and documentation, for example, Council's risk register and risk profile
- whether a sound approach has been followed in developing risk management plans for major projects or undertakings
- whether appropriate policies and procedures are in place for the management and exercise of delegations
- if Council has taken steps to embed a culture which is committed to ethical and lawful behaviour
- if there is a positive risk culture within Council and strong leadership that supports effective risk management
- of the adequacy of staff training and induction in risk management

- how Council's risk management approach impacts on Council's insurance arrangements
- of the effectiveness of Council's management of its assets, and
- of the effectiveness of business continuity arrangements, including business continuity plans, disaster recovery plans and the periodic testing of these plans.

### **Internal Controls**

Review and advise:

- whether Council's approach to maintaining an effective internal audit framework, including over external parties such as contractors and advisors, is sound and effective
- whether Council has in place relevant policies and procedures and that these are periodically reviewed and updated
- whether appropriate policies and procedures are in place for the management and exercise of delegations
- whether staff are informed of their responsibilities and processes and procedures to implement controls are complied with
- if Council's monitoring and review of controls is sufficient, and
- if internal and external audit recommendations to correct internal control weaknesses are implemented appropriately.

### **Compliance**

Review and advise of the adequacy and effectiveness of Council's compliance framework, including:

- if Council has appropriately considered legal and compliance risks as part of Council's risk management framework
- how Council manages its compliance with applicable laws, regulations, policies, procedures, codes, and contractual arrangements, and
- whether appropriate processes are in place to assess compliance.

### **Fraud and Corruption**

Review and advise of the adequacy and effectiveness of Council's fraud and corruption prevention framework and activities, including whether Council has appropriate processes and systems in place to capture and effectively investigate fraud-related information.

**Financial Management**

Review and advise:

- if Council's financial management processes are adequate
- the adequacy of cash management policies and procedures
- if there are adequate controls over financial processes, for example:
  - appropriate authorisation and approval of payments and transactions
  - adequate segregation of duties
  - timely reconciliation of accounts and balances
  - review of unusual and high value purchases
- if policies and procedures for management review and consideration of the financial position and performance of Council are adequate, and
- if Council's grants and tied funding policies and procedures are sound.

**Governance**

Review and advise of the adequacy of Council governance framework, including Council's:

- decision-making processes
- implementation of governance policies and procedures
- reporting lines and accountability
- assignment of key roles and responsibilities
- committee structure
- management oversight responsibilities
- human resources and performance management activities
- reporting and communication activities
- information and communications technology (ICT) governance, and
- management and governance of the use of data, information and knowledge.

**Improvement****Strategic Planning**

Review and advise:

- of the adequacy and effectiveness of Council's integrated, planning and reporting (IP&R) processes
- if appropriate reporting and monitoring mechanisms are in place to measure progress against objectives, and
- whether Council is successfully implementing and achieving its IP&R objectives and strategies.

**Service Reviews and Business Improvement**

Review and advise:

- if Council has robust systems to set objectives and goals to determine and deliver appropriate levels of service to the community and business performance
- if appropriate reporting and monitoring mechanisms are in place to measure service delivery to the community and overall performance, and
- how Council can improve its service delivery and Council's performance of its business and functions generally

**Performance Data and Measurement**

Review and advise:

- if Council has a robust system to determine appropriate performance indicators to measure the achievement of its strategic objectives
- if the performance indicators Council uses are effective, and
- of the adequacy of performance data collection and reporting.



## Annual Review of Internal Audit Charter and Function

### Recommendation

That Council note the annual Audit, Risk and Improvement Committee review of the Internal Audit Charter and Internal Audit Function, for the 12 months to November 2025, including that:

- The Internal Audit Function has operated in compliance with the Internal Audit Charter.
- No concerns were identified regarding the Internal Audit Charter.
- The Internal Audit Coordinator has confirmed to ARIC that internal audit activities were undertaken independent of Council.
- Future annual reports will be provided in reference to the preceding financial year and in alignment with annual budgeting, financial reporting and external audit periods.

### Introduction

The Internal Audit Charter (copy attached), was adopted by Council on 25 November 2024 and establishes the scope of the Internal Audit Function. The Charter includes a requirement that ARIC annually review it and the Function and report its findings to Council.

The Internal Audit Function is managed by the Director – Corporate Services in their Capacity as Internal Audit Coordinator reporting functionally to the Audit, Risk and Improvement Committee (ARIC) and administratively to the General Manager.

### Reporting Period

This report considers the 12 calendar months since the Charter was adopted. To facilitate alignment with annual budgeting, financial reporting and external audit functions, future annual reviews of the Charter and Internal Audit Function will be taken in reference to financial years.

### Independence from Governing Body

The governing body of the Independent Audit Function is, as with ARIC, the elected Cowra Shire Council. The Charter includes that internal audit activities are not subject to direction from Council, and that individual councillors are not entitled to request or receive information from the Internal Audit Coordinator or the ARIC.

A review of records confirms that no directions or requests were received in contradiction of these requirements. It is also noted that no concerns about the independence of the Internal Audit Coordinator were received, and that ARIC has received confirmation from the Internal Audit Coordinator that the internal audit activities were independent of Council.

### Outsourced Internal Audit

During the review period, Council commissioned Midd West Risk Management to undertake an independent internal audit of chemical handling and storage across ten council sites. The Charter provided a sufficient governance framework for the engagement of these audit services.

It is confirmed that all probity requirements of the Charter regarding the appointment of an independent auditor, were satisfied. Further, during the audit no issues arose of the auditor being denied access to relevant information or worksites.

**Conduct and Standards**

No instances were reported of any failure of the Midd West Risk Management to comply with Council's Code of Conduct before or during their engagement.

**Internal Audit Activities**

Council's internal audit program is calibrated by the scale and scope of operations, and available budget. Accordingly, rather than developing a multi-year audit program, Council's audit program is formed each year by reviewing risks to inform the identification of a suitable audit topic.

In this vein, a WHS self-audit was recently undertaken using a model from Council's insurer, StateCover, that facilitated the development of an action plan. Based on outputs of this process, Council's executive management team selected a suitable 2025-26 internal audit topic: Psychosocial Hazard Management.

A process of regular reporting to ARIC on implementing recommendations from previous internal audits, including:

- Chemical Handling and Storage.
- Biosecurity Compliance.
- Records Management System.
- Development Application Process.

It is noted that ARIC decided to cease further monitoring of actions arising from the Records Management System audit due to the introduction of an ongoing biennial self-audit and reporting framework by State Records NSW using the Records Management Assessment Tool. Actions arising from the new process returned equivalent issues to outputs of the previous audit, providing assurance that further action on identified areas for improvement was not foregone.

**Governing Environment**

No relevant changes were made over the past year to governing frameworks that influence the structure and administration of the Internal Audit Function.

In particular, it is noted that since the Charter was adopted there have been no changes made to the following regulatory instruments and guidelines that underpin the Internal Audit Function:

- *Local Government Act 1993*
- Local Government (General) Regulation 2021
- Guidelines for Risk Management and Internal Audit for Local Government in NSW (issued by OLG)
- Model Internal Audit Charter (issued by OLG).

**Risk Management and Internal Audit**

During the review period, no changes were made to Council's Risk Management Policy or its Risk Appetite Statement, adopted on 28 October 2024.

Council's Enterprise Risk Register was reviewed by ARIC, which established a requirement that changes to the register be reported to it on an exceptions basis.

**Conclusion**

Council's Internal Audit Charter and Internal Audit Function remain fit-for-purpose, with no complaints or concerns arising since their adoption on 25 November 2024.

**4.6 Appointment of 2026 Cowra Youth Council Members**

File Number: D25/2106

Author: Alan Dalton, Director - Corporate Services

**RECOMMENDATION****That Council:**

1. **Thank for their service retiring Cowra Youth Council members Ms Laura Price, Ms Mia Brown and Mr Brayden Curtis.**
2. **Note that a competitive recruitment process was undertaken to identify replacements for retiring Youth Councillors.**
3. **Appoint the following continuing and new members of Cowra Youth Council for 2026:**

- |                                   |                             |
|-----------------------------------|-----------------------------|
| • <b>Georgie Anning</b>           | • <b>Cohan Howden</b>       |
| • <b>Zipporah Austin</b>          | • <b>Aiden Gundersen</b>    |
| • <b>Laura Bennett</b>            | • <b>Emma Haslam</b>        |
| • <b>Callie Bridges</b>           | • <b>Liam Kemsley (New)</b> |
| • <b>Lily Bridges</b>             | • <b>Sienna Lauanders</b>   |
| • <b>Kendall Burtenshaw (New)</b> | • <b>Izzy Lette</b>         |
| • <b>Lily Carson (New)</b>        | • <b>Isabella Pepper</b>    |
| • <b>Emma Chambers (New)</b>      | • <b>Taylia Penyu</b>       |
| • <b>Jolene D'Anastasi</b>        |                             |

4. **Approve a 12-month leave of absence for Laura Bennett to participate in the Seikei Exchange Program in Japan.**

---

**INTRODUCTION**

Members of Cowra Youth Council are appointed for twelve month terms, which may be extended should Youth Councillors remain eligible.

**BACKGROUND**

Twelve members of the 2025 Cowra Youth Council have been recommended for 2026 re-appointment by Councillor delegates Cr Erin Watt and Cr Tony Horton.

Three Youth Councillors will be stepping down in December following completion of their HSC and acceptance of university offers for 2026. These include Ms Laura Price (four years service), Ms Mia Brown (one year service) and Mr Brayden Curtis (one year service). A recruitment process was undertaken in September to fill the vacancies on the Youth Council for the coming year.

**Selection of Prospective 2026 Cowra Youth Council Members**

Eight applications were received for the 2026 Cowra Youth Council. The selection panel comprising Crs Tony Horton and Erin Watt, and Youth Council Chairperson Ms Taylia Penyu, reviewed the applications and interviewed all applicants.

Due to the high standard of candidates, the selection panel has recommended that four new members be appointed to the 2026 Youth Council: Ms Emma Chambers, Mr Liam Kemsley, Ms Lily Carson and Mr Kendall Burtenshaw.

**Leave of Absence – Seikei Exchange Program in Japan**

Youth Councillor Laura Bennett was selected to represent Cowra through a year-long residential placement in Japan as part of the Seikei Exchange Program.

Although Ms Bennett will be unable to actively participate as a Youth Councillor during this time, it is proposed that her service with and intention to return to Cowra Youth Council be recognised by re-appointment for 2026, with a leave of absence granted for the year.

**BUDGETARY IMPLICATIONS**

Nil

**ATTACHMENTS**

Nil

**4.7 Investments and Financial Report**

File Number: D25/2115

Author: Alan Dalton, Director - Corporate Services

**RECOMMENDATION****That Council note the Investments and Financial Report for October 2025.**

---

**INTRODUCTION**

The purpose of this report is to provide Councillors with useful and timely information on Council's investments, rate collections, loans and estimated financial position.

**BACKGROUND**

The Local Government (General) Regulation 2021 requires that Council receive a monthly report detailing all money that has been invested under Section 625 of the *Local Government Act 1993* (the Act). The report must include a certificate as to whether the investment has been made in accordance with the Act, the Regulation and Council's Investment Policies. This certificate appears below the table of investments.

**BUDGETARY IMPLICATIONS**

Nil.

**ATTACHMENTS**

- I. Investments & Financial Report – October 2025 [↓](#)

## ATTACHMENT

2025-26 Investments and Financial Report  
October 2025

|                                                                                         |              |
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## Investments

### I. Investments Portfolio

Council's investments are as listed below in lodgement date order as at 31 October 2025.

| Funding Institution                          | S&P Rating | Date Lodged | Term (Days) | %     | Date Due   | Principal \$  |
|----------------------------------------------|------------|-------------|-------------|-------|------------|---------------|
| SUNCORP-METWAY LTD (BARP)                    | A+         | 8/04/2025   | 210         | 4.73% | 4/11/2025  | 2,000,000.00  |
| SUNCORP-METWAY LTD                           | A+         | 6/05/2025   | 210         | 4.46% | 2/12/2025  | 500,000.00    |
| SUNCORP-METWAY LTD                           | A+         | 13/05/2025  | 182         | 4.42% | 11/11/2025 | 500,000.00    |
| SUNCORP-METWAY LTD                           | A+         | 20/05/2025  | 210         | 4.32% | 16/12/2025 | 500,000.00    |
| SUNCORP-METWAY LTD                           | A+         | 27/05/2025  | 210         | 4.16% | 23/12/2025 | 500,000.00    |
| BENDIGO & ADELAIDE BANK LTD                  | A-         | 5/06/2025   | 180         | 4.25% | 2/12/2025  | 500,000.00    |
| BENDIGO & ADELAIDE BANK LTD                  | A-         | 10/06/2025  | 154         | 4.25% | 11/11/2025 | 500,000.00    |
| BENDIGO & ADELAIDE BANK LTD                  | A-         | 17/06/2025  | 154         | 4.25% | 18/11/2025 | 1,000,000.00  |
| SUNCORP-METWAY LTD                           | A+         | 17/06/2025  | 245         | 4.42% | 17/02/2026 | 500,000.00    |
| BANK OF QUEENSLAND                           | A-         | 24/06/2025  | 210         | 4.35% | 20/01/2026 | 500,000.00    |
| SUNCORP-METWAY LTD                           | A+         | 24/06/2025  | 210         | 4.37% | 20/01/2026 | 500,000.00    |
| ST GEORGE BANK                               | AA-        | 1/07/2025   | 154         | 4.00% | 2/12/2025  | 500,000.00    |
| BANK OF QUEENSLAND                           | A-         | 1/07/2025   | 210         | 4.30% | 27/01/2026 | 500,000.00    |
| SUNCORP-METWAY LTD                           | A+         | 1/07/2025   | 210         | 4.30% | 27/01/2026 | 500,000.00    |
| NATIONAL AUSTRALIA BANK LTD                  | AA-        | 8/07/2025   | 126         | 4.15% | 11/11/2025 | 500,000.00    |
| COMMONWEALTH BANK OF AUSTRALIA               | AA-        | 15/07/2025  | 126         | 4.21% | 18/11/2025 | 500,000.00    |
| ING BANK                                     | A-3        | 22/07/2025  | 301         | 4.12% | 19/05/2026 | 500,000.00    |
| BANK OF QUEENSLAND                           | A-         | 29/07/2025  | 182         | 4.15% | 27/01/2026 | 500,000.00    |
| ING BANK                                     | A-3        | 29/07/2025  | 301         | 4.13% | 26/05/2026 | 500,000.00    |
| COMMONWEALTH BANK OF AUSTRALIA               | AA-        | 30/07/2025  | 97          | 4.21% | 4/11/2025  | 500,000.00    |
| BANK OF QUEENSLAND                           | A-         | 30/07/2025  | 188         | 4.15% | 3/02/2026  | 500,000.00    |
| IMB LTD                                      | BBB+       | 5/08/2025   | 91          | 4.20% | 4/11/2025  | 500,000.00    |
| NATIONAL AUSTRALIA BANK LTD                  | AA-        | 5/08/2025   | 126         | 4.20% | 9/12/2025  | 500,000.00    |
| ST GEORGE BANK                               | AA-        | 5/08/2025   | 155         | 3.90% | 7/01/2026  | 500,000.00    |
| IMB LTD                                      | BBB+       | 12/08/2025  | 91          | 4.15% | 11/11/2025 | 250,000.00    |
| NATIONAL AUSTRALIA BANK LTD                  | AA-        | 12/08/2025  | 126         | 4.15% | 16/12/2025 | 500,000.00    |
| NATIONAL AUSTRALIA BANK LTD                  | AA-        | 12/08/2025  | 155         | 4.15% | 14/01/2026 | 500,000.00    |
| BANK OF QUEENSLAND                           | A-         | 12/08/2025  | 182         | 4.10% | 10/02/2026 | 500,000.00    |
| BANK OF QUEENSLAND (Wyangala Sewer Handover) | A-         | 19/08/2025  | 183         | 4.05% | 18/02/2026 | 920,914.23    |
| NATIONAL AUSTRALIA BANK LTD                  | AA-        | 19/08/2025  | 210         | 4.10% | 17/03/2026 | 500,000.00    |
| NATIONAL AUSTRALIA BANK LTD                  | AA-        | 26/08/2025  | 182         | 4.10% | 24/02/2026 | 500,000.00    |
| NATIONAL AUSTRALIA BANK LTD                  | AA-        | 26/08/2025  | 189         | 4.10% | 3/03/2026  | 500,000.00    |
| BENDIGO & ADELAIDE BANK LTD                  | A-3        | 28/08/2025  | 187         | 4.10% | 3/03/2026  | 500,000.00    |
| NATIONAL AUSTRALIA BANK LTD                  | AA-        | 2/09/2025   | 189         | 4.10% | 10/03/2026 | 500,000.00    |
| NATIONAL AUSTRALIA BANK LTD                  | AA-        | 2/09/2025   | 210         | 4.10% | 31/03/2026 | 500,000.00    |
| COMMONWEALTH BANK OF AUSTRALIA               | AA-        | 9/09/2025   | 91          | 4.09% | 9/12/2025  | 500,000.00    |
| ST GEORGE BANK                               | AA-        | 9/09/2025   | 91          | 3.90% | 9/12/2025  | 500,000.00    |
| SUNCORP-METWAY LTD                           | A+         | 15/09/2025  | 211         | 4.20% | 14/04/2026 | 500,000.00    |
| IMB LTD                                      | BBB+       | 16/09/2025  | 91          | 4.05% | 16/12/2025 | 500,000.00    |
| IMB LTD                                      | BBB+       | 16/09/2025  | 98          | 4.05% | 23/12/2025 | 600,000.00    |
| COMMONWEALTH BANK OF AUSTRALIA               | AA-        | 17/09/2025  | 125         | 4.05% | 20/01/2026 | 500,000.00    |
| BANK OF QUEENSLAND                           | A-         | 23/09/2025  | 189         | 4.15% | 31/03/2026 | 500,000.00    |
| NATIONAL AUSTRALIA BANK LTD                  | AA-        | 23/09/2025  | 189         | 4.20% | 31/03/2026 | 500,000.00    |
| IMB LTD                                      | AA-        | 25/09/2025  | 131         | 4.10% | 3/02/2026  | 500,000.00    |
| IMB LTD                                      | AA-        | 25/09/2025  | 138         | 4.10% | 10/02/2026 | 500,000.00    |
| COMMONWEALTH BANK OF AUSTRALIA               | AA-        | 25/09/2025  | 152         | 4.11% | 24/02/2026 | 500,000.00    |
| COMMONWEALTH BANK OF AUSTRALIA               | AA-        | 25/09/2025  | 180         | 4.11% | 24/03/2026 | 500,000.00    |
| BANK OF QUEENSLAND                           | A-         | 30/09/2025  | 182         | 4.25% | 31/03/2026 | 500,000.00    |
| NATIONAL AUSTRALIA BANK LTD                  | AA-        | 30/09/2025  | 301         | 4.25% | 28/07/2026 | 500,000.00    |
| COMMONWEALTH BANK OF AUSTRALIA               | AA-        | 1/10/2025   | 126         | 4.12% | 4/02/2026  | 500,000.00    |
| COMMONWEALTH BANK OF AUSTRALIA               | AA-        | 7/10/2025   | 49          | 3.95% | 25/11/2025 | 500,000.00    |
| COMMONWEALTH BANK OF AUSTRALIA               | AA-        | 7/10/2025   | 91          | 4.09% | 6/01/2026  | 500,000.00    |
| COMMONWEALTH BANK OF AUSTRALIA               | AA-        | 7/10/2025   | 154         | 4.16% | 10/03/2026 | 500,000.00    |
| IMB LTD                                      | BBB+       | 14/10/2025  | 91          | 4.05% | 13/01/2026 | 500,000.00    |
| COMMONWEALTH BANK OF AUSTRALIA               | AA-        | 14/10/2025  | 154         | 4.13% | 17/03/2026 | 500,000.00    |
| NATIONAL AUSTRALIA BANK LTD                  | AA-        | 14/10/2025  | 182         | 4.20% | 14/04/2026 | 500,000.00    |
| BENDIGO & ADELAIDE BANK LTD                  | A-         | 16/10/2025  | 159         | 4.10% | 24/03/2026 | 500,000.00    |
| BENDIGO & ADELAIDE BANK LTD                  | A-         | 16/10/2025  | 187         | 4.15% | 21/04/2026 | 500,000.00    |
| NATIONAL AUSTRALIA BANK LTD                  | AA-        | 21/10/2025  | 126         | 4.10% | 24/02/2026 | 500,000.00    |
| BANK OF QUEENSLAND                           | A-         | 21/10/2025  | 182         | 4.15% | 21/04/2026 | 500,000.00    |
| COMMONWEALTH BANK OF AUSTRALIA               | AA-        | 28/10/2025  | 112         | 4.21% | 17/02/2026 | 500,000.00    |
| BANK OF QUEENSLAND                           | A-         | 28/10/2025  | 161         | 4.60% | 7/04/2026  | 500,000.00    |
| BANK OF QUEENSLAND (Wyangala Sewer Handover) | A-         | 28/10/2025  | 182         | 4.40% | 28/04/2026 | 1,000,000.00  |
| Total                                        |            |             |             |       |            | 34,270,914.23 |

I hereby certify that all of the above investments have been placed in accordance with the Act, the Regulations and Council's Investment Policy.  
 Scott Ellison, **Manager – Finance**  
 31/10/2025



## 2. Interest Rate

The average interest rate for Council's investments held is 4.18%. At 31 October 2025, average (market rates) interest rates were as follows:

| 30<br>Days | 60<br>Days | 90<br>Days | 120<br>Days | 150<br>Days | 180<br>Days | 270<br>Days | 1 YR  |
|------------|------------|------------|-------------|-------------|-------------|-------------|-------|
| 3.58%      | 3.82%      | 3.99%      | 4.05%       | 4.10%       | 4.14%       | 4.17%       | 4.18% |

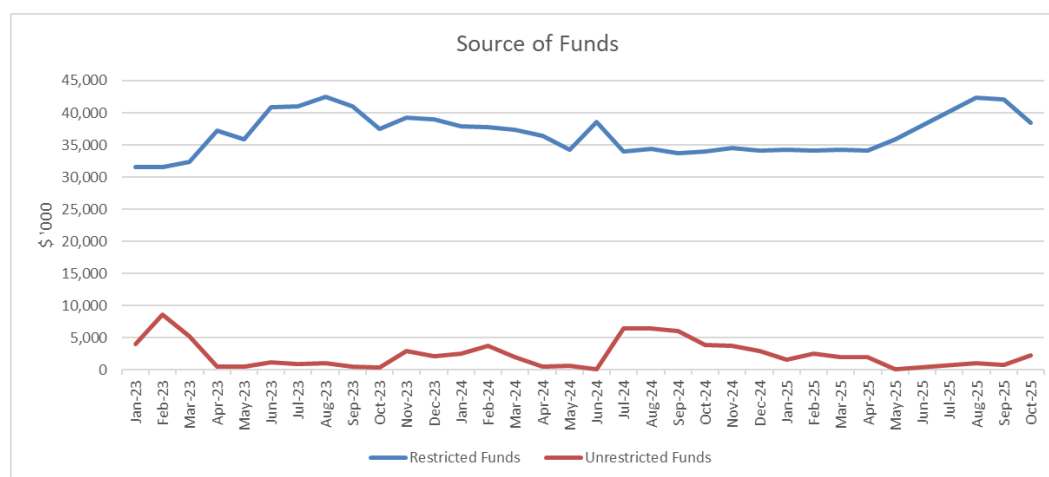
## 3. General Fund Balance

As at 31 October 2025 balances for Cowra Shire Council for Transaction Accounts and Cash in hand were as follows:

| CBA General Account       | \$        | '000         |
|---------------------------|-----------|--------------|
| General Fund bank account | \$        | 1,307        |
| On-Call account balance   | \$        | 5,250        |
| Cash in hand              | \$        | 4            |
| <b>TOTAL</b>              | <b>\$</b> | <b>6,561</b> |

The table and graph below show Council's source of funds with the split between Restricted and Unrestricted. The unrestricted funds representing the operating capital available to Council at any given time.

| Source of Funds                            | \$        | '000          |
|--------------------------------------------|-----------|---------------|
| Investment Portfolio                       | \$        | 34,271        |
| Cash and Cash Equivalents - General Ledger | \$        | 6,561         |
| <b>TOTAL</b>                               | <b>\$</b> | <b>40,832</b> |
|                                            | \$        |               |
| Represented By:                            | \$        |               |
| Restricted Funds                           | \$        | 38,480        |
| Unrestricted Funds                         | \$        | 2,352         |
| <b>TOTAL</b>                               | <b>\$</b> | <b>40,832</b> |



#### 4. Council's Investments – Mix of Investment Ratings

Council's investments are made in accordance with its investment policy and in particular are subject to Section 6 of that policy as follows:

##### **"6. Approved Investments**

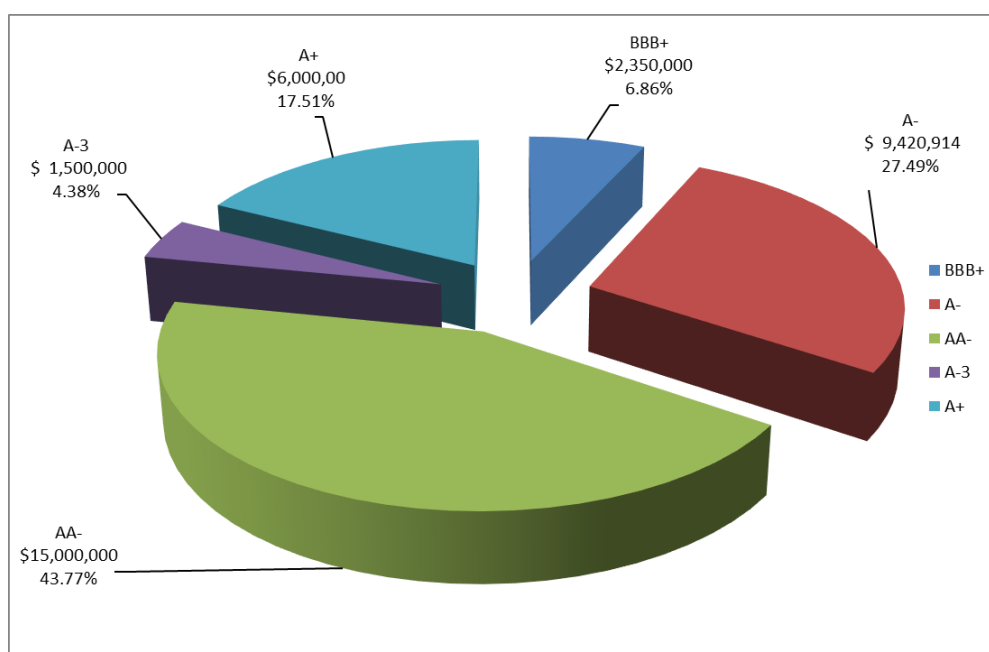
*Investments are limited to those allowed by the most current Ministerial Investment Order that has been issued by the NSW Minister for Local Government.*

*All investments must be denominated in Australian Dollars. Authorised new investments as from 12 January 2011 are limited to the following, as per the attached Ministerial Investment Order.*

- Any public funds or securities issued by or guaranteed by, the Commonwealth, any State of the Commonwealth or a Territory.*
- Any debentures or securities issued by a Council (within the meaning of the Local Government Act 1993 (NSW)).*
- Interest bearing deposits with, or any debentures or bonds issued by, an authorised deposit - taking institution (as defined in the Banking Act 1959(Cwth)), but excluding subordinated debt obligations.*
- Any bill of exchange which has a maturity date of not more than 200 days; and if purchased for value confers on the holder in due course a right of recourse against a bank which has been designated as an authorised deposit-taking institution by the Australian Prudential Regulation Authority.*
- A deposit with the New South Wales Treasury Corporation or investments in an Hour - Glass Investment Facility of the New South Wales Treasury Corporation."*

It should be noted that 100% of Council's investments are as per (c) above.

The following pie-chart shows Council's mix of investments for the period detailing the various classes of investments as per the Standard and Poor's classifications.



##### **Rating Types as per Council's Investment Policy and the Department of Local Government Guidelines**

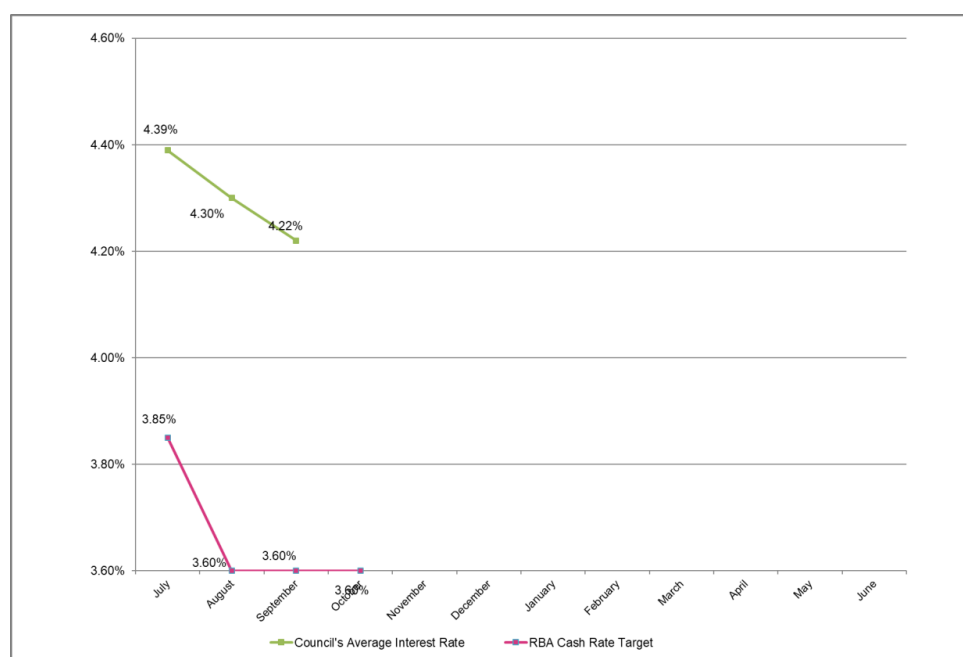
Any securities which are issued by a body or company (or controlled parent entity either immediate or ultimate) with a Standard & Poor's Investors Service, Inc credit rating of ``AAA'', ``AA+'', ``AA'', ``AA-''; ``A+'', ``A'', ``BBB+''; or ``BBB''

## 5. Interest on Investment Income

2025-26 estimated interest on investments amount is \$1,433,560 and has been included in the Budget. Performance of investments is monitored monthly.

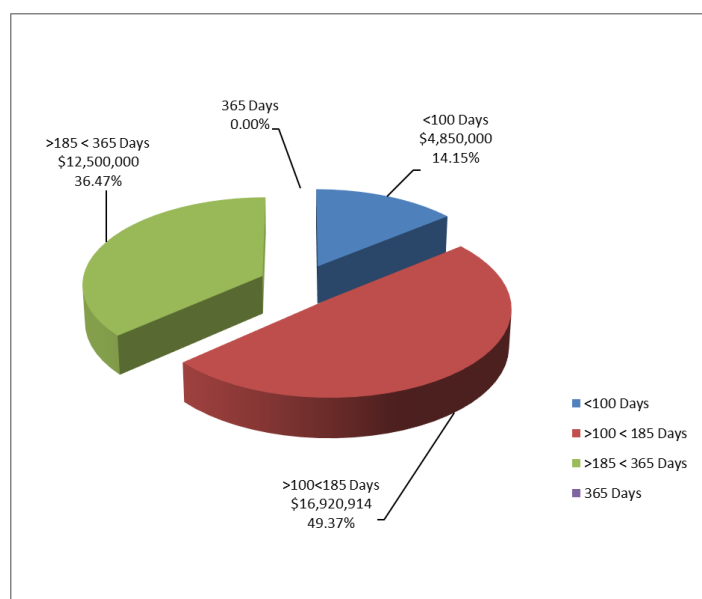
## 6. Term Deposit Average Monthly Interest Rate Compared to the RBA Cash Rate Target

The following graph compares the average monthly interest rate secured by Council to the RBA Cash Rate Target. Monetary policy decisions by the RBA are expressed in terms of a target for the cash rate, which is the overnight money market interest rate.



## 7. Maturity Profile of Council's Investments

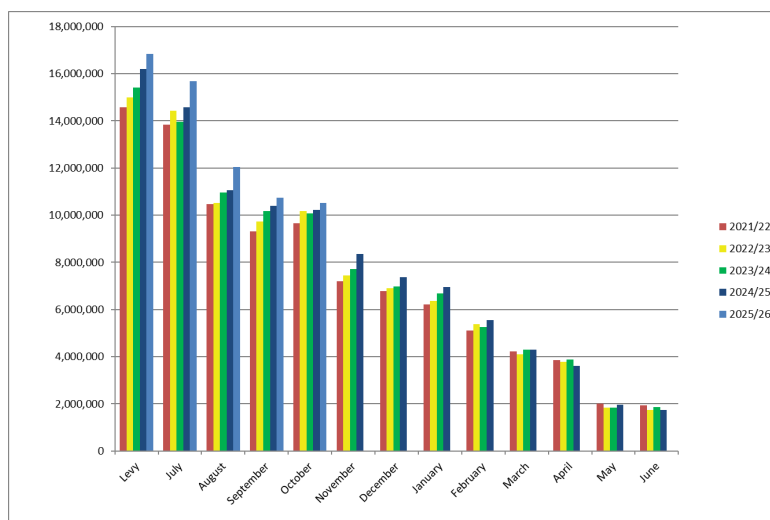
The following pie-chart shows the mix of Council investments for the month by maturity type.



## Rates

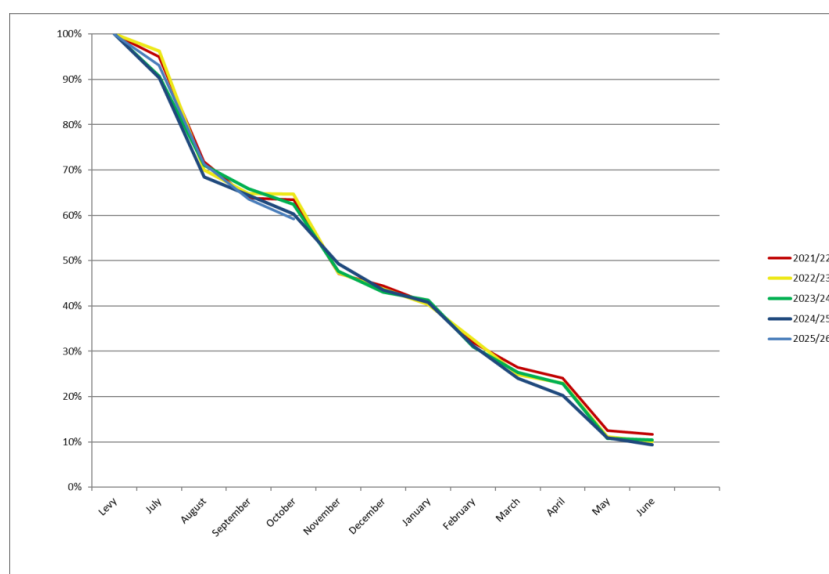
### 8. Comparison of Rate Collection Progress for 2025-26 to prior years

The following graph shows the total rate levy and arrears collectable as at 31 October 2025.



### 9. Council Rate Levy - % Comparison

As the levy varies each year, the following graph shows the total percentage of rates and arrears outstanding each month based on 100% being total levy plus total arrears in each year.



### 10. Council Rate Levy – Arrears and Recovery Action

At the 30 June each year, the total rate arrears figure consists of the unpaid rates from the year just ended together with outstanding balances from previous years.

|                                      |                   |                     |
|--------------------------------------|-------------------|---------------------|
| <b>Arrears at 30 June 2025</b>       |                   | <b>\$ 1,113,275</b> |
| Collected July to Sept 2025          | \$ 470,847        |                     |
| Collected in October 2025            | \$ 116,548        | \$ -587,395         |
| <b>Balance as at 31 October 2025</b> | <b>\$ 587,395</b> | <b>\$ 525,880</b>   |

### 11. Indicative Position of General Fund for the Current Year to 31 October 2025

The following table shows Council's current budget result based on the budget set as per Council's Operational Plan for 2025-26.

|            |                                                 | Budget Income Statement - 2025/2026                      |         |       |       |       | Budget Cash at End of Year - 2025/2026 |               |              |               |              |
|------------|-------------------------------------------------|----------------------------------------------------------|---------|-------|-------|-------|----------------------------------------|---------------|--------------|---------------|--------------|
|            |                                                 | Operating Result - Before Capital Grants & Contributions |         |       |       |       |                                        |               |              |               |              |
| Resolution |                                                 | Consolidated                                             | General | Water | Sewer | Waste | Consolidated                           | General       | Water        | Sewer         | Waste        |
|            |                                                 | '000                                                     | '000    | '000  | '000  | '000  | '000                                   | '000          | '000         | '000          | '000         |
|            | <b>Adopted Budget</b>                           |                                                          |         |       |       |       | <b>36,507</b>                          | <b>17,187</b> | <b>6,518</b> | <b>10,019</b> | <b>2,783</b> |
|            |                                                 | (1,030)                                                  | (1,280) | (168) | 111   | 307   |                                        |               |              |               |              |
| 148/25     | Cowra Early Childhood Financial Assistance      | (36)                                                     | (36)    |       |       |       | (36)                                   | (36)          |              |               |              |
| 213/25     | Payment of Expenses to Mayor & Councillors      | (3)                                                      | (3)     |       |       |       | (3)                                    | (3)           |              |               |              |
| 148/25     | Cowra Early Childhood Financial Assistance      | 36                                                       | 36      |       |       |       | 36                                     | 36            |              |               |              |
| 227/25     | Yalbillunga Boori Day Care Financial Assistance | (3)                                                      | (3)     |       |       |       | (3)                                    | (3)           |              |               |              |
| 223/25     | Telemetry System Upgrade                        | (354)                                                    |         | (354) |       |       | (354)                                  |               | (354)        |               |              |
|            | End of 1st Quarter - Prior to Review            | (1,390)                                                  | (1,286) | (522) | 111   | 307   | 36,147                                 | 17,181        | 6,164        | 10,019        | 2,783        |

## Loans

### 12. Interest Rate

The average interest rate for Council's current loans is 5.34%. Weighted Average Interest Rate (based on principal outstanding) is 6.61%.

### 13. Loan Summary

Summary of Current Loans and Purpose as at 31 October 2025.

| Loan No | Lender                                                        | Date Obtained | Due date   | Principal \$ | Interest Rate % | Principal \$ O/S 30/9/25 |
|---------|---------------------------------------------------------------|---------------|------------|--------------|-----------------|--------------------------|
|         | <b><u>GENERAL</u></b>                                         |               |            |              |                 |                          |
| 241B    | COMMONWEALTH BANK (VAUX ST DRAINAGE WEST)                     | 18/12/2006    | 18/12/2036 | 166,000      | 6.35            | 100,508                  |
| 242B    | COMMONWEALTH BANK (MULYAN OVAL AMENITIES)                     | 22/08/2007    | 24/08/2037 | 95,000       | 6.80            | 60,786                   |
| 249     | NATIONAL AUST. BANK (CIVIC CENTRE REFURBISHMENT)              | 22/12/2008    | 22/12/2033 | 1,395,390    | 8.15            | 779,118                  |
| 245     | NATIONAL AUST. BANK (CIVIC CENTRE REFURBISHMENT)              | 29/06/2009    | 29/06/2029 | 234,000      | 8.33            | 79,568                   |
| 250     | NATIONAL AUST. BANK (DRAINAGE IMPROVEMENTS)                   | 28/06/2013    | 28/06/2028 | 250,000      | 6.36            | 65,119                   |
| 253A    | NSW TREASURY (DEPOT REDEVELOPMENT - STAGE 1)                  | 27/06/2016    | 27/06/2026 | 400,000      | 2.63            | 33,782                   |
| 253B    | NSW TREASURY (AIRPORT SUBDIVISION)                            | 27/06/2016    | 27/06/2026 | 1,478,993    | 2.63            | 124,898                  |
| 253C    | NSW TREASURY (CEMETERY EXPANSION)                             | 27/06/2016    | 27/06/2026 | 250,000      | 2.63            | 21,107                   |
| 254A    | NSW TREASURY (DEPOT REDEVELOPMENT - STAGE 2)                  | 11/05/2020    | 11/05/2040 | 764,073      | 2.41            | 597,570                  |
| 254B    | NSW TREASURY (CBD FOOTPATH REFURBISHMENT/STREET CONSTRUCTION) | 11/05/2020    | 11/05/2040 | 1,501,955    | 2.41            | 1,174,656                |
| 254C    | NSW TREASURY (LOW LEVEL BRIDGE REPAIRS)                       | 11/05/2020    | 11/05/2040 | 183,880      | 2.41            | 143,810                  |
|         |                                                               |               |            |              |                 | 3,180,921                |
|         | <b><u>WASTE</u></b>                                           |               |            |              |                 |                          |
| 255     | NSW TREASURY (MRF AMENITIES/ADMINISTRATION BUILDING)          | 28/06/2024    | 28/06/2044 | 450,000      | 5.76            | 434,407                  |
|         |                                                               |               |            |              |                 | 434,407                  |
|         | <b><u>WATER</u></b>                                           |               |            |              |                 |                          |
| 238     | COMMONWEALTH (CBD MAINS REPLACEMENT)                          | 22/02/2006    | 23/02/2031 | 1,000,000    | 6.03            | 360,341                  |
| 241A    | COMMONWEALTH BANK (WATER MAIN REPLACEMENT)                    | 18/12/2006    | 18/12/2036 | 1,256,000    | 6.35            | 760,746                  |
| 242A    | COMMONWEALTH BANK (1C1 ZONE)                                  | 22/08/2007    | 24/08/2037 | 1,286,500    | 6.80            | 822,726                  |
| 251     | WESTPAC (EMERGENCY WATER SUPPLY CONSTRUCTION)                 | 28/06/2013    | 27/06/2033 | 1,186,124    | 6.566           | 645,588                  |
|         |                                                               |               |            |              |                 | 2,589,401                |
|         | <b><u>SEWERAGE</u></b>                                        |               |            |              |                 |                          |
| 244     | NATIONAL AUST. BANK (SEWER TREATMENT PLANT )                  | 6/05/2010     | 04/05/2040 | 7,213,230    | 8.13            | 5,539,689                |
|         |                                                               |               |            |              |                 | 5,539,689                |
|         |                                                               |               |            |              |                 |                          |
|         | GRAND TOTAL                                                   |               |            |              |                 | 11,744,419               |

**4.8 Budget 2025-26: First Quarter Review**

File Number: D25/2130

Author: Alan Dalton, Director - Corporate Services

**RECOMMENDATION**

**That Council adopt the First Quarter Budget Review for 2025-26 and note that a surplus of \$4,361,000 is projected for the financial year.**

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**INTRODUCTION**

Presentation of the First Quarter Review for the quarter ending 30 June 2026 showing a surplus is presented to Council for adoption.

**BACKGROUND**

The First Quarter Budget Review for the year ending 30 June 2026 indicates sound management of Council's finances over the first three months of 2025-26 operations.

| Fund    | Original Estimate (\$000's) | 1 <sup>st</sup> Quarter Variation (\$000's) | Revised Estimate for 30/06/2026 (\$000's) |
|---------|-----------------------------|---------------------------------------------|-------------------------------------------|
| General | \$ 3,463 Surplus            | \$ 71 Deterioration                         | \$ 3,392 Surplus                          |
| Waste   | \$ 642 Surplus              | \$ 472 Improvement                          | \$ 1,114 Surplus                          |
| Water   | \$ 133 Deficit              | \$ 158 Deterioration                        | \$ 290 Deficit                            |
| Sewer   | \$ 181 Surplus              | \$ 35 Deterioration                         | \$ 146 Surplus                            |
| Total   | \$ 4,154 Surplus            | \$ 208 Improvement                          | \$ 4,361 Surplus                          |

**ATTACHMENTS**

1. Memo [↓](#)
2. Quarterly Budget Review [↓](#)
3. Quarter Budget Review Statement - Ending 30 September 2025 [↓](#)



Cowra Shire Council  
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Cowra NSW 2794

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[www.cowracouncil.com.au](http://www.cowracouncil.com.au)

For Council Meeting to be held on  
**Monday 17 November 2025**

## Memorandum

To: Councillors & Manex  
From: Director – Corporate Services  
Date: 12 November 2025  
Re: **Item # - Budget 2025-26: First Quarter Review - Quarterly Budget Review Statement**

☐ Urgent ☐ For Review ☐ Please Comment ☒ For Information ☐ Please Recycle

The First Quarter Review for the year ending June 2026 is attached for the consideration of Councillors. This matter is listed on the agenda for the Council Meeting to be held at **5.30 pm on Monday 17 November 2025**.

I refer councillors to the attached summary that identifies the key variations that have contributed to this revised result. If you have any further enquiries please contact the relevant Director or the General Manager before the meeting.

### Format of Budget Review

The attached budget review is produced using the same format as the Long-Term Financial Plan. Utilisation of this reporting format allows Council to view how quarterly adjustments will affect Council's externally reported Income Statement.

The critical column to be reviewed by Council in the budget review process is the \$ Variance 1st Quarter column. If there is no recommended adjustment in this column management is indicating that the original income or expenditure estimate is still appropriate.

A figure in the Variance 1st Quarter column indicates a recommended change (reforecast) to the budget and therefore the budget result. Wherever possible, if additional funds are required, the management philosophy is that savings are to be realised in other areas over the course of the year.

A summary of the net operating result including capital grants and contributions by fund:

| Fund    | Original Estimate (\$000's) | 1 <sup>st</sup> Quarter Variation (\$000's) | Revised Estimate for 30/06/2026 (\$000's) |
|---------|-----------------------------|---------------------------------------------|-------------------------------------------|
| General | \$ 3,463<br>Surplus         | \$ 71<br>Deterioration                      | \$ 3,392<br>Surplus                       |
| Waste   | \$ 642<br>Surplus           | \$ 472<br>Improvement                       | \$ 1,114<br>Surplus                       |
| Water   | \$ 133<br>Deficit           | \$ 158<br>Deterioration                     | \$ 290<br>Deficit                         |
| Sewer   | \$ 181<br>Surplus           | \$ 35<br>Deterioration                      | \$ 146<br>Surplus                         |
| Total   | \$ 4,154<br>Surplus         | \$ 208<br>Improvement                       | \$ 4,361<br>Surplus                       |



**DETAILED COMMENTARY**

There are a small number of variations in the First Quarter and these are detailed below with comments provided by the General Manager or relevant Director in relation to matters considered warranting further explanation:

*Please Note: Page Numbers refer to the Numbers on the attached spreadsheet (not laptop numbers)*

**Carryover Items (Page 9)**

Carryover items are identified as those figures enclosed in a rectangular box e.g. **11,880**. Carryover items generally relate to projects that are incomplete at the end of the prior financial year, and are included at the first quarter review to include the expenditure in the current year's budget. In some instances, the variation in the box will differ from the carried over amount. This occurs when an additional variation is required in the First Quarter.

**Civic Activities (Page 10)**

The budget for Councillor Carers Expenses has increased to \$4,000 in accordance with Council Resolution 213/25.

**Human Resources (Page 14)**

A budget of \$22,125 has been added for the Fresh Start Program – School Based Trainees to match income received. This budget will be revised further in the next Budget Review.

**Corporate Services (Page 16)**

Actual insurance expenditure was \$31,599 more than the original budget so an increase has been added.

**General Purpose Revenue (Page 17)**

Budgets for the Financial Assistance Grants have been revised, as Council received a lesser proportion of the 2025-26 allocation in the advance payment made to Council in June 2025.

**Civic Centre (Page 22)**

Budgets have been added for income and expenditure in relation to the Bell Beats Festival.

**Corporate Services - Overheads (Page 25)**

The budget for long service leave has been increased by \$83,691 to fund payments made to employees on termination.

**Environmental Services (Page 27)**

The budget for Heritage Fund grant has been increased by \$5,850 to meet the actual income received.

**Transport for NSW Maintenance/Construction (Page 33)**

Adjustments have been made to income and expenditure to align budgets with planned expenditure and claims.

**Roads to Recovery & Fixing Local Roads (Page 34)**

Budgets have been allocated for a couple of carryover projects from 2025, with further allocation of the remaining budget to be completed over the coming months.

**Rural Road Maintenance (Page 37)**

Budgets have been added for flood repair expenditure and income for works completed in this quarter.

Road Depreciation expense has been increased in accordance with the revaluation of this asset class during the 2024-25 period.

**Bushfire & Emergency Services (Page 40)**

The income and expenditure budgets for RFS hazard reduction have been increased by \$12,139, as per advice from RFS of our allocation for the year.

**Quarry Operations (Page 42)**

The budget for working expenses has been increased by \$20,000 to cover additional compliance costs.

**Infrastructure & Operations Overheads (Page 57)**

A budget has been transferred from wages to cover training costs for Infrastructure & Operations staff.

The lump sum payment as per the Award has been adjusted to agree with actual expenditure based on eligibility.

**Recycling (Page 60)**

The budget for weighbridge charges income has been increased by \$428,017. This adjustment aligns the budget estimate with proven revenue performance from the previous two years.

The budgets for recycling charges have been increased based on the actual income received. This amount represents services initiated after the original budget was prepared.

**Water (Page 63)**

A budget of \$90,730 has been added for the Cowra Drought Water Supply project to match grant income with expenditure as it is incurred.

The water and sewer team have reviewed the priority of previously planned capital projects, along with available resourcing, and amended the program to ensure the capital projects can be delivered in 2025-26. This includes an adjustment to carryovers.

| Cowra Shire Council<br>2025-2026 Financial Year<br>1st Quarter Review |        |                                           |        |
|-----------------------------------------------------------------------|--------|-------------------------------------------|--------|
| Program Name                                                          | Page # | Program Name                              | Page # |
| Income Statements                                                     |        | Plant & Depot Operations                  | 31     |
| Consolidated                                                          | 2      | Plant Purchases                           | 32     |
| General                                                               | 3      | RMS Maintenance & Construction            | 33     |
| Waste                                                                 | 4      | Roads to Recovery & Fixing Local Roads    | 34     |
| Water                                                                 | 5      | Cowra Street Maintenance                  | 35     |
| Sewerage                                                              | 6      | Cowra Street Construction                 | 36     |
|                                                                       |        | Rural Road Maintenance                    | 37     |
| Developer Contributions                                               | 7      | Rural Road Construction                   | 38     |
| Reserve Balances                                                      | 8      | Village Streets                           | 39     |
| Carryover Items                                                       | 9      | Bushfire & Emergency Services             | 40     |
|                                                                       |        | Bridges                                   | 41     |
| General Manager's Operations                                          |        | Quarry Operation                          | 42     |
| Civic Activities                                                      | 10     | Drainage                                  | 43     |
| Land Development                                                      | 11     | Private Works                             | 44     |
| General Manager's Office                                              | 12     | Biosecurity - Weeds                       | 45     |
| Tourism                                                               | 13     | Public Cemeteries                         | 46     |
| Human Resources                                                       | 14     | Public Amenities                          | 47     |
| General Manager's Office Overheads                                    | 15     | Swimming Pool                             | 48     |
|                                                                       |        | Parks, Gardens & Reserves                 | 49     |
| Corporate Services                                                    |        | Sportsfields                              | 50     |
| Corporate Services                                                    | 16     | Village Parks                             | 51     |
| General Purpose Revenue                                               | 17     | Rural & Urban Trees                       | 52     |
| Other Revenue                                                         | 18     | Aerodrome                                 | 53     |
| Information Technology                                                | 19     | Caravan Park                              | 54     |
| Library                                                               | 20     | Saleyards                                 | 55     |
| Art Gallery                                                           | 21     | Council Building & Structures Maintenance | 56     |
| Civic Centre                                                          | 22     | Infrastructure & Operations Overheads     | 57     |
| Community Development                                                 | 24     |                                           |        |
| Corporate Services Overheads                                          | 25     | Waste                                     |        |
|                                                                       |        | Waste Collection                          | 58     |
|                                                                       |        | Waste Disposal                            | 59     |
| Environmental Services                                                |        | Recycling                                 | 60     |
| Ranger Services                                                       | 26     | Container Deposit Scheme                  | 61     |
| Environmental Services                                                | 27     | Waste Overheads                           | 62     |
| Environmental Services Overheads                                      | 28     |                                           |        |
|                                                                       |        | Water                                     | 63     |
| Infrastructure & Operations                                           |        |                                           |        |
| Infrastructure & Operations - Administration                          | 29     | Sewer                                     | 67     |
| Technical Services                                                    | 30     |                                           |        |

| INCOME STATEMENT                                                                   |                | CONSOLIDATED   |                               |                     |               |     |
|------------------------------------------------------------------------------------|----------------|----------------|-------------------------------|---------------------|---------------|-----|
| \$'000                                                                             | Actual<br>2025 | Budget<br>2026 | September<br>QBRs<br>Variance | Revised<br>Estimate | Actual<br>YTD |     |
|                                                                                    |                |                |                               |                     |               |     |
| Income from continuing operations                                                  |                |                |                               |                     |               |     |
| Rates and annual charges                                                           | 16,907         | 17,754         | 72                            | 17,826              | 15,105        | 85% |
| User charges and fees                                                              | 16,766         | 15,700         | 928                           | 16,628              | 2,461         | 15% |
| Other revenue                                                                      | 2,233          | 2,253          | 2                             | 2,255               | 367           | 16% |
| Grants and contributions provided for operating purposes                           | 9,207          | 8,474          | 1,517                         | 9,991               | 2,064         | 21% |
| Grants and contributions provided for capital purposes                             | 4,574          | 5,184          | 91                            | 5,275               | 154           | 3%  |
| Interest and investment income                                                     | 2,046          | 1,675          | 0                             | 1,675               | 450           | 27% |
| Other income                                                                       | 218            | 213            | 0                             | 213                 | 43            | 20% |
| Net gains from the disposal of assets                                              | 218            | 242            | 0                             | 242                 | 0             | 0%  |
|                                                                                    |                |                |                               |                     |               |     |
| Total Income                                                                       | 52,169         | 51,494         | 2,610                         | 54,104              | 20,646        |     |
|                                                                                    |                |                |                               |                     |               |     |
| Expenses from continuing operations                                                |                |                |                               |                     |               |     |
| Employee benefits and on-costs                                                     | 18,447         | 19,311         | 370                           | 19,681              | 4,161         | 21% |
| Materials and contracts                                                            | 16,865         | 16,092         | 1,019                         | 17,111              | 3,563         | 21% |
| Borrowing costs                                                                    | 854            | 820            | 0                             | 820                 | 189           | 23% |
| Depreciation, amortisation and impairment                                          | 10,424         | 9,474          | 950                           | 10,424              | 2,627         | 25% |
| Other expenses                                                                     | 1,497          | 1,643          | 64                            | 1,707               | 181           | 11% |
|                                                                                    |                |                |                               |                     |               |     |
| Total Expenses                                                                     | 48,087         | 47,341         | 2,402                         | 49,743              | 10,722        |     |
|                                                                                    |                |                |                               |                     |               |     |
| Net Operating Result                                                               | 4,082          | 4,154          | 208                           | 4,361               | 9,924         |     |
|                                                                                    |                |                |                               |                     |               |     |
| Net operating result before grants and contributions provided for capital purposes | (492)          | (1,030)        | 117                           | (913)               | 9,770         |     |
|                                                                                    |                |                |                               |                     |               |     |

| INCOME STATEMENT                                                                   |  | GENERAL        |                               |                     |               |     |
|------------------------------------------------------------------------------------|--|----------------|-------------------------------|---------------------|---------------|-----|
| \$'000                                                                             |  | Budget<br>2026 | September<br>QBRs<br>Variance | Revised<br>Estimate | Actual<br>YTD |     |
|                                                                                    |  |                |                               |                     |               |     |
| Income from continuing operations                                                  |  |                |                               |                     |               |     |
| Rates and annual charges                                                           |  | 8,472          | 32                            | 8,504               | 8,417         | 99% |
| User charges and fees                                                              |  | 7,599          | 500                           | 8,099               | 905           | 11% |
| Other revenue                                                                      |  | 1,025          | 2                             | 1,027               | 90            | 9%  |
| Grants and contributions provided for operating purposes                           |  | 8,474          | 1,517                         | 9,991               | 2,064         | 21% |
| Grants and contributions provided for capital purposes                             |  | 4,743          | 0                             | 4,743               | 63            | 1%  |
| Interest and investment income                                                     |  | 1,492          | 0                             | 1,492               | 389           | 26% |
| Other income                                                                       |  | 196            | 0                             | 196                 | 40            | 20% |
| Net gains from the disposal of assets                                              |  | 242            | 0                             | 242                 | 0             | 0%  |
|                                                                                    |  |                |                               |                     |               |     |
| Total Income                                                                       |  | 32,241         | 2,051                         | 34,292              | 11,968        |     |
|                                                                                    |  |                |                               |                     |               |     |
| Expenses from continuing operations                                                |  |                |                               |                     |               |     |
| Employee benefits and on-costs                                                     |  | 15,092         | 377                           | 15,468              | 3,208         | 21% |
| Materials and contracts                                                            |  | 6,411          | 1,019                         | 7,429               | 1,252         | 17% |
| Borrowing costs                                                                    |  | 180            | 0                             | 180                 | 32            | 18% |
| Depreciation, amortisation and impairment                                          |  | 5,488          | 663                           | 6,150               | 1,550         | 25% |
| Other expenses                                                                     |  | 1,608          | 64                            | 1,672               | 164           | 10% |
|                                                                                    |  |                |                               |                     |               |     |
| Total Expenses                                                                     |  | 28,778         | 2,122                         | 30,900              | 6,206         |     |
|                                                                                    |  |                |                               |                     |               |     |
| Net Operating Result                                                               |  | 3,463          | (71)                          | 3,392               | 5,762         |     |
|                                                                                    |  |                |                               |                     |               |     |
|                                                                                    |  |                |                               |                     |               |     |
| Net operating result before grants and contributions provided for capital purposes |  | (1,280)        | (71)                          | (1,351)             | 5,698         |     |
|                                                                                    |  |                |                               |                     |               |     |
|                                                                                    |  |                |                               |                     |               |     |

| INCOME STATEMENT                                                                   |  | WASTE          |                               |                     |               |     |
|------------------------------------------------------------------------------------|--|----------------|-------------------------------|---------------------|---------------|-----|
| \$'000                                                                             |  | Budget<br>2026 | September<br>QBRs<br>Variance | Revised<br>Estimate | Actual<br>YTD |     |
|                                                                                    |  |                |                               |                     |               |     |
| Income from continuing operations                                                  |  |                |                               |                     |               |     |
| Rates and annual charges                                                           |  | 3,492          | 40                            | 3,531               | 3,459         | 98% |
| User charges and fees                                                              |  | 1,072          | 428                           | 1,500               | 719           | 48% |
| Other revenue                                                                      |  | 1,228          | 0                             | 1,228               | 277           | 23% |
| Grants and contributions provided for operating purposes                           |  | 0              | 0                             | 0                   | 0             |     |
| Grants and contributions provided for capital purposes                             |  | 335            | 0                             | 335                 | 0             | 0%  |
| Interest and investment income                                                     |  | 29             | 0                             | 29                  | 7             | 26% |
| Other income                                                                       |  | 3              | 0                             | 3                   | 0             | 0%  |
| Net gains from the disposal of assets                                              |  | 0              | 0                             | 0                   | 0             |     |
|                                                                                    |  |                |                               |                     |               |     |
| Total Income                                                                       |  | 6,158          | 468                           | 6,626               | 4,462         |     |
|                                                                                    |  |                |                               |                     |               |     |
| Expenses from continuing operations                                                |  |                |                               |                     |               |     |
| Employee benefits and on-costs                                                     |  | 2,209          | (4)                           | 2,205               | 490           | 22% |
| Materials and contracts                                                            |  | 2,917          | 0                             | 2,917               | 690           | 24% |
| Borrowing costs                                                                    |  | 25             | 0                             | 25                  | 6             | 25% |
| Depreciation, amortisation and impairment                                          |  | 363            | 0                             | 363                 | 92            | 25% |
| Other expenses                                                                     |  | 2              | 0                             | 2                   | 0             | 0%  |
|                                                                                    |  |                |                               |                     |               |     |
| Total Expenses                                                                     |  | 5,516          | (4)                           | 5,512               | 1,278         |     |
|                                                                                    |  |                |                               |                     |               |     |
| Net Operating Result                                                               |  | 642            | 472                           | 1,114               | 3,185         |     |
|                                                                                    |  |                |                               |                     |               |     |
|                                                                                    |  |                |                               |                     |               |     |
| Net operating result before grants and contributions provided for capital purposes |  | 307            | 472                           | 779                 | 3,185         |     |
|                                                                                    |  |                |                               |                     |               |     |
|                                                                                    |  |                |                               |                     |               |     |

| INCOME STATEMENT                                                                      |  |                |                               | WATER               |               |     |
|---------------------------------------------------------------------------------------|--|----------------|-------------------------------|---------------------|---------------|-----|
| \$'000                                                                                |  | Budget<br>2026 | September<br>QBRS<br>Variance | Revised<br>Estimate | Actual<br>YTD |     |
|                                                                                       |  |                |                               |                     |               |     |
| Income from continuing operations                                                     |  |                |                               |                     |               |     |
| Rates and annual charges                                                              |  | 2,465          | 1                             | 2,466               | 148           | 6%  |
| User charges and fees                                                                 |  | 5,998          | 0                             | 5,998               | 102           | 2%  |
| Other revenue                                                                         |  | 0              | 0                             | 0                   | 0             |     |
| Grants and contributions provided for operating purposes                              |  | 0              | 0                             | 0                   | 0             |     |
| Grants and contributions provided for capital purposes                                |  | 36             | 91                            | 126                 | 91            | 72% |
| Interest and investment income                                                        |  | 62             | 0                             | 62                  | 24            | 39% |
| Other income                                                                          |  | 0              | 0                             | 0                   | 0             |     |
| Net gains from the disposal of assets                                                 |  | 0              | 0                             | 0                   | 0             |     |
|                                                                                       |  |                |                               |                     |               |     |
| Total Income                                                                          |  | 8,561          | 92                            | 8,653               | 365           |     |
|                                                                                       |  |                |                               |                     |               |     |
| Expenses from continuing operations                                                   |  |                |                               |                     |               |     |
| Employee benefits and on-costs                                                        |  | 1,369          | (5)                           | 1,364               | 333           | 24% |
| Materials and contracts                                                               |  | 4,601          | 0                             | 4,601               | 1,058         | 23% |
| Borrowing costs                                                                       |  | 167            | 0                             | 167                 | 37            | 22% |
| Depreciation, amortisation and impairment                                             |  | 2,526          | 254                           | 2,781               | 701           | 25% |
| Other expenses                                                                        |  | 30             | 0                             | 30                  | 17            | 55% |
|                                                                                       |  |                |                               |                     |               |     |
| Total Expenses                                                                        |  | 8,694          | 249                           | 8,943               | 2,145         |     |
|                                                                                       |  |                |                               |                     |               |     |
| Net Operating Result                                                                  |  | (133)          | (158)                         | (290)               | (1,780)       |     |
|                                                                                       |  |                |                               |                     |               |     |
|                                                                                       |  |                |                               |                     |               |     |
| Net operating result before grants and contributions<br>provided for capital purposes |  | (168)          | (248)                         | (417)               | (1,871)       |     |
|                                                                                       |  |                |                               |                     |               |     |
|                                                                                       |  |                |                               |                     |               |     |



| INCOME STATEMENT                                                                   |  | SEWER          |                               |                     |               |     |
|------------------------------------------------------------------------------------|--|----------------|-------------------------------|---------------------|---------------|-----|
| \$'000                                                                             |  | Budget<br>2026 | September<br>QBRS<br>Variance | Revised<br>Estimate | Actual<br>YTD |     |
|                                                                                    |  |                |                               |                     |               |     |
| Income from continuing operations                                                  |  |                |                               |                     |               |     |
| Rates and annual charges                                                           |  | 3,325          | 0                             | 3,325               | 3,082         | 93% |
| User charges and fees                                                              |  | 1,031          | 0                             | 1,031               | 736           | 71% |
| Other revenue                                                                      |  | 0              | 0                             | 0                   | 0             |     |
| Grants and contributions provided for operating purposes                           |  | 0              | 0                             | 0                   | 0             |     |
| Grants and contributions provided for capital purposes                             |  | 70             | 0                             | 70                  | 0             | 0%  |
| Interest and investment income                                                     |  | 93             | 0                             | 93                  | 30            | 32% |
| Other income                                                                       |  | 14             | 0                             | 14                  | 4             | 25% |
| Net gains from the disposal of assets                                              |  | 0              | 0                             | 0                   | 0             |     |
|                                                                                    |  |                |                               |                     |               |     |
| Total Income                                                                       |  | 4,533          | 0                             | 4,533               | 3,851         |     |
|                                                                                    |  |                |                               |                     |               |     |
| Expenses from continuing operations                                                |  |                |                               |                     |               |     |
| Employee benefits and on-costs                                                     |  | 642            | 2                             | 644                 | 130           | 20% |
| Materials and contracts                                                            |  | 2,164          | 0                             | 2,164               | 564           | 26% |
| Borrowing costs                                                                    |  | 448            | 0                             | 448                 | 114           | 26% |
| Depreciation, amortisation and impairment                                          |  | 1,096          | 33                            | 1,129               | 285           | 25% |
| Other expenses                                                                     |  | 2              | 0                             | 2                   | 0             | 0%  |
|                                                                                    |  |                |                               |                     |               |     |
| Total Expenses                                                                     |  | 4,352          | 35                            | 4,387               | 1,093         |     |
|                                                                                    |  |                |                               |                     |               |     |
| Net Operating Result                                                               |  | 181            | (35)                          | 146                 | 2,758         |     |
|                                                                                    |  |                |                               |                     |               |     |
|                                                                                    |  |                |                               |                     |               |     |
| Net operating result before grants and contributions provided for capital purposes |  | 111            | (35)                          | 76                  | 2,758         |     |
|                                                                                    |  |                |                               |                     |               |     |
|                                                                                    |  |                |                               |                     |               |     |



| DEVELOPER CONTRIBUTIONS SCHEDULE     |                 |                |                 |            |
|--------------------------------------|-----------------|----------------|-----------------|------------|
| Description                          | Opening Balance |                | Closing Balance |            |
|                                      | 01/07/2025      | Transferred In | Transferred Out | 30/06/2026 |
|                                      |                 |                |                 |            |
| GENERAL FUND                         |                 |                |                 |            |
| Section 94 Rural Roads               | 0               | 0              | 0               | 0          |
| Section 94 Urban Roads               | 0               | 0              | 0               | 0          |
| Section 94 Bushfire Rural - Villages | 0               | 0              | 0               | 0          |
| Section 94 River Park Rd Drainage    | 0               | 0              | 0               | 0          |
| Section 94 Public Open Space         | 0               | 0              | 0               | 0          |
| Section 94 Killara Rd Drainage       | 0               | 0              | 0               | 0          |
| Section 94 Drainage                  | 0               | 0              | 0               | 0          |
| Section 94 Off Street Parking        | 0               | 0              | 0               | 0          |
| Section 94 Community Facilities      | 0               | 0              | 0               | 0          |
| Rural Roads Capital Contributions    | 0               | 0              | 0               | 0          |
| Street Tree Capital Contributions    | 0               | 0              | 0               | 0          |
| S94A                                 | 53,959          | 87,402         | (75,783)        | 65,578     |
| S94 Growth Areas                     | 201,389         | 25,000         | (22,050)        | 204,339    |
| TOTAL GENERAL FUND                   | 255,348         | 112,402        | (97,833)        | 269,917    |
|                                      |                 |                |                 |            |
| WATER FUND                           |                 |                |                 |            |
| Section 64 Water                     | 0               | 35,606         | (35,606)        | 0          |
| Headworks Water                      | 0               | 0              | 0               | 0          |
| TOTAL WATER FUND                     | 0               | 35,606         | (35,606)        | 0          |
|                                      |                 |                |                 |            |
| SEWER FUND                           |                 |                |                 |            |
| Section 64 Sewerage                  | 0               | 70,489         | (70,489)        | 0          |
| Headworks Sewer                      | 0               | 0              | 0               | 0          |
| TOTAL SEWER FUND                     | 0               | 70,489         | (70,489)        | 0          |
|                                      |                 |                |                 |            |
| TOTAL RESERVES                       | 255,348         | 218,497        | (203,928)       | 269,917    |

| RESERVES SCHEDULE                |                              |                  |                     |                                |
|----------------------------------|------------------------------|------------------|---------------------|--------------------------------|
| Description                      | Opening Balance<br>1/07/2025 | Transferred In   | Transferred Out     | Expected Balance<br>30/06/2026 |
| <b>GENERAL FUND</b>              |                              |                  |                     |                                |
| Long Service Leave               | 960,774                      | 281,945          | (365,636)           | 877,083                        |
| Plant & Vehicle Replacement      | 2,415,081                    | 950,000          | (1,696,190)         | 1,668,891                      |
| Aquatic Centre Capital Renewal   | 1,379,020                    | 0                | 0                   | 1,379,020                      |
| Art Gallery                      | 0                            | 0                | 0                   | 0                              |
| Bad Debts                        | 89,189                       | 8,000            | 0                   | 97,189                         |
| Built Asset Replacement Program  | 1,753,664                    | 92,389           | (397,540)           | 1,448,513                      |
| Business Assistance              | 50,000                       | 0                | 0                   | 50,000                         |
| Caravan Park                     | 1,258,365                    | 123,707          | (70,000)            | 1,312,072                      |
| Carry Over Works                 | 299,786                      | 0                | (299,786)           | 0                              |
| Civic Centre                     | 20,477                       | 12,360           | (3,858)             | 28,979                         |
| Cowra Services Projects          | 915,452                      | 0                | 0                   | 915,452                        |
| Depot Redevelopment              | 0                            | 0                | 0                   | 0                              |
| Election                         | 0                            | 40,000           | 0                   | 40,000                         |
| IT Equipment                     | 211,652                      | 90,000           | 0                   | 301,652                        |
| Lachlan River Precinct           | 140,684                      | 0                | 0                   | 140,684                        |
| Peace Precinct                   | 8,312                        | 0                | 0                   | 8,312                          |
| Pedestrian & Cycling Plan        | 50,000                       | 0                | 0                   | 50,000                         |
| Quarry Rehabilitation            | 465,877                      | 57,985           | (48,730)            | 475,132                        |
| RMS Warranty                     | 250,000                      | 0                | 0                   | 250,000                        |
| Saleyards                        | 117,444                      | 21,490           | 0                   | 138,934                        |
| Statecover                       | 97,593                       | 52,993           | (94,620)            | 55,966                         |
| Statewide                        | 123,423                      | 0                | 0                   | 123,423                        |
| Unexpended Grants                | 2,487,990                    | 0                | (1,367,020)         | 1,120,970                      |
| Financial Assistance Grants      | 0                            | 3,443,363        | 0                   | 3,443,363                      |
| <b>TOTAL GENERAL FUND</b>        | <b>13,094,783</b>            | <b>5,174,232</b> | <b>(4,343,380)</b>  | <b>13,925,635</b>              |
| <b>WASTE FUND</b>                |                              |                  |                     |                                |
| Waste - General                  | 1,869,161                    | 494,478          | (1,084,808)         | 1,278,831                      |
| Waste - DWM                      | 1,198,686                    | 409,896          | (20,000)            | 1,588,582                      |
| Waste - Unexpended Loans         | 0                            | 0                | 0                   | 0                              |
| Waste - Long Service Leave       | 141,575                      | 28,901           | (28,901)            | 141,575                        |
| <b>TOTAL WASTE FUND</b>          | <b>3,209,422</b>             | <b>933,275</b>   | <b>(1,133,709)</b>  | <b>3,008,988</b>               |
| <b>WATER FUND</b>                |                              |                  |                     |                                |
| Water - Long Service Leave       | 123,658                      | 20,706           | (20,706)            | 123,658                        |
| Water - Infrastructure           | 5,949,163                    | 2,059,466        | (3,725,395)         | 4,283,234                      |
| Water - Usage Equalisation       | 2,205,100                    | 150,000          | 0                   | 2,355,100                      |
| Water - Infrastructure           | 8,154,263                    | 2,209,466        | (3,725,395)         | 6,638,334                      |
| <b>TOTAL WATER FUND</b>          | <b>8,277,921</b>             | <b>2,230,172</b> | <b>(3,746,101)</b>  | <b>6,761,992</b>               |
| <b>SEWER FUND</b>                |                              |                  |                     |                                |
| Sewer - Long Service Leave       | 37,718                       | 5,918            | (5,918)             | 37,718                         |
| Sewer - Wyangala Treatment Plant | 1,037,182                    | 109,320          | (253,093)           | 893,409                        |
| Sewer - Infrastructure           | 11,221,640                   | 1,020,249        | (1,301,534)         | 10,940,355                     |
| <b>TOTAL SEWER FUND</b>          | <b>12,296,539</b>            | <b>1,135,487</b> | <b>(1,560,545)</b>  | <b>11,871,481</b>              |
| <b>TOTAL RESERVES</b>            | <b>36,878,665</b>            | <b>9,473,166</b> | <b>(10,783,735)</b> | <b>35,568,096</b>              |

| Carryover - 30th June, 2025                    |                                                             |                  |                                         |                |                    |
|------------------------------------------------|-------------------------------------------------------------|------------------|-----------------------------------------|----------------|--------------------|
| WO                                             | Description                                                 | Carryover Amount | Funding Source                          | Funding Amount | Unfunded Carryover |
| GENERAL FUND:                                  |                                                             |                  |                                         |                |                    |
| General Manager's Department                   |                                                             |                  |                                         |                |                    |
| 5                                              | Printing                                                    | 12,909           |                                         |                | 12,909             |
| 6                                              | Public Relations                                            | 6,868            |                                         |                | 6,868              |
| 8                                              | Sponsorship                                                 | 6,767            |                                         |                | 6,767              |
| 52                                             | Civic Receptions                                            | 8,500            |                                         |                | 8,500              |
| 53                                             | Civic Expenses                                              | 7,400            |                                         |                | 7,400              |
| 134                                            | Training                                                    | 30,764           |                                         |                | 30,764             |
| 135                                            | Employee Assistant Program                                  | 3,184            |                                         |                | 3,184              |
| 138                                            | Employee Health & Welfare Programs                          | 7,556            |                                         |                | 7,556              |
| 2244                                           | Work Health & Safety - Operating Expenses                   | 14,904           |                                         |                | 14,904             |
| 2320                                           | Drug & Alcohol Testing                                      | 5,549            |                                         |                | 5,549              |
| Corporate Services                             |                                                             |                  |                                         |                |                    |
| 955                                            | Local Projects Grant Expenditure                            | 40,961           | Unexpended Grants Reserve               | 40,961         | -                  |
| 2397                                           | Gallery - Upgrading / Staging Options                       | 17,330           |                                         |                | 17,330             |
| Environmental Services                         |                                                             |                  |                                         |                |                    |
| 880                                            | Disabled Access Incentive Fund                              | 32,266           |                                         |                | 32,266             |
| 881                                            | Small Environmental Grants Program                          | 25,032           |                                         |                | 25,032             |
| 949                                            | Pound Refurbishment                                         | 142,957          | Built Asset Replacement Program Reserve | 142,957        | -                  |
| 2302                                           | Strong Start Cadetship Program                              | 6,833            | Unexpended Grants Reserve               | 6,833          | -                  |
| Tech Services, Bushfire & Building Maintenance |                                                             |                  |                                         |                |                    |
| 1914                                           | Cowra Gasworks - Voluntary Management Plan                  | 45,809           |                                         |                | 45,809             |
| Cowra Works                                    |                                                             |                  |                                         |                |                    |
| 1084                                           | West Cowra Drainage Improvements - Walker St to Grenfell Rd | 314,624          | Loan Funded                             | 314,624        | -                  |
| 1205                                           | Building Asset Management Plan - Works                      | 112,161          | Built Asset Replacement Program Reserve | 112,161        | -                  |
| Cowra Services                                 |                                                             |                  |                                         |                |                    |
| 1037                                           | War Graves Maintenance                                      | 12,752           |                                         |                | 12,752             |
| 1217                                           | Plant Purchases                                             | 629,324          | Plant Reserve                           | 629,324        |                    |
| 1680                                           | Pool Concept Design & Specifications                        | 3,111            |                                         |                | 3,111              |
| 1712                                           | Depot Redevelopment - Stage 3                               | 16,760           | Loan Funded                             | 16,760         | -                  |
| 1716                                           | Playground Asset Renewal                                    | 59,296           | Built Asset Replacement Program Reserve | 59,296         | -                  |
| 2248                                           | Sport Precinct Masterplans                                  | 59,085           |                                         |                | 59,085             |
| Total General Fund                             |                                                             | 1,622,702        |                                         | 1,322,916      | 299,786            |
| WATER FUND:                                    |                                                             |                  |                                         |                |                    |
| 1380                                           | Reservoir Cleaning & Painting                               | 29,127           | Water Reserve                           |                | 29,127             |
| 1384                                           | Replace Telemetry System                                    | 20,385           | Water Reserve                           |                | 20,385             |
| 1415                                           | Transfer Pump Refurbishment                                 | 43,829           | Water Reserve                           |                | 43,829             |
| 1421                                           | Construct Emergency Drought Supply                          | 1,252,192        | Water Reserve                           |                | 1,252,192          |
| 1697                                           | Reservoir Chlorine Monitoring System                        | 111,699          | Water Reserve                           |                | 111,699            |
| 2144                                           | Cowra - Reservoir Re-Roofing                                | 87,760           | Water Reserve                           |                | 87,760             |
| Total Water Fund                               |                                                             | 1,544,992        |                                         | -              | 1,544,992          |
| SEWER FUND:                                    |                                                             |                  |                                         |                |                    |
| 1485                                           | Mains Replacement/Renewal Program                           | 557,961          | Sewer Reserve                           |                | 557,961            |
| 1490                                           | West Cowra Sewer Reticulation                               | 68,583           | Sewer Reserve                           |                | 68,583             |
| 2353                                           | Sludge Lagoon Cleanout                                      | 188,730          | Sewer Reserve                           |                | 188,730            |
| Total Sewer Fund                               |                                                             | 815,274          |                                         | -              | 815,274            |
| WASTE FUND:                                    |                                                             |                  |                                         |                |                    |
| 2146                                           | Landfill Waste Cell Modifications                           | 103,442          | Waste Reserve                           |                | 103,442            |
| 2438                                           | Purchase of Glass Breaker                                   | 59,500           | Waste Reserve                           |                | 59,500             |
| Total Waste Fund                               |                                                             | 162,942          |                                         | -              | 162,942            |
| GRAND TOTAL                                    |                                                             | 4,145,910        |                                         | 1,322,916      | 2,822,994          |
|                                                |                                                             |                  |                                         |                |                    |
|                                                |                                                             |                  |                                         |                |                    |

| Work Order       | Budget Detail - Description                           | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %    |
|------------------|-------------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|------|
| CIVIC ACTIVITIES |                                                       |             |             |                         |                  |                 |      |
|                  | Income from continuing operations                     |             |             |                         |                  |                 |      |
| 1225             | Sale of Cowra History Book                            | 475         |             |                         | 0                | 0               |      |
| 31               | Income - Cowra Breakout Anniversary                   | 21,818      |             |                         | 0                | 0               |      |
|                  |                                                       |             |             |                         |                  |                 |      |
|                  | Total income                                          | 22,293      | 0           | 0                       | 0                | 0               |      |
|                  |                                                       |             |             |                         |                  |                 |      |
|                  | Expenses from continuing operations                   |             |             |                         |                  |                 |      |
| 42               | Mayoral Expenses                                      | 3,399       | 4,005       |                         | 4,005            | 0               | 0%   |
| 40               | Mayoral Allowance                                     | 39,350      | 40,294      |                         | 40,294           | 10,133          | 25%  |
| 51               | Mayor - Vehicle Running Expenses                      | 11,151      | 19,837      |                         | 19,837           | 2,845           | 14%  |
| 57               | Executive Meetings                                    | 8,091       | 14,349      |                         | 14,349           | 1,805           | 13%  |
| 54               | Community Event Attendance                            | 2,666       | 3,631       |                         | 3,631            | 160             | 4%   |
| 43               | Councillor Travelling Costs/Allowances                | 5,049       | 15,032      |                         | 15,032           | 2,887           | 19%  |
| 44               | Councillor Communication Expenses                     | 2,569       | 4,931       |                         | 4,931            | 414             | 8%   |
| 45               | Councillor Training & Conference Attendance           | 30,269      | 31,580      |                         | 31,580           | 9,995           | 32%  |
| 49               | Councillor Partners/Spouses Expenses                  | 526         | 784         |                         | 784              | 40              | 5%   |
| 2436             | Councillor Induction                                  | 12,327      |             |                         | 0                | 0               |      |
| 46               | Councillor Professional Development Plans             | 9,668       |             |                         | 0                | 0               |      |
| 61               | Membership Fees                                       | 968         | 1,796       |                         | 1,796            | 0               | 0%   |
| 67               | Prospective Councillor Introductory Sessions          | 6,769       |             |                         | 0                | 0               |      |
| 50               | Councillor Carers Expenses                            |             | 694         | 3,306                   | 4,000            | 0               | 0%   |
| 56               | Staff Meeting Expenses                                | 11,315      | 12,618      |                         | 12,618           | 1,538           | 12%  |
| 55               | Council & Staff Functions                             | 10,626      | 13,081      |                         | 13,081           | 342             | 3%   |
| 38               | Councillor Insurance                                  | 35,721      | 36,578      | 571                     | 37,149           | 37,149          | 100% |
| 37               | Local Government NSW - Membership                     | 34,026      | 39,231      | (3,850)                 | 35,381           | 35,381          | 100% |
| 1658             | Election Expenses                                     | 194,201     |             |                         | 0                | 0               |      |
| 39               | Section 356 Donations - General                       | 39,589      | 11,497      |                         | 11,497           | 5,410           | 47%  |
| 2423             | Section 356 Donations - New Years Eve Beach Party     |             | 6,000       |                         | 6,000            | 0               | 0%   |
| 2424             | Section 356 Donations - Sakura Matsuri                |             | 2,000       |                         | 2,000            | 2,000           | 100% |
| 2425             | Section 356 Donations - Woodstock Show                |             | 2,000       |                         | 2,000            | 2,000           | 100% |
| 2426             | Section 356 Donations - Woodstock Swimming Pool       |             | 6,000       |                         | 6,000            | 0               | 0%   |
| 2427             | Section 356 Donations - Erambie All Blacks            |             | 7,500       |                         | 7,500            | 7,500           | 100% |
| 2428             | Section 356 Donations - Cowra Senior Citizens         |             | 1,500       | (231)                   | 1,269            | 1,269           | 100% |
| 60               | Information & Neighbourhood Centre Contribution       | 11,002      | 12,927      |                         | 12,927           | 2,809           | 22%  |
| 58               | Cowra / Japan Relationship                            | 4,530       | 5,000       |                         | 5,000            | 1,848           | 37%  |
| 52               | Civic Receptions                                      | 3,333       | 12,226      | 8,500                   | 20,726           | 675             | 3%   |
| 53               | Civic Expenses                                        | 2,828       | 10,486      | 7,400                   | 17,886           | 989             | 6%   |
| 41               | Councillor Fees                                       | 160,695     | 169,021     |                         | 169,021          | 42,502          | 25%  |
| 2015             | Councillor Super Equivalent                           | 17,962      | 20,283      |                         | 20,283           | 1,448           | 7%   |
| 68               | Breakout Anniversary                                  | 67,686      |             | 1,309                   | 1,309            | 327             | 25%  |
| 62               | Central NSW Joint Organisation Membership & Admin     | 27,155      | 27,807      |                         | 27,807           | 23,852          | 86%  |
| 63               | Central NSW Joint Organisation Operational Membership | 11,458      | 11,733      | 1,349                   | 13,082           | 13,082          | 100% |
| 59               | Cowra Community Grants Scheme                         | 49,000      | 50,000      |                         | 50,000           | 18,576          | 37%  |
| 71               | Cowra History Book - Cost of Goods Sold               | 1,322       |             | 1,309                   | 1,309            | 436             | 33%  |
|                  |                                                       |             |             |                         |                  |                 |      |
|                  | Total expenses                                        | 815,252     | 594,421     | 19,663                  | 614,084          | 227,412         |      |
|                  |                                                       |             |             |                         |                  |                 |      |
|                  | Capital items                                         |             |             |                         |                  |                 |      |

| Work Order | Budget Detail - Description         | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | % |
|------------|-------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|---|
|            |                                     |             |             |                         |                  |                 |   |
|            | Total capital items                 | 0           | 0           | 0                       | 0                | 0               |   |
|            |                                     |             |             |                         |                  |                 |   |
|            | Cash reconciliation items           |             |             |                         |                  |                 |   |
|            |                                     |             |             |                         |                  |                 |   |
|            |                                     |             |             |                         |                  |                 |   |
|            | Total adjustment for non-cash items | 0           | 0           | 0                       | 0                | 0               |   |
|            |                                     |             |             |                         |                  |                 |   |
|            | Increase / (decrease) in cash       | (792,959)   | (594,421)   | (19,663)                | (614,084)        | (227,412)       |   |
|            | Funded by / (to) reserves           |             |             |                         |                  |                 |   |
|            | Transfer to Election Reserve        | (40,000)    | (40,000)    |                         | (40,000)         | (10,082)        |   |
|            | Transfer from Election Reserve      | 152,097     |             |                         | 0                | 0               |   |
|            | Transfer from Carryover Reserve     |             |             | 15,900                  | 15,900           | 15,900          |   |
|            | Transfer to Carryover Reserve       | (15,900)    |             |                         | 0                | 0               |   |
|            |                                     |             |             |                         |                  |                 |   |
|            | Funded by / (to) general revenues   | 696,763     | 634,421     | 3,763                   | 638,184          | 221,594         |   |

| Work Order | Budget Detail - Description         | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %   |
|------------|-------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|-----|
|            | LAND DEVELOPMENT                    |             |             |                         |                  |                 |     |
|            | Income from continuing operations   |             |             |                         |                  |                 |     |
| 2266       | Profit on Disposal - Land           |             |             |                         | 0                | 0               |     |
|            |                                     |             |             |                         |                  |                 |     |
|            | Total income                        | 0           | 0           | 0                       | 0                | 0               |     |
|            |                                     |             |             |                         |                  |                 |     |
|            | Expenses from continuing operations |             |             |                         |                  |                 |     |
| 1146       | Land Development - Holding Costs    | 7,694       | 9,357       |                         | 9,357            | 7,958           | 85% |
|            |                                     |             |             |                         |                  |                 |     |
|            | Total expenses                      | 7,694       | 9,357       | 0                       | 9,357            | 7,958           |     |
|            |                                     |             |             |                         |                  |                 |     |
|            | Capital items                       |             |             |                         |                  |                 |     |
| 1150       | Sale of Asset - Land                |             |             |                         | 0                | 0               |     |
|            |                                     |             |             |                         |                  |                 |     |
|            | Total capital items                 | 0           | 0           | 0                       | 0                | 0               |     |
|            |                                     |             |             |                         |                  |                 |     |
|            | Cash reconciliation items           |             |             |                         |                  |                 |     |
|            |                                     |             |             |                         |                  |                 |     |
|            |                                     |             |             |                         |                  |                 |     |
|            | Total adjustment for non-cash items | 0           | 0           | 0                       | 0                | 0               |     |
|            |                                     |             |             |                         |                  |                 |     |
|            | Increase / (decrease) in cash       | (7,694)     | (9,357)     | 0                       | (9,357)          | (7,958)         |     |
|            | Funded by / (to) reserves           |             |             |                         |                  |                 |     |
|            |                                     |             |             |                         |                  |                 |     |
|            |                                     |             |             |                         |                  |                 |     |
|            | Funded by / (to) general revenues   | 7,694       | 9,357       | 0                       | 9,357            | 7,958           |     |



| Work Order              | Budget Detail - Description                                                     | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %   |
|-------------------------|---------------------------------------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|-----|
| GENERAL MANAGERS OFFICE |                                                                                 |             |             |                         |                  |                 |     |
|                         | Income from continuing operations                                               |             |             |                         |                  |                 |     |
| 30                      | Festival Revenue                                                                | 18,377      | 7,734       |                         | 7,734            | 0               | 0%  |
| 2377                    | Grant - Installation of EV Charging                                             |             | 43,445      |                         | 43,445           | 0               | 0%  |
|                         |                                                                                 |             |             |                         |                  |                 |     |
|                         | Total income                                                                    | 18,377      | 51,179      | 0                       | 51,179           | 0               |     |
|                         |                                                                                 |             |             |                         |                  |                 |     |
|                         | Expenses from continuing operations                                             |             |             |                         |                  |                 |     |
| 1                       | GM's Office - Operating Expenses - Wages                                        | 435,452     | 541,281     |                         | 541,281          | 113,061         | 21% |
| 1                       | GM's Office - Operating Expenses - Other                                        | 51,911      | 61,506      |                         | 61,506           | 12,261          | 20% |
| 4                       | Advertising                                                                     | 74,462      | 79,935      |                         | 79,935           | 15,766          | 20% |
| 6                       | Public Relations                                                                | 4,440       | 11,579      | 6,868                   | 18,447           | 2,145           | 12% |
| 8                       | Sponsorship                                                                     | 4,260       | 11,292      | 6,767                   | 18,059           | 1,800           | 10% |
| 9                       | Local Government NSW Management Services - General Manager - Performance Review | 4,476       | 8,002       |                         | 8,002            | 3,844           | 48% |
| 5                       | Printing                                                                        | 8,621       | 22,047      | 12,909                  | 34,956           | 0               | 0%  |
| 11                      | Business Assistance                                                             | 15,328      | 38,040      |                         | 38,040           | 33              | 0%  |
| 14                      | Community Satisfaction Surveys                                                  |             | 23,103      |                         | 23,103           | 0               | 0%  |
| 17                      | Main Street Banners                                                             | 9,645       | 11,314      |                         | 11,314           | 20              | 0%  |
| 15                      | Festival Operations                                                             | 125,987     | 113,301     |                         | 113,301          | 1,089           | 1%  |
| 16                      | Festival Coordinator                                                            | 33,305      | 34,104      |                         | 34,104           | 8,500           | 25% |
| 2070                    | Contribution - Christmas Lights Competition                                     | 10,000      | 5,000       |                         | 5,000            | 0               | 0%  |
| 1876                    | Contribution - Cowra Ca\$h Christmas Shop Local Campaign                        |             | 5,000       |                         | 5,000            | 0               | 0%  |
| 2161                    | Business/Economic Data                                                          | 20,900      | 26,214      |                         | 26,214           | 0               | 0%  |
| 2111                    | Cowra Voices Audio Archive Project                                              | 5,005       |             |                         | 0                | 0               |     |
|                         |                                                                                 |             |             |                         |                  |                 |     |
|                         | Total expenses                                                                  | 803,791     | 991,718     | 26,544                  | 1,018,262        | 158,519         |     |
|                         |                                                                                 |             |             |                         |                  |                 |     |
|                         | Capital items                                                                   |             |             |                         |                  |                 |     |
| 2402                    | Installation of EV Charging                                                     |             | 43,445      | 0                       | 43,445           | 0               | 0%  |
|                         |                                                                                 |             |             |                         |                  |                 |     |
|                         | Total capital items                                                             | 0           | 43,445      | 0                       | 43,445           | 0               |     |
|                         |                                                                                 |             |             |                         |                  |                 |     |
|                         | Cash reconciliation items                                                       |             |             |                         |                  |                 |     |
|                         |                                                                                 |             |             |                         |                  |                 |     |
|                         |                                                                                 |             |             |                         |                  |                 |     |
|                         | Total adjustment for non-cash items                                             | 0           | 0           | 0                       | 0                | 0               |     |
|                         |                                                                                 |             |             |                         |                  |                 |     |
|                         | Increase / (decrease) in cash                                                   | (785,414)   | (983,984)   | (26,544)                | (1,010,528)      | (158,519)       |     |
|                         | Funded by / (to) reserves                                                       |             |             |                         |                  |                 |     |
|                         | Transfer from Business Assistance Reserve                                       |             |             |                         | 0                | 0               |     |
|                         | Transfer from Carryover Reserve                                                 |             |             | 26,544                  | 26,544           | 26,544          |     |
|                         | Transfer to Unexpended Grant Reserve                                            |             |             |                         | 0                | 0               |     |
|                         | Transfer to Carryover Reserve                                                   | (26,544)    |             |                         | 0                | 0               |     |
|                         |                                                                                 |             |             |                         |                  |                 |     |
|                         | Funded by / (to) general revenues                                               | 811,958     | 983,984     | 0                       | 983,984          | 131,975         |     |

| Work Order         | Budget Detail - Description                                         | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %   |
|--------------------|---------------------------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|-----|
| TOURISM ACTIVITIES |                                                                     |             |             |                         |                  |                 |     |
|                    | Income from continuing operations                                   |             |             |                         |                  |                 |     |
| 1030               | Japanese Garden Rent                                                | 2,032       | 2,288       |                         | 2,288            | 515             | 23% |
| 1029               | Visitor's Centre Rent                                               | 48,585      | 55,047      |                         | 55,047           | 12,323          | 22% |
|                    |                                                                     |             |             |                         |                  |                 |     |
|                    | Total income                                                        | 50,617      | 57,335      | 0                       | 57,335           | 12,838          |     |
|                    |                                                                     |             |             |                         |                  |                 |     |
|                    | Expenses from continuing operations                                 |             |             |                         |                  |                 |     |
| 1993               | Japanese Garden Raw Water                                           | 121,060     | 124,692     |                         | 124,692          | 31,173          | 25% |
| 1021               | Cowra Tourism Contribution                                          | 300,530     | 307,743     |                         | 307,743          | 76,936          | 25% |
|                    | Building Maintenance - Visitor's Centre                             | 11,088      | 12,000      |                         | 12,000           | 10,840          | 90% |
| 1022               | Cowra Tourism Contribution - Events Management Officer              | 51,840      | 53,084      |                         | 53,084           | 13,271          | 25% |
|                    |                                                                     |             |             |                         |                  |                 |     |
| 1026               | Cowra Japanese Garden & Cultural Centre - Plant/Labour Contribution | 10,494      | 11,820      |                         | 11,820           | 10,745          | 91% |
| 1023               | Christmas Decorations                                               |             | 6,092       |                         | 6,092            | 0               | 0%  |
| 1028               | Visitor's Centre Rent Contribution                                  | 34,787      | 36,595      |                         | 36,595           | 8,823           | 24% |
|                    | Building Depreciation                                               | 33,935      | 34,614      |                         | 34,614           | 8,725           | 25% |
|                    |                                                                     |             |             |                         |                  |                 |     |
|                    | Total expenses                                                      | 563,734     | 586,640     | 0                       | 586,640          | 160,513         |     |
|                    |                                                                     |             |             |                         |                  |                 |     |
|                    | Capital items                                                       |             |             |                         |                  |                 |     |
|                    |                                                                     |             |             |                         |                  |                 |     |
|                    |                                                                     |             |             |                         |                  |                 |     |
|                    | Total Capital Items                                                 | 0           | 0           | 0                       | 0                | 0               |     |
|                    |                                                                     |             |             |                         |                  |                 |     |
|                    | Cash reconciliation items                                           |             |             |                         |                  |                 |     |
|                    | Depreciation                                                        | (33,935)    | (34,614)    |                         | (34,614)         | (8,725)         |     |
|                    |                                                                     |             |             |                         |                  |                 |     |
|                    | Total adjustment for non-cash items                                 | (33,935)    | (34,614)    | 0                       | (34,614)         | (8,725)         |     |
|                    |                                                                     |             |             |                         |                  |                 |     |
|                    | Increase / (decrease) in cash                                       | (479,182)   | (494,691)   | 0                       | (494,691)        | (138,950)       |     |
|                    | Funded by / (to) reserves                                           |             |             |                         |                  |                 |     |
|                    | Transfer to Carryover Reserve                                       |             |             |                         | 0                | 0               |     |
|                    | Transfer from Carryover Reserve                                     |             |             |                         | 0                | 0               |     |
|                    |                                                                     |             |             |                         |                  |                 |     |
|                    | Funded by / (to) general revenues                                   | 479,182     | 494,691     | 0                       | 494,691          | 138,950         |     |



| Work Order           | Budget Detail - Description                            | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %    |
|----------------------|--------------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|------|
| HUMAN RESOURCES      |                                                        |             |             |                         |                  |                 |      |
|                      | Income from continuing operations                      |             |             |                         |                  |                 |      |
| 141                  | Training Subsidy                                       | 8,577       | 42,230      |                         | 42,230           | 0               | 0%   |
| 2458                 | Grant - Fresh Start Program - School Based Trainees    |             |             | 22,125                  | 22,125           | 22,125          | 100% |
|                      | Total income                                           | 8,577       | 42,230      | 22,125                  | 64,355           | 22,125          |      |
|                      | Expenses from continuing operations                    |             |             |                         |                  |                 |      |
| 133                  | Human Resources - Wages                                | 252,174     | 254,413     |                         | 254,413          | 36,658          | 14%  |
| 133                  | Human Resources - Operating Expenses - Other           | 874         | 1,000       |                         | 1,000            | 127             | 13%  |
| 134                  | Training                                               | 211,198     | 222,259     | 30,764                  | 253,023          | 54,761          | 22%  |
| 138                  | Employee Health & Welfare Programs                     | 25,239      | 33,583      | 7,556                   | 41,139           | 5,168           | 13%  |
| 135                  | Employee Assistance Program                            | 7,056       | 10,486      | 3,184                   | 13,670           | 1,042           | 8%   |
| 136                  | Indoor Staff Uniforms                                  | 13,831      | 12,000      |                         | 12,000           | 1,059           | 9%   |
| 139                  | Recruitment Expense                                    | 39,813      | 22,000      |                         | 22,000           | 1,255           | 6%   |
| 137                  | Pre-Employment Expenses                                | 13,100      | 13,582      |                         | 13,582           | 3,447           | 25%  |
| 140                  | HR Management Software                                 | 58,071      | 59,464      |                         | 59,464           | 50,294          | 85%  |
| 2318                 | Employee Assistance - Onsite Counselling               | 10,118      | 12,288      |                         | 12,288           | 4,965           | 40%  |
| 2319                 | Staff Medical Assessments                              | 1,974       | 1,024       |                         | 1,024            | 153             | 15%  |
| 2320                 | Drug & Alcohol Testing                                 | 451         | 7,168       | 5,549                   | 12,717           | 5,711           | 45%  |
| 2321                 | Staff Service Awards                                   | 6,048       | 6,194       |                         | 6,194            | 426             | 7%   |
| 2322                 | Legal Charges - HR                                     |             | 1,024       |                         | 1,024            | 0               | 0%   |
| 2323                 | All Staff BBQ                                          | 3,169       | 4,096       |                         | 4,096            | 1,111           | 27%  |
| 1957                 | Training Contribution - Saleyards, Waste, Water, Sewer | (91,660)    | (93,860)    |                         | (93,860)         | (23,466)        | 25%  |
| WORK HEALTH & SAFETY |                                                        |             |             |                         |                  |                 |      |
| 2244                 | Work Health & Safety - Wages                           | 41,029      | 95,113      |                         | 95,113           | 30,549          | 32%  |
| 2244                 | Work Health & Safety - Other Operating Expenses        | 37,271      | 36,348      | 14,904                  | 51,252           | 17,419          | 34%  |
| 2245                 | Assessment of Workstations & Chair Replacements        | 7,650       | 5,551       |                         | 5,551            | 0               | 0%   |
| 2246                 | Replenish First Aid Kits                               | 12,145      | 22,000      |                         | 22,000           | 0               | 0%   |
| 2247                 | Defibrillator Maintenance                              | 3,873       | 4,433       |                         | 4,433            | 780             | 18%  |
| 2449                 | Fire Extinguisher Inspections & Fire Safety Audits     |             | 15,000      |                         | 15,000           | 0               | 0%   |
| 2448                 | WHS Management Tools & Software                        |             | 20,000      |                         | 20,000           | 0               | 0%   |
|                      | Total expenses                                         | 653,423     | 765,166     | 61,957                  | 827,123          | 191,459         |      |
|                      | Capital items                                          |             |             |                         |                  |                 |      |
|                      | Total capital items                                    | 0           | 0           | 0                       | 0                | 0               |      |
|                      | Cash reconciliation items                              |             |             |                         |                  |                 |      |
|                      | Total adjustment for non-cash items                    | 0           | 0           | 0                       | 0                | 0               |      |
|                      | Increase / (decrease) in cash                          | (644,847)   | (722,936)   | (39,832)                | (762,768)        | (169,334)       |      |
|                      | Funded by / (to) reserves                              |             |             |                         |                  |                 |      |
|                      | Transfer from Statecover Reserve                       | 39,944      | 94,620      |                         | 94,620           | 0               |      |
|                      | Transfer from Carryover Reserve                        | 48,770      |             | 61,957                  | 61,957           | 61,957          |      |

| Work Order | Budget Detail - Description       | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | % |
|------------|-----------------------------------|-------------|-------------|-------------------------|------------------|-----------------|---|
|            | Transfer to Carryover Reserve     | (61,957)    |             |                         | 0                | 0               |   |
|            |                                   |             |             |                         |                  |                 |   |
|            | Funded by / (to) general revenues | 618,089     | 628,316     | (22,125)                | 606,191          | 107,377         |   |

| Work Order                  | Budget Detail - Description              | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %    |
|-----------------------------|------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|------|
| GENERAL MANAGER - OVERHEADS |                                          |             |             |                         |                  |                 |      |
|                             | Income from continuing operations        |             |             |                         |                  |                 |      |
|                             |                                          |             |             |                         |                  |                 |      |
|                             |                                          |             |             |                         |                  |                 |      |
|                             | Total income                             | 0           | 0           | 0                       | 0                | 0               |      |
|                             |                                          |             |             |                         |                  |                 |      |
|                             | Expenses from continuing operations      |             |             |                         |                  |                 |      |
| 18                          | Superannuation                           | 121,617     | 110,217     |                         | 110,217          | 26,311          | 24%  |
| 18                          | Public Holidays                          | 35,191      | 36,586      |                         | 36,586           | 1,391           | 4%   |
| 18                          | Workers Comp. Insurance                  | 19,959      | 31,319      |                         | 31,319           | 5,297           | 17%  |
| 18                          | Annual Leave                             | 79,222      | 73,171      |                         | 73,171           | 21,705          | 30%  |
|                             | Long Service Leave - Accrual             | 54,719      | 36,012      |                         | 36,012           | 9,077           | 25%  |
| 18                          | Sick Leave                               | 157,595     | 27,439      |                         | 27,439           | 8,966           | 33%  |
| 18                          | Training Wages                           |             |             |                         | 0                | 0               |      |
|                             | Lump Sum Payment                         | 6,000       | 7,429       | (1,429)                 | 6,000            | 6,000           | 100% |
|                             |                                          |             |             |                         |                  |                 |      |
|                             | Total expenses                           | 474,303     | 322,173     | (1,429)                 | 320,744          | 78,746          |      |
|                             |                                          |             |             |                         |                  |                 |      |
|                             | Capital items                            |             |             |                         |                  |                 |      |
| 18                          | Long Service Leave                       | 8,332       | 18,293      |                         | 18,293           | 0               | 0%   |
|                             |                                          |             |             |                         |                  |                 |      |
|                             | Total capital items                      | 8,332       | 18,293      | 0                       | 18,293           | 0               |      |
|                             |                                          |             |             |                         |                  |                 |      |
|                             | Cash reconciliation items                |             |             |                         |                  |                 |      |
|                             | Long Service Leave Accrual               | (54,719)    | (36,012)    |                         | (36,012)         | (9,077)         |      |
|                             |                                          |             |             |                         |                  |                 |      |
|                             | Total adjustment for non-cash items      | (54,719)    | (36,012)    | 0                       | (36,012)         | (9,077)         |      |
|                             |                                          |             |             |                         |                  |                 |      |
|                             | Increase / (decrease) in cash            | (427,916)   | (304,454)   | 1,429                   | (303,025)        | (69,669)        |      |
|                             | Funded by / (to) reserves                |             |             |                         |                  |                 |      |
|                             | Transfer to Long Service Leave Reserve   | (8,332)     | (18,293)    |                         | (18,293)         | (4,611)         |      |
|                             | Transfer from Long Service Leave Reserve | 8,332       | 18,293      |                         | 18,293           | 4,611           |      |
|                             |                                          |             |             |                         |                  |                 |      |
|                             | Funded by / (to) general revenues        | 427,916     | 304,454     | (1,429)                 | 303,025          | 69,669          |      |

| Work Order         | Budget Detail - Description                                | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %    |
|--------------------|------------------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|------|
| CORPORATE SERVICES |                                                            |             |             |                         |                  |                 |      |
|                    | Income from continuing operations                          |             |             |                         |                  |                 |      |
| 99                 | Statewide - Insurance Rebates                              |             |             |                         | 0                | 0               |      |
| 100                | Statecover - Performance Rebate                            | 51,751      | 52,993      |                         | 52,993           | 0               | 0%   |
| 2352               | Insurance Claim Income - Admin Building Roof               | 155,486     |             |                         | 0                | 0               |      |
|                    |                                                            |             |             |                         |                  |                 |      |
|                    | Total income                                               | 207,237     | 52,993      | 0                       | 52,993           | 0               |      |
|                    |                                                            |             |             |                         |                  |                 |      |
|                    | Expenses from continuing operations                        |             |             |                         |                  |                 |      |
| 74                 | Corporate Services - Operating Expenses - Wages            | 608,715     | 648,083     |                         | 648,083          | 140,157         | 22%  |
| 74                 | Corporate Services - Operating Expenses - Other            | 240,845     | 365,175     |                         | 365,175          | 49,731          | 14%  |
| 81                 | Insurance Expenses                                         | 443,798     | 426,728     | 31,599                  | 458,327          | 458,327         | 100% |
| 90                 | Employee Service Awards                                    |             |             |                         | 0                | 0               |      |
|                    | FINANCIAL SERVICES                                         |             |             |                         |                  |                 |      |
| 2009               | Financial Services - Operating Expenses - Wages            | 528,593     | 544,317     | (20,000)                | 524,317          | 118,458         | 23%  |
| 2009               | Financial Services - Operating Expenses - Other            | 11,282      | 5,120       | 20,000                  | 25,120           | 21,009          | 84%  |
| 102                | Fringe Benefits Tax                                        | 14,144      | 35,000      |                         | 35,000           | 3,536           | 10%  |
| 103                | Bank Charges                                               | 58,178      | 57,214      |                         | 57,214           | 15,725          | 27%  |
| 106                | Annual Statements Audit Fees                               | 84,401      | 83,763      |                         | 83,763           | 0               | 0%   |
| 107                | Internal Audit                                             | 1,800       | 25,600      |                         | 25,600           | 0               | 0%   |
| 2243               | ARIC Members Fees                                          | 15,870      | 27,600      |                         | 27,600           | 6,188           | 22%  |
| 110                | Accounting Software                                        | 20,008      | 25,600      |                         | 25,600           | 12,100          | 47%  |
| 111                | Revaluation of Council Assets                              | 29,949      |             |                         | 0                | 0               |      |
|                    | ADMINISTRATION BUILDING - WORKING EXPENSES                 |             |             |                         |                  |                 |      |
| 85                 | Administration Building - Maintenance & Operating Expenses | 219,979     | 247,856     |                         | 247,856          | 35,010          | 14%  |
| 2163               | Installation - WHS Compliant Boiling Water Units           |             |             |                         | 0                | 0               |      |
| 2350               | Administration Building Roof Repair                        | 146,861     |             |                         | 0                | 0               |      |
| 2351               | Insurance Excess - Administration Building Roof            | 20,000      |             |                         | 0                | 0               |      |
|                    | Building Depreciation                                      | 124,593     | 127,085     |                         | 127,085          | 32,032          | 25%  |
|                    |                                                            |             |             |                         |                  |                 |      |
|                    | Total expenses                                             | 2,569,017   | 2,619,141   | 31,599                  | 2,650,740        | 892,272         |      |
|                    |                                                            |             |             |                         |                  |                 |      |
|                    | Capital items                                              |             |             |                         |                  |                 |      |
|                    |                                                            |             |             |                         |                  |                 |      |
|                    |                                                            |             |             |                         |                  |                 |      |
|                    | Total capital items                                        | 0           | 0           | 0                       | 0                | 0               |      |
|                    |                                                            |             |             |                         |                  |                 |      |
|                    | Cash reconciliation items                                  |             |             |                         |                  |                 |      |
|                    | Depreciation                                               | (124,593)   | (127,085)   |                         | (127,085)        | (32,032)        |      |
|                    |                                                            |             |             |                         |                  |                 |      |
|                    | Total adjustment for non-cash items                        | (124,593)   | (127,085)   | 0                       | (127,085)        | (32,032)        |      |
|                    |                                                            |             |             |                         |                  |                 |      |
|                    | Increase / (decrease) in cash                              | (2,237,187) | (2,439,063) | (31,599)                | (2,470,662)      | (860,240)       |      |
|                    | Funded by / (to) reserves                                  |             |             |                         |                  |                 |      |
|                    | Transfer to Statewide Reserve                              |             |             |                         | 0                | 0               |      |
|                    | Transfer to Statecover Reserve                             | (51,751)    | (52,993)    |                         | (52,993)         | 0               |      |
|                    | Transfer from Carryover Reserve                            |             |             |                         | 0                | 0               |      |
|                    | Transfer to Bad Debts Reserve                              | (7,500)     | (8,000)     |                         | (8,000)          | (8,000)         |      |
|                    |                                                            |             |             |                         |                  |                 |      |
|                    | Funded by / (to) general revenues                          | 2,296,438   | 2,500,056   | 31,599                  | 2,531,655        | 868,240         |      |

| Work Order              | Budget Detail - Description                           | Actual 2025  | Budget 2026  | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %    |
|-------------------------|-------------------------------------------------------|--------------|--------------|-------------------------|------------------|-----------------|------|
| GENERAL PURPOSE REVENUE |                                                       |              |              |                         |                  |                 |      |
|                         | Income from continuing operations                     |              |              |                         |                  |                 |      |
|                         | Residential - Cowra                                   | 2,145,040    | 2,235,074    | 12,422                  | 2,247,496        | 2,247,496       | 100% |
|                         | Residential                                           | 319,159      | 334,366      | 752                     | 335,118          | 335,118         | 100% |
|                         | Residential - Rural                                   | 713,970      | 746,595      |                         | 746,595          | 738,143         | 99%  |
|                         | Farmland                                              | 3,384,091    | 3,535,262    | 6,592                   | 3,541,854        | 3,541,854       | 100% |
|                         | Mining                                                | 23,546       | 24,535       | 28                      | 24,563           | 24,563          | 100% |
|                         | Business                                              | 1,606,731    | 1,674,828    |                         | 1,674,828        | 1,673,401       | 100% |
|                         | Interest on Overdue Rates                             | 80,014       | 58,000       |                         | 58,000           | 15,526          | 27%  |
|                         | Income - Rate Legal Action                            | 16,364       | 13,820       | 11,975                  | 25,795           | 25,795          | 100% |
|                         | Write off Bad & Doubtful Debts                        |              | (5,651)      |                         | (5,651)          | 0               | 0%   |
|                         | Pensioner Rates Abandoned                             | (174,520)    | (190,002)    |                         | (190,002)        | (169,585)       | 89%  |
|                         | Pensioner Rates Subsidy                               | 95,964       | 103,341      |                         | 103,341          | 7               | 0%   |
|                         | Interest on Investments                               | 2,115,517    | 1,433,560    |                         | 1,433,560        | 373,420         | 26%  |
| 1583                    | Financial Assistance Grant - Local Roads              | 1,307,740    | 1,880,427    | 221,627                 | 2,102,054        | 246,415         | 12%  |
| 1582                    | Financial Assistance Grant - General                  | 3,046,205    | 4,205,282    | 473,483                 | 4,678,765        | 589,351         | 13%  |
|                         |                                                       |              |              |                         |                  |                 |      |
|                         | Total income                                          | 14,679,822   | 16,049,437   | 726,878                 | 16,776,315       | 9,641,503       |      |
|                         |                                                       |              |              |                         |                  |                 |      |
|                         | Expenses from continuing operations                   |              |              |                         |                  |                 |      |
| 105                     | Valuer General Land Value Fee                         |              | 70,733       |                         | 70,733           | 0               | 0%   |
| 108                     | Debt Recovery Expenses                                | 27,141       | 15,622       | 5,344                   | 20,966           | 20,966          | 100% |
| 116                     | S.611 Charges - Water/Sewer                           | (950,000)    | (950,000)    |                         | (950,000)        | (237,498)       | 25%  |
| 109                     | Refund S.611 Charges to Water & Sewer                 | 180,000      | 120,000      |                         | 120,000          | 30,000          | 25%  |
|                         |                                                       |              |              |                         |                  |                 |      |
|                         | Total expenses                                        | (742,859)    | (743,645)    | 5,344                   | (738,301)        | (186,532)       |      |
|                         |                                                       |              |              |                         |                  |                 |      |
|                         | Capital items                                         |              |              |                         |                  |                 |      |
|                         |                                                       |              |              |                         |                  |                 |      |
|                         |                                                       |              |              |                         |                  |                 |      |
|                         | Total capital items                                   | 0            | 0            | 0                       | 0                | 0               |      |
|                         |                                                       |              |              |                         |                  |                 |      |
|                         | Cash reconciliation items                             |              |              |                         |                  |                 |      |
|                         |                                                       |              |              |                         |                  |                 |      |
|                         |                                                       |              |              |                         |                  |                 |      |
|                         | Total adjustment for non-cash items                   | 0            | 0            | 0                       | 0                | 0               |      |
|                         |                                                       |              |              |                         |                  |                 |      |
|                         | Increase / (decrease) in cash                         | 15,422,681   | 16,793,082   | 721,534                 | 17,514,616       | 9,828,035       |      |
|                         | Funded by / (to) reserves                             |              |              |                         |                  |                 |      |
|                         | Transfer to Financial Assistance Grants Reserve       |              | (3,103,785)  | (339,578)               | (3,443,363)      | 0               |      |
|                         | Transfer from Financial Assistance Grants Reserve     | 938,474      | 3,028,083    | (3,028,083)             | 0                | 0               |      |
|                         | Transfer from Built Asset Replacement Program Reserve | 1,000,000    |              |                         | 0                | 0               |      |
|                         | Transfer to Built Asset Replacement Program Reserve   | (114,325)    | (92,389)     |                         | (92,389)         | 0               |      |
|                         |                                                       |              |              |                         |                  |                 |      |
|                         | Funded by / (to) general revenues                     | (17,246,830) | (16,624,991) | 2,646,127               | (13,978,864)     | (9,828,035)     |      |

| Work Order    | Budget Detail - Description         | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %    |
|---------------|-------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|------|
| OTHER REVENUE |                                     |             |             |                         |                  |                 |      |
|               | Income from continuing operations   |             |             |                         |                  |                 |      |
|               | Interest on Internal Loans          | 2,325       |             |                         | 0                | 0               |      |
| 113           | S.603 Certificates                  | 36,800      | 44,725      |                         | 44,725           | 9,250           | 21%  |
| 115           | AGL Gas Distribution Revenue        | 2,669       | 2,749       | (54)                    | 2,695            | 2,695           | 100% |
| 98            | Sundry                              | 1,414       | 5,147       |                         | 5,147            | 327             | 6%   |
|               |                                     |             |             |                         |                  |                 |      |
|               | Total income                        | 43,208      | 52,621      | (54)                    | 52,567           | 12,272          |      |
|               |                                     |             |             |                         |                  |                 |      |
|               | Expenses from continuing operations |             |             |                         |                  |                 |      |
| 1965          | AODE Distribution                   | (1,583,143) | (1,908,391) |                         | (1,908,391)      | (477,099)       | 25%  |
| 1963          | Waste Dividend                      | (63,214)    | (64,731)    |                         | (64,731)         | (16,182)        | 25%  |
| 1960          | Saleyards Dividend                  | (22,301)    | (22,836)    |                         | (22,836)         | (5,709)         | 25%  |
| 1961          | Caravan Park Dividend               | (43,259)    | (44,297)    |                         | (44,297)         | (11,073)        | 25%  |
| 1962          | Dividend - Water                    | (50,000)    | (50,000)    |                         | (50,000)         | (12,501)        | 25%  |
| 1964          | Dividend - Sewer                    | (100,000)   | (100,000)   |                         | (100,000)        | (24,999)        | 25%  |
| 1966          | Contribution - Waste Fund           | (1,428,085) | (1,065,675) |                         | (1,065,675)      | (266,418)       | 25%  |
|               |                                     |             |             |                         |                  |                 |      |
|               | Total expenses                      | (3,290,002) | (3,255,930) | 0                       | (3,255,930)      | (813,981)       |      |
|               |                                     |             |             |                         |                  |                 |      |
|               | Capital items                       |             |             |                         |                  |                 |      |
|               |                                     |             |             |                         |                  |                 |      |
|               |                                     |             |             |                         |                  |                 |      |
|               | Total capital items                 | 0           | 0           | 0                       | 0                | 0               |      |
|               |                                     |             |             |                         |                  |                 |      |
|               | Cash reconciliation items           |             |             |                         |                  |                 |      |
|               |                                     |             |             |                         |                  |                 |      |
|               |                                     |             |             |                         |                  |                 |      |
|               | Total adjustment for non-cash items | 0           | 0           | 0                       | 0                | 0               |      |
|               |                                     |             |             |                         |                  |                 |      |
|               | Increase / (decrease) in cash       | 3,333,210   | 3,308,551   | (54)                    | 3,308,497        | 826,253         |      |
|               | Funded by / (to) reserves           |             |             |                         |                  |                 |      |
|               |                                     |             |             |                         |                  |                 |      |
|               |                                     |             |             |                         |                  |                 |      |
|               | Funded by / (to) general revenues   | (3,333,210) | (3,308,551) | 54                      | (3,308,497)      | (826,253)       |      |



| Work Order                          | Budget Detail - Description                                | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %   |
|-------------------------------------|------------------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|-----|
| INFORMATION TECHNOLOGY              |                                                            |             |             |                         |                  |                 |     |
| Income from continuing operations   |                                                            |             |             |                         |                  |                 |     |
| 123                                 | Information Services - Sundry Income                       | 860         | 860         |                         | 860              | 0               | 0%  |
| Total income                        |                                                            |             |             |                         |                  |                 |     |
|                                     |                                                            | 860         | 860         | 0                       | 860              | 0               |     |
| Expenses from continuing operations |                                                            |             |             |                         |                  |                 |     |
| 123                                 | Information Services - Operating Expenditure - Wages       | 255,034     | 252,535     |                         | 252,535          | 52,596          | 21% |
| 123                                 | Information Services - Operating Expenditure - Other       | 450,981     | 453,767     |                         | 453,767          | 235,210         | 52% |
| 2422                                | Contribution - Joint Computer Security Information Officer | 14,184      | 15,000      |                         | 15,000           | 0               | 0%  |
| 2143                                | Website Licensing                                          | 38,337      | 42,170      |                         | 42,170           | 0               | 0%  |
| 2142                                | Desktop PC/Laptop Replacement                              | 24,667      | 20,000      |                         | 20,000           | 0               | 0%  |
| 2141                                | Migration of Phone System                                  | 50,107      |             |                         | 0                | 0               |     |
| 124                                 | Purchase of IT Equipment - Councillors                     | 9,289       |             |                         | 0                | 0               |     |
| RECORDS                             |                                                            |             |             |                         |                  |                 |     |
| 2010                                | Records Management - Operating Expenditure - Wages         | 98,814      | 122,517     |                         | 122,517          | 27,599          | 23% |
| 2010                                | Records Management - Operating Expenditure - Other         | 7,500       | 24,258      |                         | 24,258           | 827             | 3%  |
| DEPRECIATION                        |                                                            |             |             |                         |                  |                 |     |
|                                     | Equipment Depreciation                                     | 97,431      | 99,380      |                         | 99,380           | 25,049          | 25% |
|                                     | Other Asset Depreciation                                   | 10,805      | 11,021      |                         | 11,021           | 2,778           | 25% |
| Total expenses                      |                                                            |             |             |                         |                  |                 |     |
|                                     |                                                            | 1,057,149   | 1,040,648   | 0                       | 1,040,648        | 344,058         |     |
| Capital items                       |                                                            |             |             |                         |                  |                 |     |
|                                     | Major Software & Infrastructure Upgrades                   |             | 90,000      |                         | 90,000           | 0               | 0%  |
| Total capital items                 |                                                            |             |             |                         |                  |                 |     |
|                                     |                                                            | 0           | 90,000      | 0                       | 90,000           | 0               |     |
| Cash reconciliation items           |                                                            |             |             |                         |                  |                 |     |
|                                     | Depreciation                                               | (108,236)   | (110,401)   |                         | (110,401)        | (27,827)        |     |
| Total adjustment for non-cash items |                                                            |             |             |                         |                  |                 |     |
|                                     |                                                            | (108,236)   | (110,401)   | 0                       | (110,401)        | (27,827)        |     |
| Increase / (decrease) in cash       |                                                            |             |             |                         |                  |                 |     |
|                                     |                                                            | (948,053)   | (1,019,387) | 0                       | (1,019,387)      | (316,231)       |     |
| Funded by / (to) reserves           |                                                            |             |             |                         |                  |                 |     |
|                                     | Transfer to IT Equipment Reserve                           | (50,000)    | (90,000)    |                         | (90,000)         | (22,500)        |     |
|                                     | Transfer from Carryover Reserve (Capital)                  |             |             |                         | 0                | 0               |     |
|                                     | Transfer from Carryover Reserve                            | 40,280      |             |                         | 0                | 0               |     |
|                                     | Transfer to Carryover Reserve                              |             |             |                         | 0                | 0               |     |
| Funded by / (to) general revenues   |                                                            |             |             |                         |                  |                 |     |
|                                     |                                                            | 957,773     | 1,109,387   | 0                       | 1,109,387        | 338,731         |     |

| Work Order | Budget Detail - Description                       | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %   |
|------------|---------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|-----|
| LIBRARY    |                                                   |             |             |                         |                  |                 |     |
|            | Income from continuing operations                 |             |             |                         |                  |                 |     |
| 958        | Library Subsidy                                   | 82,009      | 82,009      |                         | 82,009           | 0               | 0%  |
| 959        | Sundry Income                                     | 5,697       | 8,106       |                         | 8,106            | 1,417           | 17% |
| 960        | Special Purpose Grant                             | 19,700      | 6,000       |                         | 6,000            | 0               | 0%  |
|            |                                                   |             |             |                         |                  |                 |     |
|            | Total income                                      | 107,406     | 96,115      | 0                       | 96,115           | 1,417           |     |
|            |                                                   |             |             |                         |                  |                 |     |
|            | Expenses from continuing operations               |             |             |                         |                  |                 |     |
| 954        | Contribution to Central West Libraries            | 362,134     | 409,600     |                         | 409,600          | 0               | 0%  |
| 952        | Building Maintenance - Library                    | 43,514      | 50,848      |                         | 50,848           | 16,908          | 33% |
| 2008       | Loan No. 226 - Library - 50%                      | 1,162       |             |                         | 0                | 0               |     |
| 951        | Library - Working Expenses                        | 36,495      | 46,158      |                         | 46,158           | 1,443           | 3%  |
| 955        | Local Projects Grant Expenditure                  | 17,689      | 6,000       | 40,961                  | 46,961           | 0               | 0%  |
|            | Building Depreciation                             | 44,616      | 45,508      |                         | 45,508           | 11,471          | 25% |
|            | Equipment Depreciation                            | 1,423       | 1,451       |                         | 1,451            | 366             | 25% |
|            |                                                   |             |             |                         |                  |                 |     |
|            | Total expenses                                    | 507,034     | 559,565     | 40,961                  | 600,526          | 30,187          |     |
|            |                                                   |             |             |                         |                  |                 |     |
|            | Capital items                                     |             |             |                         |                  |                 |     |
|            | Loan No. 226 - Library - 50%                      | 14,529      |             |                         | 0                | 0               |     |
| 2170       | Cowra Library Refurbishment                       | 4,397       |             |                         | 0                | 0               |     |
|            |                                                   |             |             |                         |                  |                 |     |
|            | Total capital items                               | 18,926      | 0           | 0                       | 0                | 0               |     |
|            |                                                   |             |             |                         |                  |                 |     |
|            | Cash reconciliation items                         |             |             |                         |                  |                 |     |
|            | Depreciation                                      | (46,039)    | (46,959)    |                         | (46,959)         | (11,836)        |     |
|            | Internal Loan Principal - Back                    | (14,529)    |             |                         | 0                | 0               |     |
|            |                                                   |             |             |                         |                  |                 |     |
|            | Total adjustment for non-cash items               | (60,568)    | (46,959)    | 0                       | (46,959)         | (11,836)        |     |
|            |                                                   |             |             |                         |                  |                 |     |
|            | Increase / (decrease) in cash                     | (357,986)   | (416,491)   | (40,961)                | (457,452)        | (16,934)        |     |
|            | Funded by / (to) reserves                         |             |             |                         |                  |                 |     |
|            | Transfer from Unexpended Grants Reserve           | 22,086      |             | 40,961                  | 40,961           | 0               |     |
|            | Transfer from Unexpended Grants Reserve (Capital) |             |             |                         | 0                | 0               |     |
|            | Transfer from S94 Growth Reserve                  | 2,347       | 2,406       |                         | 2,406            | 602             |     |
|            | Transfer to Unexpended Grants Reserve             | (19,700)    |             |                         | 0                | 0               |     |
|            |                                                   |             |             |                         |                  |                 |     |
|            | Funded by / (to) general revenues                 | 353,253     | 414,085     | 0                       | 414,085          | 16,332          |     |



| Work Order                          | Budget Detail - Description                        | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %    |
|-------------------------------------|----------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|------|
| ART GALLERY                         |                                                    |             |             |                         |                  |                 |      |
| Income from continuing operations   |                                                    |             |             |                         |                  |                 |      |
| 864                                 | Gallery Income - Art Awards - Subscription/Program | 9,027       | 12,000      | 2,108                   | 14,108           | 14,108          | 100% |
| 870                                 | Gallery Income - Retail Shop Sales                 | 2,784       | 6,000       |                         | 6,000            | 1,262           | 21%  |
| 865                                 | Gallery Income - Workshops                         | 461         | 1,500       |                         | 1,500            | 459             | 31%  |
| 868                                 | Gallery Income - Art Sales (Net of Commission)     | 2,239       | 6,848       |                         | 6,848            | 5,880           | 86%  |
| 869                                 | Gallery Income - Art Sales Commission              | 882         | 2,634       |                         | 2,634            | 2,291           | 87%  |
| 866                                 | Gallery Income - Other Special Events              |             | 200         |                         | 200              | 0               | 0%   |
| 867                                 | Gallery Income - Cash Donations                    |             | 200         |                         | 200              | 0               | 0%   |
| Total income                        |                                                    |             |             |                         |                  |                 |      |
|                                     |                                                    | 15,394      | 29,382      | 2,108                   | 31,490           | 24,000          |      |
| Expenses from continuing operations |                                                    |             |             |                         |                  |                 |      |
| 841                                 | Gallery - Salaries                                 | 200,705     | 192,466     | (245)                   | 192,221          | 46,593          | 24%  |
| 842                                 | Gallery - Building & Utilities                     | 79,930      | 77,182      |                         | 77,182           | 20,826          | 27%  |
| 845                                 | Gallery - Administration & Marketing Expenses      | 33,578      | 28,129      |                         | 28,129           | 4,332           | 15%  |
| 847                                 | Gallery - Collection Storage & Conservation        | 6,229       | 7,790       |                         | 7,790            | 518             | 7%   |
| 851                                 | Gallery - Art Awards                               | 14,159      | 12,000      |                         | 12,000           | 9,027           | 75%  |
| 850                                 | Gallery - Exhibitions Expenses                     | 34,285      | 35,000      |                         | 35,000           | 11,389          | 33%  |
| 848                                 | Gallery - Exhibition Development                   | 476         | 1,501       |                         | 1,501            | 0               | 0%   |
| 844                                 | Gallery - Public Programs/Outreach                 | 4,353       | 20,000      |                         | 20,000           | 1,694           | 8%   |
| 843                                 | Gallery - Shop Sales Expenses                      | 463         | 8,000       |                         | 8,000            | 616             | 8%   |
| 852                                 | Gallery - Artist Payments (Art Sales)              | 1,653       | 6,000       |                         | 6,000            | 147             | 2%   |
| 849                                 | Gallery - Workshop Expenses                        | 108         |             |                         | 0                | 0               |      |
| 2397                                | Gallery - Upgrade/ Staging Options                 | 2,670       |             | 17,500                  | 17,500           | 17,500          | 100% |
| 863                                 | Loan No. 226 - Gallery - 50%                       | 1,162       |             |                         | 0                | 0               |      |
| COWRA SCULPTURE PARK                |                                                    |             |             |                         |                  |                 |      |
| 855                                 | Cowra Sculpture Park                               | 29,595      | 11,000      |                         | 11,000           | 0               | 0%   |
|                                     | Building Depreciation                              | 44,616      | 45,508      |                         | 45,508           | 11,471          | 25%  |
|                                     | Other Asset Depreciation                           | 29,227      | 29,812      |                         | 29,812           | 7,514           | 25%  |
| Total expenses                      |                                                    |             |             |                         |                  |                 |      |
|                                     |                                                    | 483,209     | 474,388     | 17,255                  | 491,643          | 131,626         |      |
| Capital items                       |                                                    |             |             |                         |                  |                 |      |
|                                     | Loan No. 226 - Gallery - 50%                       | 14,529      |             |                         | 0                | 0               |      |
| Total capital items                 |                                                    |             |             |                         |                  |                 |      |
|                                     |                                                    | 14,529      | 0           | 0                       | 0                | 0               |      |
| Cash reconciliation items           |                                                    |             |             |                         |                  |                 |      |
|                                     | Internal Loan Principal - Back                     | (14,529)    |             |                         | 0                | 0               |      |
|                                     | Depreciation                                       | (73,843)    | (75,320)    |                         | (75,320)         | (18,985)        |      |
| Total adjustment for non-cash items |                                                    |             |             |                         |                  |                 |      |
|                                     |                                                    | (88,372)    | (75,320)    | 0                       | (75,320)         | (18,985)        |      |
| Increase / (decrease) in cash       |                                                    |             |             |                         |                  |                 |      |
|                                     |                                                    | (393,972)   | (369,686)   | (15,147)                | (384,833)        | (88,642)        |      |
| Funded by / (to) reserves           |                                                    |             |             |                         |                  |                 |      |
|                                     | Transfer to Unexpended Grants Reserve              |             |             |                         | 0                | 0               |      |
|                                     | Transfer from Unexpended Grants Reserve            |             |             |                         | 0                | 0               |      |
|                                     | Transfer to Carryover Reserve                      | (17,330)    |             |                         | 0                | 0               |      |
|                                     | Transfer to Art Gallery Reserve                    |             |             |                         | 0                | 0               |      |

| Work Order | Budget Detail - Description                | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | % |
|------------|--------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|---|
|            | Transfer to Sculpture Park Reserve         |             |             |                         | 0                | 0               |   |
|            | Transfer from Art Gallery Reserve          | 10,154      |             |                         | 0                | 0               |   |
|            | Transfer from Carryover Reserve            | 54,542      |             | 17,330                  | 17,330           | 17,330          |   |
|            | Transfer from S94 Growth Reserve           | 2,347       | 2,406       |                         | 2,406            | 602             |   |
|            | Transfer from Statecover Reserve (Capital) |             |             |                         | 0                | 0               |   |
|            |                                            |             |             |                         |                  |                 |   |
|            | Funded by / (to) general revenues          | 344,259     | 367,280     | (2,183)                 | 365,097          | 70,710          |   |

| Work Order   | Budget Detail - Description                                  | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %   |
|--------------|--------------------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|-----|
| CIVIC CENTRE |                                                              |             |             |                         |                  |                 |     |
|              | Income from continuing operations                            |             |             |                         |                  |                 |     |
| 2023         | Grant - Civic Centre Accessibility Upgrade                   | 39,640      |             |                         | 0                | 0               |     |
| 831          | Equipment Funds - Civic Centre                               | 13,334      | 12,360      |                         | 12,360           | 1,883           | 15% |
| 832          | Other Income - Civic Centre                                  | 2,000       | 3,914       |                         | 3,914            | 0               | 0%  |
| 833          | Bar Sales - Civic Centre                                     | 73,428      | 62,500      |                         | 62,500           | 9,559           | 15% |
| 835          | Booking Fees - Civic Centre                                  | 13,179      | 10,500      |                         | 10,500           | 1,386           | 13% |
| 836          | Equipment Hire - Civic Centre                                | 2,535       | 5,000       |                         | 5,000            | 305             | 6%  |
| 837          | Venue Hire Fees - Civic Centre                               | 64,261      | 156,552     |                         | 156,552          | 2,141           | 1%  |
| 838          | Ticket Sales - Civic Centre                                  | 9,888       | 41,200      |                         | 41,200           | 33,536          | 81% |
| 2357         | Cinema Sales - Civic Centre                                  | 57,545      | 57,096      |                         | 57,096           | 21,553          | 38% |
| 839          | Merchandise Sales - Civic Centre                             | 520         | 1,236       |                         | 1,236            | 45              | 4%  |
| 2387         | Membership Fees - Civic Centre                               | 5,776       | 12,000      |                         | 12,000           | 528             | 4%  |
| 2069         | Grant - Creative Capital Funding Program                     | 148,534     |             |                         | 0                | 0               |     |
| 2446         | Grant - Transport for NSW - Bell Beats Music & Arts Festival |             |             | 171,200                 | 171,200          | 81,200          | 47% |
| 2494         | Merchandise Fees - Bell Beats Music & Arts Festival          |             |             | 2,707                   | 2,707            | 0               | 0%  |
| 2495         | Stallholder Fees - Bell Beats Music & Arts Festival          |             |             | 2,045                   | 2,045            | 0               | 0%  |
|              | Total income                                                 | 430,641     | 362,358     | 175,952                 | 538,310          | 152,138         |     |
|              | Expenses from continuing operations                          |             |             |                         |                  |                 |     |
|              | WAGES AND SALARIES                                           |             |             |                         |                  |                 |     |
| 1667         | Civic Centre - Manager's Wages                               | 101,596     | 98,373      | (385)                   | 97,988           | 25,372          | 26% |
| 810          | Civic Centre - General Expenditure - Wages                   | 54,119      | 61,334      | (231)                   | 61,103           | 14,904          | 24% |
| 814          | Civic Centre - Marketing - Wages                             | 10,050      | 9,927       |                         | 9,927            | 4,134           | 42% |
| 815          | Civic Centre - Technical Expenditure - Wages                 | 12,688      | 18,025      |                         | 18,025           | 3,838           | 21% |
| 816          | Civic Centre - Venue Hire - Wages                            | 49,066      | 41,200      |                         | 41,200           | 870             | 2%  |
| 817          | Civic Centre - Projects - Wages                              | 2,941       | 9,270       |                         | 9,270            | 1,169           | 13% |
| 811          | Civic Centre - Bar - Wages                                   | 26,236      | 20,600      |                         | 20,600           | 7,723           | 37% |
| 818          | Civic Centre - Cinema - Wages                                | 38,670      | 30,900      |                         | 30,900           | 10,129          | 33% |
| 813          | Civic Centre - Maintenance & Cleaning - Wages                |             |             |                         | 0                | 0               |     |
|              | OTHER OPERATING EXPENSES                                     |             |             |                         |                  |                 |     |
| 810          | Civic Centre - General Expenditure                           | 54,052      | 45,000      |                         | 45,000           | 9,628           | 21% |
| 818          | Civic Centre - Cinema                                        | 27,359      | 25,000      |                         | 25,000           | 10,397          | 42% |
| 811          | Civic Centre - Bar                                           | 37,030      | 30,000      |                         | 30,000           | 4,281           | 14% |
| 813          | Civic Centre - Maintenance & Cleaning                        | 75,568      | 65,000      |                         | 65,000           | 11,961          | 18% |
| 812          | Civic Centre - Box Office                                    | 13,461      | 9,000       |                         | 9,000            | 1,427           | 16% |
| 814          | Civic Centre - Marketing                                     | 14,416      | 25,000      |                         | 25,000           | 3,583           | 14% |
| 815          | Civic Centre - Technical Expenditure                         | 4,981       | 7,500       |                         | 7,500            | 1,833           | 24% |
| 816          | Civic Centre - Venue Hire                                    | 11,221      | 5,000       |                         | 5,000            | 2,376           | 48% |
| 817          | Civic Centre - Projects                                      | 25,113      | 27,000      |                         | 27,000           | 7,414           | 27% |
| 804          | Eisteddfod Donation                                          | 14,361      | 24,940      |                         | 24,940           | 0               | 0%  |
| 2451         | Concessions - Local Commercial Operators                     |             | 13,000      |                         | 13,000           | 1,502           | 12% |
| 2450         | Concessions - Volunteer/Not-for-profit/Schools               |             | 63,000      |                         | 63,000           | 0               | 0%  |
| 2447         | Bell Beats Music & Arts Festival Expenditure                 | 1,175       |             | 143,500                 | 143,500          | 72,184          | 50% |
|              | FIXED COSTS                                                  |             |             |                         |                  |                 |     |
| 1932         | Loan No. 249 - Civic Centre Refurbishment                    | 68,051      | 62,793      |                         | 62,793           | 16,340          | 26% |
| 1933         | Loan No. 245 - Civic Centre Refurbishment                    | 7,670       | 6,262       |                         | 6,262            | 0               | 0%  |
|              | Building Depreciation                                        | 124,211     | 126,695     |                         | 126,695          | 31,934          | 25% |
|              | Equipment Depreciation                                       | 8,461       | 8,630       |                         | 8,630            | 2,175           | 25% |

| Work Order | Budget Detail - Description                  | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %    |
|------------|----------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|------|
|            | Other Asset Depreciation                     | 5,865       | 5,982       |                         | 5,982            | 1,508           | 25%  |
|            | <b>Total expenses</b>                        | 788,362     | 839,431     | 142,885                 | 982,316          | 246,682         |      |
|            | <b>Capital items</b>                         |             |             |                         |                  |                 |      |
|            | Loan No. 249 - Civic Centre Refurbishment    | 62,204      | 67,845      |                         | 67,845           | 16,319          | 24%  |
|            | Loan No. 245 - Civic Centre Refurbishment    | 16,610      | 18,023      |                         | 18,023           | 0               | 0%   |
|            | Civic Centre - Technical Upgrades            | 12,430      |             | 3,858                   | 3,858            | 3,858           | 100% |
| 2024       | Accessibility Upgrade - Grant Funded         | 79,640      |             |                         | 0                | 0               |      |
| 2068       | Auditorium Seating Upgrade - Grant Funded    | 148,534     |             |                         | 0                | 0               |      |
| 2174       | Civic Centre - Coffee Machine Purchase       |             |             |                         | 0                | 0               |      |
|            | <b>Total capital items</b>                   | 319,418     | 85,868      | 3,858                   | 89,726           | 20,177          |      |
|            | <b>Cash reconciliation items</b>             |             |             |                         |                  |                 |      |
|            | Depreciation                                 | (138,537)   | (141,307)   |                         | (141,307)        | (35,617)        |      |
|            | <b>Total adjustment for non-cash items</b>   | (138,537)   | (141,307)   | 0                       | (141,307)        | (35,617)        |      |
|            | <b>Increase / (decrease) in cash</b>         | (538,601)   | (421,634)   | 29,210                  | (392,424)        | (79,103)        |      |
|            | <b>Funded by / (to) reserves</b>             |             |             |                         |                  |                 |      |
|            | Transfer to Civic Centre Reserve             | (13,334)    | (12,360)    |                         | (12,360)         | (1,833)         |      |
|            | Transfer from Civic Centre Reserve (Capital) | 12,430      |             | 3,858                   | 3,858            | 3,858           |      |
|            | Transfer from Civic Centre Reserve           |             |             |                         | 0                | 0               |      |
|            | Transfer from S94 Community Facilities       |             |             |                         | 0                | 0               |      |
|            | Transfer from S94 Growth Reserve             | 8,674       | 8,891       |                         | 8,891            | 2,245           |      |
|            | <b>Funded by / (to) general revenues</b>     | 530,831     | 425,103     | (33,068)                | 392,035          | 74,834          |      |

| Work Order            | Budget Detail - Description                        | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %    |
|-----------------------|----------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|------|
| COMMUNITY DEVELOPMENT |                                                    |             |             |                         |                  |                 |      |
|                       | Income from continuing operations                  |             |             |                         |                  |                 |      |
| 983                   | Youth Week Grant                                   | 3,412       | 3,412       |                         | 3,412            | 0               | 0%   |
| 982                   | Youth Week - Sundry Income                         | 359         | 1,000       |                         | 1,000            | 0               | 0%   |
| 987                   | Australia Day Council Grant                        | 10,000      |             |                         | 0                | 0               |      |
| 1678                  | Grant - Seniors Festival                           | 5,000       |             |                         | 0                | 0               |      |
| 2138                  | Grant - Winter Holiday Break Program               |             |             | 4,260                   | 4,260            | 4,260           | 100% |
|                       |                                                    |             |             |                         |                  |                 |      |
|                       | Total income                                       | 18,771      | 4,412       | 4,260                   | 8,672            | 4,260           |      |
|                       |                                                    |             |             |                         |                  |                 |      |
|                       | Expenses from continuing operations                |             |             |                         |                  |                 |      |
| 961                   | Community Development - Operating Expenses - Wages | 94,196      | 87,172      | (1,196)                 | 85,976           | 21,623          | 25%  |
| 961                   | Community Development - Operating Expenses - Other | 624         | 12,134      |                         | 12,134           | 157             | 1%   |
| 963                   | Showground Trust Contribution                      | 49,578      | 50,768      |                         | 50,768           | 0               | 0%   |
| 964                   | Regional Arts Contribution                         | 8,861       | 9,074       |                         | 9,074            | 0               | 0%   |
| 971                   | Youth Council Activities                           | 11,466      | 13,730      | (1,196)                 | 12,534           | 1,315           | 10%  |
| 967                   | Sport/Recreation Plan Implementation               | 4,196       | 5,073       |                         | 5,073            | 425             | 8%   |
| 2291                  | Family Day Care Grants                             | 2,000       | 10,000      |                         | 10,000           | 0               | 0%   |
|                       | COMMUNITY EVENTS                                   |             |             |                         |                  |                 |      |
| 978                   | NAIDOC Week                                        | 3,223       | 3,400       |                         | 3,400            | 1,083           | 32%  |
| 979                   | World Peace Day                                    | 7,991       | 8,011       |                         | 8,011            | 7,646           | 95%  |
| 980                   | Christmas Markets                                  | 22,049      | 22,632      |                         | 22,632           | 0               | 0%   |
| 981                   | New Year's Eve Beach Party                         |             | 5,952       |                         | 5,952            | 0               | 0%   |
| 976                   | Australia Day Celebrations                         | 24,374      | 14,000      |                         | 14,000           | 90              | 1%   |
| 977                   | Seniors Week                                       | 8,412       | 7,500       |                         | 7,500            | 0               | 0%   |
| 2116                  | ANZAC Day                                          | 10,203      | 3,907       |                         | 3,907            | 0               | 0%   |
| 2117                  | Cowra Show                                         | 5,203       | 7,832       |                         | 7,832            | 0               | 0%   |
| 2043                  | Other Community Events                             | 713         | 3,000       |                         | 3,000            | 11              | 0%   |
| 2166                  | Winter Holiday Break Program                       | 4,749       |             |                         | 0                | 0               |      |
| 2176                  | Remembrance Day                                    |             | 865         |                         | 865              | 0               | 0%   |
| 2177                  | Morongla Show Traffic                              | 2,035       | 2,084       |                         | 2,084            | 92              | 4%   |
| 2178                  | Cowra Eisteddfod                                   | 180         |             |                         | 0                | 0               |      |
| 2179                  | Other Events                                       |             |             | 609                     | 609              | 609             | 100% |
|                       | Other Asset Depreciation                           | 29,531      | 30,122      |                         | 30,122           | 7,592           | 25%  |
|                       |                                                    |             |             |                         |                  |                 |      |
|                       | Total expenses                                     | 289,585     | 297,256     | (1,783)                 | 295,473          | 40,644          |      |
|                       |                                                    |             |             |                         |                  |                 |      |
|                       | Capital items                                      |             |             |                         |                  |                 |      |
|                       |                                                    |             |             |                         |                  |                 |      |
|                       | Total capital items                                | 0           | 0           | 0                       | 0                | 0               |      |
|                       |                                                    |             |             |                         |                  |                 |      |
|                       | Cash reconciliation items                          |             |             |                         |                  |                 |      |
|                       | Depreciation                                       | (29,531)    | (30,122)    |                         | (30,122)         | (7,592)         |      |
|                       |                                                    |             |             |                         |                  |                 |      |
|                       | Total adjustment for non-cash items                | (29,531)    | (30,122)    | 0                       | (30,122)         | (7,592)         |      |
|                       |                                                    |             |             |                         |                  |                 |      |
|                       | Increase / (decrease) in cash                      | (241,283)   | (262,722)   | 6,043                   | (256,679)        | (28,791)        |      |
|                       | Funded by / (to) reserves                          |             |             |                         |                  |                 |      |
|                       | Transfer to Unexpended Grants Reserve              |             |             |                         | 0                | 0               |      |
|                       | Transfer from Unexpended Grants Reserve            | 4,740       |             |                         | 0                | 0               |      |

| Work Order | Budget Detail - Description       | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | % |
|------------|-----------------------------------|-------------|-------------|-------------------------|------------------|-----------------|---|
|            |                                   |             |             |                         |                  |                 |   |
|            | Funded by / (to) general revenues | 236,542     | 262,722     | (6,043)                 | 256,679          | 28,791          |   |



| Work Order | Budget Detail - Description              | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %    |
|------------|------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|------|
|            | CORPORATE SERVICES - OVERHEADS           |             |             |                         |                  |                 |      |
|            | Income from continuing operations        |             |             |                         |                  |                 |      |
|            |                                          |             |             |                         |                  |                 |      |
|            |                                          |             |             |                         |                  |                 |      |
|            | Total income                             | 0           | 0           | 0                       | 0                | 0               |      |
|            |                                          |             |             |                         |                  |                 |      |
|            | Expenses from continuing operations      |             |             |                         |                  |                 |      |
| 91         | Superannuation                           | 285,993     | 304,868     |                         | 304,868          | 63,965          | 21%  |
| 91         | Public Holidays                          | 78,415      | 92,618      |                         | 92,618           | 1,317           | 1%   |
| 91         | Workers Comp. Insurance                  | 89,049      | 133,105     |                         | 133,105          | 22,512          | 17%  |
| 91         | Annual Leave                             | 183,560     | 186,028     |                         | 186,028          | 78,811          | 42%  |
|            | Long Service Leave - Accrual             | 102,194     | 84,825      |                         | 84,825           | 21,381          | 25%  |
| 91         | Sick Leave                               | 86,324      | 69,761      |                         | 69,761           | 15,305          | 22%  |
| 91         | Training Wages                           | 4,594       |             | 2,057                   | 2,057            | 2,057           | 100% |
|            | Lump Sum Payment                         | 18,125      | 23,125      | (4,957)                 | 18,168           | 18,168          | 100% |
|            |                                          |             |             |                         |                  |                 |      |
|            | Total expenses                           | 848,255     | 894,330     | (2,901)                 | 891,429          | 223,516         |      |
|            |                                          |             |             |                         |                  |                 |      |
|            | Capital items                            |             |             |                         |                  |                 |      |
| 91         | Long Service Leave                       | 18,917      | 46,309      | 83,691                  | 130,000          | 125,491         | 97%  |
|            |                                          |             |             |                         |                  |                 |      |
|            | Total capital items                      | 18,917      | 46,309      | 83,691                  | 130,000          | 125,491         |      |
|            |                                          |             |             |                         |                  |                 |      |
|            | Cash reconciliation items                |             |             |                         |                  |                 |      |
|            | Long Service Leave Accrual               | (102,194)   | (84,825)    |                         | (84,825)         | (21,381)        |      |
|            |                                          |             |             |                         |                  |                 |      |
|            | Total adjustment for non-cash items      | (102,194)   | (84,825)    | 0                       | (84,825)         | (21,381)        |      |
|            |                                          |             |             |                         |                  |                 |      |
|            | Increase / (decrease) in cash            | (764,978)   | (855,814)   | (80,790)                | (936,604)        | (327,626)       |      |
|            | Funded by / (to) reserves                |             |             |                         |                  |                 |      |
|            | Transfer to Long Service Leave Reserve   | (18,917)    | (46,309)    |                         | (46,309)         | (11,577)        |      |
|            | Transfer from Long Service Leave Reserve | 18,917      | 46,309      | 83,691                  | 130,000          | 125,491         |      |
|            |                                          |             |             |                         |                  |                 |      |
|            | Funded by / (to) general revenues        | 764,978     | 855,814     | (2,901)                 | 852,913          | 213,712         |      |

| Work Order      | Budget Detail - Description                             | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %    |
|-----------------|---------------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|------|
| RANGER SERVICES |                                                         |             |             |                         |                  |                 |      |
|                 | Income from continuing operations                       |             |             |                         |                  |                 |      |
| 943             | Companion Animals Reimbursement                         | 40,156      | 22,993      |                         | 22,993           | 0               | 0%   |
| 2419            | Animal Registration Fees                                | 109,814     | 28,000      |                         | 28,000           | 14,636          | 52%  |
| 2420            | Microchipping Fees                                      | 681         | 4,000       |                         | 4,000            | 275             | 7%   |
| 945             | Infringement Notice - Fines                             | 14,330      | 22,045      |                         | 22,045           | 4,637           | 21%  |
| 946             | Animal Impounding Fees                                  | 668         | 2,844       |                         | 2,844            | 1,090           | 38%  |
| 947             | Companion Animal Rehoming Scheme                        |             |             | 518                     | 518              | 518             | 100% |
| 2474            | Companion Animal Adoption Fee                           |             |             | 575                     | 575              | 575             | 100% |
|                 |                                                         |             |             |                         |                  |                 |      |
|                 | Total income                                            | 165,649     | 79,882      | 1,093                   | 80,975           | 21,731          |      |
|                 |                                                         |             |             |                         |                  |                 |      |
|                 | Expenses from continuing operations                     |             |             |                         |                  |                 |      |
| 937             | Ranger - Operating Expenses - Wages                     | 146,614     | 151,077     |                         | 151,077          | 34,980          | 23%  |
| 937             | Ranger - Operating Expenses - Other                     | 52,281      | 40,895      |                         | 40,895           | 16,579          | 41%  |
| 2418            | Pound Operating Expenditure                             | 15,270      | 36,990      |                         | 36,990           | 3,731           | 10%  |
| 942             | OLG Companion Animal Registrations                      | 102,751     | 7,820       |                         | 7,820            | 4,183           | 53%  |
| 941             | Weighbridge Charges                                     | 846         | 3,150       |                         | 3,150            | 134             | 4%   |
| 940             | Infringement Processing Expense                         | 3,871       | 5,120       |                         | 5,120            | 379             | 7%   |
|                 | Building Depreciation                                   | 2,060       | 2,101       |                         | 2,101            | 530             | 25%  |
|                 |                                                         |             |             |                         |                  |                 |      |
|                 | Total expenses                                          | 323,692     | 247,153     | 0                       | 247,153          | 60,515          |      |
|                 |                                                         |             |             |                         |                  |                 |      |
|                 | Capital items                                           |             |             |                         |                  |                 |      |
| 949             | Pound Refurbishment                                     | 21,043      |             | 142,957                 | 142,957          | 3,451           | 2%   |
| 1709            | Pound - Cat Cages                                       |             |             |                         | 0                | 0               |      |
|                 |                                                         |             |             |                         |                  |                 |      |
|                 | Total capital items                                     | 21,043      | 0           | 142,957                 | 142,957          | 3,451           |      |
|                 |                                                         |             |             |                         |                  |                 |      |
|                 | Cash reconciliation items                               |             |             |                         |                  |                 |      |
|                 | Depreciation                                            | (2,060)     | (2,101)     |                         | (2,101)          | (530)           |      |
|                 |                                                         |             |             |                         |                  |                 |      |
|                 | Total adjustment for non-cash items                     | (2,060)     | (2,101)     | 0                       | (2,101)          | (530)           |      |
|                 |                                                         |             |             |                         |                  |                 |      |
|                 | Increase / (decrease) in cash                           | (177,026)   | (165,170)   | (141,864)               | (307,034)        | (41,705)        |      |
|                 | Funded by / (to) reserves                               |             |             |                         |                  |                 |      |
|                 | Transfer from Built Asset Replacement Reserve (Capital) | 21,043      |             | 142,957                 | 142,957          | 3,451           |      |
|                 |                                                         |             |             |                         |                  |                 |      |
|                 | Funded by / (to) general revenues                       | 155,984     | 165,170     | (1,093)                 | 164,077          | 38,254          |      |



| Work Order             | Budget Detail - Description                          | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %    |
|------------------------|------------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|------|
| ENVIRONMENTAL SERVICES |                                                      |             |             |                         |                  |                 |      |
|                        | Income from continuing operations                    |             |             |                         |                  |                 |      |
| 907                    | Food Inspection Fees                                 | 14,537      | 13,021      |                         | 13,021           | 0               | 0%   |
|                        | Building Inspection Fees                             | 88,715      | 80,641      |                         | 80,641           | 22,909          | 28%  |
|                        | Planning & Building Cert. Application Fee            | 58,410      | 72,695      |                         | 72,695           | 19,352          | 27%  |
|                        | DA Fees                                              | 118,645     | 173,686     |                         | 173,686          | 47,897          | 28%  |
| 930                    | Sundry                                               | 3,246       | 11,042      |                         | 11,042           | 425             | 4%   |
|                        | Rural Addressing Sales                               | 636         | 2,546       |                         | 2,546            | 95              | 4%   |
| 914                    | Heritage Advisors Grant                              |             | 7,692       |                         | 7,692            | 0               | 0%   |
| 909                    | Heritage Fund Grant                                  |             | 6,650       | 5,850                   | 12,500           | 12,500          | 100% |
|                        | Construction Certificate                             | 60,630      | 74,438      |                         | 74,438           | 14,392          | 19%  |
|                        | Subdivision Certificate                              | 1,200       | 3,144       |                         | 3,144            | 236             | 8%   |
| 929                    | Long Service Levy Commission                         | 666         | 3,170       | 921                     | 4,091            | 4,091           | 100% |
| 1236                   | Public Health Act Registration/Compliance Inspection |             | 224         |                         | 224              | 0               | 0%   |
| 933                    | Swimming Pool Act Compliance/Exemption Application   | 4,947       | 6,905       |                         | 6,905            | 818             | 12%  |
|                        | Complying Dev Cert Applications                      | 18,375      | 19,913      |                         | 19,913           | 10,095          | 51%  |
|                        | Section 68 Application Fee                           | 39,109      | 34,310      |                         | 34,310           | 6,729           | 20%  |
| 932                    | Drainage Diagrams                                    | 9,090       | 9,961       |                         | 9,961            | 5,250           | 53%  |
|                        | S94 Growth Contributions                             | 36,933      | 25,000      |                         | 25,000           | 0               | 0%   |
|                        | S94A Contributions                                   | 127,894     | 87,402      |                         | 87,402           | 43,904          | 50%  |
|                        | Total income                                         | 591,126     | 632,440     | 6,771                   | 639,211          | 188,693         |      |
|                        | Expenses from continuing operations                  |             |             |                         |                  |                 |      |
| 874                    | Environmental Services - Operating Expenses - Wages  | 919,985     | 929,800     |                         | 929,800          | 209,308         | 23%  |
| 874                    | Environmental Services - Operating Expenses - Other  | 278,942     | 156,233     |                         | 156,233          | 52,151          | 33%  |
| 2417                   | Environmental Services Legal Costs                   | 34,519      | 50,000      |                         | 50,000           | 0               | 0%   |
| 2396                   | API Licence Fee                                      | 10,080      | 18,000      |                         | 18,000           | 0               | 0%   |
| 879                    | Strategic / LEP Amendments                           |             | 10,000      |                         | 10,000           | 0               | 0%   |
| 883                    | Local Heritage Fund                                  |             | 15,780      |                         | 15,780           | 0               | 0%   |
| 884                    | Heritage Advisor                                     | 7,745       | 34,304      |                         | 34,304           | 0               | 0%   |
| 881                    | Small Environmental Grants Program                   |             | 4,000       | 25,032                  | 29,032           | 0               | 0%   |
| 887                    | DA Tracking Project                                  | 3,400       | 3,600       |                         | 3,600            | 400             | 11%  |
| 880                    | Disabled Access Incentive Fund                       | 9,506       | 42,775      | 32,266                  | 75,041           | 5,500           | 7%   |
| 2302                   | Strong Start Cadetship Program                       | 18,167      |             | 6,833                   | 6,833            | 0               | 0%   |
| 2039                   | NSW Planning Portal - Setup                          | 8,026       |             |                         | 0                | 0               |      |
| 2257                   | Regional Housing Strategic Planning Fund             | 92,900      |             |                         | 0                | 0               |      |
|                        | Total expenses                                       | 1,383,271   | 1,264,492   | 64,131                  | 1,328,623        | 267,359         |      |
|                        | Capital items                                        |             |             |                         |                  |                 |      |
|                        | Total capital items                                  | 0           | 0           | 0                       | 0                | 0               |      |
|                        | Cash reconciliation items                            |             |             |                         |                  |                 |      |
|                        | Total adjustment for non-cash items                  | 0           | 0           | 0                       | 0                | 0               |      |
|                        | Increase / (decrease) in cash                        | (792,145)   | (632,052)   | (57,360)                | (689,412)        | (78,666)        |      |

| Work Order | Budget Detail - Description                  | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | % |
|------------|----------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|---|
|            | <b>Funded by / (to) reserves</b>             |             |             |                         |                  |                 |   |
|            | Transfer to S94A Reserve                     | (127,894)   | (87,402)    |                         | (87,402)         | (43,904)        |   |
|            | Transfer to S94 Growth Reserve               | (36,933)    | (25,000)    |                         | (25,000)         | 0               |   |
|            | Transfer to S94 Community Facilities Reserve |             |             |                         | 0                | 0               |   |
|            | Transfer to S94 Rural Roads Reserve          |             |             |                         | 0                | 0               |   |
|            | Transfer to S94 Bushfire Rural Reserve       |             |             |                         | 0                | 0               |   |
|            | Transfer to S94 Public Open Spaces Reserve   |             |             |                         | 0                | 0               |   |
|            | Transfer from Carryover Reserve              | 21,032      |             | 57,298                  | 57,298           | 57,298          |   |
|            | Transfer to Unexpended Grants Reserve        |             |             |                         | 0                | 0               |   |
|            | Transfer from Unexpended Grants Reserve      | 119,093     |             | 6,833                   | 6,833            | 0               |   |
|            | Transfer to Carryover Reserve                | (57,298)    |             |                         | 0                | 0               |   |
|            |                                              |             |             |                         |                  |                 |   |
|            | <b>Funded by / (to) general revenues</b>     | 874,144     | 744,454     | (6,771)                 | 737,683          | 65,272          |   |

| Work Order                         | Budget Detail - Description              | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %    |
|------------------------------------|------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|------|
| ENVIRONMENTAL SERVICES - OVERHEADS |                                          |             |             |                         |                  |                 |      |
|                                    | Income from continuing operations        |             |             |                         |                  |                 |      |
|                                    |                                          |             |             |                         |                  |                 |      |
|                                    |                                          |             |             |                         |                  |                 |      |
|                                    | Total income                             | 0           | 0           | 0                       | 0                | 0               |      |
|                                    |                                          |             |             |                         |                  |                 |      |
|                                    | Expenses from continuing operations      |             |             |                         |                  |                 |      |
| 900                                | Superannuation                           | 137,285     | 151,772     |                         | 151,772          | 34,378          | 23%  |
| 900                                | Public Holidays                          | 42,573      | 48,478      |                         | 48,478           | 957             | 2%   |
| 900                                | Workers Comp. Insurance                  | 39,919      | 41,759      |                         | 41,759           | 7,063           | 17%  |
| 900                                | Annual Leave                             | 91,313      | 96,957      |                         | 96,957           | 13,583          | 14%  |
|                                    | Long Service Leave - Accrual             | 44,240      | 49,298      |                         | 49,298           | 12,426          | 25%  |
| 900                                | Sick Leave                               | 41,842      | 36,359      |                         | 36,359           | 7,229           | 20%  |
| 900                                | Training Wages                           | 1,080       |             |                         | 0                | 0               |      |
|                                    | Lump Sum Payment                         | 7,529       | 12,910      | (3,267)                 | 9,643            | 9,643           | 100% |
|                                    |                                          |             |             |                         |                  |                 |      |
|                                    | Total expenses                           | 405,781     | 437,533     | (3,267)                 | 434,266          | 85,278          |      |
|                                    |                                          |             |             |                         |                  |                 |      |
|                                    | Capital items                            |             |             |                         |                  |                 |      |
| 900                                | Long Service Leave                       | 7,449       | 24,239      |                         | 24,239           | 10,429          | 43%  |
|                                    |                                          |             |             |                         |                  |                 |      |
|                                    | Total capital items                      | 7,449       | 24,239      | 0                       | 24,239           | 10,429          |      |
|                                    |                                          |             |             |                         |                  |                 |      |
|                                    | Cash reconciliation items                |             |             |                         |                  |                 |      |
|                                    | Long Service Leave Accrual               | (44,240)    | (49,298)    |                         | (49,298)         | (12,426)        |      |
|                                    |                                          |             |             |                         |                  |                 |      |
|                                    | Total adjustment for non-cash items      | (44,240)    | (49,298)    | 0                       | (49,298)         | (12,426)        |      |
|                                    |                                          |             |             |                         |                  |                 |      |
|                                    | Increase / (decrease) in cash            | (368,990)   | (412,474)   | 3,267                   | (409,207)        | (83,281)        |      |
|                                    | Funded by / (to) reserves                |             |             |                         |                  |                 |      |
|                                    | Transfer from Long Service Leave Reserve | 7,449       | 24,239      |                         | 24,239           | 24,239          |      |
|                                    | Transfer to Long Service Leave Reserve   | (7,449)     | (24,239)    |                         | (24,239)         | (24,239)        |      |
|                                    |                                          |             |             |                         |                  |                 |      |
|                                    | Funded by / (to) general revenues        | 368,990     | 412,474     | (3,267)                 | 409,207          | 83,281          |      |

| Work Order                                 | Budget Detail - Description                             | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %    |
|--------------------------------------------|---------------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|------|
| INFRASTRUCTURE & OPERATIONS ADMINISTRATION |                                                         |             |             |                         |                  |                 |      |
| Income from continuing operations          |                                                         |             |             |                         |                  |                 |      |
| 1238                                       | Compliance Certificate Application Fee                  | 159         |             | 493                     | 493              | 493             | 100% |
| Total income                               |                                                         |             |             |                         |                  |                 |      |
|                                            |                                                         | 159         | 0           | 493                     | 493              | 493             |      |
| Expenses from continuing operations        |                                                         |             |             |                         |                  |                 |      |
| 1958                                       | Salary Contribution from Saleyards, Waste, Water, Sewer | (506,487)   | (521,681)   |                         | (521,681)        | (130,419)       | 25%  |
| 164                                        | I&O Admin - Operating Expenses - Wages                  | 915,298     | 976,527     |                         | 976,527          | 191,209         | 20%  |
| 164                                        | I&O Admin - Operating Expenses - Other                  | 357,433     | 307,476     |                         | 307,476          | 66,233          | 22%  |
| 169                                        | Public Events - Banner Changes                          | 8,555       | 11,234      |                         | 11,234           | 916             | 8%   |
| Total expenses                             |                                                         |             |             |                         |                  |                 |      |
|                                            |                                                         | 774,798     | 773,556     | 0                       | 773,556          | 127,939         |      |
| Capital items                              |                                                         |             |             |                         |                  |                 |      |
| Total capital items                        |                                                         |             |             |                         |                  |                 |      |
|                                            |                                                         | 0           | 0           | 0                       | 0                | 0               |      |
| Cash reconciliation items                  |                                                         |             |             |                         |                  |                 |      |
| Total adjustment for non-cash items        |                                                         |             |             |                         |                  |                 |      |
|                                            |                                                         | 0           | 0           | 0                       | 0                | 0               |      |
| Increase / (decrease) in cash              |                                                         |             |             |                         |                  |                 |      |
|                                            |                                                         | (774,639)   | (773,556)   | 493                     | (773,063)        | (127,446)       |      |
| Funded by / (to) reserves                  |                                                         |             |             |                         |                  |                 |      |
| Funded by / (to) general revenues          |                                                         |             |             |                         |                  |                 |      |
|                                            |                                                         | 774,639     | 773,556     | (493)                   | 773,063          | 127,446         |      |

| Work Order         | Budget Detail - Description                                     | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %   |
|--------------------|-----------------------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|-----|
| TECHNICAL SERVICES |                                                                 |             |             |                         |                  |                 |     |
|                    | Income from continuing operations                               |             |             |                         |                  |                 |     |
| 1020               | Roads Act Section 138 Application                               | 13,584      | 9,872       |                         | 9,872            | 3,786           | 38% |
|                    | Subdivision Works Certificates                                  | 39,570      | 10,000      |                         | 10,000           | 0               | 0%  |
| 2411               | Grant - Community Energy Upgrades - Solar Installation          |             | 110,287     |                         | 110,287          | 0               | 0%  |
|                    |                                                                 |             |             |                         |                  |                 |     |
|                    | Total income                                                    | 53,153      | 130,159     | 0                       | 130,159          | 3,786           |     |
|                    |                                                                 |             |             |                         |                  |                 |     |
|                    | Expenses from continuing operations                             |             |             |                         |                  |                 |     |
| 1991               | Contribution - Compliance Officer - Water                       | (19,408)    | (19,990)    |                         | (19,990)         | (4,998)         | 25% |
| 1992               | Contribution - Compliance Officer - Sewer                       | (45,038)    | (46,389)    |                         | (46,389)         | (11,595)        | 25% |
| 1004               | Technical Services - Operating Expenses - Wages                 | 699,909     | 734,555     |                         | 734,555          | 154,686         | 21% |
| 1004               | Technical Services - Operating Expenses - Other                 | 222,109     | 215,423     |                         | 215,423          | 47,420          | 22% |
| 1017               | Crown Land - Plans of Management - Wages                        | 64,992      | 74,741      |                         | 74,741           | 16,573          | 22% |
| 1914               | Cowra Gasworks - Voluntary Management Plan                      | 63,847      |             | 45,809                  | 45,809           | 0               | 0%  |
|                    |                                                                 |             |             |                         |                  |                 |     |
|                    | Total expenses                                                  | 986,410     | 958,340     | 45,809                  | 1,004,149        | 202,087         |     |
|                    |                                                                 |             |             |                         |                  |                 |     |
|                    | Capital items                                                   |             |             |                         |                  |                 |     |
| 1715               | Survey Equipment Upgrade                                        | 17,953      |             |                         | 0                | 0               |     |
| 2412               | Civic Centre Solar Installation & Battery Storage               |             | 42,374      |                         | 42,374           | 0               | 0%  |
| 2413               | Library/Art Gallery Solar Installation & Battery Storage        |             | 41,170      |                         | 41,170           | 0               | 0%  |
| 2414               | Council Depot Solar Installation & Battery Storage              |             | 94,656      |                         | 94,656           | 0               | 0%  |
| 2415               | Visitors Centre Solar Installation & Battery Storage            |             | 42,374      |                         | 42,374           | 0               | 0%  |
|                    |                                                                 |             |             |                         |                  |                 |     |
|                    | Total capital items                                             | 17,953      | 220,574     | 0                       | 220,574          | 0               |     |
|                    |                                                                 |             |             |                         |                  |                 |     |
|                    | Cash reconciliation items                                       |             |             |                         |                  |                 |     |
|                    |                                                                 |             |             |                         |                  |                 |     |
|                    |                                                                 |             |             |                         |                  |                 |     |
|                    | Total adjustment for non-cash items                             | 0           | 0           | 0                       | 0                | 0               |     |
|                    |                                                                 |             |             |                         |                  |                 |     |
|                    | Increase / (decrease) in cash                                   | (951,210)   | (1,048,755) | (45,809)                | (1,094,564)      | (198,301)       |     |
|                    | Funded by / (to) reserves                                       |             |             |                         |                  |                 |     |
|                    | Transfer to Carryover Reserve                                   | (45,809)    |             |                         | 0                | 0               |     |
|                    | Transfer from Carryover Reserve                                 | 79,655      |             | 45,809                  | 45,809           | 45,809          |     |
|                    | Transfer from Carryover Reserve (Capital)                       |             |             |                         | 0                | 0               |     |
|                    | Transfer from Built Asset Replacement Program Reserve (Capital) |             | 110,287     |                         | 110,287          |                 |     |
|                    |                                                                 |             |             |                         |                  |                 |     |
|                    | Funded by / (to) general revenues                               | 917,364     | 938,468     | 0                       | 938,468          | 152,492         |     |

| Work Order               | Budget Detail - Description                                     | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %   |
|--------------------------|-----------------------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|-----|
| PLANT & DEPOT OPERATIONS |                                                                 |             |             |                         |                  |                 |     |
|                          | Income from continuing operations                               |             |             |                         |                  |                 |     |
| 1213                     | Fuel Tax Credits                                                | 98,219      | 100,000     |                         | 100,000          | 22,733          | 23% |
| 1214                     | Leaseback Contribution                                          | 135,105     | 135,960     |                         | 135,960          | 38,730          | 28% |
| 161                      | Sundry Income - Depot                                           | 463         | 1,135       |                         | 1,135            | 253             | 22% |
|                          |                                                                 |             |             |                         |                  |                 |     |
|                          | Total income                                                    | 233,787     | 237,095     | 0                       | 237,095          | 61,716          |     |
|                          |                                                                 |             |             |                         |                  |                 |     |
|                          | Expenses from continuing operations                             |             |             |                         |                  |                 |     |
| 155                      | Plant & Depot - Operating Expenses - Wages                      | 342,291     | 352,871     | (500)                   | 352,371          | 71,789          | 20% |
| 155                      | Plant & Depot - Operating Expenses - Other                      | 223,622     | 275,372     |                         | 275,372          | 56,147          | 20% |
|                          | Plant Operating Expenses                                        | 1,532,187   | 1,705,170   |                         | 1,705,170        | 313,943         | 18% |
| 1210                     | Plant Insurance                                                 | 86,577      | 106,521     |                         | 106,521          | 98,180          | 92% |
| 1940                     | Loan 253A - Depot - Stage 1 - 18.79%                            | 1,880       | 740         |                         | 740              | 295             | 40% |
| 1939                     | Loan 254A - Depot Stage 2 Interest - 31.19%                     | 10,726      | 14,299      |                         | 14,299           | 2,446           | 17% |
| 1967                     | Contribution - Depot Redevelopment Loan - Water                 | (15,538)    | (20,736)    |                         | (20,736)         | (5,184)         | 25% |
| 1968                     | Contribution - Depot Redevelopment Loan - Sewerage              | (15,538)    | (20,736)    |                         | (20,736)         | (5,184)         | 25% |
|                          | Plant & Equipment Depreciation                                  | 963,491     | 982,761     |                         | 982,761          | 247,710         | 25% |
|                          | Building Depreciation                                           | 67,914      | 69,272      |                         | 69,272           | 17,460          | 25% |
|                          | Other Asset Depreciation                                        | 19,782      | 20,178      |                         | 20,178           | 5,086           | 25% |
|                          | Plant Hire Income                                               | (4,670,035) | (4,524,800) | (434,959)               | (4,959,759)      | (1,284,632)     | 26% |
|                          |                                                                 |             |             |                         |                  |                 |     |
|                          | Total expenses                                                  | (1,452,640) | (1,039,088) | (435,459)               | (1,474,547)      | (481,943)       |     |
|                          |                                                                 |             |             |                         |                  |                 |     |
|                          | Capital items                                                   |             |             |                         |                  |                 |     |
| 2408                     | Depot Chemical Storage Upgrades                                 | 20,749      | 0           | 0                       | 0                | 0               |     |
| 1712                     | Depot Redevelopment Stage 3                                     | 3,240       | 400,000     | 16,760                  | 416,760          | 0               | 0%  |
|                          | Loan 253A - Depot - Stage 1 -18.79%                             | 43,734      | 44,858      |                         | 44,858           | 11,114          | 25% |
|                          | Loan 254A - Depot Stage 2 Principal - 31.19%                    | 22,218      | 33,961      |                         | 33,961           | 5,639           | 17% |
|                          | Proposed Loan - Depot Stage 3                                   |             | (850,000)   |                         | (850,000)        | 0               | 0%  |
|                          |                                                                 |             |             |                         |                  |                 |     |
|                          | Total capital items                                             | 89,941      | (371,181)   | 16,760                  | (354,421)        | 16,752          |     |
|                          |                                                                 |             |             |                         |                  |                 |     |
|                          | Cash reconciliation items                                       |             |             |                         |                  |                 |     |
|                          | Depreciation                                                    | (1,051,187) | (1,072,211) |                         | (1,072,211)      | (270,256)       |     |
|                          |                                                                 |             |             |                         |                  |                 |     |
|                          | Total adjustment for non-cash items                             | (1,051,187) | (1,072,211) | 0                       | (1,072,211)      | (270,256)       |     |
|                          |                                                                 |             |             |                         |                  |                 |     |
|                          | Increase / (decrease) in cash                                   | 2,647,674   | 2,719,575   | 418,699                 | 3,138,274        | 797,163         |     |
|                          | Funded by / (to) reserves                                       |             |             |                         |                  |                 |     |
|                          | Transfer to Plant Reserve                                       |             | (500,000)   |                         | (500,000)        | 0               |     |
|                          | Transfer from Depot Redevelopment Reserve                       | 14,852      |             |                         | 0                | 0               |     |
|                          | Transfer from Built Asset Replacement Program Reserve (Capital) |             |             |                         | 0                | 0               |     |
|                          | Transfer to Built Asset Replacement Program Reserve             |             |             |                         | 0                | 0               |     |
|                          |                                                                 |             |             |                         |                  |                 |     |
|                          | Funded by / (to) general revenues                               | (2,662,526) | (2,219,575) | (418,699)               | (2,638,274)      | (797,163)       |     |



| Work Order | Budget Detail - Description           | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %   |
|------------|---------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|-----|
|            | PLANT PURCHASES                       |             |             |                         |                  |                 |     |
|            | Income from continuing operations     |             |             |                         |                  |                 |     |
| 1212       | Profit on Sale of Plant               | 212,201     |             |                         | 0                | 0               |     |
|            |                                       |             |             |                         |                  |                 |     |
|            | Total income                          | 212,201     | 0           | 0                       | 0                | 0               |     |
|            |                                       |             |             |                         |                  |                 |     |
|            | Expenses from continuing operations   |             |             |                         |                  |                 |     |
| 1211       | Small Plant Purchases                 | 12,838      | 10,000      |                         | 10,000           | 470             | 5%  |
|            |                                       |             |             |                         |                  |                 |     |
|            | Total expenses                        | 12,838      | 10,000      | 0                       | 10,000           | 470             |     |
|            |                                       |             |             |                         |                  |                 |     |
|            | Capital items                         |             |             |                         |                  |                 |     |
| 1217       | Plant Purchases                       | 636,871     | 1,056,866   | 629,324                 | 1,686,190        | 197,839         | 12% |
|            |                                       |             |             |                         |                  |                 |     |
|            | Total capital items                   | 636,871     | 1,056,866   | 629,324                 | 1,686,190        | 197,839         |     |
|            |                                       |             |             |                         |                  |                 |     |
|            | Cash reconciliation items             |             |             |                         |                  |                 |     |
|            |                                       |             |             |                         |                  |                 |     |
|            |                                       |             |             |                         |                  |                 |     |
|            | Total adjustment for non-cash items   | 0           | 0           | 0                       | 0                | 0               |     |
|            |                                       |             |             |                         |                  |                 |     |
|            | Increase / (decrease) in cash         | (437,508)   | (1,066,866) | (629,324)               | (1,696,190)      | (198,309)       |     |
|            | Funded by / (to) reserves             |             |             |                         |                  |                 |     |
|            | Transfer from Plant Reserve (Capital) | 437,508     | 1,066,866   | 629,324                 | 1,696,190        | 198,309         |     |
|            |                                       |             |             |                         |                  |                 |     |
|            | Funded by / (to) general revenues     | (0)         | 0           | 0                       | 0                | 0               |     |

| Work Order                                   | Budget Detail - Description                          | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %   |
|----------------------------------------------|------------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|-----|
| TRANSPORT FOR NSW MAINTENANCE / CONSTRUCTION |                                                      |             |             |                         |                  |                 |     |
|                                              | Income from continuing operations                    |             |             |                         |                  |                 |     |
|                                              | STATE ROADS                                          |             |             |                         |                  |                 |     |
| 305                                          | RMCC Ordered Works                                   | 3,781,180   | 3,846,943   | 476,654                 | 4,323,597        | 0               | 0%  |
| 2407                                         | State Road Maintenance Contract (RMAP)               | 1,311,406   | 1,000,000   |                         | 1,000,000        | 260,610         | 26% |
| 2095                                         | Flood Damage State Roads                             | 129,472     |             |                         | 0                | 0               |     |
|                                              | REGIONAL ROADS                                       |             |             |                         |                  |                 |     |
| 351                                          | Block Grant - Roads Component                        | 387,000     | 387,000     | 8,000                   | 395,000          | 251,500         | 64% |
| 2346                                         | Block Grant - Traffic Component                      | 70,000      | 70,000      | 2,000                   | 72,000           | 36,000          | 50% |
| 2347                                         | Block Grant - Supplementary Component                | 108,000     | 108,000     |                         | 108,000          | 0               | 0%  |
| 2150                                         | Regional Emergency Road Repair Fund (RLRRP/RERRF)    |             |             |                         | 0                | 0               |     |
| 2094                                         | Flood Damage Regional Roads                          | 1,705,783   |             | 293,200                 | 293,200          | 0               | 0%  |
|                                              |                                                      |             |             |                         |                  |                 |     |
|                                              | Total income                                         | 7,492,841   | 5,411,943   | 779,854                 | 6,191,797        | 548,110         |     |
|                                              |                                                      |             |             |                         |                  |                 |     |
|                                              | Expenses from continuing operations                  |             |             |                         |                  |                 |     |
|                                              | STATE ROADS                                          |             |             |                         |                  |                 |     |
|                                              | RMCC Ordered Works                                   | 126,387     | 200,000     | 254,854                 | 454,854          | 56              | 0%  |
|                                              | State Road Maintenance Contract (RMAP)               | 1,312,110   | 1,000,000   |                         | 1,000,000        | 224,820         | 22% |
|                                              | State Roads - Flood Emergent Works & Damage Repairs  | 707,301     |             |                         | 0                | 0               |     |
|                                              | Heavy Patching & Reseal Prep                         | 1,634,691   | 1,000,000   | 221,800                 | 1,221,800        | 279,243         | 23% |
|                                              | Resealing State Roads                                | 1,764,448   | 1,890,000   |                         | 1,890,000        | 4,096           | 0%  |
|                                              | REGIONAL ROADS                                       |             |             |                         |                  |                 |     |
|                                              | Regional Roads (Roads Component)                     | 388,533     | 387,000     | 8,000                   | 395,000          | 11,538          | 3%  |
|                                              | Regional Roads (Traffic Component)                   | 70,002      | 70,000      | 2,000                   | 72,000           | 24,187          | 34% |
|                                              | Regional Roads - Flood Repairs                       | 487,154     |             | 293,200                 | 293,200          | 20,798          | 7%  |
|                                              | GENERAL                                              |             |             |                         |                  |                 |     |
| 304                                          | Salaries                                             | 137,355     | 185,400     |                         | 185,400          | 33,817          | 18% |
| 306                                          | Oncost on RMS Works - Plant & Materials              | (268,914)   | (162,574)   |                         | (162,574)        | (19,666)        | 12% |
| 307                                          | Oncost on RMS Works - Payroll                        | (329,968)   | (449,501)   |                         | (449,501)        | (60,790)        | 14% |
|                                              | Regional Road Depreciation                           | 136,396     | 127,471     |                         | 127,471          | 32,130          | 25% |
|                                              |                                                      |             |             |                         |                  |                 |     |
|                                              | Total expenses                                       | 6,165,497   | 4,247,796   | 779,854                 | 5,027,650        | 550,229         |     |
|                                              |                                                      |             |             |                         |                  |                 |     |
|                                              | Capital items                                        |             |             |                         |                  |                 |     |
|                                              | RERRF & Block Supplementary - Regional Roads Repairs | 215,331     | 108,000     | 0                       | 108,000          | 0               | 0%  |
|                                              |                                                      |             |             |                         |                  |                 |     |
|                                              | Total capital items                                  | 215,331     | 108,000     | 0                       | 108,000          | 0               |     |
|                                              |                                                      |             |             |                         |                  |                 |     |
|                                              | Cash reconciliation items                            |             |             |                         |                  |                 |     |
|                                              | Depreciation                                         | (136,396)   | (127,471)   |                         | (127,471)        | (32,130)        |     |
|                                              |                                                      |             |             |                         |                  |                 |     |
|                                              | Total adjustment for non-cash items                  | (136,396)   | (127,471)   | 0                       | (127,471)        | (32,130)        |     |
|                                              |                                                      |             |             |                         |                  |                 |     |
|                                              | Increase / (decrease) in cash                        | 1,248,410   | 1,183,618   | (0)                     | 1,183,618        | 30,010          |     |
|                                              | Funded by / (to) reserves                            |             |             |                         |                  |                 |     |
|                                              | Transfer to Plant Reserve                            |             | (450,000)   |                         | (450,000)        | 0               |     |
|                                              | Transfer to Unexpended Grants Reserve                |             |             |                         | 0                | 0               |     |
|                                              | Transfer from Unexpended Grants Reserve              |             | 74,881      |                         | 74,881           | 74,881          |     |



| Work Order | Budget Detail - Description       | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | % |
|------------|-----------------------------------|-------------|-------------|-------------------------|------------------|-----------------|---|
|            |                                   |             |             |                         |                  |                 |   |
|            | Funded by / (to) general revenues | (1,248,410) | (808,499)   | 0                       | (808,499)        | (104,891)       |   |

| Work Order | Budget Detail - Description                                | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %    |
|------------|------------------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|------|
|            | <b>ROADS TO RECOVERY &amp; FIXING LOCAL ROADS</b>          |             |             |                         |                  |                 |      |
|            | <b>Income from Continuing Operations</b>                   |             |             |                         |                  |                 |      |
| 1231       | Roads to Recovery Grant (RTR) - 2024-2029                  | 1,330,447   | 1,464,729   |                         | 1,464,729        | 820,587         | 56%  |
|            | <b>Total income</b>                                        | 1,330,447   | 1,464,729   | 0                       | 1,464,729        | 820,587         |      |
|            | <b>Expenses from continuing operations</b>                 |             |             |                         |                  |                 |      |
|            |                                                            |             |             |                         |                  |                 |      |
|            | <b>Total expenses</b>                                      | 0           | 0           | 0                       | 0                | 0               |      |
|            | <b>Capital items</b>                                       |             |             |                         |                  |                 |      |
|            | <b><u>2024-2029 PROGRAM</u></b>                            |             |             |                         |                  |                 |      |
|            | RTR - Program Works                                        |             | 1,236,729   | (623,685)               | 613,044          | 0               | 0%   |
| 754        | RTR - Middle Creek Rd - Resheeting                         | 0           |             |                         | 0                | 0               |      |
|            | <b>RURAL SEALED ROAD REHABILITATION</b>                    |             |             |                         |                  |                 |      |
| 2365       | RTR - Bangaroo Rd - Rehabilitation                         | 0           | 228,000     | (228,000)               | 0                | 0               |      |
| 2378       | RTR - Kangaroooby Rd - Final Seal                          | 102,971     |             |                         | 0                | 0               |      |
| 2356       | RTR - North Logan Rd - Rehabilitation & Widening           | 937,426     |             |                         | 0                | 0               |      |
| 2386       | RTR - Kangaroo Flat Rd - Second Seal 4.93-5.98 & 6.39-6.84 | 33,963      |             |                         | 0                | 0               |      |
| 2364       | RTR - Tokyo Terrace - Drainage Improvement Works           | 28,026      |             |                         | 0                | 0               |      |
| 2311       | RTR - Erosion Control - Ferndale Road                      | 51,155      |             |                         | 0                | 0               |      |
| 2312       | RTR - Erosion Control - Kangaroooby Road                   | 29,774      |             |                         | 0                | 0               |      |
| 2453       | RTR - Low Level Bridge                                     | 140,355     |             | 420,649                 | 420,649          | 420,649         | 100% |
|            | <b><u>2019-2024 PROGRAM</u></b>                            |             |             |                         |                  |                 |      |
|            | <b>RESHEETING &amp; ROCK CRUSHING PROJECTS</b>             |             |             |                         |                  |                 |      |
| 754        | RTR - Middle Creek Rd - Resheeting                         | 122,509     |             |                         | 0                | 0               |      |
|            | <b>CULVERT &amp; CAUSEWAY PROJECTS</b>                     |             |             |                         |                  |                 |      |
| 707        | RTR - Culverts - Saywaker Lane                             | 32,151      |             |                         | 0                | 0               |      |
| 711        | RTR - Culverts - Nada Road                                 | 30,454      |             |                         | 0                | 0               |      |
| 2355       | RTR - Culverts - Farm Road                                 | 53,895      |             |                         | 0                | 0               |      |
|            | <b>BRIDGE PROJECTS</b>                                     |             |             |                         |                  |                 |      |
|            | <b>PROJECTS FUNDED BY BOTH RTR &amp; FLR ROUND 2</b>       |             |             |                         |                  |                 |      |
| 1645       | RTR - Kangaroo Flat Rd - Rehab & Seal 8.9-12.2 (FLR2)      | 85,813      |             |                         | 0                | 0               |      |
| 1647       | RTR - Kangaroo Flat Rd - Rehab & Seal 13.1-14.8 (FLR2)     | 46,354      |             |                         | 0                | 0               |      |
| 1648       | RTR - Mt McDonald Rd - Rehab & Seal 4.4-5.3 (FLR2)         | 29,253      |             |                         | 0                | 0               |      |
| 1649       | RTR - Mt McDonald Rd - Rehab & Seal 6.7-7.7 (FLR2)         | 43,880      |             |                         | 0                | 0               |      |
|            | <b>PROJECTS FUNDED BY BOTH RTR &amp; FLR ROUND 3</b>       |             |             |                         |                  |                 |      |
| 1784       | RTR & FLR3 - Troopers Rd Seal 0-5km                        | 116,132     |             |                         | 0                | 0               |      |
|            | <b>Total capital items</b>                                 | 1,884,111   | 1,464,729   | (431,036)               | 1,033,693        | 420,649         |      |
|            | <b>Cash reconciliation items</b>                           |             |             |                         |                  |                 |      |
|            |                                                            |             |             |                         |                  |                 |      |
|            | <b>Total adjustment for non-cash items</b>                 | 0           | 0           | 0                       | 0                | 0               |      |
|            | <b>Increase / (decrease) in cash</b>                       | (553,664)   | 0           | 431,036                 | 431,036          | 399,938         |      |
|            | <b>Funded by / (to) reserves</b>                           |             |             |                         |                  |                 |      |
|            | Transfer from Unexpended Grants Reserve (Capital)          | 506,247     |             |                         | 0                | 506,247         |      |

| Work Order | Budget Detail - Description           | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | % |
|------------|---------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|---|
|            | Transfer to Unexpended Grants Reserve |             |             |                         | 0                | 14,064          |   |
|            |                                       |             |             |                         |                  |                 |   |
|            | Funded by / (to) general revenues     | 47,417      | 0           | (431,036)               | (431,036)        | (920,249)       |   |

| Work Order                          | Budget Detail - Description                                      | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %   |
|-------------------------------------|------------------------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|-----|
| COWRA STREET MAINTENANCE            |                                                                  |             |             |                         |                  |                 |     |
| Income from continuing operations   |                                                                  |             |             |                         |                  |                 |     |
| 262                                 | Traffic Route Lighting Subsidy                                   | 66,000      | 66,000      |                         | 66,000           | 0               | 0%  |
| 263                                 | Banner Pole Income                                               |             | 1,317       |                         | 1,317            | 0               | 0%  |
| 1662                                | Annual Maintenance Contribution - Target Carpark                 | 1,189       | 1,053       |                         | 1,053            | 0               | 0%  |
| 1736                                | Energy Saving Certificates                                       | 1,388       |             |                         | 0                | 0               |     |
| 2152                                | Regional Emergency Road Repair Fund (RLRRP/RERRF)                |             |             |                         | 0                | 0               |     |
| Total income                        |                                                                  |             |             |                         |                  |                 |     |
|                                     |                                                                  | 68,577      | 68,370      | 0                       | 68,370           | 0               |     |
| Expenses from continuing operations |                                                                  |             |             |                         |                  |                 |     |
| 252                                 | Roads Maintenance - Supervisor - Operating Expenses              | 136,154     | 135,097     |                         | 135,097          | 32,739          | 24% |
| 251                                 | Roads Maintenance - Maintenance Engineer - Operating Expenses    | 96,684      | 92,458      |                         | 92,458           | 22,049          | 24% |
| 254                                 | Cowra Streets - Maintenance                                      | 677,641     | 585,410     |                         | 585,410          | 157,428         | 27% |
| 272                                 | Unsealed Streets Maintenance                                     | 4,951       | 6,555       |                         | 6,555            | 0               | 0%  |
| 241                                 | Footpaths - Ancillary Maintenance                                | 37,421      | 67,492      |                         | 67,492           | 9,688           | 14% |
| 273                                 | Carpark Maintenance                                              | 9,458       | 13,679      |                         | 13,679           | 3,113           | 23% |
| 2151                                | RERRF/RLRRP - Cowra Streets Maintenance & Heavy Patching Program | 111,636     | 101,341     |                         | 101,341          | 14,064          | 14% |
|                                     | Road Depreciation                                                | 426,977     | 399,039     |                         | 399,039          | 100,580         | 25% |
|                                     | Footpath Depreciation                                            | 97,886      | 154,367     |                         | 154,367          | 38,909          | 25% |
|                                     | Other Road Asset Depreciation                                    | 64,242      | 60,038      |                         | 60,038           | 15,133          | 25% |
|                                     | Other Asset Depreciation                                         | 11,537      | 10,782      |                         | 10,782           | 2,718           | 25% |
| Total expenses                      |                                                                  |             |             |                         |                  |                 |     |
|                                     |                                                                  | 1,674,588   | 1,626,258   | 0                       | 1,626,258        | 396,419         |     |
| Capital items                       |                                                                  |             |             |                         |                  |                 |     |
| Total capital items                 |                                                                  |             |             |                         |                  |                 |     |
|                                     |                                                                  | 0           | 0           | 0                       | 0                | 0               |     |
| Cash reconciliation items           |                                                                  |             |             |                         |                  |                 |     |
|                                     | Depreciation                                                     | (600,642)   | (624,226)   |                         | (624,226)        | (157,339)       |     |
| Total adjustment for non-cash items |                                                                  |             |             |                         |                  |                 |     |
|                                     |                                                                  | (600,642)   | (624,226)   | 0                       | (624,226)        | (157,339)       |     |
| Increase / (decrease) in cash       |                                                                  |             |             |                         |                  |                 |     |
|                                     |                                                                  | (1,005,368) | (933,662)   | 0                       | (933,662)        | (239,080)       |     |
| Funded by / (to) reserves           |                                                                  |             |             |                         |                  |                 |     |
|                                     | Transfer to Unexpended Grants Reserve                            |             |             |                         | 0                | 0               |     |
|                                     | Transfer from Unexpended Grants Reserve                          | 111,636     | 101,341     |                         | 101,341          | 14,064          |     |
|                                     | Transfer from Carryover Reserve                                  |             |             |                         | 0                | 0               |     |
| Funded by / (to) general revenues   |                                                                  |             |             |                         |                  |                 |     |
|                                     |                                                                  | 893,733     | 832,321     | 0                       | 832,321          | 225,016         |     |

| Work Order                | Budget Detail - Description                                                | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %   |
|---------------------------|----------------------------------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|-----|
| COWRA STREET CONSTRUCTION |                                                                            |             |             |                         |                  |                 |     |
|                           | Income from continuing operations                                          |             |             |                         |                  |                 |     |
| 1684                      | Grant - Japanese Gardens Carpark Upgrade                                   |             | 100,000     |                         | 100,000          | 0               | 0%  |
| 2358                      | Grant - LRCI Round 4 - Urban Reseals                                       | 182,741     |             |                         | 0                | 0               |     |
| 2154                      | Local Government Recovery Grant (AGRN1025)                                 | 183,434     |             |                         | 0                | 0               |     |
|                           |                                                                            |             |             |                         |                  |                 |     |
|                           | Total income                                                               | 366,175     | 100,000     | 0                       | 100,000          | 0               |     |
|                           |                                                                            |             |             |                         |                  |                 |     |
|                           | Expenses from continuing operations                                        |             |             |                         |                  |                 |     |
| 1934                      | Loan 254B - CBD Footpath - Interest - 61.31%                               | 28,467      | 28,108      |                         | 28,108           | 6,871           | 24% |
|                           |                                                                            |             |             |                         |                  |                 |     |
|                           | Total expenses                                                             | 28,467      | 28,108      | 0                       | 28,108           | 6,871           |     |
|                           |                                                                            |             |             |                         |                  |                 |     |
|                           | Capital items                                                              |             |             |                         |                  |                 |     |
| 265                       | Cowra Street & Lane Reseals                                                | 242,083     | 168,770     |                         | 168,770          | 356             | 0%  |
| 1683                      | Japanese Gardens Carpark Upgrade                                           |             | 100,000     |                         | 100,000          | 0               | 0%  |
| 2217                      | Recovery Grant Exp - Bulkhead Road Fishburn Street Intersection Concreting | 20,848      |             |                         | 0                | 0               |     |
| 2218                      | Recovery Grant Exp - Nangar Street - Pipe Upgrade & Augmentation           | 32,169      |             |                         | 0                | 0               |     |
| 2235                      | Recovery Grant Exp - Pridham St - Open Drain                               | 130,409     |             |                         | 0                | 0               |     |
|                           | Loan 254B - CBD Footpath - Principal 61.31%                                | 62,392      | 66,759      |                         | 66,759           | 15,834          | 24% |
|                           |                                                                            |             |             |                         |                  |                 |     |
|                           | Total capital items                                                        | 487,901     | 335,529     | 0                       | 335,529          | 16,190          |     |
|                           |                                                                            |             |             |                         |                  |                 |     |
|                           | Cash reconciliation items                                                  |             |             |                         |                  |                 |     |
|                           |                                                                            |             |             |                         |                  |                 |     |
|                           |                                                                            |             |             |                         |                  |                 |     |
|                           | Total adjustment for non-cash items                                        | 0           | 0           | 0                       | 0                | 0               |     |
|                           |                                                                            |             |             |                         |                  |                 |     |
|                           | Increase / (decrease) in cash                                              | (150,193)   | (263,636)   | 0                       | (263,636)        | (23,061)        |     |
|                           | Funded by / (to) reserves                                                  |             |             |                         |                  |                 |     |
|                           | Transfer from S94A Reserve(Capital)                                        | 8,402       | 8,612       |                         | 8,612            | 2,153           |     |
|                           | Transfer to Aquatic Centre Capital Renewal Reserve                         |             |             |                         | 0                | 0               |     |
|                           | Transfer to Cowra Services Projects Reserve                                | (182,741)   |             |                         | 0                | 0               |     |
|                           | Transfer from Carryover Reserve (Capital)                                  |             |             |                         | 0                | 0               |     |
|                           |                                                                            |             |             |                         |                  |                 |     |
|                           | Funded by / (to) general revenues                                          | 324,532     | 255,024     | 0                       | 255,024          | 20,908          |     |

| Work Order             | Budget Detail - Description                         | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %    |
|------------------------|-----------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|------|
| RURAL ROAD MAINTENANCE |                                                     |             |             |                         |                  |                 |      |
|                        | Income from continuing operations                   |             |             |                         |                  |                 |      |
| 443                    | Rent of Dedicated Roads                             | 3,228       | 3,325       |                         | 3,325            | 0               | 0%   |
| 444                    | Road Opening Permits                                |             | 132         |                         | 132              | 0               | 0%   |
| 2072                   | Disaster Assistance Arrangement (AGRN1034)          | 674,137     |             | 315,100                 | 315,100          | 0               | 0%   |
| 2360                   | Grant - LRCI Round 4 - Rural Grading                | 915,452     |             |                         | 0                | 0               |      |
| 2156                   | Regional Emergency Road Repair Fund (RERRF)         |             |             |                         | 0                | 0               |      |
|                        | Emergency Works Funding                             |             | 673,825     |                         | 673,825          | 0               | 0%   |
|                        | Total income                                        | 1,592,817   | 677,282     | 315,100                 | 992,382          | 0               |      |
|                        | Expenses from continuing operations                 |             |             |                         |                  |                 |      |
|                        | Sealed Rural Road Maintenance                       | 423,626     | 355,686     |                         | 355,686          | 83,791          | 24%  |
|                        | Unsealed Rural Road - Maintenance                   | 0           |             | 16,273                  | 16,273           | 16,273          | 100% |
|                        | Sealed Rural Roads - Flood Repairs                  | 707,619     |             | 100                     | 100              | 67              | 67%  |
| 2103                   | Unsealed Rural Road - Flood Repairs                 | 130,788     |             | 315,000                 | 315,000          | 314,008         | 100% |
|                        | Rural Roads - Emergency Works                       |             | 673,825     |                         | 673,825          | 0               | 0%   |
| 2199                   | Project Management - Flood Repairs                  | 168,931     |             | 45,000                  | 45,000           | 8,086           | 18%  |
| 453                    | Rural Roads - Traffic Signs                         | 7,671       | 33,624      |                         | 33,624           | 0               | 0%   |
|                        | Rural Roads - Table Drain Maintenance               |             | 93,514      |                         | 93,514           | 0               | 0%   |
| 2096                   | FLR - Pothole Repair Expenditure                    |             |             |                         | 0                | 0               |      |
|                        | RERRF - RURAL ROADS PROGRAM                         |             |             |                         |                  |                 |      |
| 2371                   | RERRF - Commelia Road Resheeting                    | 22,713      |             |                         | 0                | 0               |      |
| 2293                   | RERRF - Heavy Patching Rural Roads                  | 216,057     | 314,343     |                         | 314,343          | 0               | 0%   |
| 2292                   | RERRF - Gravel Resheeting                           | 88,463      |             |                         | 0                | 0               |      |
| 2324                   | RERRF - Blue Mantle Road - Resheeting - Full Length | 168,740     |             |                         | 0                | 0               |      |
| 2325                   | RERRF - Barryrennie Road - Grading                  | 16,316      |             |                         | 0                | 0               |      |
| 2326                   | RERRF - Eagleview Road - Resheeting - Full Length   | 253,184     |             |                         | 0                | 0               |      |
| 2455                   | RERRF - North logan Reseal (10.44 - 11.31km)        | 47,222      |             |                         |                  |                 |      |
|                        | RERRF - Shoulder Repair & Widening                  |             | 309,000     |                         | 309,000          | 0               | 0%   |
|                        | RERRF - Grading                                     |             | 300,931     | 184,755                 | 485,686          | 0               | 0%   |
|                        | DEPRECIATION                                        |             |             |                         |                  |                 |      |
|                        | Road Depreciation                                   | 1,376,886   | 1,286,795   | 662,665                 | 1,949,460        | 491,371         | 25%  |
|                        | Other Road Asset Depreciation                       | 7,148       | 6,680       |                         | 6,680            | 1,684           | 25%  |
|                        | Total Expenses                                      | 3,635,365   | 3,374,398   | 1,223,793               | 4,598,191        | 915,278         |      |
|                        | Capital items                                       |             |             |                         |                  |                 |      |
|                        | Grading                                             | 1,738,737   | 300,000     |                         | 300,000          | 205,335         | 68%  |
|                        | Total capital items                                 | 1,738,737   | 300,000     | 0                       | 300,000          | 205,335         |      |
|                        | Cash reconciliation items                           |             |             |                         |                  |                 |      |
|                        | Depreciation                                        | (1,384,034) | (1,293,475) | (662,665)               | (1,956,140)      | (493,054)       |      |
|                        | Total adjustment for non-cash items                 | (1,384,034) | (1,293,475) | (662,665)               | (1,956,140)      | (493,054)       |      |
|                        | Increase / (decrease) in cash                       | (2,397,251) | (1,703,641) | (246,028)               | (1,949,669)      | (627,559)       |      |
|                        | Funded by / (to) reserves                           |             |             |                         |                  |                 |      |



| Work Order | Budget Detail - Description                 | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | % |
|------------|---------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|---|
|            | Transfer to Unexpended Grants Reserve       |             |             |                         | 0                | 0               |   |
|            | Transfer from Unexpended Grants Reserve     | 761,627     | 924,274     | 184,755                 | 1,109,029        | 0               |   |
|            | Transfer to Cowra Services Projects Reserve | (735,130)   |             |                         | 0                | 0               |   |
|            |                                             |             |             |                         |                  |                 |   |
|            | Funded by / (to) general revenues           | 2,370,753   | 779,367     | 61,273                  | 840,640          | 627,559         |   |

| Work Order              | Budget Detail - Description                             | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %    |
|-------------------------|---------------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|------|
| RURAL ROAD CONSTRUCTION |                                                         |             |             |                         |                  |                 |      |
|                         | Income from continuing operations                       |             |             |                         |                  |                 |      |
| 2129                    | Grant - LRCI Round 3 - Gravel Resheeting                |             |             |                         | 0                | 0               |      |
| 2359                    | Grant - LRCI Round 4 - Rural Reseals                    | 345,312     |             |                         | 0                | 0               |      |
| 2158                    | Local Government Recovery Grant (AGRN1025)              | 27,157      |             |                         | 0                | 0               |      |
|                         |                                                         |             |             |                         |                  |                 |      |
|                         | Total income                                            | 372,469     | 0           | 0                       | 0                | 0               |      |
|                         |                                                         |             |             |                         |                  |                 |      |
|                         | Expenses from continuing operations                     |             |             |                         |                  |                 |      |
| 447                     | Roads Construction - Supervisor - Operating Expenses    | 114,190     | 124,807     |                         | 124,807          | 27,056          | 22%  |
| 446                     | Construction Engineer                                   | 104,600     | 107,778     |                         | 107,778          | 25,511          | 24%  |
|                         |                                                         |             |             |                         |                  |                 |      |
|                         | Total expenses                                          | 218,790     | 232,585     | 0                       | 232,585          | 52,567          |      |
|                         |                                                         |             |             |                         |                  |                 |      |
|                         | Capital items                                           |             |             |                         |                  |                 |      |
|                         | Gravel Resheeting                                       | (0)         | 559,402     | 64,069                  | 623,471          | 623,472         | 100% |
| 693                     | Rural Reseals                                           | 347,690     | 435,386     |                         | 435,386          | 2,018           | 0%   |
| 2212                    | Recovery Grant Exp - Greenthorpe Road Sidetrack         | 552         |             |                         | 0                | 0               |      |
| 2215                    | Recovery Grant Exp - Jukes Lane - Twin Cell Box Culvert | 28,244      |             |                         | 0                | 0               |      |
|                         |                                                         |             |             |                         |                  |                 |      |
|                         | Total capital items                                     | 376,485     | 994,788     | 64,069                  | 1,058,857        | 625,490         |      |
|                         |                                                         |             |             |                         |                  |                 |      |
|                         | Cash reconciliation items                               |             |             |                         |                  |                 |      |
|                         |                                                         |             |             |                         |                  |                 |      |
|                         |                                                         |             |             |                         |                  |                 |      |
|                         | Total adjustment for non-cash items                     | 0           | 0           | 0                       | 0                | 0               |      |
|                         |                                                         |             |             |                         |                  |                 |      |
|                         | Increase / (decrease) in cash                           | (222,807)   | (1,227,373) | (64,069)                | (1,291,442)      | (678,057)       |      |
|                         | Funded by / (to) reserves                               |             |             |                         |                  |                 |      |
|                         | Transfer from S94A Reserve (Capital)                    | 25,205      | 25,835      |                         | 25,835           | 25,835          |      |
|                         | Transfer from S94 Rural Roads Reserve (Capital)         |             |             |                         | 0                | 0               |      |
|                         | Transfer to Unexpended Grants Reserve                   |             |             |                         | 0                | 0               |      |
|                         | Transfer to Aquatic Centre Capital Renewal Reserve      |             |             |                         | 0                | 0               |      |
|                         | Transfer to Cowra Services Projects Reserve             | (345,312)   |             |                         | 0                | 0               |      |
|                         |                                                         |             |             |                         |                  |                 |      |
|                         | Funded by / (to) general revenues                       | 542,914     | 1,201,538   | 64,069                  | 1,265,607        | 652,222         |      |



| Work Order      | Budget Detail - Description                        | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %   |
|-----------------|----------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|-----|
| VILLAGE STREETS |                                                    |             |             |                         |                  |                 |     |
|                 | Income from continuing operations                  |             |             |                         |                  |                 |     |
| 2204            | Regional Emergency Road Repair Fund (RLRRP/RERRF)  |             |             |                         | 0                | 0               |     |
|                 | Total income                                       | 0           | 0           | 0                       | 0                | 0               |     |
|                 | Expenses from continuing operations                |             |             |                         |                  |                 |     |
|                 | Village Streets Maintenance                        | 126,629     | 110,888     |                         | 110,888          | 22,844          | 21% |
| 2205            | RERRF/RLRRP - Village Streets Repairs              |             | 33,975      |                         | 33,975           | 0               | 0%  |
|                 | Road Depreciation                                  | 61,768      | 57,727      |                         | 57,727           | 14,550          | 25% |
|                 | Footpath Depreciation                              | 5,263       | 4,918       |                         | 4,918            | 1,240           | 25% |
|                 | Other Asset Depreciation                           | 1,163       | 1,087       |                         | 1,087            | 274             | 25% |
|                 | Total expenses                                     | 194,823     | 208,595     | 0                       | 208,595          | 38,908          |     |
|                 | Capital items                                      |             |             |                         |                  |                 |     |
| 701             | Village Reseals                                    |             | 52,756      |                         | 52,756           | 0               | 0%  |
|                 | Total capital items                                | 0           | 52,756      | 0                       | 52,756           | 0               |     |
|                 | Cash reconciliation items                          |             |             |                         |                  |                 |     |
|                 | Depreciation                                       | (68,194)    | (63,732)    |                         | (63,732)         | (16,064)        |     |
|                 | Total adjustment for non-cash items                | (68,194)    | (63,732)    | 0                       | (63,732)         | (16,064)        |     |
|                 | Increase / (decrease) in cash                      | (126,629)   | (197,619)   | 0                       | (197,619)        | (22,844)        |     |
|                 | Funded by / (to) reserves                          |             |             |                         |                  |                 |     |
|                 | Transfer to Aquatic Centre Capital Renewal Reserve |             |             |                         | 0                | 0               |     |
|                 | Transfer to Unexpended Grants Reserve              |             |             |                         | 0                | 0               |     |
|                 | Transfer from Unexpended Grants Reserve            |             | 33,975      |                         | 33,975           | 0               |     |
|                 | Transfer from S94A Reserve                         | 4,201       | 4,306       |                         | 4,306            | 4,306           |     |
|                 | Funded by / (to) general revenues                  | 122,428     | 159,338     | 0                       | 159,338          | 18,538          |     |

| Work Order                    | Budget Detail - Description                         | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %   |
|-------------------------------|-----------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|-----|
| BUSHFIRE & EMERGENCY SERVICES |                                                     |             |             |                         |                  |                 |     |
|                               | Income from continuing operations                   |             |             |                         |                  |                 |     |
| 1125                          | Bushfire Equipment Subsidy                          | 1,563,453   | 433,438     |                         | 433,438          | 0               | 0%  |
| 1127                          | RFS Hazard Reduction Mechanical Activity            | 17,540      | 18,066      | 12,139                  | 30,205           | 0               | 0%  |
| 1090                          | Reimbursement - SES Shed Gooloogong                 | (3,995)     |             |                         | 0                | 0               |     |
| 1138                          | RFS - Torrington Station - Reimbursement            | 1,334       |             |                         | 0                | 0               |     |
| 2229                          | RFS - Woodstock Station - Reimbursement             | 45,000      |             |                         | 0                | 0               |     |
|                               |                                                     |             |             |                         |                  |                 |     |
|                               | Total income                                        | 1,623,332   | 451,504     | 12,139                  | 463,643          | 0               |     |
|                               |                                                     |             |             |                         |                  |                 |     |
|                               | Expenses from continuing operations                 |             |             |                         |                  |                 |     |
| 1091                          | Contr. To NSW Fire Brigade                          | 47,902      | 50,158      |                         | 50,158           | 13,101          | 26% |
| 1954                          | Contribution for LEMO Salary                        |             |             |                         | 0                | 0               |     |
| 1093                          | RFS Utility Expense                                 | 8,639       | 14,906      |                         | 14,906           | 3,803           | 26% |
|                               | RFS - Hazard Reduction                              | 18,613      | 18,067      | 12,139                  | 30,206           | 0               | 0%  |
| 1092                          | Contribution to RFS                                 | 413,523     | 438,389     |                         | 438,389          | 0               | 0%  |
| 1086                          | Contribution to SES                                 | 45,387      | 62,439      |                         | 62,439           | 9,711           | 16% |
| 1087                          | SES Expenses                                        | 3,948       | 6,313       |                         | 6,313            | 2,882           | 46% |
|                               | Plant & Equipment Depreciation                      | 167,285     | 170,631     |                         | 170,631          | 43,008          | 25% |
|                               | Other Asset Depreciation                            | 8,609       | 8,781       |                         | 8,781            | 2,213           | 25% |
|                               | Building Depreciation                               | 106,210     | 108,334     |                         | 108,334          | 27,306          | 25% |
|                               |                                                     |             |             |                         |                  |                 |     |
|                               | Total expenses                                      | 820,116     | 878,018     | 12,139                  | 890,157          | 102,024         |     |
|                               |                                                     |             |             |                         |                  |                 |     |
|                               | Capital items                                       |             |             |                         |                  |                 |     |
| 1119                          | Bushfire Equipment Allocation                       | 1,563,453   | 433,438     |                         | 433,438          | 0               | 0%  |
| 2230                          | RFS - Woodstock - New Station                       | 45,000      |             |                         | 0                | 0               |     |
| 1124                          | RFS - Cowra - New Regional Headquarters             | 25,581      |             |                         | 0                | 0               |     |
|                               |                                                     |             |             |                         |                  |                 |     |
|                               | Total capital items                                 | 1,634,034   | 433,438     | 0                       | 433,438          | 0               |     |
|                               |                                                     |             |             |                         |                  |                 |     |
|                               | Cash reconciliation items                           |             |             |                         |                  |                 |     |
|                               | Depreciation                                        | (282,104)   | (287,746)   |                         | (287,746)        | (72,528)        |     |
|                               |                                                     |             |             |                         |                  |                 |     |
|                               | Total adjustment for non-cash items                 | (282,104)   | (287,746)   | 0                       | (287,746)        | (72,528)        |     |
|                               |                                                     |             |             |                         |                  |                 |     |
|                               | Increase / (decrease) in cash                       | (548,714)   | (572,206)   | 0                       | (572,206)        | (29,496)        |     |
|                               | Funded by / (to) reserves                           |             |             |                         |                  |                 |     |
|                               | Transfer to Built Asset Replacement Program Reserve |             |             |                         | 0                | 0               |     |
|                               | Transfer from S94 Bushfire Rural Reserve (Capital)  |             |             |                         | 0                | 0               |     |
|                               |                                                     |             |             |                         |                  |                 |     |
|                               | Funded by / (to) general revenues                   | 548,714     | 572,206     | 0                       | 572,206          | 29,496          |     |

| Work Order | Budget Detail - Description                          | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %   |
|------------|------------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|-----|
| BRIDGES    |                                                      |             |             |                         |                  |                 |     |
|            | Income from continuing operations                    |             |             |                         |                  |                 |     |
| 2330       | Contribution - Forbes Shire Council - Bridge Testing | 14,564      |             |                         | 0                | 0               |     |
|            |                                                      |             |             |                         |                  |                 |     |
|            | Total income                                         | 14,564      | 0           | 0                       | 0                | 0               |     |
|            |                                                      |             |             |                         |                  |                 |     |
|            | Expenses from continuing operations                  |             |             |                         |                  |                 |     |
| 235        | Low Level Bridge                                     | 5,316       | 7,295       |                         | 7,295            | 339             | 5%  |
| 237        | Bridge Inspections/Repairs                           | 23,509      | 30,000      |                         | 30,000           | 0               | 0%  |
| 2331       | Belubula Way/Limestone Creek Bridge Testing          | 14,564      |             |                         | 0                | 0               |     |
| 1931       | Loan 254C - Low Level Repairs - Interest - 7.5%      | 9,031       | 3,441       |                         | 3,441            | 2,389           | 69% |
|            | Bridge Depreciation                                  | 161,965     | 175,481     |                         | 175,481          | 44,231          | 25% |
|            |                                                      |             |             |                         |                  |                 |     |
|            | Total expenses                                       | 214,385     | 216,217     | 0                       | 216,217          | 46,959          |     |
|            |                                                      |             |             |                         |                  |                 |     |
|            | Capital items                                        |             |             |                         |                  |                 |     |
|            | Loan 254C - Low Level Repairs - Principal - 7.5%     | 21,697      | 8,173       |                         | 8,173            | 5,506           | 67% |
|            |                                                      |             |             |                         |                  |                 |     |
|            | Total capital items                                  | 21,697      | 8,173       | 0                       | 8,173            | 5,506           |     |
|            |                                                      |             |             |                         |                  |                 |     |
|            | Cash reconciliation items                            |             |             |                         |                  |                 |     |
|            | Depreciation                                         | (161,965)   | (175,481)   |                         | (175,481)        | (44,231)        |     |
|            |                                                      |             |             |                         |                  |                 |     |
|            | Total adjustment for non-cash items                  | (161,965)   | (175,481)   | 0                       | (175,481)        | (44,231)        |     |
|            |                                                      |             |             |                         |                  |                 |     |
|            | Increase / (decrease) in cash                        | (59,553)    | (48,909)    | 0                       | (48,909)         | (8,235)         |     |
|            | Funded by / (to) reserves                            |             |             |                         |                  |                 |     |
|            | Transfer to Carryover Reserve                        |             |             |                         | 0                | 0               |     |
|            | Transfer from Carryover Reserve                      | 27,709      |             |                         | 0                | 0               |     |
|            |                                                      |             |             |                         |                  |                 |     |
|            | Funded by / (to) general revenues                    | 31,844      | 48,909      | 0                       | 48,909           | 8,235           |     |

| Work Order        | Budget Detail - Description                 | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %   |
|-------------------|---------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|-----|
| QUARRY OPERATIONS |                                             |             |             |                         |                  |                 |     |
|                   | Income from continuing operations           |             |             |                         |                  |                 |     |
|                   |                                             |             |             |                         |                  |                 |     |
|                   |                                             |             |             |                         |                  |                 |     |
|                   | Total income                                | 0           | 0           | 0                       | 0                | 0               |     |
|                   |                                             |             |             |                         |                  |                 |     |
|                   | Expenses from continuing operations         |             |             |                         |                  |                 |     |
| 1141              | Working Expenses                            | 47,177      | 28,730      | 20,000                  | 48,730           | 20,888          | 43% |
| 1142              | Oncost on Gravel Issues                     | (213,532)   | (226,073)   |                         | (226,073)        | (153,653)       | 68% |
|                   | Quarry Depreciation                         | 5,551       | 5,662       |                         | 5,662            | 1,427           | 25% |
|                   | Other Asset Depreciation                    | 9,596       | 9,788       |                         | 9,788            | 2,467           | 25% |
|                   |                                             |             |             |                         |                  |                 |     |
|                   | Total expenses                              | (151,208)   | (181,893)   | 20,000                  | (161,893)        | (128,871)       |     |
|                   |                                             |             |             |                         |                  |                 |     |
|                   | Capital items                               |             |             |                         |                  |                 |     |
|                   |                                             |             |             |                         |                  |                 |     |
|                   |                                             |             |             |                         |                  |                 |     |
|                   | Total capital items                         | 0           | 0           | 0                       | 0                | 0               |     |
|                   |                                             |             |             |                         |                  |                 |     |
|                   | Cash reconciliation items                   |             |             |                         |                  |                 |     |
|                   | Depreciation                                | (15,147)    | (15,450)    |                         | (15,450)         | (3,894)         |     |
|                   |                                             |             |             |                         |                  |                 |     |
|                   | Total adjustment for non-cash items         | (15,147)    | (15,450)    | 0                       | (15,450)         | (3,894)         |     |
|                   |                                             |             |             |                         |                  |                 |     |
|                   | Increase / (decrease) in cash               | 166,355     | 197,343     | (20,000)                | 177,343          | 132,765         |     |
|                   | Funded by / (to) reserves                   |             |             |                         |                  |                 |     |
|                   | Transfer from Quarry Rehabilitation Reserve | 47,177      | 28,730      | 20,000                  | 48,730           | 20,888          |     |
|                   | Transfer to Quarry Rehabilitation Reserve   | (57,985)    | (57,985)    |                         | (57,985)         | 0               |     |
|                   |                                             |             |             |                         |                  |                 |     |
|                   | Funded by / (to) general revenues           | (155,547)   | (168,088)   | 0                       | (168,088)        | (153,653)       |     |

| Work Order | Budget Detail - Description                                 | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %    |
|------------|-------------------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|------|
| DRAINAGE   |                                                             |             |             |                         |                  |                 |      |
|            | Income from continuing operations                           |             |             |                         |                  |                 |      |
| 2268       | Public Works - Mulyan Drain Flood Repair                    |             |             |                         | 0                | 0               |      |
|            |                                                             |             |             |                         |                  |                 |      |
|            | Total income                                                | 0           | 0           | 0                       | 0                | 0               |      |
|            |                                                             |             |             |                         |                  |                 |      |
|            | Expenses from continuing operations                         |             |             |                         |                  |                 |      |
| 1937       | Loan No. 236b - Vaux St Drainage - 77.85%                   | 913         |             |                         | 0                | 0               |      |
| 1936       | Loan No. 241b - Vaux St Drainage - 11.67%                   | 6,648       | 6,286       |                         | 6,286            | 0               | 0%   |
| 1935       | Loan No. 250 - Drainage Improvements                        | 5,310       | 3,954       |                         | 3,954            | 1,118           | 28%  |
| 1074       | Detention Basin Inspection                                  | 15,190      | 32,264      |                         | 32,264           | 0               | 0%   |
| 2400       | Declared Dams Safety Levy                                   |             | 50,484      |                         | 50,484           | 43,336          | 86%  |
| 1073       | Stormwater Infrastructure Maintenance                       | 48,836      | 67,872      |                         | 67,872           | 1,068           | 2%   |
|            | Proposed Loan - West Cowra Drainage - Interest              |             | 19,643      |                         | 19,643           | 0               | 0%   |
| 2223       | Dam Safety Management Plans                                 | 39,000      |             |                         | 0                | 0               |      |
|            | Stormwater Depreciation                                     | 661,961     | 332,811     |                         | 332,811          | 83,887          | 25%  |
|            |                                                             |             |             |                         |                  |                 |      |
|            | Total expenses                                              | 777,859     | 513,315     | 0                       | 513,315          | 129,408         |      |
|            |                                                             |             |             |                         |                  |                 |      |
|            | Capital items                                               |             |             |                         |                  |                 |      |
| 1084       | West Cowra Drainage Improvements - Walker St to Grenfell Rd | 25,774      |             | 314,624                 | 314,624          | 29,914          | 10%  |
| 2038       | Chiverton Road - Repair Drainage Erosion                    | 352,855     |             | 29,220                  | 29,220           | 29,220          | 100% |
|            | Loan No. 236b - Vaux St Drainage - 77.85%                   | 28,298      |             |                         | 0                | 0               |      |
|            | Loan No. 241b - Vaux St Drainage - 11.67%                   | 5,792       | 6,165       |                         | 6,165            | 0               | 0%   |
|            | Loan No. 250 - Drainage Improvements                        | 20,652      | 22,040      |                         | 22,040           | 5,381           | 24%  |
|            | Proposed Loan Funding - West Cowra Drainage Projects        |             | (365,000)   |                         | (365,000)        | 0               | 0%   |
|            | Proposed Loan - West Cowra Drainage-Principal               |             | 10,475      |                         | 10,475           | 0               | 0%   |
|            |                                                             |             |             |                         |                  |                 |      |
|            | Total capital items                                         | 433,371     | (326,319)   | 343,844                 | 17,525           | 64,514          |      |
|            |                                                             |             |             |                         |                  |                 |      |
|            | Cash reconciliation items                                   |             |             |                         |                  |                 |      |
|            | Depreciation                                                | (661,961)   | (332,811)   |                         | (332,811)        | (83,887)        |      |
|            |                                                             |             |             |                         |                  |                 |      |
|            | Total adjustment for non-cash items                         | (661,961)   | (332,811)   | 0                       | (332,811)        | (83,887)        |      |
|            |                                                             |             |             |                         |                  |                 |      |
|            | Increase / (decrease) in cash                               | (549,268)   | 145,815     | (343,844)               | (198,029)        | (110,036)       |      |
|            | Funded by / (to) reserves                                   |             |             |                         |                  |                 |      |
|            | Transfer from Carryover Reserve (Capital)                   | 91,394      |             |                         | 0                | 0               |      |
|            | Transfer to Carryover Reserve                               |             |             |                         | 0                | 0               |      |
|            | Transfer from Carryover Reserve                             | 35,000      |             |                         | 0                | 0               |      |
|            |                                                             |             |             |                         |                  |                 |      |
|            | Funded by / (to) general revenues                           | 422,874     | (145,815)   | 343,844                 | 198,029          | 110,036         |      |

| Work Order | Budget Detail - Description         | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %   |
|------------|-------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|-----|
|            | PRIVATE WORKS                       |             |             |                         |                  |                 |     |
|            | Income from continuing operations   |             |             |                         |                  |                 |     |
| 354        | Private Works Revenue               | 79,350      | 68,000      |                         | 68,000           | 10,246          | 15% |
| 355        | Private Works Profit                | 15,870      | 13,600      |                         | 13,600           | 2,049           | 15% |
|            |                                     |             |             |                         |                  |                 |     |
|            | Total income                        | 95,220      | 81,600      | 0                       | 81,600           | 12,296          |     |
|            |                                     |             |             |                         |                  |                 |     |
|            | Expenses from continuing operations |             |             |                         |                  |                 |     |
|            | Private Works Expenditure           | 60,555      | 68,000      |                         | 68,000           | 1,914           | 3%  |
|            |                                     |             |             |                         |                  |                 |     |
|            | Total expenses                      | 60,555      | 68,000      | 0                       | 68,000           | 1,914           |     |
|            |                                     |             |             |                         |                  |                 |     |
|            | Capital items                       |             |             |                         |                  |                 |     |
|            |                                     |             |             |                         |                  |                 |     |
|            |                                     |             |             |                         |                  |                 |     |
|            | Total capital items                 | 0           | 0           | 0                       | 0                | 0               |     |
|            |                                     |             |             |                         |                  |                 |     |
|            | Cash reconciliation items           |             |             |                         |                  |                 |     |
|            |                                     |             |             |                         |                  |                 |     |
|            |                                     |             |             |                         |                  |                 |     |
|            | Total adjustment for non-cash items | 0           | 0           | 0                       | 0                | 0               |     |
|            |                                     |             |             |                         |                  |                 |     |
|            | Increase / (decrease) in cash       | 34,664      | 13,600      | 0                       | 13,600           | 10,381          |     |
|            | Funded by / (to) reserves           |             |             |                         |                  |                 |     |
|            |                                     |             |             |                         |                  |                 |     |
|            |                                     |             |             |                         |                  |                 |     |
|            | Funded by / (to) general revenues   | (34,664)    | (13,600)    | 0                       | (13,600)         | (10,381)        |     |



| Work Order | Budget Detail - Description              | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %   |
|------------|------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|-----|
|            | BIOSECURITY - WEEDS                      |             |             |                         |                  |                 |     |
|            | Income from continuing operations        |             |             |                         |                  |                 |     |
| 181        | Grants                                   | 108,100     | 100,850     |                         | 100,850          | 0               | 0%  |
| 182        | Regulatory Fees & Fines                  |             | 1,902       |                         | 1,902            | 0               | 0%  |
|            | Total income                             | 108,100     | 102,752     | 0                       | 102,752          | 0               |     |
|            | Expenses from continuing operations      |             |             |                         |                  |                 |     |
| 177        | Biosecurity - Weeds - Operating Expenses | 357,252     | 325,585     |                         | 325,585          | 57,400          | 18% |
|            | Total expenses                           | 357,252     | 325,585     | 0                       | 325,585          | 57,400          |     |
|            | Capital items                            |             |             |                         |                  |                 |     |
|            | Total capital items                      | 0           | 0           | 0                       | 0                | 0               |     |
|            | Cash reconciliation items                |             |             |                         |                  |                 |     |
|            | Total adjustment for non-cash items      | 0           | 0           | 0                       | 0                | 0               |     |
|            | Increase / (decrease) in cash            | (249,152)   | (222,833)   | 0                       | (222,833)        | (57,400)        |     |
|            | Funded by / (to) reserves                |             |             |                         |                  |                 |     |
|            | Funded by / (to) general revenues        | 249,152     | 222,833     | 0                       | 222,833          | 57,400          |     |

| Work Order        | Budget Detail - Description                     | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %   |
|-------------------|-------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|-----|
| PUBLIC CEMETERIES |                                                 |             |             |                         |                  |                 |     |
|                   | Income from continuing operations               |             |             |                         |                  |                 |     |
| 1040              | Cemetery Fees                                   | 259,910     | 276,603     |                         | 276,603          | 45,866          | 17% |
| 2373              | Income - Cemeteries & Crematoria Interment Levy | 7,866       | 30,000      |                         | 30,000           | 2,436           | 8%  |
| 1042              | War Graves Contribution                         | 22,150      | 22,815      | 4,135                   | 26,950           | 10,338          | 38% |
| 1041              | Plaques & Vases                                 | 90,974      | 90,368      |                         | 90,368           | 19,553          | 22% |
|                   |                                                 |             |             |                         |                  |                 |     |
|                   | Total income                                    | 380,901     | 419,786     | 4,135                   | 423,921          | 78,193          |     |
|                   |                                                 |             |             |                         |                  |                 |     |
|                   | Expenses from continuing operations             |             |             |                         |                  |                 |     |
| 1032              | Cowra Cemetery - Operating Expenses - Wages     | 102,118     | 121,130     |                         | 121,130          | 23,473          | 19% |
| 1032              | Cowra Cemetery - Operating Expenses - Other     | 126,458     | 174,706     |                         | 174,706          | 42,382          | 24% |
| 2374              | Cemeteries & Crematoria Interment Services Levy |             | 30,000      |                         | 30,000           | 0               | 0%  |
| 1037              | War Graves Maintenance                          | 9,398       | 22,150      | 12,752                  | 34,902           | 6,467           | 19% |
| 2306              | Hospital Memorial Rose Garden                   | 557         | 1,030       |                         | 1,030            | 0               | 0%  |
| 1779              | Village Cemeteries - Management & Maintenance   | 35,299      | 25,696      |                         | 25,696           | 9,360           | 36% |
| 1035              | Plaques                                         | 75,439      | 63,531      |                         | 63,531           | 7,550           | 12% |
| 1941              | Loan No. 253C - Cemetery Expansion - 11.74%     | 1,175       | 463         |                         | 463              | 184             | 40% |
| 1969              | AODE                                            | 28,425      | 39,571      |                         | 39,571           | 9,891           | 25% |
|                   | Other Asset Depreciation                        | 7,922       | 8,080       |                         | 8,080            | 2,037           | 25% |
|                   | Building Depreciation                           | 4,817       | 4,913       |                         | 4,913            | 1,238           | 25% |
|                   |                                                 |             |             |                         |                  |                 |     |
|                   | Total expenses                                  | 391,608     | 491,269     | 12,752                  | 504,021          | 102,581         |     |
|                   |                                                 |             |             |                         |                  |                 |     |
|                   | Capital items                                   |             |             |                         |                  |                 |     |
|                   | Loan No. 253C - Cemetery Expansion - 11.74%     | 27,325      | 28,107      |                         | 28,107           | 6,944           | 25% |
|                   |                                                 |             |             |                         |                  |                 |     |
|                   | Total capital items                             | 27,325      | 28,107      | 0                       | 28,107           | 6,944           |     |
|                   |                                                 |             |             |                         |                  |                 |     |
|                   | Cash reconciliation items                       |             |             |                         |                  |                 |     |
|                   | Depreciation                                    | (12,739)    | (12,993)    |                         | (12,993)         | (3,275)         |     |
|                   |                                                 |             |             |                         |                  |                 |     |
|                   | Total adjustment for non-cash items             | (12,739)    | (12,993)    | 0                       | (12,993)         | (3,275)         |     |
|                   |                                                 |             |             |                         |                  |                 |     |
|                   | Increase / (decrease) in cash                   | (25,293)    | (86,597)    | (8,617)                 | (95,214)         | (28,058)        |     |
|                   | Funded by / (to) reserves                       |             |             |                         |                  |                 |     |
|                   | Transfer from S94A Reserve                      | 21,004      | 21,529      |                         | 21,529           | 21,529          |     |
|                   | Transfer to Carryover Reserve                   | (12,752)    |             |                         | 0                | 0               |     |
|                   | Transfer from Carryover Reserve                 |             |             | 12,752                  | 12,752           | 12,752          |     |
|                   |                                                 |             |             |                         |                  |                 |     |
|                   | Funded by / (to) general revenues               | 17,041      | 65,068      | (4,135)                 | 60,933           | (6,223)         |     |



| Work Order | Budget Detail - Description                     | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %   |
|------------|-------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|-----|
|            | PUBLIC AMENITIES                                |             |             |                         |                  |                 |     |
|            | Income from continuing operations               |             |             |                         |                  |                 |     |
|            |                                                 |             |             |                         |                  |                 |     |
|            | Total income                                    | 0           | 0           | 0                       | 0                | 0               |     |
|            |                                                 |             |             |                         |                  |                 |     |
|            | Expenses from continuing operations             |             |             |                         |                  |                 |     |
| 1151       | Public Amenities - Operating Expenses - Wages   | 147,646     | 138,598     |                         | 138,598          | 27,675          | 20% |
| 1151       | Public Amenities - Operating Expenses - Other   | 102,984     | 89,662      |                         | 89,662           | 25,441          | 28% |
| 1155       | Squire Park Carer's Centre - Operating Expenses | 4,557       | 59,036      |                         | 59,036           | 729             | 1%  |
|            | Building Depreciation                           | 108,445     | 110,614     |                         | 110,614          | 27,881          | 25% |
|            |                                                 |             |             |                         |                  |                 |     |
|            | Total expenses                                  | 363,631     | 397,910     | 0                       | 397,910          | 81,725          |     |
|            |                                                 |             |             |                         |                  |                 |     |
|            | Capital items                                   |             |             |                         |                  |                 |     |
|            |                                                 |             |             |                         |                  |                 |     |
|            | Total capital items                             | 0           | 0           | 0                       | 0                | 0               |     |
|            |                                                 |             |             |                         |                  |                 |     |
|            | Cash reconciliation items                       |             |             |                         |                  |                 |     |
|            | Depreciation                                    | (108,445)   | (110,614)   |                         | (110,614)        | (27,881)        |     |
|            |                                                 |             |             |                         |                  |                 |     |
|            | Total adjustment for non-cash items             | (108,445)   | (110,614)   | 0                       | (110,614)        | (27,881)        |     |
|            |                                                 |             |             |                         |                  |                 |     |
|            | Increase / (decrease) in cash                   | (255,186)   | (287,296)   | 0                       | (287,296)        | (53,844)        |     |
|            | Funded by / (to) reserves                       |             |             |                         |                  |                 |     |
|            |                                                 |             |             |                         |                  |                 |     |
|            |                                                 |             |             |                         |                  |                 |     |
|            | Funded by / (to) general revenues               | 255,186     | 287,296     | 0                       | 287,296          | 53,844          |     |

| Work Order                          | Budget Detail - Description                                     | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %    |
|-------------------------------------|-----------------------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|------|
| SWIMMING POOL                       |                                                                 |             |             |                         |                  |                 |      |
| Income from continuing operations   |                                                                 |             |             |                         |                  |                 |      |
| 1685                                | Grant - Growing Regions Program                                 | 36,599      | 2,373,953   |                         | 2,373,953        | 19,500          | 1%   |
| Total income                        |                                                                 |             |             |                         |                  |                 |      |
|                                     |                                                                 | 36,599      | 2,373,953   | 0                       | 2,373,953        | 19,500          |      |
| Expenses from continuing operations |                                                                 |             |             |                         |                  |                 |      |
| 988                                 | Pool - Operating Expenses                                       | 229,138     | 265,374     |                         | 265,374          | 65,671          | 25%  |
| 994                                 | Pool - Management Contract                                      | 258,721     | 266,864     |                         | 266,864          | 32,576          | 12%  |
|                                     | Swimming Pool Depreciation                                      | 145,672     | 148,585     |                         | 148,585          | 37,452          | 25%  |
|                                     | Building Depreciation                                           | 59,767      | 60,962      |                         | 60,962           | 15,366          | 25%  |
|                                     | Proposed Loan - New Pool - Stage1 - Interest                    |             | 26,908      |                         | 26,908           | 0               | 0%   |
| Total expenses                      |                                                                 |             |             |                         |                  |                 |      |
|                                     |                                                                 | 693,298     | 768,693     | 0                       | 768,693          | 151,065         |      |
| Capital items                       |                                                                 |             |             |                         |                  |                 |      |
| 1680                                | Pool Concept Design & Specifications                            | 131,435     |             | 19,500                  | 19,500           | 19,500          | 100% |
| 2160                                | WP1 - New Pools Filtration                                      |             |             |                         | 0                | 0               |      |
| 1679                                | WP2 - Main Pool & Toddler Pool Redevelopment                    | 36,599      | 1,193,274   |                         | 1,193,274        | 0               | 0%   |
| 2388                                | WP3 - Splashpad and Plant Room                                  |             | 402,884     |                         | 402,884          | 0               | 0%   |
| 2389                                | WP4 - New Retractable Shades                                    |             | 450,915     |                         | 450,915          | 0               | 0%   |
| 2390                                | WP5 - Demolition of Existing Building / Plant Room              | 630         | 138,141     |                         | 138,141          | 0               | 0%   |
| 2391                                | WP6 - Proposed Clubhouse Building                               |             | 188,739     |                         | 188,739          | 0               | 0%   |
|                                     | Proposed Loan Funding - Pool Replacement                        |             |             |                         | 0                | 0               |      |
| Total capital items                 |                                                                 |             |             |                         |                  |                 |      |
|                                     |                                                                 | 168,664     | 2,373,953   | 19,500                  | 2,393,453        | 19,500          |      |
| Cash reconciliation items           |                                                                 |             |             |                         |                  |                 |      |
|                                     | Depreciation                                                    | (205,439)   | (209,547)   |                         | (209,547)        | (52,817)        |      |
| Total adjustment for non-cash items |                                                                 |             |             |                         |                  |                 |      |
|                                     |                                                                 | (205,439)   | (209,547)   | 0                       | (209,547)        | (52,817)        |      |
| Increase / (decrease) in cash       |                                                                 |             |             |                         |                  |                 |      |
|                                     |                                                                 | (619,924)   | (559,146)   | (19,500)                | (578,646)        | (98,247)        |      |
| Funded by / (to) reserves           |                                                                 |             |             |                         |                  |                 |      |
|                                     | Transfer to Carryover Reserve                                   | (3,111)     |             |                         | 0                | 0               |      |
|                                     | Transfer from Carryover Reserve                                 |             |             | 3,111                   | 3,111            | 3,111           |      |
|                                     | Transfer from Carryover Reserve (Capital)                       |             |             |                         | 0                | 0               |      |
|                                     | Transfer from Aquatic Centre Capital Renewal Reserve (Capital)  |             |             |                         | 0                | 0               |      |
|                                     | Transfer from Built Asset Replacement Program Reserve           |             |             |                         | 0                | 0               |      |
|                                     | Transfer from Built Asset Replacement Program Reserve (Capital) |             |             |                         | 0                | 0               |      |
|                                     | Transfer from S94 Growth Reserve                                | 8,143       | 8,347       |                         | 8,347            | 0               |      |
|                                     | Transfer from S94A Reserve                                      | 5,041       | 5,167       |                         | 5,167            | 0               |      |
| Funded by / (to) general revenues   |                                                                 |             |             |                         |                  |                 |      |
|                                     |                                                                 | 609,851     | 545,632     | 16,389                  | 562,021          | 95,136          |      |

| Work Order                | Budget Detail - Description                                     | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %   |
|---------------------------|-----------------------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|-----|
| PARKS, GARDENS & RESERVES |                                                                 |             |             |                         |                  |                 |     |
|                           | Income from continuing operations                               |             |             |                         |                  |                 |     |
| 1731                      | Grant - Public Open Spaces                                      | 333,577     |             |                         | 0                | 0               |     |
| 2399                      | Grant - NSW Premiers Dept - Cowra Peace Precinct                | 16,194      |             |                         | 0                | 0               |     |
|                           |                                                                 |             |             |                         |                  |                 |     |
|                           | Total income                                                    | 349,771     | 0           | 0                       | 0                | 0               |     |
|                           |                                                                 |             |             |                         |                  |                 |     |
|                           | Expenses from continuing operations                             |             |             |                         |                  |                 |     |
| 190                       | Parks & Gardens - Operating Expenses - Wages                    | 417,534     | 422,073     |                         | 422,073          | 97,369          | 23% |
| 190                       | Parks & Gardens - Operating Expenses - Other                    | 471,963     | 585,471     |                         | 585,471          | 139,028         | 24% |
| 207                       | Lachlan River Precinct                                          | 919         | 1,700       |                         | 1,700            | 0               | 0%  |
| 206                       | Peace Precinct                                                  | 64,342      | 46,343      |                         | 46,343           | 13,294          | 29% |
| 209                       | Adventure Playground                                            | 11,738      | 17,730      |                         | 17,730           | 6,277           | 35% |
| 2159                      | Sculpture Park - Ground Maintenance                             | 7,386       | 10,000      |                         | 10,000           | 1,172           | 12% |
| 195                       | Vandalism                                                       | 12,164      | 11,452      |                         | 11,452           | 6,292           | 55% |
|                           | Open Space Recreation Depreciation                              | 149,906     | 152,904     |                         | 152,904          | 38,540          | 25% |
|                           | Other Asset Depreciation                                        | 25,269      | 25,774      |                         | 25,774           | 6,496           | 25% |
|                           |                                                                 |             |             |                         |                  |                 |     |
|                           | Total expenses                                                  | 1,161,221   | 1,273,447   | 0                       | 1,273,447        | 308,469         |     |
|                           |                                                                 |             |             |                         |                  |                 |     |
|                           | Capital items                                                   |             |             |                         |                  |                 |     |
| 1716                      | Playground Asset Renewal                                        |             | 25,000      | 59,296                  | 84,296           | 8,645           | 10% |
| 1720                      | River Front Project Preliminaries (Public Spaces)               | 1,430       |             |                         | 0                | 0               |     |
| 1721                      | River Front Footpaths (Public Spaces)                           | 19,512      |             |                         | 0                | 0               |     |
| 2093                      | Additional Pathways at Peace Precinct (Public Spaces)           | 469         |             |                         | 0                | 0               |     |
| 2194                      | Evans Street Shared Path & Parking Area (Public Spaces)         | 208,708     |             |                         | 0                | 0               |     |
| 2255                      | Sculpture Park Paths (Public Spaces)                            | 108,468     |             |                         | 0                | 0               |     |
| 2403                      | Cowra Peace Precinct - Yarrabilly Linked Pathway                | 16,619      |             |                         | 0                | 0               |     |
|                           |                                                                 |             |             |                         |                  |                 |     |
|                           | Total capital items                                             | 355,206     | 25,000      | 59,296                  | 84,296           | 8,645           |     |
|                           |                                                                 |             |             |                         |                  |                 |     |
|                           | Cash reconciliation items                                       |             |             |                         |                  |                 |     |
|                           | Depreciation                                                    | (175,175)   | (178,678)   |                         | (178,678)        | (45,037)        |     |
|                           |                                                                 |             |             |                         |                  |                 |     |
|                           | Total adjustment for non-cash items                             | (175,175)   | (178,678)   | 0                       | (178,678)        | (45,037)        |     |
|                           |                                                                 |             |             |                         |                  |                 |     |
|                           | Increase / (decrease) in cash                                   | (991,482)   | (1,119,769) | (59,296)                | (1,179,065)      | (272,077)       |     |
|                           | Funded by / (to) reserves                                       |             |             |                         |                  |                 |     |
|                           | Transfer from S94 Public Open Space Reserve                     |             |             |                         | 0                | 0               |     |
|                           | Transfer to Unexpended Grants Reserve                           |             |             |                         | 0                | 0               |     |
|                           | Transfer from Unexpended Grants Reserve                         |             |             |                         | 0                | 0               |     |
|                           | Transfer from Built Asset Replacement Program Reserve (Capital) |             | 25,000      | 59,296                  | 84,296           | 8,645           |     |
|                           |                                                                 |             |             |                         |                  |                 |     |
|                           | Funded by / (to) general revenues                               | 991,482     | 1,094,769   | 0                       | 1,094,769        | 263,432         |     |

| Work Order   | Budget Detail - Description                                | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %   |
|--------------|------------------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|-----|
| SPORTSFIELDS |                                                            |             |             |                         |                  |                 |     |
|              | Income from continuing operations                          |             |             |                         |                  |                 |     |
| 228          | User Charges                                               | 12,488      | 11,330      |                         | 11,330           | 0               | 0%  |
| 1898         | Stronger Country Communitites Round 4 - Col Stinson Park   | 377,045     |             |                         | 0                | 0               |     |
| 2173         | Grant - LRCI Round 3 - Col Stinson Park                    | 41,555      |             |                         | 0                | 0               |     |
| 2314         | Grant - River Park Cricket Nets                            | 5,700       |             |                         | 0                | 0               |     |
| 2404         | Grant - DHAC - Play Our Way Program                        |             | 1,495,000   |                         | 1,495,000        | 0               |     |
|              |                                                            |             |             |                         |                  |                 |     |
|              | Total income                                               | 436,788     | 1,506,330   | 0                       | 1,506,330        | 0               |     |
|              |                                                            |             |             |                         |                  |                 |     |
|              | Expenses from continuing operations                        |             |             |                         |                  |                 |     |
|              | Sportsfields - Operating Expenses - Wages                  | 181,257     | 193,202     |                         | 193,202          | 37,734          | 20% |
|              | Sportsfields - Operating Expenses - Other                  | 221,337     | 210,550     |                         | 210,550          | 61,692          | 29% |
| 227          | Vandalism                                                  | 1,709       | 3,092       |                         | 3,092            | 0               | 0%  |
| 2248         | Sport Precinct Masterplans                                 | 20,915      |             | 59,085                  | 59,085           | 19,140          | 32% |
| 1947         | Loan No. 236a - River Park Amenities - 22.15%              | 259         |             |                         | 0                | 0               |     |
| 1946         | Loan No. 242b - Mulyan Oval Amenities - 6.88%              | 4,302       | 4,107       |                         | 4,107            | 1,056           | 26% |
|              | Building Depreciation                                      | 48,585      | 49,557      |                         | 49,557           | 12,491          | 25% |
|              | Open Space Recreation Depreciation                         | 49,063      | 50,044      |                         | 50,044           | 12,614          | 25% |
|              |                                                            |             |             |                         |                  |                 |     |
|              | Total expenses                                             | 527,427     | 510,552     | 59,085                  | 569,637          | 144,726         |     |
|              |                                                            |             |             |                         |                  |                 |     |
|              | Capital items                                              |             |             |                         |                  |                 |     |
| 1899         | Col Stinson Park Amenities and Clubhouse                   | 565,544     |             |                         | 0                | 0               |     |
| 2172         | Col Stinson Park Courts and Sealing                        | 43,075      |             |                         | 0                | 0               |     |
| 2313         | River Park Cricket Nets - Netting Replacement on 3 Wickets | 13,200      |             |                         | 0                | 0               |     |
| 2405         | Mulyan Park - Female Changerooms                           |             | 747,500     |                         | 747,500          | 0               | 0%  |
| 2406         | WCRG - Female Changerooms                                  |             | 747,500     |                         | 747,500          | 0               | 0%  |
|              | Loan No. 236a - River Park Amenities - 22.15%              | 8,051       |             |                         | 0                | 0               |     |
|              | Loan No. 242b - Mulyan Oval Amenities - 6.88%              | 3,129       | 3,347       |                         | 3,347            | 808             | 24% |
|              |                                                            |             |             |                         |                  |                 |     |
|              | Total capital items                                        | 633,000     | 1,498,347   | 0                       | 1,498,347        | 808             |     |
|              |                                                            |             |             |                         |                  |                 |     |
|              | Cash reconciliation items                                  |             |             |                         |                  |                 |     |
|              | Depreciation                                               | (97,648)    | (99,601)    |                         | (99,601)         | (25,105)        |     |
|              |                                                            |             |             |                         |                  |                 |     |
|              | Total adjustment for non-cash items                        | (97,648)    | (99,601)    | 0                       | (99,601)         | (25,105)        |     |
|              |                                                            |             |             |                         |                  |                 |     |
|              | Increase / (decrease) in cash                              | (625,991)   | (402,968)   | (59,085)                | (462,053)        | (120,429)       |     |
|              | Funded by / (to) reserves                                  |             |             |                         |                  |                 |     |
|              | Transfer from Carryover Reserve                            |             | 0           | 59,085                  | 59,085           | 59,085          |     |
|              |                                                            |             |             |                         |                  |                 |     |
|              | Funded by / (to) general revenues                          | 625,991     | 402,968     | 0                       | 402,968          | 61,344          |     |

| Work Order | Budget Detail - Description               | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %   |
|------------|-------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|-----|
|            | VILLAGE PARKS                             |             |             |                         |                  |                 |     |
|            | Income from continuing operations         |             |             |                         |                  |                 |     |
|            |                                           |             |             |                         |                  |                 |     |
|            | Total income                              | 0           | 0           | 0                       | 0                | 0               |     |
|            |                                           |             |             |                         |                  |                 |     |
|            | Expenses from continuing operations       |             |             |                         |                  |                 |     |
|            | Village Parks Maintenance                 | 40,239      | 50,646      |                         | 50,646           | 8,032           | 16% |
|            |                                           |             |             |                         |                  |                 |     |
|            | Total expenses                            | 40,239      | 50,646      | 0                       | 50,646           | 8,032           |     |
|            |                                           |             |             |                         |                  |                 |     |
|            | Capital items                             |             |             |                         |                  |                 |     |
|            | Village Park Facilities & Access Upgrade  |             |             |                         | 0                | 0               |     |
|            |                                           |             |             |                         |                  |                 |     |
|            | Total capital items                       | 0           | 0           | 0                       | 0                | 0               |     |
|            |                                           |             |             |                         |                  |                 |     |
|            | Cash reconciliation items                 |             |             |                         |                  |                 |     |
|            |                                           |             |             |                         |                  |                 |     |
|            |                                           |             |             |                         |                  |                 |     |
|            | Total adjustment for non-cash items       | 0           | 0           | 0                       | 0                | 0               |     |
|            |                                           |             |             |                         |                  |                 |     |
|            | Increase / (decrease) in cash             | (40,239)    | (50,646)    | 0                       | (50,646)         | (8,032)         |     |
|            | Funded by / (to) reserves                 |             |             |                         |                  |                 |     |
|            | Transfer from Carryover Reserve (Capital) |             |             |                         | 0                | 0               |     |
|            |                                           |             |             |                         |                  |                 |     |
|            | Funded by / (to) general revenues         | 40,239      | 50,646      | 0                       | 50,646           | 8,032           |     |

| Work Order | Budget Detail - Description                | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %   |
|------------|--------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|-----|
|            | <b>RURAL &amp; URBAN TREES</b>             |             |             |                         |                  |                 |     |
|            | Income from continuing operations          |             |             |                         |                  |                 |     |
|            |                                            |             |             |                         |                  |                 |     |
|            |                                            |             |             |                         |                  |                 |     |
|            | <b>Total income</b>                        | 0           | 0           | 0                       | 0                | 0               |     |
|            |                                            |             |             |                         |                  |                 |     |
|            | <b>Expenses from continuing operations</b> |             |             |                         |                  |                 |     |
| 183        | Trees - Operating Expenses - Wages         | 150,239     | 117,637     |                         | 117,637          | 21,764          | 19% |
| 183        | Trees - Operating Expenses - Other         | 239,778     | 192,649     |                         | 192,649          | 28,372          | 15% |
| 188        | Vandalism                                  | 66          | 2,315       |                         | 2,315            | 0               | 0%  |
| 187        | National Tree Day                          | 2,768       | 8,177       |                         | 8,177            | 3,505           | 43% |
|            |                                            |             |             |                         |                  |                 |     |
|            | <b>Total expenses</b>                      | 392,851     | 320,778     | 0                       | 320,778          | 53,641          |     |
|            |                                            |             |             |                         |                  |                 |     |
|            | <b>Capital items</b>                       |             |             |                         |                  |                 |     |
|            |                                            |             |             |                         |                  |                 |     |
|            |                                            |             |             |                         |                  |                 |     |
|            | <b>Total capital items</b>                 | 0           | 0           | 0                       | 0                | 0               |     |
|            |                                            |             |             |                         |                  |                 |     |
|            | <b>Cash reconciliation items</b>           |             |             |                         |                  |                 |     |
|            |                                            |             |             |                         |                  |                 |     |
|            |                                            |             |             |                         |                  |                 |     |
|            | <b>Total adjustment for non-cash items</b> | 0           | 0           | 0                       | 0                | 0               |     |
|            |                                            |             |             |                         |                  |                 |     |
|            | <b>Increase / (decrease) in cash</b>       | (392,851)   | (320,778)   | 0                       | (320,778)        | (53,641)        |     |
|            | <b>Funded by / (to) reserves</b>           |             |             |                         |                  |                 |     |
|            | Transfer from Street Tree Reserve          |             |             |                         | 0                | 0               |     |
|            | Transfer from Carryover Reserve            |             |             |                         | 0                | 0               |     |
|            |                                            |             |             |                         |                  |                 |     |
|            | <b>Funded by / (to) general revenues</b>   | 392,851     | 320,778     | 0                       | 320,778          | 53,641          |     |



| Work Order | Budget Detail - Description                  | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %    |
|------------|----------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|------|
| AERODROME  |                                              |             |             |                         |                  |                 |      |
|            | Income from continuing operations            |             |             |                         |                  |                 |      |
| 1059       | Rents & Fees                                 |             | 2,011       |                         | 2,011            | 0               | 0%   |
| 1060       | Land Leases                                  | 35,886      | 34,590      |                         | 34,590           | 7,374           | 21%  |
| 2487       | Sale of 11 Richards Drive, Cowra             |             |             | 71,903                  | 71,903           | 71,903          | 100% |
| 1056       | Profit on Disposal - Airport Subdivision     |             | 241,890     |                         | 241,890          | 0               | 0%   |
|            |                                              |             |             |                         |                  |                 |      |
|            | Total income                                 | 35,886      | 278,491     | 71,903                  | 350,394          | 79,276          |      |
|            |                                              |             |             |                         |                  |                 |      |
|            | Expenses from continuing operations          |             |             |                         |                  |                 |      |
| 1047       | Aerodrome - Operating Expenses - Wages       | 60,486      | 83,282      |                         | 83,282           | 14,082          | 17%  |
| 1047       | Aerodrome - Operating Expenses - Other       | 92,399      | 104,858     |                         | 104,858          | 47,175          | 45%  |
| 1930       | Loan No. 253B - Airport Subdivision - 69.47% | 6,950       | 2,737       |                         | 2,737            | 1,091           | 40%  |
|            | Airport Depreciation                         | 58,170      | 65,429      |                         | 65,429           | 16,492          | 25%  |
|            | Building Depreciation                        | 14,061      | 14,342      |                         | 14,342           | 3,615           | 25%  |
|            | Other Asset Depreciation                     | 13,713      | 12,815      |                         | 12,815           | 3,230           | 25%  |
|            |                                              |             |             |                         |                  |                 |      |
|            | Total expenses                               | 245,779     | 283,463     | 0                       | 283,463          | 85,685          |      |
|            |                                              |             |             |                         |                  |                 |      |
|            | Capital items                                |             |             |                         |                  |                 |      |
|            | Loan No. 253B - Airport Subdivision - 69.47% | 161,693     | 165,969     |                         | 165,969          | 41,090          | 25%  |
| 1057       | Sale of Asset - Airport Subdivision          |             | (96,210)    |                         | (96,210)         | 0               | 0%   |
|            |                                              |             |             |                         |                  |                 |      |
|            | Total capital items                          | 161,693     | 69,759      | 0                       | 69,759           | 41,090          |      |
|            |                                              |             |             |                         |                  |                 |      |
|            | Cash reconciliation items                    |             |             |                         |                  |                 |      |
|            | Depreciation                                 | (85,944)    | (92,586)    |                         | (92,586)         | (23,337)        |      |
|            |                                              |             |             |                         |                  |                 |      |
|            | Total adjustment for non-cash items          | (85,944)    | (92,586)    | 0                       | (92,586)         | (23,337)        |      |
|            |                                              |             |             |                         |                  |                 |      |
|            | Increase / (decrease) in cash                | (285,642)   | 17,855      | 71,903                  | 89,758           | (24,162)        |      |
|            | Funded by / (to) reserves                    |             |             |                         |                  |                 |      |
|            | Transfer from S94A Reserve                   | 10,082      | 10,334      |                         | 10,334           | 10,334          |      |
|            |                                              |             |             |                         |                  |                 |      |
|            | Funded by / (to) general revenues            | 275,560     | (28,189)    | (71,903)                | (100,092)        | 13,828          |      |

| Work Order                          | Budget Detail - Description                     | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %   |
|-------------------------------------|-------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|-----|
| CARAVAN PARK                        |                                                 |             |             |                         |                  |                 |     |
| Income from continuing operations   |                                                 |             |             |                         |                  |                 |     |
| 794                                 | Caravan Park - Laundry & Other Income           | 7,805       | 8,100       |                         | 8,100            | 2,149           | 27% |
| 792                                 | Caravan Park - Sites                            | 376,639     | 363,751     |                         | 363,751          | 89,544          | 25% |
| 793                                 | Caravan Park - Cabins                           | 358,182     | 333,805     |                         | 333,805          | 90,080          | 27% |
| 2087                                | Insurance Claim Income - Caravan Park           | 350,000     |             |                         | 0                | 0               |     |
| Total income                        |                                                 |             |             |                         |                  |                 |     |
|                                     |                                                 | 1,092,626   | 705,656     | 0                       | 705,656          | 181,773         |     |
| Expenses from continuing operations |                                                 |             |             |                         |                  |                 |     |
| 1956                                |                                                 | 43,259      | 44,297      |                         | 44,297           | 11,073          | 25% |
| 1955                                | AODE                                            | 81,538      | 63,605      |                         | 63,605           | 15,900          | 25% |
| 772                                 | Management Contract                             | 222,938     | 219,524     |                         | 219,524          | 45,809          | 21% |
| 772                                 | General - Operation & Maintenance               | 153,758     | 157,568     |                         | 157,568          | 65,621          | 42% |
| 773                                 | Cabins - Operation & Maintenance                | 6,896       | 10,055      |                         | 10,055           | 2,153           | 21% |
| 774                                 | Amenities - Operation & Maintenance             | 11,983      | 13,127      |                         | 13,127           | 1,118           | 9%  |
| 775                                 | Park - Operation & Maintenance                  | 24,143      | 41,707      |                         | 41,707           | 5,594           | 13% |
| 776                                 | Site - Operation & Maintenance                  | 13,134      | 15,537      |                         | 15,537           | 0               | 0%  |
| 777                                 | Laundry - Operation & Maintenance               | 19,466      | 16,529      |                         | 16,529           | 2,263           | 14% |
|                                     | Other Asset Depreciation                        | 52,959      | 54,018      |                         | 54,018           | 13,615          | 25% |
|                                     | Equipment Depreciation                          | 271         | 276         |                         | 276              | 70              | 25% |
|                                     | Building Depreciation                           | 25,164      | 25,667      |                         | 25,667           | 6,469           | 25% |
| Total expenses                      |                                                 |             |             |                         |                  |                 |     |
|                                     |                                                 | 708,622     | 661,910     | 0                       | 661,910          | 169,686         |     |
| Capital items                       |                                                 |             |             |                         |                  |                 |     |
| 2294                                | Riverfront Precinct - Replace Slabs             | 113,125     |             |                         | 0                | 0               |     |
|                                     | Central Precinct Redevelopment - Internal Roads |             | 70,000      |                         | 70,000           | 0               | 0%  |
| Total capital items                 |                                                 |             |             |                         |                  |                 |     |
|                                     |                                                 | 113,125     | 70,000      | 0                       | 70,000           | 0               |     |
| Cash reconciliation items           |                                                 |             |             |                         |                  |                 |     |
|                                     | Depreciation                                    | (78,394)    | (79,961)    |                         | (79,961)         | (20,155)        |     |
| Total adjustment for non-cash items |                                                 |             |             |                         |                  |                 |     |
|                                     |                                                 | (78,394)    | (79,961)    | 0                       | (79,961)         | (20,155)        |     |
| Increase / (decrease) in cash       |                                                 |             |             |                         |                  |                 |     |
|                                     |                                                 | 349,272     | 53,707      | 0                       | 53,707           | 32,241          |     |
| Funded by / (to) reserves           |                                                 |             |             |                         |                  |                 |     |
|                                     | Transfer to Caravan Park Reserve                | (462,397)   | (123,707)   |                         | (123,707)        | 0               |     |
|                                     | Transfer from Caravan Park Reserve              |             |             |                         | 0                | 0               |     |
|                                     | Transfer from Caravan Park Reserve (Capital)    | 113,125     | 70,000      |                         | 70,000           | 0               |     |
| Funded by / (to) general revenues   |                                                 |             |             |                         |                  |                 |     |
|                                     |                                                 | (0)         | 0           | 0                       | 0                | (32,241)        |     |



| Work Order | Budget Detail - Description                | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %   |
|------------|--------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|-----|
| SALEYARDS  |                                            |             |             |                         |                  |                 |     |
|            | Income from continuing operations          |             |             |                         |                  |                 |     |
| 1069       | Fees                                       | 425,221     | 371,315     |                         | 371,315          | 91,329          | 25% |
| 1070       | Truck Wash                                 | 175,060     | 132,965     |                         | 132,965          | 42,206          | 32% |
| 1688       | Grant - Cover Yard Walkways                |             | 100,000     |                         | 100,000          | 0               | 0%  |
| 2250       | Grant - Installation of eID Infrastructure | 270,459     |             |                         | 0                | 0               |     |
|            |                                            |             |             |                         |                  |                 |     |
|            | Total income                               | 870,740     | 604,280     | 0                       | 604,280          | 133,535         |     |
|            |                                            |             |             |                         |                  |                 |     |
|            | Expenses from continuing operations        |             |             |                         |                  |                 |     |
| 1981       | Contribution to Admin Salaries             | 17,575      | 18,102      |                         | 18,102           | 4,525           | 25% |
| 1980       | Dividend                                   | 22,301      | 22,836      |                         | 22,836           | 5,709           | 25% |
| 1978       | AODE                                       | 64,979      | 56,962      |                         | 56,962           | 14,241          | 25% |
| 1062       | Saleyards - Operating Expenses - Wages     | 148,707     | 153,716     |                         | 153,716          | 32,271          | 21% |
| 1062       | Saleyards - Operating Expenses - Other     | 200,104     | 165,039     |                         | 165,039          | 72,839          | 44% |
| 1068       | Avdata Charges on Truck Wash               | 17,245      | 14,725      |                         | 14,725           | 4,968           | 34% |
| 1982       | Contribution - Training                    | 3,054       | 3,127       |                         | 3,127            | 783             | 25% |
| 1979       | Overheads                                  | 47,151      | 48,283      |                         | 48,283           | 12,072          | 25% |
| 1943       | Loan No. 246 - Effluent Screens            | 843         |             |                         | 0                | 0               |     |
|            | Other Asset Depreciation                   | 34,593      | 35,285      |                         | 35,285           | 8,894           | 25% |
|            | Building Depreciation                      | 9,503       | 9,693       |                         | 9,693            | 2,443           | 25% |
|            |                                            |             |             |                         |                  |                 |     |
|            | Total expenses                             | 566,055     | 527,768     | 0                       | 527,768          | 158,745         |     |
|            |                                            |             |             |                         |                  |                 |     |
|            | Capital items                              |             |             |                         |                  |                 |     |
|            | Loan No. 246 - Effluent Screens            | 24,671      |             |                         | 0                | 0               |     |
| 1687       | Cover Yard Walkways Stage 1                |             | 100,000     |                         | 100,000          | 0               | 0%  |
| 2249       | Installation of eID Infrastructure         | 270,459     |             |                         | 0                | 0               |     |
|            |                                            |             |             |                         |                  |                 |     |
|            | Total capital items                        | 295,130     | 100,000     | 0                       | 100,000          | 0               |     |
|            |                                            |             |             |                         |                  |                 |     |
|            | Cash reconciliation items                  |             |             |                         |                  |                 |     |
|            | Depreciation                               | (44,096)    | (44,978)    |                         | (44,978)         | (11,337)        |     |
|            |                                            |             |             |                         |                  |                 |     |
|            | Total adjustment for non-cash items        | (44,096)    | (44,978)    | 0                       | (44,978)         | (11,337)        |     |
|            |                                            |             |             |                         |                  |                 |     |
|            | Increase / (decrease) in cash              | 53,650      | 21,490      | 0                       | 21,490           | (13,873)        |     |
|            | Funded by / (to) reserves                  |             |             |                         |                  |                 |     |
|            | Transfer to Saleyards Reserve              | (46,060)    | (21,490)    |                         | (21,490)         | 0               |     |
|            | Transfer to Unexpended Grants Reserve      |             |             |                         | 0                | 0               |     |
|            | Transfer from Unexpended Grants Reserve    |             |             |                         | 0                | 0               |     |
|            | Transfer from Saleyards Reserve            | (7,590)     |             |                         | 0                | 0               |     |
|            |                                            |             |             |                         |                  |                 |     |
|            | Funded by / (to) general revenues          | 0           | 0           | 0                       | 0                | 13,873          |     |

| Work Order                                 | Budget Detail - Description                                     | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %    |
|--------------------------------------------|-----------------------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|------|
| COUNCIL BUILDINGS & STRUCTURES MAINTENANCE |                                                                 |             |             |                         |                  |                 |      |
| Income from continuing operations          |                                                                 |             |             |                         |                  |                 |      |
| 1221                                       | Rent of Council Properties                                      | 67,930      | 61,477      |                         | 61,477           | 8,561           | 14%  |
| 1220                                       | Rose Garden Coffee House Rent                                   | 43,562      | 36,801      |                         | 36,801           | 11,142          | 30%  |
| 2368                                       | Income - Insurance Claim - Lowe Lane House                      | 261,000     |             |                         | 0                | 0               |      |
|                                            |                                                                 |             |             |                         |                  |                 |      |
|                                            | Total income                                                    | 372,492     | 98,278      | 0                       | 98,278           | 19,704          |      |
| Expenses from continuing operations        |                                                                 |             |             |                         |                  |                 |      |
| 1161                                       | Building Maintenance - Salaries & Wages                         | 72,773      | 128,344     |                         | 128,344          | 14,036          | 11%  |
| 1181                                       | Rose Garden Coffee House                                        | 16,282      | 12,995      |                         | 12,995           | 780             | 6%   |
| 1181                                       | Rose Garden Coffee House - Flood Repairs                        | 15,149      |             |                         | 0                | 0               |      |
| 950                                        | Pound Maintenance                                               | 3,888       | 5,052       |                         | 5,052            | 1,648           | 33%  |
| 1162                                       | Building Maintenance - Neighbourhood Centre                     | 8,381       | 6,500       |                         | 6,500            | 1,037           | 16%  |
| 1201                                       | Senior Citizens Building                                        | 5,252       | 5,379       |                         | 5,379            | 0               | 0%   |
| 1163                                       | Building Maintenance - Bourke Street House                      |             | 1,136       | 604                     | 1,740            | 1,740           | 100% |
|                                            | Building Maintenance - Public Toilets                           | 23,546      | 24,142      |                         | 24,142           | 6,911           | 29%  |
|                                            | Public Toilets - Flood Damage Repairs                           | 9,300       |             |                         | 0                | 0               |      |
| 1202                                       | Building Maintenance - 118A Kendal Street                       | 2,773       | 5,189       |                         | 5,189            | 156             | 3%   |
| 1177                                       | Bus Shelters                                                    |             | 3,202       |                         | 3,202            | 45              | 1%   |
| 1179                                       | Building Maintenance - RFS Headquarters                         | 6,705       | 3,652       |                         | 3,652            | 736             | 20%  |
| 1203                                       | Council Property Rates                                          | 23,023      | 27,723      |                         | 27,723           | 22,572          | 81%  |
|                                            | Council Property Maintenance                                    | 28,690      | 33,058      |                         | 33,058           | 14,957          | 45%  |
| 1178                                       | Council Depot                                                   | 14,665      | 15,729      |                         | 15,729           | 2,660           | 17%  |
| 1183                                       | Lot 2 Macquarie Street                                          |             | 4,630       |                         | 4,630            | 0               | 0%   |
| 2395                                       | Lowe Lane Demolition                                            | 84,133      |             |                         | 0                | 0               |      |
|                                            | Building Depreciation                                           | 96,410      | 98,338      |                         | 98,338           | 24,787          | 25%  |
|                                            |                                                                 |             |             |                         |                  |                 |      |
|                                            | Total expenses                                                  | 410,971     | 375,069     | 604                     | 375,673          | 92,065          |      |
| Capital items                              |                                                                 |             |             |                         |                  |                 |      |
| 1205                                       | Building Asset Management Plan - Works                          |             | 60,000      | 112,161                 | 172,161          | 0               | 0%   |
| 2279                                       | Rose Garden Coffee House Renovations                            | 57,034      |             |                         | 0                | 0               |      |
|                                            |                                                                 |             |             |                         |                  |                 |      |
|                                            | Total capital items                                             | 57,034      | 60,000      | 112,161                 | 172,161          | 0               |      |
| Cash reconciliation items                  |                                                                 |             |             |                         |                  |                 |      |
|                                            | Depreciation                                                    | (96,410)    | (98,338)    |                         | (98,338)         | (24,787)        |      |
|                                            |                                                                 |             |             |                         |                  |                 |      |
|                                            | Total adjustment for non-cash items                             | (96,410)    | (98,338)    | 0                       | (98,338)         | (24,787)        |      |
|                                            |                                                                 |             |             |                         |                  |                 |      |
|                                            | Increase / (decrease) in cash                                   | 897         | (238,453)   | (112,765)               | (351,218)        | (47,574)        |      |
|                                            | Funded by / (to) reserves                                       |             |             |                         |                  |                 |      |
|                                            | Transfer from Built Asset Replacement Program Reserve (Capital) | 57,034      | 60,000      |                         | 60,000           | 0               |      |
|                                            | Transfer to Built Asset Replacement Program Reserve             | 57,034      |             |                         | 0                | 0               |      |
|                                            | Transfer from Carryover Reserve                                 |             |             |                         | 0                | 0               |      |
|                                            |                                                                 |             |             |                         |                  |                 |      |
|                                            | Funded by / (to) general revenues                               | (114,965)   | 178,453     | 112,765                 | 291,218          | 47,574          |      |

| Work Order | Budget Detail - Description                      | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %    |
|------------|--------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|------|
|            | <b>INFRASTRUCTURE &amp; OPERATIONS OVERHEADS</b> |             |             |                         |                  |                 |      |
|            | Income from continuing operations                |             |             |                         |                  |                 |      |
|            |                                                  |             |             |                         |                  |                 |      |
|            | <b>Total income</b>                              | 0           | 0           | 0                       | 0                | 0               |      |
|            |                                                  |             |             |                         |                  |                 |      |
|            | <b>Expenses from continuing operations</b>       |             |             |                         |                  |                 |      |
| 170        | Superannuation                                   | 925,026     | 1,024,882   |                         | 1,024,882        | 217,499         | 21%  |
| 170        | Public Holidays                                  | 308,229     | 328,572     |                         | 328,572          | 15,979          | 5%   |
| 170        | Workers Comp. Insurance                          | 234,906     | 401,924     |                         | 401,924          | 67,977          | 17%  |
| 170        | Annual Leave                                     | 612,929     | 657,144     |                         | 657,144          | 114,683         | 17%  |
|            | Long Service Leave - Accrual                     | 344,297     | 303,271     |                         | 303,271          | 76,441          | 25%  |
| 170        | Sick Leave                                       | 368,787     | 246,429     |                         | 246,429          | 110,222         | 45%  |
| 170        | Training Wages                                   | 73,950      |             | 18,596                  | 18,596           | 18,596          | 100% |
|            | Lump Sum Payment                                 | 87,450      | 105,286     | (15,979)                | 89,307           | 89,307          | 100% |
| 1959       | Saleyards Overheads Contra                       | (47,151)    | (48,283)    |                         | (48,283)         | (12,072)        | 25%  |
| 2308       | Oncost - Biosecurity - Weeds - Materials & Plant | (23,985)    | (20,480)    |                         | (20,480)         | (2,126)         | 10%  |
| 2309       | Oncost - Biosecurity - Weeds - Payroll           | (74,300)    | (65,920)    |                         | (65,920)         | (16,379)        | 25%  |
|            |                                                  |             |             |                         |                  |                 |      |
|            | <b>Total expenses</b>                            | 2,810,138   | 2,932,825   | 2,617                   | 2,935,442        | 680,128         |      |
|            |                                                  |             |             |                         |                  |                 |      |
|            | <b>Capital items</b>                             |             |             |                         |                  |                 |      |
| 170        | Long Service Leave                               | 265,470     | 193,104     |                         | 193,104          | 36,365          | 19%  |
|            |                                                  |             |             |                         |                  |                 |      |
|            | <b>Total capital items</b>                       | 265,470     | 193,104     | 0                       | 193,104          | 36,365          |      |
|            |                                                  |             |             |                         |                  |                 |      |
|            | <b>Cash reconciliation items</b>                 |             |             |                         |                  |                 |      |
|            | Long Service Leave Accrual                       | (344,297)   | (303,271)   |                         | (303,271)        | (76,441)        |      |
|            |                                                  |             |             |                         |                  |                 |      |
|            | <b>Total adjustment for non-cash items</b>       | (344,297)   | (303,271)   | 0                       | (303,271)        | (76,441)        |      |
|            |                                                  |             |             |                         |                  |                 |      |
|            | <b>Increase / (decrease) in cash</b>             | (2,731,311) | (2,822,658) | (2,617)                 | (2,825,275)      | (640,051)       |      |
|            | <b>Funded by / (to) reserves</b>                 |             |             |                         |                  |                 |      |
|            | Transfer from Long Service Leave Reserve         | 265,470     | 193,104     |                         | 193,104          | 36,365          |      |
|            | Transfer to Long Service Leave Reserve           | (265,470)   | (193,104)   |                         | (193,104)        | (48,276)        |      |
|            |                                                  |             |             |                         |                  |                 |      |
|            | <b>Funded by / (to) general revenues</b>         | 2,731,311   | 2,822,658   | 2,617                   | 2,825,275        | 651,962         |      |

| Work Order       | Budget Detail - Description                             | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %    |
|------------------|---------------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|------|
| WASTE COLLECTION |                                                         |             |             |                         |                  |                 |      |
|                  | Income from continuing operations                       |             |             |                         |                  |                 |      |
|                  | Domestic Waste Management Charge                        | 2,421,374   | 2,529,058   | 14,201                  | 2,543,259        | 2,544,521       | 100% |
|                  | Commercial Waste Management Charge                      | 301,022     | 312,313     | 6,879                   | 319,192          | 317,526         | 99%  |
| 1565             | Hilltops Council Garbage Collection                     | 20,511      | 19,628      |                         | 19,628           | 5,343           | 27%  |
| 1740             | Weddin Shire Council Garbage Collection                 |             |             |                         | 0                | 0               |      |
|                  | Interest on Overdue Charges                             | 35,780      | 28,576      |                         | 28,576           | 7,357           | 26%  |
|                  | Pensioner Rates Abandoned                               | (154,794)   | (170,917)   |                         | (170,917)        | (151,010)       | 88%  |
|                  | Pensioner Subsidy                                       | 85,137      | 92,208      |                         | 92,208           | 0               | 0%   |
|                  |                                                         |             |             |                         |                  |                 |      |
|                  | Total income                                            | 2,709,030   | 2,810,866   | 21,081                  | 2,831,947        | 2,723,737       |      |
|                  |                                                         |             |             |                         |                  |                 |      |
|                  | Expenses from continuing operations                     |             |             |                         |                  |                 |      |
| 1994             | AODE                                                    | 202,166     | 264,965     |                         | 264,965          | 66,241          | 25%  |
| 1514             | Waste - Collection - Operating Expenses - Wages         | 93,375      | 87,550      |                         | 87,550           | 18,368          | 21%  |
| 1514             | Waste - Collection - Operating Expenses - Other         | 178,025     | 207,631     |                         | 207,631          | 52,720          | 25%  |
| 1514             | MGB Maintenance                                         | 5,032       | 22,360      |                         | 22,360           | 1,116           | 5%   |
| 1514             | Illegal Roadside Waste Collection                       | 9,121       | 18,527      |                         | 18,527           | 2,709           | 15%  |
| 1541             | Donations - DWMC                                        | 182         | 2,438       |                         | 2,438            | 0               | 0%   |
| 1514             | Bin Deliveries                                          | 11,016      | 12,143      |                         | 12,143           | 3,289           | 27%  |
| 1995             | Dividend                                                | 63,214      | 64,731      |                         | 64,731           | 16,182          | 25%  |
| 1519             | MGB Disposal Costs (Weighbridge) - Internal             | 494,878     | 498,074     |                         | 498,074          | 86,582          | 17%  |
| 1740             | Weddin Shire Council Garbage Collection                 |             |             |                         | 0                | 0               |      |
|                  | STREET SWEEPING - COWRA & VILLAGES                      |             |             |                         |                  |                 |      |
| 1514             | Street Sweeping - Operating Expenses - Wages            | 26,539      | 48,969      |                         | 48,969           | 8,718           | 18%  |
| 1514             | Street Sweeping - Operating Expenses - Other            | 90,121      | 97,426      |                         | 97,426           | 34,930          | 36%  |
|                  | CLEANING COWRA CBD                                      |             |             |                         |                  |                 |      |
| 1514             | Cleaning Cowra CBD - Operating Expenses - Wages         | 99,534      | 61,800      |                         | 61,800           | 21,081          | 34%  |
| 1514             | Cleaning Cowra CBD - Operating Expenses - Other         | 64,371      | 37,949      |                         | 37,949           | 25,081          | 66%  |
|                  | Plant & Equipment Depreciation                          | 268,240     | 273,605     |                         | 273,605          | 68,963          | 25%  |
|                  | Building Depreciation                                   | 26,948      | 27,487      |                         | 27,487           | 6,928           | 25%  |
|                  | Other Asset Depreciation                                | 61,044      | 62,265      |                         | 62,265           | 15,694          | 25%  |
| 2073             | Container Deposit Scheme - Contribution to Depreciation | (22,604)    | (23,056)    |                         | (23,056)         | (5,763)         | 25%  |
|                  |                                                         |             |             |                         |                  |                 |      |
|                  | Total expenses                                          | 1,671,203   | 1,764,864   | 0                       | 1,764,864        | 422,841         |      |
|                  |                                                         |             |             |                         |                  |                 |      |
|                  | Capital items                                           |             |             |                         |                  |                 |      |
| 1571             | MGB Replacements                                        | 31,689      | 20,000      |                         | 20,000           | 16,480          | 82%  |
| 1578             | Replacement Garbage Truck                               |             |             |                         | 0                | 0               |      |
|                  |                                                         |             |             |                         |                  |                 |      |
|                  | Total capital items                                     | 31,689      | 20,000      | 0                       | 20,000           | 16,480          |      |
|                  |                                                         |             |             |                         |                  |                 |      |
|                  | Cash reconciliation items                               |             |             |                         |                  |                 |      |
|                  | Depreciation                                            | (356,232)   | (363,357)   |                         | (363,357)        | (91,586)        |      |
|                  |                                                         |             |             |                         |                  |                 |      |
|                  | Total adjustment for non-cash items                     | (356,232)   | (363,357)   | 0                       | (363,357)        | (91,586)        |      |
|                  |                                                         |             |             |                         |                  |                 |      |
|                  | Increase / (decrease) in cash                           | 1,362,370   | 1,389,359   | 21,081                  | 1,410,440        | 2,376,002       |      |
|                  | Funded by / (to) reserves                               |             |             |                         |                  |                 |      |
|                  | Transfer to Waste Reserve                               | (826,649)   | (186,832)   | (307,646)               | (494,478)        | 0               |      |

| Work Order | Budget Detail - Description                               | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | % |
|------------|-----------------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|---|
|            | Transfer to Domestic Waste Management Reserve             | 258,986     | (409,896)   |                         | (409,896)        | 0               |   |
|            | Transfer from Domestic Waste Management Reserve (Capital) | 31,689      | 20,000      |                         | 20,000           | 16,480          |   |
|            | Transfer from Waste Reserve (Capital)                     |             |             |                         | 0                | 0               |   |
|            |                                                           |             |             |                         |                  |                 |   |
|            | Funded by / (to) general revenues                         | (826,396)   | (812,631)   | 286,565                 | (526,066)        | (2,392,482)     |   |

| Work Order     | Budget Detail - Description                               | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %   |
|----------------|-----------------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|-----|
| WASTE DISPOSAL |                                                           |             |             |                         |                  |                 |     |
|                | Income from continuing operations                         |             |             |                         |                  |                 |     |
| 2435           | Grant - LECI - Landfill                                   |             | 250,000     | 0                       | 250,000          | 0               | 0%  |
| 2497           | Grant - EPA - Landfill Improvement Program                |             | 0           | 0                       | 0                | 0               |     |
|                |                                                           |             |             |                         |                  |                 |     |
|                | Total income                                              | 0           | 250,000     | 0                       | 250,000          | 0               |     |
|                |                                                           |             |             |                         |                  |                 |     |
|                | Expenses from continuing operations                       |             |             |                         |                  |                 |     |
| 1996           | Contribution to Administration Salaries                   | 105,106     | 108,259     |                         | 108,259          | 27,066          | 25% |
|                | Waste Fund - Plant Working Expenses Control               | 317,845     | 241,301     |                         | 241,301          | 57,513          | 24% |
|                | Waste Fund - Plant Hire - Income                          | (543,605)   | (563,941)   |                         | (563,941)        | (154,375)       | 27% |
| 1564           | MGB Disposal (Weighbridge)                                | (497,070)   | (498,074)   |                         | (498,074)        | (132,069)       | 27% |
|                | LANDFILL                                                  |             |             |                         |                  |                 |     |
|                | Landfill - Operating Expenses - Wages                     | 80,039      | 66,950      |                         | 66,950           | 18,912          | 28% |
|                | Landfill - Operating Expenses - Other                     | 244,797     | 221,791     |                         | 221,791          | 68,455          | 31% |
| 1546           | EPA Licence & Audits                                      | 4,651       | 4,944       |                         | 4,944            | 0               | 0%  |
|                | VILLAGE TIPS                                              |             |             |                         |                  |                 |     |
|                | Village Tips - Operating Expenses - Wages                 | 6,206       | 12,360      |                         | 12,360           | 3,611           | 29% |
|                | Village Tips - Operating Expenses - Other                 | 5,588       | 19,252      |                         | 19,252           | 4,490           | 23% |
| 1997           | AODE                                                      | 37,094      | 46,951      |                         | 46,951           | 11,736          | 25% |
| 1545           | Clean Up Australia Day                                    |             | 2,033       |                         | 2,033            | 0               | 0%  |
|                |                                                           |             |             |                         |                  |                 |     |
|                | Total expenses                                            | (239,350)   | (338,174)   | 0                       | (338,174)        | (94,661)        |     |
|                |                                                           |             |             |                         |                  |                 |     |
|                | Capital items                                             |             |             |                         |                  |                 |     |
| 2146           | Landfill Waste Cell Modifications                         | 28,751      | 325,000     | 103,442                 | 428,442          | 30,775          | 7%  |
| 2434           | Purchase of Landfill Compactor                            |             | 1,000,000   |                         | 1,000,000        | 0               |     |
|                |                                                           |             |             |                         |                  |                 |     |
|                | Total capital items                                       | 28,751      | 1,325,000   | 103,442                 | 1,428,442        | 30,775          |     |
|                |                                                           |             |             |                         |                  |                 |     |
|                | Cash reconciliation items                                 |             |             |                         |                  |                 |     |
|                |                                                           |             |             |                         |                  |                 |     |
|                |                                                           |             |             |                         |                  |                 |     |
|                | Total adjustment for non-cash items                       | 0           | 0           | 0                       | 0                | 0               |     |
|                |                                                           |             |             |                         |                  |                 |     |
|                | Increase / (decrease) in cash                             | 210,598     | (736,826)   | (103,442)               | (840,268)        | 63,886          |     |
|                | Funded by / (to) reserves                                 |             |             |                         |                  |                 |     |
|                | Transfer from Waste Reserve (Capital)                     | 7,188       | 1,000,000   |                         | 1,000,000        | 0               |     |
|                |                                                           |             |             |                         |                  |                 |     |
|                | Transfer from Domestic Waste Management Reserve (Capital) | 21,563      |             |                         | 0                | 0               |     |
|                |                                                           |             |             |                         |                  |                 |     |
|                | Funded by / (to) general revenues                         | (239,350)   | (263,174)   | 103,442                 | (159,732)        | (63,886)        |     |



| Work Order | Budget Detail - Description                            | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %    |
|------------|--------------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|------|
| RECYCLING  |                                                        |             |             |                         |                  |                 |      |
|            | Income from continuing operations                      |             |             |                         |                  |                 |      |
| 1560       | Sale of Recycled Material                              | 172,060     | 174,184     |                         | 174,184          | 78,055          | 45%  |
| 1559       | Recycling Crates Sales                                 | 3,760       | 5,584       |                         | 5,584            | 2,671           | 48%  |
| 1563       | Land Rental                                            | 3,096       | 2,904       |                         | 2,904            | 0               | 0%   |
| 1562       | Weighbridge Charges                                    | 1,648,715   | 1,071,983   | 428,017                 | 1,500,000        | 718,955         | 48%  |
| 2303       | Income - Waste - Revive Recycling Hub                  | 4,926       | 5,150       |                         | 5,150            | 1,524           | 30%  |
|            | Recycling Charge                                       | 710,745     | 729,158     | 18,490                  | 747,648          | 747,530         | 100% |
| 1566       | Container Deposit Scheme - Claim Income                |             |             |                         | 0                | 0               |      |
| 1771       | Cardboard Pick-Up                                      | 24,701      | 23,637      |                         | 23,637           | 6,929           | 29%  |
| 2429       | Grant - Community Energy Upgrades - Solar Installation |             | 84,807      |                         | 84,807           |                 | 0%   |
|            | Total income                                           | 2,568,003   | 2,097,407   | 446,507                 | 2,543,914        | 1,555,665       |      |
|            | Expenses from continuing operations                    |             |             |                         |                  |                 |      |
| 1532       | Recycling - Operating Expenses - Wages                 | 123,589     | 110,939     |                         | 110,939          | 38,382          | 35%  |
| 1532       | Recycling - Operating Expenses - Other                 | 158,872     | 175,303     |                         | 175,303          | 39,835          | 23%  |
| 1535       | Recycling - Education                                  | 16,431      | 24,006      |                         | 24,006           | 844             | 4%   |
| 1536       | RAFCA Program                                          | 3,391       | 4,838       |                         | 4,838            | 100             | 2%   |
| 2304       | Expenditure - Revive Recycling Hub                     | 19,004      | 5,000       |                         | 5,000            | 0               | 0%   |
|            | MRF OPERATION                                          |             |             |                         |                  |                 |      |
| 1537       | MRF - Operating Expenses - Wages                       | 747,056     | 730,906     |                         | 730,906          | 142,426         | 19%  |
| 1537       | MRF - Operating Expenses - Other                       | 556,039     | 484,196     |                         | 484,196          | 129,368         | 27%  |
| 2281       | Staff Amenities Building Fit-Out                       | 6,726       |             |                         | 0                | 0               |      |
| 2016       | Waste & Energy Sustainability - Wages                  | 43,905      | 81,812      |                         | 81,812           | 12,594          | 15%  |
| 2016       | Waste & Energy Sustainability - Other Expenses         | 3,031       |             |                         | 0                | 0               |      |
| 1975       | Contribution from Sewer Fund - Sustainability Officer  | (21,713)    | (22,364)    |                         | (22,364)         | (5,592)         | 25%  |
| 1976       | Contribution from Water Fund - Sustainability Officer  | (21,713)    | (22,364)    |                         | (22,364)         | (5,592)         | 25%  |
| 1974       | Contribution - Training                                | 25,316      | 25,924      |                         | 25,924           | 6,481           | 25%  |
| 1973       | AODE                                                   | 191,639     | 197,711     |                         | 197,711          | 49,428          | 25%  |
| 1972       | Contribution - General Fund                            | 1,428,085   | 1,065,675   |                         | 1,065,675        | 266,418         | 25%  |
| 1970       | Loan No. 247 - Recycling Upgrade                       | 2,018       |             |                         | 0                | 0               |      |
|            | Loan - Admin Building - Interest                       | 25,514      | 24,927      |                         | 24,927           | 6,302           | 25%  |
|            | Total expenses                                         | 3,307,189   | 2,886,509   | 0                       | 2,886,509        | 680,993         |      |
|            | Capital items                                          |             |             |                         |                  |                 |      |
|            | Loan No. 247 - Recycling Upgrade                       | 59,046      |             |                         | 0                | 0               |      |
|            | Loan - Admin Building - Principal                      | 12,384      | 13,113      |                         | 13,113           | 0               | 0%   |
| 1580       | Staff Amenities Building & Admin Office Renovation     | 196,550     |             |                         | 0                | 0               |      |
| 2251       | Extension of Sorting Line Storage Area                 | 156,000     |             |                         | 0                | 0               |      |
| 2416       | MRF Solar Installation & Battery Storage               |             | 169,615     |                         | 169,615          | 0               | 0%   |
|            | Loan Funding - Admin Building                          |             |             |                         | 0                | 0               |      |
|            | Total capital items                                    | 423,980     | 182,728     | 0                       | 182,728          | 0               |      |
|            | Cash reconciliation items                              |             |             |                         |                  |                 |      |
|            |                                                        |             |             |                         |                  |                 |      |
|            | Total adjustment for non-cash items                    | 0           | 0           | 0                       | 0                | 0               |      |

| Work Order | Budget Detail - Description                                | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | % |
|------------|------------------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|---|
|            | <b>Increase / (decrease) in cash</b>                       | (1,163,166) | (971,830)   | 446,507                 | (525,322)        | 874,671         |   |
|            | <b>Funded by / (to) reserves</b>                           |             |             |                         |                  |                 |   |
|            | Transfer from Waste Reserve (Capital)                      | 156,000     | 84,808      |                         | 84,808           | 0               |   |
|            | Transfer to Waste Reserve                                  |             |             |                         | 0                | 0               |   |
|            | Transfer to Waste Fund Unexpended Loan Reserve             |             |             |                         | 0                | 0               |   |
|            | Transfer from Waste Fund Unexpended Loan Reserve (Capital) | 134,850     |             |                         | 0                | 0               |   |
|            | Transfer from Domestic Waste Management Reserve (Capital)  |             |             |                         | 0                | 0               |   |
|            |                                                            |             |             |                         |                  |                 |   |
|            | <b>Funded by / (to) general revenues</b>                   | 872,316     | 887,022     | (446,507)               | 440,514          | (874,671)       |   |



| Work Order               | Budget Detail - Description             | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %    |
|--------------------------|-----------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|------|
| CONTAINER DEPOSIT SCHEME |                                         |             |             |                         |                  |                 |      |
|                          | Income from continuing operations       |             |             |                         |                  |                 |      |
| 2145                     | CDS Processing Fee                      | 876,338     | 1,000,000   |                         | 1,000,000        | 182,750         | 18%  |
|                          | Total income                            | 876,338     | 1,000,000   | 0                       | 1,000,000        | 182,750         |      |
|                          | Expenses from continuing operations     |             |             |                         |                  |                 |      |
| 1542                     | CDS - Operating Expenses - Wages        | 339,937     | 433,093     |                         | 433,093          | 75,501          | 17%  |
| 1542                     | CDS - Operating Expenses - Other        | 152,378     | 223,233     |                         | 223,233          | 46,657          | 21%  |
| 2074                     | Contribution to Waste Fund Depreciation | 22,604      | 23,056      |                         | 23,056           | 5,764           | 25%  |
| 1971                     | Contribution to Waste Fund Overheads    | 97,685      | 100,616     |                         | 100,616          | 25,155          | 25%  |
|                          | Total expenses                          | 612,604     | 779,998     | 0                       | 779,998          | 153,077         |      |
|                          | Capital items                           |             |             |                         |                  |                 |      |
| 2438                     | Purchase of Glass Breaker               | 60,500      | 0           | 60,500                  | 60,500           | 60,500          | 100% |
|                          | Total capital items                     | 60,500      | 0           | 60,500                  | 60,500           | 60,500          |      |
|                          | Cash reconciliation items               |             |             |                         |                  |                 |      |
|                          | Total adjustment for non-cash items     | 0           | 0           | 0                       | 0                | 0               |      |
|                          | Increase / (decrease) in cash           | 203,234     | 220,002     | (60,500)                | 159,502          | (30,828)        |      |
|                          | Funded by / (to) reserves               |             |             |                         |                  |                 |      |
|                          | Funded by / (to) general revenues       | (203,234)   | (220,002)   | 60,500                  | (159,502)        | 30,828          |      |

| Work Order      | Budget Detail - Description                          | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %    |
|-----------------|------------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|------|
| WASTE OVERHEADS |                                                      |             |             |                         |                  |                 |      |
|                 | Income from continuing operations                    |             |             |                         |                  |                 |      |
|                 |                                                      |             |             |                         |                  |                 |      |
|                 |                                                      |             |             |                         |                  |                 |      |
|                 | Total income                                         | 0           | 0           | 0                       | 0                | 0               |      |
|                 |                                                      |             |             |                         |                  |                 |      |
|                 | Expenses from continuing operations                  |             |             |                         |                  |                 |      |
| 1551            | Superannuation                                       | 185,472     | 180,050     |                         | 180,050          | 46,318          | 26%  |
| 1551            | Public Holidays                                      | 54,009      | 57,803      |                         | 57,803           | 3,165           | 5%   |
| 1551            | Workers Comp. Insurance                              | 44,525      | 60,028      |                         | 60,028           | 10,153          | 17%  |
| 1551            | Annual Leave                                         | 119,680     | 115,604     |                         | 115,604          | 31,264          | 27%  |
|                 | Long Service Leave - Accrual                         | 71,570      | 43,235      |                         | 43,235           | 10,898          | 25%  |
| 1551            | Sick Leave                                           | 50,381      | 43,352      |                         | 43,352           | 18,687          | 43%  |
| 1551            | Training Wages                                       | 426         |             |                         | 0                | 0               |      |
|                 | Lump Sum Payment                                     | 19,664      | 23,664      | (4,000)                 | 19,664           | 19,664          | 100% |
| 1998            | Contribution to Overheads - Container Deposit Scheme | (97,685)    | (100,616)   |                         | (100,616)        | (25,154)        | 25%  |
|                 |                                                      |             |             |                         |                  |                 |      |
|                 | Total expenses                                       | 448,042     | 423,120     | (4,000)                 | 419,120          | 114,995         |      |
|                 |                                                      |             |             |                         |                  |                 |      |
|                 | Capital items                                        |             |             |                         |                  |                 |      |
| 1551            | Long Service Leave                                   | 28,026      | 28,901      |                         | 28,901           | 27,248          | 94%  |
|                 |                                                      |             |             |                         |                  |                 |      |
|                 | Total capital items                                  | 28,026      | 28,901      | 0                       | 28,901           | 27,248          |      |
|                 |                                                      |             |             |                         |                  |                 |      |
|                 | Cash reconciliation items                            |             |             |                         |                  |                 |      |
|                 | Long Service Leave Accrual                           | (71,570)    | (43,235)    |                         | (43,235)         | (10,898)        |      |
|                 |                                                      |             |             |                         |                  |                 |      |
|                 | Total adjustment for non-cash items                  | (71,570)    | (43,235)    | 0                       | (43,235)         | (10,898)        |      |
|                 |                                                      |             |             |                         |                  |                 |      |
|                 | Increase / (decrease) in cash                        | (404,498)   | (408,786)   | 4,000                   | (404,786)        | (131,345)       |      |
|                 | Funded by / (to) reserves                            |             |             |                         |                  |                 |      |
|                 | Transfer from Waste Reserve - Long Service Leave     | 28,026      | 28,901      |                         | 28,901           | 0               |      |
|                 | Transfer to Waste Reserve - Long Service Leave       | (28,026)    | (28,901)    |                         | (28,901)         | 106,885         |      |
|                 |                                                      |             |             |                         |                  |                 |      |
|                 | Funded by / (to) general revenues                    | 404,498     | 408,786     | (4,000)                 | 404,786          | 24,460          |      |

| Work Order | Budget Detail - Description                            | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %    |
|------------|--------------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|------|
|            | <b>WATER</b>                                           |             |             |                         |                  |                 |      |
|            | <b>Income from continuing operations</b>               |             |             |                         |                  |                 |      |
|            | Water Access-Vacant Land - Residential                 | 119,524     | 146,563     | 921                     | 147,484          | 146,563         | 99%  |
|            | <b>RESIDENTIAL</b>                                     |             |             |                         |                  |                 |      |
|            | Access Charges                                         | 1,261,789   | 1,533,055   |                         | 1,533,055        | (12)            | 0%   |
|            | Consumption Charges                                    | 3,635,858   | 3,633,773   |                         | 3,633,773        | (4,476)         | 0%   |
|            | <b>NON-RESIDENTIAL</b>                                 |             |             |                         |                  |                 |      |
|            | Access Charges                                         | 716,283     | 777,351     |                         | 777,351          | 0               | 0%   |
|            | Consumption Charges                                    | 1,768,938   | 1,718,365   |                         | 1,718,365        | (2,843)         | 0%   |
|            | <b>NON-RESIDENTIAL (INDUSTRIAL)</b>                    |             |             |                         |                  |                 |      |
|            | Access Charges                                         | 12,972      | 13,516      |                         | 13,516           | 3,379           | 25%  |
|            | Consumption Charges                                    | 237,687     | 190,805     |                         | 190,805          | 70,715          | 37%  |
|            | <b>NON-RESIDENTIAL (NURSERIES)</b>                     |             |             |                         |                  |                 |      |
|            | Access Charges                                         | 3,666       | 3,820       |                         | 3,820            | 0               | 0%   |
|            | Consumption Charges                                    | 12,705      | 9,412       |                         | 9,412            | 0               | 0%   |
|            | <b>EDUCATION</b>                                       |             |             |                         |                  |                 |      |
|            | Access Charges                                         | 25,928      | 23,196      |                         | 23,196           | 0               | 0%   |
|            | Consumption Charges                                    | 88,208      | 70,869      |                         | 70,869           | 0               | 0%   |
|            | <b>RAW WATER</b>                                       |             |             |                         |                  |                 |      |
|            | Access Charges                                         | 21,318      | 27,843      |                         | 27,843           | 0               | 0%   |
|            | Consumption Charges                                    | 70,315      | 157,727     |                         | 157,727          | 0               | 0%   |
|            | <b>OTHER</b>                                           |             |             |                         |                  |                 |      |
|            | Interest On Overdue Charges                            | 72,980      | 62,105      |                         | 62,105           | 24,311          | 39%  |
| 1423       | Standpipe Sales                                        | 83,321      | 102,331     |                         | 102,331          | 21,161          | 21%  |
|            | Pensioner Rates Abandoned                              | (109,297)   | (133,157)   |                         | (133,157)        | (1,881)         | 1%   |
|            | Pensioner Rate Subsidy                                 | 60,114      | 73,237      |                         | 73,237           | 0               | 0%   |
|            | Water Connection Fees                                  | 180,583     | 98,444      |                         | 98,444           | 13,207          | 13%  |
|            | Sundry Revenue                                         | 18,764      | 14,101      |                         | 14,101           | 2,975           | 21%  |
|            | Developer Contributions                                | 13,585      | 35,606      |                         | 35,606           | 0               | 0%   |
| 1434       | Service Agreement Erambie Cowra Water Maintenance      | 2,195       | 2,323       |                         | 2,323            | 1,112           | 48%  |
| 1430       | LIRS - Interest Subsidy                                | 693         |             |                         | 0                | 0               |      |
| 1433       | Grant - Cowra Drought Water Supply Construction        | 219,543     |             | 90,730                  | 90,730           | 90,730          | 100% |
| 1436       | Safe & Secure Grant - Cowra IWCM                       | 59,545      |             |                         | 0                | 0               |      |
| 2336       | Safe & Secure Water Program - Cowra WTP                | 12,227      |             |                         | 0                | 0               |      |
| 2349       | Insurance Claim Income - Water Department Office Floor | 14,625      |             |                         | 0                | 0               |      |
| 2410       | Grant - Community Energy Upgrades - Solar Installation |             | 17,864      |                         | 17,864           | 0               | 0%   |
|            | <b>Total income</b>                                    | 8,604,066   | 8,579,149   | 91,651                  | 8,670,800        | 364,940         |      |
|            | <b>Expenses from continuing operations</b>             |             |             |                         |                  |                 |      |
| 2000       | Contribution to Administration Salaries                | 191,903     | 197,660     |                         | 197,660          | 49,416          | 25%  |
| 2004       | Contribution - Compliance Officer                      | 19,408      | 19,990      |                         | 19,990           | 4,998           | 25%  |
| 2005       | Contribution - Depot Redevelopment Loan                | 15,538      | 20,736      |                         | 20,736           | 5,184           | 25%  |
| 2003       | Contribution - Sustainability Officer                  | 21,713      | 22,364      |                         | 22,364           | 5,592           | 25%  |
| 2001       | Dividend - General fund                                | 50,000      | 50,000      |                         | 50,000           | 12,499          | 25%  |
| 2002       | Contribution - Training                                | 37,974      | 38,885      |                         | 38,885           | 9,721           | 25%  |
| 1999       | AODE                                                   | 641,705     | 808,709     |                         | 808,709          | 202,179         | 25%  |
| 2007       | Japanese Garden Water Subsidy                          | (121,060)   | (124,692)   |                         | (124,692)        | (31,173)        | 25%  |
| 2006       | Contribution from Sewer Fund - Cowra IWCM              | (17,820)    |             |                         | 0                | 0               |      |
| 1440       | Tr. From General Fund (S.611)                          | (180,000)   | (120,000)   |                         | (120,000)        | (30,000)        | 25%  |

| Work Order | Budget Detail - Description                    | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %   |
|------------|------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|-----|
| 1330       | Public Promotion & Education                   |             | 6,428       |                         | 6,428            | 0               | 0%  |
| 1258       | Administration Expenses & Memberships          | 67,122      | 71,070      |                         | 71,070           | 47,775          | 67% |
| 1333       | Protective Equipment & Safety Supplies         | 452         | 9,018       |                         | 9,018            | 0               | 0%  |
| 1335       | Avdata Charges on Standpipe Sales              | 5,571       | 4,394       |                         | 4,394            | 1,703           | 39% |
| 1327       | Donations - Water Availability Charge          | 27,886      | 30,254      |                         | 30,254           | 16,644          | 55% |
| 1381       | Minor Equipment                                | 20,238      | 13,109      |                         | 13,109           | 0               | 0%  |
| 2367       | Water Department Office Floor Repair           | 12,197      |             |                         | 0                | 0               |     |
|            | <b>ENGINEERING &amp; SUPERVISION</b>           |             |             |                         |                  |                 |     |
| 1325       | Project Engineer - Water                       | 52,048      | 99,918      |                         | 99,918           | 10,580          | 11% |
| 1417       | Cowra Integrated Water Cycle Management (IWCM) | 20,472      |             |                         | 0                | 0               |     |
|            | <b>PURCHASE OF WATER</b>                       |             |             |                         |                  |                 |     |
| 1260       | Central Tablelands Water                       | 135,960     | 128,000     |                         | 128,000          | 0               | 0%  |
| 1259       | State Water - Lachlan River                    | 260,680     | 266,240     |                         | 266,240          | 60,911          | 23% |

| Work Order | Budget Detail - Description                        | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %    |
|------------|----------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|------|
|            | <b><u>PUMPING STATION</u></b>                      |             |             |                         |                  |                 |      |
| 1279       | Pumping Station - Repairs & Operating Expenses     | 104,408     | 157,147     |                         | 157,147          | 29,198          | 19%  |
| 1280       | Energy Costs - Pumping Stations                    | 589,312     | 470,286     |                         | 470,286          | 44,700          | 10%  |
| 2081       | River Screen Maintenance                           |             | 39,399      |                         | 39,399           | 0               | 0%   |
|            | <b><u>RESERVOIRS</u></b>                           |             |             |                         |                  |                 |      |
|            | Reservoirs - Operations & Maintenance              | 151,979     | 144,712     |                         | 144,712          | 28,540          | 20%  |
|            | <b><u>TREATMENT PLANT</u></b>                      |             |             |                         |                  |                 |      |
| 1261       | Treatment Plant - Cowra - Operating Expenses       | 571,472     | 589,555     |                         | 589,555          | 200,842         | 34%  |
| 1268       | Sludge Removal Expense                             | 6,773       | 26,414      |                         | 26,414           | 0               | 0%   |
| 1263       | Wyangala Operation - Treatment Plant               | 201,799     | 75,194      |                         | 75,194           | 26,647          | 35%  |
| 1265       | Woodstock Chlorine Station Operation               | 3,300       | 9,074       |                         | 9,074            | 480             | 5%   |
| 1266       | Wattamondara Chlorine Station Operation            | 319         | 9,130       |                         | 9,130            | 288             | 3%   |
| 1264       | Darbys Falls Operation - Treatment Plant           | 92,068      | 57,015      |                         | 57,015           | 5,627           | 10%  |
| 1297       | Koorawatha Chlorine Station Operation              | 36,186      | 16,031      |                         | 16,031           | 308             | 2%   |
| 1270       | Chlorine                                           | 110,682     | 89,456      |                         | 89,456           | 18,328          | 20%  |
| 1271       | Fluoride                                           | 3,328       | 15,998      |                         | 15,998           | 0               | 0%   |
| 1272       | Aluminium Chlorohydrate (ACH)                      | 120,613     | 196,002     |                         | 196,002          | 29,579          | 15%  |
| 1328       | EPA Licence                                        | 7,370       | 8,200       |                         | 8,200            | 94              | 1%   |
| 1273       | Caustic Soda                                       | 47,231      | 34,725      |                         | 34,725           | 15,487          | 45%  |
| 1274       | Permanganate                                       | 8,207       | 8,532       |                         | 8,532            | 0               | 0%   |
| 1269       | Testing - Treatment Plant                          | 56,140      | 120,419     |                         | 120,419          | 13,888          | 12%  |
| 1276       | Test Monitoring Software                           | 1,346       | 5,243       |                         | 5,243            | 22              | 0%   |
| 1277       | Telephone                                          | 6,435       | 11,881      |                         | 11,881           | 496             | 4%   |
| 2337       | Cowra WTP Options Study (SSWP)                     | 27,032      |             |                         | 0                | 0               |      |
|            | <b><u>MAINS</u></b>                                |             |             |                         |                  |                 |      |
|            | Water - Main Operations & Maintenance              | 820,794     | 835,971     | (5,093)                 | 830,878          | 217,864         | 26%  |
| 1321       | Infiltration Gallery                               |             | 32,662      |                         | 32,662           | 0               | 0%   |
|            | <b><u>TELEMETRY</u></b>                            |             |             |                         |                  |                 |      |
| 1320       | Service & Maintenance                              | 78,977      | 79,447      |                         | 79,447           | 47,234          | 59%  |
|            | <b><u>METERS</u></b>                               |             |             |                         |                  |                 |      |
|            | Meters - Operations & Maintenance                  | 293,184     | 252,113     |                         | 252,113          | 58,959          | 23%  |
|            | <b><u>LOAN REPAYMENTS - INTEREST</u></b>           |             |             |                         |                  |                 |      |
| 1951       | Loan No. 251 - Emergency Water Supply              | 46,049      | 41,848      |                         | 41,848           | 10,857          | 26%  |
| 1949       | Loan No. 242a - 1C1 Zone - 93.12%                  | 58,225      | 55,584      |                         | 55,584           | 14,289          | 26%  |
| 1950       | Loan No. 241a - Mains Replacement Stage 3 - 88.33% | 50,319      | 47,582      |                         | 47,582           | 0               | 0%   |
| 1953       | Loan No. 238 - Mains Replacement                   | 24,779      | 22,483      |                         | 22,483           | 11,470          | 51%  |
|            | <b><u>OVERHEADS &amp; E.L.E.</u></b>               |             |             |                         |                  |                 |      |
| 1338       | Superannuation                                     | 171,886     | 128,832     |                         | 128,832          | 39,692          | 31%  |
| 1338       | Public Holidays                                    | 47,719      | 39,352      |                         | 39,352           | 2,847           | 7%   |
| 1338       | Workers Comp. Insurance                            | 32,242      | 53,503      |                         | 53,503           | 9,049           | 17%  |
| 1338       | Annual Leave                                       | 106,181     | 78,704      |                         | 78,704           | 18,522          | 24%  |
|            | Long Service Leave - Accrual                       | 56,671      | 40,149      |                         | 40,149           | 10,120          | 25%  |
| 1338       | Sick Leave                                         | 60,818      | 36,952      |                         | 36,952           | 11,702          | 32%  |
| 1338       | Training Wages                                     | 15,770      |             | 5,093                   | 5,093            | 5,093           | 100% |
|            | Lump Sum Payment                                   | 11,000      | 16,000      | (5,000)                 | 11,000           | 11,000          | 100% |
|            | <b><u>OTHER</u></b>                                |             |             |                         |                  |                 |      |
| 1439       | S.611 Charges                                      | 780,000     | 780,000     |                         | 780,000          | 195,000         | 25%  |
|            | <b><u>DEPRECIATION CHARGE</u></b>                  |             |             |                         |                  |                 |      |
|            | Water Infrastructure Depreciation                  | 2,463,065   | 2,512,326   | 254,268                 | 2,766,594        | 697,333         | 25%  |
|            | Plant & Equipment Depreciation                     | 10,930      | 11,149      |                         | 11,149           | 2,810           | 25%  |

| Work Order | Budget Detail - Description | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %   |
|------------|-----------------------------|-------------|-------------|-------------------------|------------------|-----------------|-----|
|            | Other Asset Depreciation    | 2,948       | 3,007       |                         | 3,007            | 758             | 25% |
|            |                             |             |             |                         |                  |                 |     |
|            | Total expenses              | 8,539,546   | 8,694,160   | 249,268                 | 8,943,428        | 2,145,154       |     |



| Work Order | Budget Detail - Description                                   | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %    |
|------------|---------------------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|------|
|            | <b>Capital items</b>                                          |             |             |                         |                  |                 |      |
|            | <b><u>METERS</u></b>                                          |             |             |                         |                  |                 |      |
| 1347       | New Meter Installations                                       | 106,791     | 119,428     |                         | 119,428          | 16,009          | 13%  |
| 1363       | Meter Replacements                                            | 145,927     | 180,000     |                         | 180,000          | 50,225          | 28%  |
| 2457       | Non-Urban Water Meter Reform (4 Sites) : Water Meters Capital |             |             | 69,131                  | 69,131           | 69,131          | 100% |
|            | <b><u>RESERVOIRS</u></b>                                      |             |             |                         |                  |                 |      |
| 1380       | Reservoir Cleaning & Painting                                 | 31,658      | 56,465      | 29,127                  | 85,592           | 0               | 0%   |
| 1697       | Reservoir Chlorine Monitoring System                          |             |             | 111,699                 | 111,699          | 0               | 0%   |
| 2144       | Cowra - Reservoir Re-Roofing                                  | 16,600      | 67,113      | 87,760                  | 154,873          | 52,045          | 34%  |
|            | <b><u>PUMPING STATIONS</u></b>                                |             |             |                         |                  |                 |      |
| 1388       | High Lift Pump at River                                       | 34,984      |             |                         | 0                | 0               |      |
| 1391       | High Lift Pump at River - Switch Board                        | 34,469      |             |                         | 0                | 0               |      |
| 2409       | High Lift Pump Station - PFC Installation                     |             | 35,728      |                         | 35,728           | 0               | 0%   |
| 2439       | Replacement Grindex Pump river Well                           | 38,731      |             |                         |                  |                 |      |
|            | <b><u>MAINS CONSTRUCTION</u></b>                              |             |             |                         |                  |                 |      |
|            | Water Mains Replacement                                       |             | 1,077,204   | (449,043)               | 628,161          | 0               | 0%   |
| 1869       | Comerford St & Lachlan St Main Replacement                    | 359,931     |             | 45,081                  | 45,081           | 45,081          | 100% |
| 1421       | Construct Emergency Drought Supply                            | 219,543     |             | 1,252,192               | 1,252,192        | 90,730          | 7%   |
| 2201       | Pridham Street Main Extension                                 |             |             |                         | 0                | 0               |      |
| 2206       | Mains Replacement - Brisbane Street - West                    |             | 250,000     |                         | 250,000          | 0               | 0%   |
| 2379       | Southern Line Main Replacement                                | 147,104     |             | 1,428                   | 1,428            | 817             | 57%  |
| 2207       | TMQ Underbores - Crowther to Bendick Murrell                  | 14,120      |             |                         | 0                | 0               |      |
|            | <b><u>TREATMENT PLANT</u></b>                                 |             |             |                         |                  |                 |      |
| 1699       | Install Solar PV 26kW System - Cowra WTP                      | 27,221      |             |                         | 0                | 0               |      |
| 1415       | Transfer Pump Refurbishment                                   | 67,059      |             | 43,829                  | 43,829           | 0               | 0%   |
| 2315       | Acquisition of Wyangala WTP Land                              | 11,611      |             |                         | 0                | 0               |      |
| 2440       | Chemical Storage upgrade                                      | 20,373      |             |                         |                  |                 |      |
|            | <b><u>OTHER</u></b>                                           |             |             |                         |                  |                 |      |
| 1384       | Replace Telemetry System                                      | 1,906       | 500,000     | 353,788                 | 853,788          | 0               | 0%   |
|            | <b><u>LOAN REPAYMENTS - PRINCIPAL</u></b>                     |             |             |                         |                  |                 |      |
|            | Loan No. 252 - Water Treatment Plant Loan - LIRS              |             |             |                         | 0                | 0               |      |
|            | Loan No. 242a - 1C1 Zone External - 93.12%                    | 42,351      | 45,300      |                         | 45,300           | 10,932          | 24%  |
|            | Loan No. 251 - Emergency Water Supply                         | 60,999      | 65,104      |                         | 65,104           | 15,881          | 24%  |
|            | Loan No. 241a - Mains Replacement Stage 3 - 88.33%            | 43,838      | 46,666      |                         | 46,666           | 0               | 0%   |
|            | Loan No. 238 - Mains Replacement                              | 52,026      | 55,495      |                         | 55,495           | 27,519          | 50%  |
| 1338       | Long Service Leave                                            | 46,099      | 20,706      |                         | 20,706           | 13,169          | 64%  |
|            | <b>Total capital items</b>                                    | 1,523,341   | 2,519,208   | 1,544,991               | 4,064,199        | 391,539         |      |

| Work Order | Budget Detail - Description                            | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | % |
|------------|--------------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|---|
|            | Cash reconciliation items                              |             |             |                         |                  |                 |   |
|            | Depreciation                                           | (2,476,943) | (2,526,482) | (254,268)               | (2,780,750)      | (700,901)       |   |
|            | Long Service Leave Accrual                             | (56,671)    | (40,149)    |                         | (40,149)         | (10,120)        |   |
|            |                                                        |             |             |                         |                  |                 |   |
|            | Total adjustment for non-cash items                    | (2,533,614) | (2,566,631) | (254,268)               | (2,820,899)      | (711,021)       |   |
|            |                                                        |             |             |                         |                  |                 |   |
|            | Increase / (decrease) in cash                          | 1,074,793   | (67,588)    | (1,448,341)             | (1,515,929)      | (1,460,731)     |   |
|            | Funded by / (to) reserves                              |             |             |                         |                  |                 |   |
|            | Transfer to Water Reserve - Long Service Leave         | (46,099)    | (20,706)    |                         | (20,706)         | (5,219)         |   |
|            | Transfer to Water Reserve - Infrastructure             | (2,652,821) | (1,962,816) | (96,650)                | (2,059,466)      | 0               |   |
|            | Transfer to Water Reserve - Equalisation               | (150,000)   | (150,000)   |                         | (150,000)        | 0               |   |
|            | Transfer to S64 Water Reserve                          | (13,585)    | (35,606)    |                         | (35,606)         | 0               |   |
|            | Transfer from Water Reserve - Infrastructure (Capital) | 1,728,028   | 2,180,404   | 1,544,991               | 3,725,395        | 391,539         |   |
|            | Transfer from S64 Water Reserve (Capital)              | 13,585      | 35,606      |                         | 35,606           | 0               |   |
|            | Transfer from Water Reserve - Long Service Leave       | 46,099      | 20,706      |                         | 20,706           | 0               |   |
|            |                                                        |             |             |                         |                  |                 |   |
|            | Funded by / (to) general revenues                      | (0)         | (0)         | (0)                     | (0)              | 1,074,411       |   |



| Work Order                          | Budget Detail - Description                       | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %    |
|-------------------------------------|---------------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|------|
| SEWER                               |                                                   |             |             |                         |                  |                 |      |
|                                     | Income from continuing operations                 |             |             |                         |                  |                 |      |
|                                     | Sewer Access Charges                              | 3,286,629   | 3,317,659   |                         | 3,317,659        | 3,107,135       | 94%  |
|                                     | Sewer Service Charges                             | 797,565     | 839,509     |                         | 839,509          | 679,275         | 81%  |
|                                     | Wyangala Sewer - Access Charges                   | 46,467      | 46,905      |                         | 46,905           | 43,929          | 94%  |
|                                     | Wyangala Sewer - Service Charges                  | 20,393      | 21,465      |                         | 21,465           | 17,368          | 81%  |
| 1509                                | Sundry Income                                     | 32,855      | 17,173      |                         | 17,173           | 6,490           | 38%  |
|                                     | Pensioner Rates Abandoned                         | (71,094)    | (88,836)    |                         | (88,836)         | (69,252)        | 78%  |
|                                     | Pensioner Rate Subsidy                            | 39,102      | 48,859      |                         | 48,859           | 0               | 0%   |
|                                     | Interest on Overdue Charges                       | 42,841      | 33,024      |                         | 33,024           | 8,385           | 25%  |
| 1507                                | Treatment Works Land Rental                       | 13,989      | 14,183      |                         | 14,183           | 3,552           | 25%  |
| 1508                                | Trade Waste Fees                                  | 87,434      | 79,091      |                         | 79,091           | (129)           | 0%   |
| 1511                                | Sludge Effluent at the STP                        | 17,018      | 15,235      |                         | 15,235           | 3,733           | 25%  |
| 1513                                | Service Agreement Erambie Cowra Sewer Maintenance | 57,116      | 58,499      |                         | 58,499           | 28,952          | 49%  |
|                                     | Developer Contributions                           | 9,452       | 70,489      |                         | 70,489           | 0               | 0%   |
|                                     | Interest on S94 Contributions                     | 4,171       |             |                         | 0                | 0               |      |
|                                     | Sewer - Interest on Investments                   | 122,593     | 60,000      |                         | 60,000           | 21,419          | 36%  |
|                                     | Total income                                      | 4,506,530   | 4,533,255   | 0                       | 4,533,255        | 3,850,856       |      |
| Expenses from continuing operations |                                                   |             |             |                         |                  |                 |      |
| 1984                                | Contribution to Admin Salaries                    | 191,903     | 197,660     |                         | 197,660          | 49,416          | 25%  |
| 1987                                | Contribution - Compliance Officer                 | 45,038      | 46,389      |                         | 46,389           | 11,596          | 25%  |
| 1990                                | Contribution - Depot Redevelopment Loan           | 15,538      | 20,736      |                         | 20,736           | 5,184           | 25%  |
| 1989                                | Contribution - Sustainability Officer             | 21,713      | 22,364      |                         | 22,364           | 5,592           | 25%  |
| 1985                                | Dividend - General Fund                           | 100,000     | 100,000     |                         | 100,000          | 24,999          | 25%  |
| 1986                                | Contribution to Water Fund - Cowra IWCM           | 17,820      |             |                         | 0                | 0               |      |
| 1983                                | AODE                                              | 335,597     | 429,917     |                         | 429,917          | 107,478         | 25%  |
| 1988                                | Contribution Training                             | 25,316      | 25,924      |                         | 25,924           | 6,481           | 25%  |
| 1447                                | Sewer - Administration Expenses                   | 10,266      | 15,838      |                         | 15,838           | 4,912           | 31%  |
| 1469                                | Telephone                                         | 859         | 5,057       |                         | 5,057            | 109             | 2%   |
| 1456                                | Donations                                         | 893         | 1,678       |                         | 1,678            | 0               | 0%   |
| 1464                                | Protective Clothing & Safety Supplies             | 3,725       | 3,738       |                         | 3,738            | 876             | 23%  |
| 1470                                | EPA Licences                                      | 3,798       | 8,034       |                         | 8,034            | 0               | 0%   |
| 1475                                | Project Engineer - Sewer                          | 52,048      | 99,918      |                         | 99,918           | 10,580          | 11%  |
| 1489                                | Minor Equipment                                   | 2,048       | 6,548       |                         | 6,548            | 0               | 0%   |
| TREATMENT WORKS                     |                                                   |             |             |                         |                  |                 |      |
| 1465                                | STP Insurance                                     | 63,352      | 64,872      |                         | 64,872           | 64,872          | 100% |
| 1442                                | Sewer - Treatment Works - Cowra Operation         | 570,364     | 532,800     |                         | 532,800          | 132,629         | 25%  |
| 1472                                | Bealieu House Maintenance                         | 276         |             |                         | 0                | 0               |      |
| 1445                                | Testing & Monitoring                              | 11,358      | 35,290      |                         | 35,290           | 229             | 1%   |
| 1474                                | Test Monitoring Software                          | 151         | 21,708      |                         | 21,708           | 76              | 0%   |
| 1446                                | Sewer - Treatment Works - Wyangala Operation      | 262,788     | 253,093     |                         | 253,093          | 56,512          | 22%  |
| 1467                                | Sludge Removal                                    | 72,569      | 162,736     |                         | 162,736          | 11,289          | 7%   |
| SEWER MAINS                         |                                                   |             |             |                         |                  |                 |      |
|                                     | Sewer - Mains - Repairs & Maintenance             | 272,715     | 252,366     | (904)                   | 251,462          | 74,907          | 30%  |
| 1459                                | Condition Audit - Mains Inspection                | 20,996      | 45,058      |                         | 45,058           | 17,972          | 40%  |
| 1457                                | S.611 Charges                                     | 170,000     | 170,000     |                         | 170,000          | 42,498          | 25%  |
| PUMPING STATION                     |                                                   |             |             |                         |                  |                 |      |
|                                     | Sewer - Pumping Stations - Operating Expenses     | 248,157     | 180,167     |                         | 180,167          | 33,598          | 19%  |

| Work Order | Budget Detail - Description              | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | %   |
|------------|------------------------------------------|-------------|-------------|-------------------------|------------------|-----------------|-----|
|            | <u>LOAN REPAYMENTS - INTEREST</u>        |             |             |                         |                  |                 |     |
| 1945       | Loan No. 244 - STP Upgrade               | 462,705     | 448,268     |                         | 448,268          | 114,494         | 26% |
|            | <u>EMPLOYMENT OVERHEADS &amp; E.L.E.</u> |             |             |                         |                  |                 |     |
| 1476       | Superannuation                           | 42,546      | 37,057      |                         | 37,057           | 7,808           | 21% |

| Work Order | Budget Detail - Description                                      | Actual 2025        | Budget 2026        | \$ Variance 1st Quarter | Revised Estimate   | Actual Sep 2025  | %    |
|------------|------------------------------------------------------------------|--------------------|--------------------|-------------------------|--------------------|------------------|------|
| 1476       | Public Holidays                                                  | 12,895             | 11,837             |                         | 11,837             | 1,091            | 9%   |
| 1476       | Workers Comp. Insurance                                          | 10,747             | 11,744             |                         | 11,744             | 1,986            | 17%  |
| 1476       | Annual Leave                                                     | 27,453             | 23,672             |                         | 23,672             | 2,085            | 9%   |
|            | Long Service Leave - Accrual                                     | 13,545             | 7,280              |                         | 7,280              | 1,835            | 25%  |
| 1476       | Sick Leave                                                       | 17,359             | 9,990              |                         | 9,990              | 9,990            | 100% |
| 1476       | Training Wages                                                   |                    |                    | 904                     | 904                | 904              | 100% |
|            | Lump Sum Payment                                                 | 6,000              | 4,000              | 2,000                   | 6,000              | 6,000            | 100% |
|            | <b>DEPRECIATION</b>                                              |                    |                    |                         |                    |                  |      |
|            | Sewer Infrastructure Depreciation                                | 1,064,097          | 1,085,379          | 32,739                  | 1,118,118          | 281,827          | 25%  |
|            | Building Depreciation                                            | 10,662             | 10,875             |                         | 10,875             | 2,741            | 25%  |
|            | Other Asset Depreciation                                         | 179                | 183                |                         | 183                | 46               | 25%  |
|            | <b>Total expenses</b>                                            | <b>4,187,479</b>   | <b>4,352,176</b>   | <b>34,739</b>           | <b>4,386,915</b>   | <b>1,092,614</b> |      |
|            | <b>Capital items</b>                                             |                    |                    |                         |                    |                  |      |
|            | <b>SEWER MAINS</b>                                               |                    |                    |                         |                    |                  |      |
| 1490       | West Cowra Sewer Reticulation                                    | 4,827              |                    | 68,583                  | 68,583             | 0                | 0%   |
| 1485       | Mains Replacement/Renewal Program                                | 19,183             | 402,680            | 557,961                 | 960,641            | 0                | 0%   |
|            | <b>COWRA TREATMENT PLANT</b>                                     |                    |                    |                         |                    |                  |      |
| 1692       | Install Solar PV 99kW System - Cowra STP                         | 110,153            |                    |                         | 0                  | 0                |      |
| 1495       | New Package Plant Filtration & UV for Water Cart Effluent Re-Use |                    | 200,000            |                         | 200,000            | 0                | 0%   |
| 1499       | SN Return, Rotation pipe Work & Pump System                      | 12,358             |                    |                         | 0                  | 0                |      |
| 2353       | Sludge Lagoon Cleanout                                           |                    |                    | 188,730                 | 188,730            | 0                | 0%   |
| 2441       | Chemical Storage Upgrade                                         | 20,373             |                    |                         |                    |                  |      |
|            | <b>SEWER PUMP STATIONS</b>                                       |                    |                    |                         |                    |                  |      |
| 1487       | Pump Station Renewal/Replacement                                 | 56,734             | 13,423             |                         | 13,423             | 0                | 0%   |
|            | <b>OTHER</b>                                                     |                    |                    |                         |                    |                  |      |
| 1488       | Ventstack Replacement                                            |                    | 70,585             |                         | 70,585             | 0                | 0%   |
|            | <b>LOAN REPAYMENT - PRINCIPAL</b>                                |                    |                    |                         |                    |                  |      |
|            | Loan No. 244 - STP Upgrade                                       | 184,510            | 199,974            |                         | 199,974            | 47,566           | 24%  |
| 1476       | Long Service Leave                                               | 7,197              | 5,918              |                         | 5,918              | 0                | 0%   |
|            | <b>Total capital items</b>                                       | <b>415,334</b>     | <b>892,580</b>     | <b>815,274</b>          | <b>1,707,854</b>   | <b>47,566</b>    |      |
|            | <b>Cash reconciliation items</b>                                 |                    |                    |                         |                    |                  |      |
|            | Depreciation                                                     | (1,074,938)        | (1,096,437)        | (32,739)                | (1,129,176)        | (284,614)        |      |
|            | Long Service Leave Accrual                                       | (13,545)           | (7,280)            |                         | (7,280)            | (1,835)          |      |
|            | <b>Total adjustment for non-cash items</b>                       | <b>(1,088,483)</b> | <b>(1,103,717)</b> | <b>(32,739)</b>         | <b>(1,136,456)</b> | <b>(286,449)</b> |      |
|            | <b>Increase / (decrease) in cash</b>                             | <b>992,201</b>     | <b>392,216</b>     | <b>(817,274)</b>        | <b>(425,058)</b>   | <b>2,997,125</b> |      |
|            | <b>Funded by / (to) reserves</b>                                 |                    |                    |                         |                    |                  |      |
|            | Transfer to Sewer Reserve - Long Service Leave                   | (7,197)            | (5,918)            |                         | (5,918)            | (1,492)          |      |
|            | Transfer to S64 Sewer Reserve                                    | (13,623)           | (70,489)           |                         | (70,489)           | 0                |      |
|            | Transfer to Sewer Reserve - Infrastructure                       | (1,286,768)        | (1,022,249)        | 2,000                   | (1,020,249)        | 0                |      |
|            | Transfer from Sewer Reserve - Infrastructure (Capital)           | 118,243            |                    | 815,274                 | 815,274            | 0                |      |
|            | Transfer from S94 Sewer Reserve (Capital)                        | 105,284            | 70,489             |                         | 70,489             | 0                |      |
|            | Transfer from Sewer Reserve - Long Service Leave                 | 7,197              | 5,918              |                         | 5,918              | 0                |      |
|            | Transfer to Wyangala STP Reserve                                 | (111,266)          | (109,320)          |                         | (109,320)          | 0                |      |
|            | Transfer from Wyangala STP Reserve                               | 195,928            | 253,093            |                         | 253,093            | 0                |      |

| Work Order | Budget Detail - Description       | Actual 2025 | Budget 2026 | \$ Variance 1st Quarter | Revised Estimate | Actual Sep 2025 | % |
|------------|-----------------------------------|-------------|-------------|-------------------------|------------------|-----------------|---|
|            |                                   |             |             |                         |                  |                 |   |
|            | Funded by / (to) general revenues | 0           | 0           | 0                       | 0                | (2,995,633)     |   |

COWRA SHIRE COUNCIL

**Quarterly Budget Review Statement**  
for the period 01/07/25 to 30/09/25

**Report by Responsible Accounting Officer**

The following statement is made in accordance with Clause 203(2) of the Local Government (General) Regulations 2005:

It is my opinion that the Quarterly Budget Review Statement for COWRA SHIRE COUNCIL for the quarter ended 30/09/25 indicates that Council's projected financial position at 30/6/26 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

Signed: \_\_\_\_\_



Mr A Dalton  
Responsible Accounting Officer

Date: 12.11.25

| QBRs FINANCIAL OVERVIEW                                                                                                                                         |                                        |                 |                       |                  |                  |                  |         |                        |                          |                       |                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|-----------------|-----------------------|------------------|------------------|------------------|---------|------------------------|--------------------------|-----------------------|-----------------|
| Cowra Shire Council                                                                                                                                             |                                        |                 |                       |                  |                  |                  |         |                        |                          |                       |                 |
| Budget review for the quarter ended 30/09/25                                                                                                                    |                                        |                 |                       |                  |                  |                  |         |                        |                          |                       |                 |
| DESCRIPTION                                                                                                                                                     |                                        | Previous Year   | Current Year Original | Approved Changes | Approved Changes | Approved Changes | Revised | Recommended changes    | Projected Year End (PYE) | VARIANCE              | ACTUAL YTD      |
|                                                                                                                                                                 |                                        | Actual          | Budget                | Review           | Review           | Review           | Budget  | for council resolution | Result                   | ORIGINAL Budget v PYE |                 |
|                                                                                                                                                                 |                                        | 2024/25 \$000's | 2025/26 \$000's       | Q 1 \$000's      | Q 2 \$000's      | Q 3 \$000's      | \$000's | \$000's                | 2025/26 \$000's          | 2025/26 \$000's       | 2025/26 \$000's |
| Net Operating Result before grants and contributions provide for capital purposes                                                                               | General Fund                           | -289            | -971                  | 0                | 0                | 0                | -971    | 400                    | -571                     | 400                   | 8,883           |
|                                                                                                                                                                 | Water Fund                             | -446            | -168                  | 0                | 0                | 0                | -168    | -248                   | -416                     | -248                  | -1,872          |
|                                                                                                                                                                 | Sewer Fund                             | 243             | 111                   | 0                | 0                | 0                | 111     | -35                    | 76                       | -35                   | 2,759           |
|                                                                                                                                                                 | Consolidated                           | -492            | -1,029                | 0                | 0                | 0                | -1,029  | 116                    | -913                     | 116                   | 9,769           |
| Operating Result from continuing operations (with capital grants and contributions) excluding depreciation, amortisation and impairment of non financial assets | Consolidated                           | 14,506          | 13,629                | 0                | 0                | 0                | 13,629  | 1,157                  | 14,786                   | 1,157                 | 12,550          |
| Borrowings                                                                                                                                                      | Total borrowings                       |                 |                       |                  |                  |                  |         |                        |                          |                       | 0               |
| Liquidity                                                                                                                                                       | External restrictions                  | 26,232          | 21,364                | 0                | 0                | 0                | 21,364  | -1,042                 | 20,322                   | -1,042                | 27,738          |
|                                                                                                                                                                 | Internal Allocations                   | 13,805          | 12,822                | 0                | 0                | 0                | 12,822  | 1,403                  | 14,225                   | 1,403                 | 14,308          |
|                                                                                                                                                                 | Unallocated                            | 696             | 2,321                 | 0                | 0                | 0                | 2,321   | -292                   | 2,029                    | -292                  | 762             |
|                                                                                                                                                                 | Total Cash, Cash Equivalents and Inves | 40,733          | 36,507                | 0                | 0                | 0                | 36,507  | 69                     | 36,576                   | 69                    | 42,808          |
| Capital                                                                                                                                                         | Capital Funding                        | 12,123          | 14,935                | 0                | 0                | 0                | 14,935  | 3,424                  | 18,359                   | 3,424                 | 2,126           |
|                                                                                                                                                                 | Capital Expenditure                    | 12,123          | 14,935                | 0                | 0                | 0                | 14,935  | 3,424                  | 18,359                   | 3,424                 | 2,126           |
|                                                                                                                                                                 | Net Capital                            | 0               | 0                     | 0                | 0                | 0                | 0       | 0                      | 0                        | 0                     | 0               |

|                        |                               | Opening Balance           | Total Cash Contributions Received | Total Interest Earned | Total Expended       | Total Internal Borrowings (to)/from | Held as Restricted Asset | Cumulative balance of internal borrowings (to)/from |
|------------------------|-------------------------------|---------------------------|-----------------------------------|-----------------------|----------------------|-------------------------------------|--------------------------|-----------------------------------------------------|
|                        |                               | As at 1 July 2025 \$000's | As at this Q \$000's              | As at this Q \$000's  | As at this Q \$000's | As at this Q \$000's                | As at this Q \$000's     | As at this Q \$000's                                |
| Developer Contribution | Total Developer Contributions | 255                       | 44                                | 0                     | 23                   | 0                                   | 276                      | 0                                                   |

| Income and Expenses Budget Review Statement                                                                                    |               |               |          |          |          |               |              |               |              |               |
|--------------------------------------------------------------------------------------------------------------------------------|---------------|---------------|----------|----------|----------|---------------|--------------|---------------|--------------|---------------|
| Cowra Shire Council                                                                                                            |               |               |          |          |          |               |              |               |              |               |
| Budget review for the quarter ended 30/09/2025                                                                                 |               |               |          |          |          |               |              |               |              |               |
| Consolidated Fund                                                                                                              |               |               |          |          |          |               |              |               |              |               |
| Description                                                                                                                    | Previous Year | Current Year  | Approved | Approved | Approved | Revised       | Recommended  | Projected     | VARIANCE     | ACTUAL        |
|                                                                                                                                | Actual        | Budget        | Review   | Review   | Review   | Budget        | for council  | Year End      | ORIGINAL     | YTD           |
|                                                                                                                                | 2024/25       | 2025/26       | Q 1      | Q 2      | Q 3      | \$000's       | \$000's      | 2025/26       | 2025/26      | 2025/26       |
|                                                                                                                                | \$000's       | \$000's       | \$000's  | \$000's  | \$000's  |               |              | \$000's       | \$000's      | \$000's       |
| <b>INCOME</b>                                                                                                                  |               |               |          |          |          |               |              |               |              |               |
| Rates and Annual Charges                                                                                                       | 16,907        | 17,754        |          |          |          | 17,754        | 72           | 17,826        | 72           | 15,105        |
| User Charges and Fees                                                                                                          | 16,766        | 15,700        |          |          |          | 15,700        | 928          | 16,628        | 928          | 2,461         |
| Other Revenue                                                                                                                  | 2,233         | 2,253         |          |          |          | 2,253         | 2            | 2,255         | 2            | 367           |
| Grants and Contributions - Operating                                                                                           | 9,207         | 8,474         |          |          |          | 8,474         | 1,517        | 9,991         | 1,517        | 2,064         |
| Grants and Contributions - Capital                                                                                             | 4,574         | 5,184         |          |          |          | 5,184         | 91           | 5,275         | 91           | 154           |
| Interest and Investment Income                                                                                                 | 2,046         | 1,675         |          |          |          | 1,675         |              | 1,675         | 0            | 450           |
| Other Income                                                                                                                   | 218           | 213           |          |          |          | 213           |              | 213           | 0            | 43            |
| Net gain from disposal of assets                                                                                               | 218           | 242           |          |          |          | 242           |              | 242           | 0            |               |
| <b>Total Income from continuing operations</b>                                                                                 | <b>52,169</b> | <b>51,495</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>51,495</b> | <b>2,610</b> | <b>54,105</b> | <b>2,610</b> | <b>20,644</b> |
| <b>EXPENSES</b>                                                                                                                |               |               |          |          |          |               |              |               |              |               |
| Employee benefits and on-costs                                                                                                 | 18,447        | 19,311        |          |          |          | 19,311        | 370          | 19,681        | 370          | 4,161         |
| Materials & Services                                                                                                           | 16,865        | 16,092        |          |          |          | 16,092        | 1,019        | 17,111        | 1,019        | 3,563         |
| Borrowing Costs                                                                                                                | 854           | 820           |          |          |          | 820           |              | 820           | 0            | 189           |
| Other Expenses                                                                                                                 | 1,497         | 1,643         |          |          |          | 1,643         | 64           | 1,707         | 64           | 181           |
| Net Loss from Disposal of Assets                                                                                               |               |               |          |          |          | 0             |              | 0             | 0            |               |
| <b>Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets</b>   | <b>37,663</b> | <b>37,866</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>37,866</b> | <b>1,453</b> | <b>39,319</b> | <b>1,453</b> | <b>8,094</b>  |
| <b>Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets</b> | <b>14,506</b> | <b>13,629</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>13,629</b> | <b>1,157</b> | <b>14,786</b> | <b>1,157</b> | <b>12,550</b> |
| Depreciation, amortisation and impairment of non financial assets                                                              | 10,424        | 9,474         |          |          |          | 9,474         | 950          | 10,424        | 950          | 2,627         |
| <b>Operating result from continuing Operations</b>                                                                             | <b>4,082</b>  | <b>4,155</b>  | <b>0</b> | <b>0</b> | <b>0</b> | <b>4,155</b>  | <b>207</b>   | <b>4,362</b>  | <b>207</b>   | <b>9,923</b>  |
| <b>Net Operating Result before grants and contributions provided for capital purposes</b>                                      | <b>-492</b>   | <b>-1,029</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>-1,029</b> | <b>116</b>   | <b>-913</b>   | <b>116</b>   | <b>9,769</b>  |

| Income and Expenses Budget Review Statement                                                                                    |                                               |                                                          |                                                 |                                                 |                                                 |                              |                                                                |                                                                |                                                            |                                     |
|--------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|----------------------------------------------------------|-------------------------------------------------|-------------------------------------------------|-------------------------------------------------|------------------------------|----------------------------------------------------------------|----------------------------------------------------------------|------------------------------------------------------------|-------------------------------------|
| Cowra Shire Council                                                                                                            |                                               |                                                          |                                                 |                                                 |                                                 |                              |                                                                |                                                                |                                                            |                                     |
| Budget review for the quarter ended 30/09/2025                                                                                 |                                               |                                                          |                                                 |                                                 |                                                 |                              |                                                                |                                                                |                                                            |                                     |
| General Fund                                                                                                                   |                                               |                                                          |                                                 |                                                 |                                                 |                              |                                                                |                                                                |                                                            |                                     |
| Description                                                                                                                    | Previous Year<br>Actual<br>2024/25<br>\$000's | Current Year<br>Original<br>Budget<br>2025/26<br>\$000's | Approved<br>Changes<br>Review<br>Q 1<br>\$000's | Approved<br>Changes<br>Review<br>Q 2<br>\$000's | Approved<br>Changes<br>Review<br>Q 3<br>\$000's | Revised<br>Budget<br>\$000's | Recommended<br>changes<br>for council<br>resolution<br>\$000's | Projected<br>Year End<br>(PYE)<br>Result<br>2025/26<br>\$000's | VARIANCE<br>ORIGINAL<br>budget v PYE<br>2025/26<br>\$000's | ACTUAL<br>YTD<br>2025/26<br>\$000's |
| <b>INCOME</b>                                                                                                                  |                                               |                                                          |                                                 |                                                 |                                                 |                              |                                                                |                                                                |                                                            |                                     |
| Rates and Annual Charges                                                                                                       | 11,494                                        | 11,964                                                   |                                                 |                                                 |                                                 | 11,964                       | 72                                                             | 12,036                                                         | 72                                                         | 11,876                              |
| User Charges and Fees                                                                                                          | 9,656                                         | 8,671                                                    |                                                 |                                                 |                                                 | 8,671                        | 928                                                            | 9,599                                                          | 928                                                        | 1,624                               |
| Other Revenue                                                                                                                  | 2,204                                         | 2,253                                                    |                                                 |                                                 |                                                 | 2,253                        | 2                                                              | 2,255                                                          | 2                                                          | 367                                 |
| Grants and Contributions - Operating                                                                                           | 9,144                                         | 8,474                                                    |                                                 |                                                 |                                                 | 8,474                        | 1,517                                                          | 9,991                                                          | 1,517                                                      | 2,064                               |
| Grants and Contributions - Capital                                                                                             | 4,332                                         | 5,078                                                    |                                                 |                                                 |                                                 | 5,078                        |                                                                | 5,078                                                          | 0                                                          | 63                                  |
| Interest and Investment Income                                                                                                 | 1,831                                         | 1,521                                                    |                                                 |                                                 |                                                 | 1,521                        |                                                                | 1,521                                                          | 0                                                          | 396                                 |
| Other Income                                                                                                                   | 218                                           | 199                                                      |                                                 |                                                 |                                                 | 199                          |                                                                | 199                                                            | 0                                                          | 40                                  |
| Net gain from disposal of assets                                                                                               | 171                                           | 242                                                      |                                                 |                                                 |                                                 | 242                          |                                                                |                                                                | 0                                                          |                                     |
| <b>Total Income from continuing operations</b>                                                                                 | <b>39,050</b>                                 | <b>38,402</b>                                            | <b>0</b>                                        | <b>0</b>                                        | <b>0</b>                                        | <b>38,402</b>                | <b>2,519</b>                                                   | <b>40,921</b>                                                  | <b>2,519</b>                                               | <b>16,430</b>                       |
| <b>EXPENSES</b>                                                                                                                |                                               |                                                          |                                                 |                                                 |                                                 |                              |                                                                |                                                                |                                                            |                                     |
| Employee benefits and on-costs                                                                                                 | 16,334                                        | 17,301                                                   |                                                 |                                                 |                                                 | 17,301                       | 373                                                            | 17,674                                                         | 373                                                        | 3,698                               |
| Materials & Services                                                                                                           | 10,474                                        | 9,328                                                    |                                                 |                                                 |                                                 | 9,328                        | 1,019                                                          | 10,347                                                         | 1,019                                                      | 1,942                               |
| Borrowing Costs                                                                                                                | 212                                           | 205                                                      |                                                 |                                                 |                                                 | 205                          |                                                                | 205                                                            | 0                                                          | 38                                  |
| Other Expenses                                                                                                                 | 1,468                                         | 1,610                                                    |                                                 |                                                 |                                                 | 1,610                        | 64                                                             | 1,674                                                          | 64                                                         | 164                                 |
| Net Loss from Disposal of Assets                                                                                               |                                               |                                                          |                                                 |                                                 |                                                 | 0                            |                                                                | 0                                                              | 0                                                          |                                     |
| <b>Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets</b>   | <b>28,488</b>                                 | <b>28,444</b>                                            | <b>0</b>                                        | <b>0</b>                                        | <b>0</b>                                        | <b>28,444</b>                | <b>1,456</b>                                                   | <b>29,900</b>                                                  | <b>1,456</b>                                               | <b>5,842</b>                        |
| <b>Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets</b> | <b>10,562</b>                                 | <b>9,958</b>                                             | <b>0</b>                                        | <b>0</b>                                        | <b>0</b>                                        | <b>9,958</b>                 | <b>1,063</b>                                                   | <b>11,021</b>                                                  | <b>1,063</b>                                               | <b>10,588</b>                       |
| Depreciation, amortisation and impairment of non financial assets                                                              | 6,519                                         | 5,851                                                    |                                                 |                                                 |                                                 | 5,851                        | 663                                                            | 6,514                                                          | 663                                                        | 1,642                               |
| <b>Operating result from continuing Operations</b>                                                                             | <b>4,043</b>                                  | <b>4,107</b>                                             | <b>0</b>                                        | <b>0</b>                                        | <b>0</b>                                        | <b>4,107</b>                 | <b>400</b>                                                     | <b>4,507</b>                                                   | <b>400</b>                                                 | <b>8,946</b>                        |
| <b>Net Operating Result before grants and contributions provided for capital purposes</b>                                      | <b>-289</b>                                   | <b>-971</b>                                              | <b>0</b>                                        | <b>0</b>                                        | <b>0</b>                                        | <b>-971</b>                  | <b>400</b>                                                     | <b>-571</b>                                                    | <b>400</b>                                                 | <b>8,883</b>                        |



| Income and Expenses Budget Review Statement                                                                                    |                                               |                                                          |                                                 |                                                 |                                                 |                              |                                                                |                                                                |                                                            |                                     |
|--------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|----------------------------------------------------------|-------------------------------------------------|-------------------------------------------------|-------------------------------------------------|------------------------------|----------------------------------------------------------------|----------------------------------------------------------------|------------------------------------------------------------|-------------------------------------|
| Cowra Shire Council                                                                                                            |                                               |                                                          |                                                 |                                                 |                                                 |                              |                                                                |                                                                |                                                            |                                     |
| Budget review for the quarter ended 30/09/2025                                                                                 |                                               |                                                          |                                                 |                                                 |                                                 |                              |                                                                |                                                                |                                                            |                                     |
| Water Fund                                                                                                                     |                                               |                                                          |                                                 |                                                 |                                                 |                              |                                                                |                                                                |                                                            |                                     |
| Description                                                                                                                    | Previous Year<br>Actual<br>2024/25<br>\$000's | Current Year<br>Original<br>Budget<br>2025/26<br>\$000's | Approved<br>Changes<br>Review<br>Q 1<br>\$000's | Approved<br>Changes<br>Review<br>Q 2<br>\$000's | Approved<br>Changes<br>Review<br>Q 3<br>\$000's | Revised<br>Budget<br>\$000's | Recommended<br>changes<br>for council<br>resolution<br>\$000's | Projected<br>Year End<br>(PYE)<br>Result<br>2025/26<br>\$000's | VARIANCE<br>ORIGINAL<br>budget v FYE<br>2025/26<br>\$000's | ACTUAL<br>YTD<br>2025/26<br>\$000's |
| <b>INCOME</b>                                                                                                                  |                                               |                                                          |                                                 |                                                 |                                                 |                              |                                                                |                                                                |                                                            |                                     |
| Access Charges                                                                                                                 | 2,112                                         | 2,465                                                    |                                                 |                                                 |                                                 | 2,465                        | 1                                                              | 2,466                                                          | 1                                                          | 148                                 |
| User Charges                                                                                                                   | 6,098                                         | 5,998                                                    |                                                 |                                                 |                                                 | 5,998                        |                                                                | 5,998                                                          | 0                                                          | 102                                 |
| Fees                                                                                                                           |                                               |                                                          |                                                 |                                                 |                                                 | 0                            |                                                                | 0                                                              | 0                                                          |                                     |
| Grants & Contributions - Operating                                                                                             | 63                                            |                                                          |                                                 |                                                 |                                                 | 0                            |                                                                | 0                                                              | 0                                                          |                                     |
| Interest and Investment Income                                                                                                 | 73                                            | 62                                                       |                                                 |                                                 |                                                 | 62                           |                                                                | 62                                                             | 0                                                          | 24                                  |
| Other Income                                                                                                                   | 15                                            |                                                          |                                                 |                                                 |                                                 | 0                            |                                                                | 0                                                              | 0                                                          |                                     |
| Net gain from disposal of assets                                                                                               | 31                                            |                                                          |                                                 |                                                 |                                                 | 0                            |                                                                | 0                                                              | 0                                                          |                                     |
| <b>Total Income from continuing operations</b>                                                                                 | <b>8,392</b>                                  | <b>8,525</b>                                             | <b>0</b>                                        | <b>0</b>                                        | <b>0</b>                                        | <b>8,525</b>                 | <b>1</b>                                                       | <b>8,526</b>                                                   | <b>1</b>                                                   | <b>274</b>                          |
| <b>EXPENSES</b>                                                                                                                |                                               |                                                          |                                                 |                                                 |                                                 |                              |                                                                |                                                                |                                                            |                                     |
| Employee benefits and on-costs                                                                                                 | 1,536                                         | 1,369                                                    |                                                 |                                                 |                                                 | 1,369                        | -5                                                             | 1,364                                                          | -5                                                         | 333                                 |
| Materials & Services                                                                                                           | 4,319                                         | 4,601                                                    |                                                 |                                                 |                                                 | 4,601                        |                                                                | 4,601                                                          | 0                                                          | 1,058                               |
| Borrowing Costs                                                                                                                | 179                                           | 167                                                      |                                                 |                                                 |                                                 | 167                          |                                                                | 167                                                            | 0                                                          | 37                                  |
| Water purchase charges                                                                                                         |                                               |                                                          |                                                 |                                                 |                                                 | 0                            |                                                                | 0                                                              | 0                                                          |                                     |
| Calculated taxation equivalents                                                                                                |                                               |                                                          |                                                 |                                                 |                                                 | 0                            |                                                                | 0                                                              | 0                                                          |                                     |
| Debt guarantee fee                                                                                                             |                                               |                                                          |                                                 |                                                 |                                                 | 0                            |                                                                | 0                                                              | 0                                                          |                                     |
| Other Expenses                                                                                                                 | 28                                            | 30                                                       |                                                 |                                                 |                                                 | 30                           |                                                                | 30                                                             | 0                                                          | 17                                  |
| Net Loss from Disposal of Assets                                                                                               |                                               |                                                          |                                                 |                                                 |                                                 | 0                            |                                                                | 0                                                              | 0                                                          |                                     |
| <b>Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets</b>   | <b>6,062</b>                                  | <b>6,167</b>                                             | <b>0</b>                                        | <b>0</b>                                        | <b>0</b>                                        | <b>6,167</b>                 | <b>-5</b>                                                      | <b>6,162</b>                                                   | <b>-5</b>                                                  | <b>1,445</b>                        |
| <b>Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets</b> | <b>2,330</b>                                  | <b>2,358</b>                                             | <b>0</b>                                        | <b>0</b>                                        | <b>0</b>                                        | <b>2,358</b>                 | <b>6</b>                                                       | <b>2,364</b>                                                   | <b>6</b>                                                   | <b>-1,171</b>                       |
| Depreciation, amortisation and impairment of non financial assets                                                              | 2,776                                         | 2,526                                                    |                                                 |                                                 |                                                 | 2,526                        | 254                                                            | 2,780                                                          | 254                                                        | 701                                 |
| <b>Surplus / (Deficit) from continuing operations before capital amounts</b>                                                   | <b>-446</b>                                   | <b>-168</b>                                              | <b>0</b>                                        | <b>0</b>                                        | <b>0</b>                                        | <b>-168</b>                  | <b>-248</b>                                                    | <b>-416</b>                                                    | <b>-248</b>                                                | <b>-1,872</b>                       |
| Grants and Contributions - Capital                                                                                             | 233                                           | 36                                                       |                                                 |                                                 |                                                 | 36                           | 91                                                             | 127                                                            | 91                                                         | 91                                  |
| <b>Surplus / (Deficit) from continuing operations after capital amounts</b>                                                    | <b>-213</b>                                   | <b>-132</b>                                              | <b>0</b>                                        | <b>0</b>                                        | <b>0</b>                                        | <b>-132</b>                  | <b>-157</b>                                                    | <b>-289</b>                                                    | <b>-157</b>                                                | <b>-1,781</b>                       |

| Income and Expenses Budget Review Statement                                                                                    |                                               |                                                          |                                                 |                                                 |                                                 |                              |                                                                |                                                                |                                                            |                                     |
|--------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|----------------------------------------------------------|-------------------------------------------------|-------------------------------------------------|-------------------------------------------------|------------------------------|----------------------------------------------------------------|----------------------------------------------------------------|------------------------------------------------------------|-------------------------------------|
| Cowra Shire Council                                                                                                            |                                               |                                                          |                                                 |                                                 |                                                 |                              |                                                                |                                                                |                                                            |                                     |
| Budget review for the quarter ended 30/09/2025                                                                                 |                                               |                                                          |                                                 |                                                 |                                                 |                              |                                                                |                                                                |                                                            |                                     |
| Sewer Fund                                                                                                                     |                                               |                                                          |                                                 |                                                 |                                                 |                              |                                                                |                                                                |                                                            |                                     |
| Description                                                                                                                    | Previous Year<br>Actual<br>2024/25<br>\$000's | Current Year<br>Original<br>Budget<br>2025/26<br>\$000's | Approved<br>Changes<br>Review<br>Q 1<br>\$000's | Approved<br>Changes<br>Review<br>Q 2<br>\$000's | Approved<br>Changes<br>Review<br>Q 3<br>\$000's | Revised<br>Budget<br>\$000's | Recommended<br>changes<br>for council<br>resolution<br>\$000's | Projected<br>Year End<br>(PYE)<br>Result<br>2025/26<br>\$000's | VARIANCE<br>ORIGINAL<br>budget v PYE<br>2025/26<br>\$000's | ACTUAL<br>YTD<br>2025/26<br>\$000's |
| <b>INCOME</b>                                                                                                                  |                                               |                                                          |                                                 |                                                 |                                                 |                              |                                                                |                                                                |                                                            |                                     |
| Access charges                                                                                                                 | 3,301                                         | 3,325                                                    |                                                 |                                                 |                                                 | 3,325                        |                                                                | 3,325                                                          | 0                                                          | 3,082                               |
| User charges                                                                                                                   | 1,012                                         | 1,031                                                    |                                                 |                                                 |                                                 | 1,031                        |                                                                | 1,031                                                          | 0                                                          | 736                                 |
| Liquid trade-waste charges                                                                                                     |                                               |                                                          |                                                 |                                                 |                                                 | 0                            |                                                                | 0                                                              | 0                                                          |                                     |
| Fees                                                                                                                           |                                               |                                                          |                                                 |                                                 |                                                 | 0                            |                                                                | 0                                                              | 0                                                          |                                     |
| Grants and contributions - Operating                                                                                           |                                               |                                                          |                                                 |                                                 |                                                 | 0                            |                                                                | 0                                                              | 0                                                          |                                     |
| Interest and Investment Income                                                                                                 | 142                                           | 93                                                       |                                                 |                                                 |                                                 | 93                           |                                                                | 93                                                             | 0                                                          | 30                                  |
| Other Income                                                                                                                   | 14                                            | 14                                                       |                                                 |                                                 |                                                 | 14                           |                                                                | 14                                                             | 0                                                          | 4                                   |
| Net gain from disposal of assets                                                                                               | 16                                            |                                                          |                                                 |                                                 |                                                 | 0                            |                                                                | 0                                                              | 0                                                          |                                     |
| <b>Total Income from continuing operations</b>                                                                                 | <b>4,485</b>                                  | <b>4,463</b>                                             | <b>0</b>                                        | <b>0</b>                                        | <b>0</b>                                        | <b>4,463</b>                 | <b>0</b>                                                       | <b>4,463</b>                                                   | <b>0</b>                                                   | <b>3,852</b>                        |
| <b>EXPENSES</b>                                                                                                                |                                               |                                                          |                                                 |                                                 |                                                 |                              |                                                                |                                                                |                                                            |                                     |
| Employee benefits and on-costs                                                                                                 | 577                                           | 642                                                      |                                                 |                                                 |                                                 | 642                          | 2                                                              | 644                                                            | 2                                                          | 130                                 |
| Materials & Services                                                                                                           | 2,072                                         | 2,164                                                    |                                                 |                                                 |                                                 | 2,164                        |                                                                | 2,164                                                          | 0                                                          | 564                                 |
| Borrowing Costs                                                                                                                | 463                                           | 448                                                      |                                                 |                                                 |                                                 | 448                          |                                                                | 448                                                            | 0                                                          | 114                                 |
| Calculated taxation equivalents                                                                                                |                                               |                                                          |                                                 |                                                 |                                                 | 0                            |                                                                | 0                                                              | 0                                                          |                                     |
| Debt Guarantee fee                                                                                                             |                                               |                                                          |                                                 |                                                 |                                                 | 0                            |                                                                | 0                                                              | 0                                                          |                                     |
| Other Expenses                                                                                                                 | 1                                             | 2                                                        |                                                 |                                                 |                                                 | 2                            |                                                                | 2                                                              | 0                                                          |                                     |
| Net Loss from Disposal of Assets                                                                                               |                                               |                                                          |                                                 |                                                 |                                                 | 0                            |                                                                | 0                                                              | 0                                                          |                                     |
| <b>Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets</b>   | <b>3,113</b>                                  | <b>3,256</b>                                             | <b>0</b>                                        | <b>0</b>                                        | <b>0</b>                                        | <b>3,256</b>                 | <b>2</b>                                                       | <b>3,258</b>                                                   | <b>2</b>                                                   | <b>808</b>                          |
| <b>Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets</b> | <b>1,372</b>                                  | <b>1,207</b>                                             | <b>0</b>                                        | <b>0</b>                                        | <b>0</b>                                        | <b>1,207</b>                 | <b>-2</b>                                                      | <b>1,205</b>                                                   | <b>-2</b>                                                  | <b>3,044</b>                        |
| Depreciation, amortisation and impairment of non financial assets                                                              | 1,129                                         | 1,096                                                    |                                                 |                                                 |                                                 | 1,096                        | 33                                                             | 1,129                                                          | 33                                                         | 285                                 |
| <b>Surplus / (Deficit) from continuing operations before capital amounts</b>                                                   | <b>243</b>                                    | <b>111</b>                                               | <b>0</b>                                        | <b>0</b>                                        | <b>0</b>                                        | <b>111</b>                   | <b>-35</b>                                                     | <b>76</b>                                                      | <b>-35</b>                                                 | <b>2,759</b>                        |
| Grants and Contributions - Capital                                                                                             | 9                                             | 70                                                       |                                                 |                                                 |                                                 |                              |                                                                | 70                                                             | 0                                                          |                                     |
| <b>Surplus / (Deficit) from continuing operations after capital amounts</b>                                                    | <b>252</b>                                    | <b>181</b>                                               | <b>0</b>                                        | <b>0</b>                                        | <b>0</b>                                        | <b>111</b>                   | <b>-35</b>                                                     | <b>146</b>                                                     | <b>-35</b>                                                 | <b>2,759</b>                        |

| Capital Budget Review Statement                 |                 |                       |                  |                  |                  |               |                        |                          |                       |                 |
|-------------------------------------------------|-----------------|-----------------------|------------------|------------------|------------------|---------------|------------------------|--------------------------|-----------------------|-----------------|
| Cowra Shire Council                             |                 |                       |                  |                  |                  |               |                        |                          |                       |                 |
| Budget review for the quarter ended 30/09/2025  |                 |                       |                  |                  |                  |               |                        |                          |                       |                 |
| Description                                     | Previous Year   | Current Year Original | Approved Changes | Approved Changes | Approved Changes | Revised       | Recommended changes    | Projected Year End (PYE) | VARIANCE              | ACTUAL YTD      |
|                                                 | Actual          | Budget                | Review           | Review           | Review           | Budget        | for council resolution | Result                   | ORIGINAL budget v PYE |                 |
|                                                 | 2024/25 \$000's | 2025/26 \$000's       | Q 1 \$000's      | Q 2 \$000's      | Q 3 \$000's      | \$000's       | \$000's                | 2025/26 \$000's          | 2025/26 \$000's       | 2025/26 \$000's |
| <b>CAPITAL FUNDING</b>                          |                 |                       |                  |                  |                  |               |                        |                          |                       |                 |
| Rates & other untied funding                    | 3,943           | 5,579                 |                  |                  |                  | 5,579         | 138                    | 5,717                    | 138                   | 815             |
| Capital Grants & Contributions                  | 4,726           | 3,494                 |                  |                  |                  | 3,494         | 91                     | 3,585                    | 91                    | 154             |
| Reserves - External Restrictions                | 2,525           | 2,306                 |                  |                  |                  | 2,306         | 2,360                  | 4,666                    | 2,360                 | 914             |
| Reserves - Internally Allocated                 | 929             | 2,341                 |                  |                  |                  | 2,341         | 835                    | 3,176                    | 835                   | 243             |
| New Loans                                       |                 | 1,215                 |                  |                  |                  | 1,215         |                        | 1,215                    | 0                     |                 |
| Proceeds from sale of assets                    |                 |                       |                  |                  |                  | 0             |                        | 0                        | 0                     |                 |
| Other                                           |                 |                       |                  |                  |                  | 0             |                        | 0                        | 0                     |                 |
| <b>Total Capital Funding</b>                    | <b>12,123</b>   | <b>14,935</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>14,935</b> | <b>3,424</b>           | <b>18,359</b>            | <b>3,424</b>          | <b>2,126</b>    |
| <b>CAPITAL EXPENDITURE</b>                      |                 |                       |                  |                  |                  |               |                        |                          |                       |                 |
| WIP                                             |                 |                       |                  |                  |                  | 0             |                        | 0                        | 0                     |                 |
| New Assets                                      | 3,653           | 5,735                 |                  |                  |                  | 5,735         | 1,953                  | 7,688                    | 1,953                 | 970             |
| Asset Renewal                                   | 7,506           | 8,309                 |                  |                  |                  | 8,309         | 1,471                  | 9,780                    | 1,471                 | 1,156           |
| Other                                           | 964             | 891                   |                  |                  |                  | 891           |                        | 891                      | 0                     |                 |
| <b>Total Capital Expenditure</b>                | <b>12,123</b>   | <b>14,935</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>14,935</b> | <b>3,424</b>           | <b>18,359</b>            | <b>3,424</b>          | <b>2,126</b>    |
| <b>Net Capital Funding - Surplus /(Deficit)</b> | <b>0</b>        | <b>0</b>              | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>      | <b>0</b>               | <b>0</b>                 | <b>0</b>              | <b>0</b>        |

| Cash and Investments Budget Review Statement                              |                    |                    |                |                |                |               |               |                    |                    |                    |
|---------------------------------------------------------------------------|--------------------|--------------------|----------------|----------------|----------------|---------------|---------------|--------------------|--------------------|--------------------|
| Cowra Shire Council                                                       |                    |                    |                |                |                |               |               |                    |                    |                    |
| Budget review for the quarter ended 30/09/2025                            |                    |                    |                |                |                |               |               |                    |                    |                    |
| Description                                                               | Previous Year      | Current Year       | Approved       | Approved       | Approved       | Revised       | Recommended   | Projected          | VARIANCE           | ACTUAL             |
|                                                                           | Actual             | Budget             | Review         | Review         | Review         | Budget        | for council   | Year End           | ORIGINAL           | YTD                |
|                                                                           | 2024/25<br>\$000's | 2025/26<br>\$000's | Q 1<br>\$000's | Q 2<br>\$000's | Q 3<br>\$000's | \$000's       | Q1<br>\$000's | 2025/26<br>\$000's | 2025/26<br>\$000's | 2025/26<br>\$000's |
| Total Cash, Cash Equivalents & Investments                                | 40,733             | 36,507             |                |                |                | 36,507        | 69            | 36,576             | 69                 | 42,808             |
| <b>EXTERNALLY RESTRICTED</b>                                              |                    |                    |                |                |                |               |               |                    |                    |                    |
| Water Fund                                                                | 7,805              | 6,518              |                |                |                | 6,518         | -780          | 5,738              | -780               | 8,732              |
| Sewer Fund                                                                | 11,740             | 10,019             |                |                |                | 10,019        | 293           | 10,312             | 293                | 12,844             |
| Developer contributions - General                                         | 255                | 219                |                |                |                | 219           | 2             | 221                | 2                  | 255                |
| Developer contributions - Water                                           |                    |                    |                |                |                | 0             |               | 0                  | 0                  |                    |
| Developer contributions - Sewer                                           |                    |                    |                |                |                | 0             |               | 0                  | 0                  |                    |
| Transport for NSW Contributions                                           |                    |                    |                |                |                | 0             |               | 0                  | 0                  |                    |
| Domestic waste management                                                 | 1,204              | 2,183              |                |                |                | 2,183         | -594          | 1,589              | -594               | 3,209              |
| Stormwater management                                                     |                    |                    |                |                |                | 0             |               | 0                  | 0                  |                    |
| Other                                                                     | 5,228              | 2,425              |                |                |                | 2,425         | 37            | 2,462              | 37                 | 2,698              |
| <b>Total Externally Restricted</b>                                        | <b>26,232</b>      | <b>21,364</b>      | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>21,364</b> | <b>-1,042</b> | <b>20,322</b>      | <b>-1,042</b>      | <b>27,738</b>      |
| Cash, cash equivalents & investments not subject to external restrictions | 14,501             | 15,143             | 0              | 0              | 0              | 15,143        | 1,111         | 16,254             | 1,111              | 15,070             |
| <b>INTERNAL ALLOCATIONS</b>                                               |                    |                    |                |                |                |               |               |                    |                    |                    |
| Employee entitlements                                                     | 961                | 961                |                |                |                | 961           | -84           | 877                | -84                | 877                |
| Plant & Vehicle replacement                                               | 2,415              | 1,443              |                |                |                | 1,443         | -629          | 814                | -629               | 814                |
| Infrastructure (Built Asset) replacement                                  | 1,754              | 2,334              |                |                |                | 2,334         | -202          | 2,132              | -202               | 2,132              |
| Waste (Non-Domestic)                                                      | 1,869              | 599                |                |                |                | 599           | 821           | 1,420              | 821                | 1,420              |
| Caravan Park                                                              | 1,258              | 929                |                |                |                | 929           |               | 929                | 0                  | 929                |
| Acquatic Centre capital renewal                                           | 1,379              | 1,379              |                |                |                | 1,379         |               | 1,379              | 0                  | 1,379              |
| Other                                                                     | 4,169              | 5,177              |                |                |                | 5,177         | 1,497         | 6,674              | 1,497              | 6,757              |
| <b>Total Internally Allocated</b>                                         | <b>13,805</b>      | <b>12,822</b>      | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>12,822</b> | <b>1,403</b>  | <b>14,225</b>      | <b>1,403</b>       | <b>14,308</b>      |
| <b>Unallocated</b>                                                        | <b>696</b>         | <b>2,321</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>2,321</b>  | <b>-292</b>   | <b>2,029</b>       | <b>-292</b>        | <b>762</b>         |

| Developer Contributions Summary                |                   |                                  |      |      |               |               |               |                |                |                |    |                 |                 |                 |                  |                  |                  |                               |                               |                               |                          |                                                     |
|------------------------------------------------|-------------------|----------------------------------|------|------|---------------|---------------|---------------|----------------|----------------|----------------|----|-----------------|-----------------|-----------------|------------------|------------------|------------------|-------------------------------|-------------------------------|-------------------------------|--------------------------|-----------------------------------------------------|
| Cowra Shire Council                            |                   |                                  |      |      |               |               |               |                |                |                |    |                 |                 |                 |                  |                  |                  |                               |                               |                               |                          |                                                     |
| Budget review for the quarter ended 30/09/2025 |                   |                                  |      |      |               |               |               |                |                |                |    |                 |                 |                 |                  |                  |                  |                               |                               |                               |                          |                                                     |
| Purpose                                        | Opening Balance   | Developer Contributions Received |      |      |               |               |               |                |                |                |    | Interest Earned | Interest Earned | Interest Earned | Amounts Expended | Amounts Expended | Amounts Expended | Internal Borrowings (to)/from | Internal Borrowings (to)/from | Internal Borrowings (to)/from | Held as Restricted Asset | Cumulative balance of internal borrowings (to)/from |
|                                                | As at 1 July 2025 | Cash                             | Cash | Cash | Non-Cash Land | Non-Cash Land | Non-Cash Land | Non-Cash Other | Non-Cash Other | Non-Cash Other | Q1 | Q2              | Q3              | Q1              | Q2               | Q3               | Q1               | Q2                            | Q3                            | As at this Q                  | As at this Q             |                                                     |
|                                                | \$000's           | Q1                               | Q2   | Q3   | Q1            | Q2            | Q3            | Q1             | Q2             | Q3             | Q1 | Q2              | Q3              | Q1              | Q2               | Q3               | Q1               | Q2                            | Q3                            | \$000's                       | \$000's                  |                                                     |
| Drainage                                       |                   |                                  |      |      |               |               |               |                |                |                |    |                 |                 |                 |                  |                  |                  |                               |                               |                               | 0                        |                                                     |
| Roads                                          |                   |                                  |      |      |               |               |               |                |                |                |    |                 |                 |                 |                  |                  |                  |                               |                               |                               | 0                        |                                                     |
| Traffic facilities                             |                   |                                  |      |      |               |               |               |                |                |                |    |                 |                 |                 |                  |                  |                  |                               |                               |                               | 0                        |                                                     |
| Parking                                        |                   |                                  |      |      |               |               |               |                |                |                |    |                 |                 |                 |                  |                  |                  |                               |                               |                               | 0                        |                                                     |
| Open space                                     |                   |                                  |      |      |               |               |               |                |                |                |    |                 |                 |                 |                  |                  |                  |                               |                               |                               | 0                        |                                                     |
| Community facilities                           |                   |                                  |      |      |               |               |               |                |                |                |    |                 |                 |                 |                  |                  |                  |                               |                               |                               | 0                        |                                                     |
| Other                                          | 255               | 44                               |      |      |               |               |               |                |                |                |    |                 |                 |                 | 23               |                  |                  |                               |                               |                               | 276                      |                                                     |
| Total \$7.11 Under plans                       | 255               | 44                               | 0    | 0    | 0             | 0             | 0             | 0              | 0              | 0              | 0  | 0               | 0               | 0               | 23               | 0                | 0                | 0                             | 0                             | 0                             | 276                      |                                                     |
| \$7.11 Not under plans                         |                   |                                  |      |      |               |               |               |                |                |                |    |                 |                 |                 |                  |                  |                  |                               |                               |                               | 0                        |                                                     |
| \$7.12 Levies                                  |                   |                                  |      |      |               |               |               |                |                |                |    |                 |                 |                 |                  |                  |                  |                               |                               |                               | 0                        |                                                     |
| \$7.4 Planning agreements                      |                   |                                  |      |      |               |               |               |                |                |                |    |                 |                 |                 |                  |                  |                  |                               |                               |                               | 0                        |                                                     |
| \$6.4 Contributions                            |                   |                                  |      |      |               |               |               |                |                |                |    |                 |                 |                 |                  |                  |                  |                               |                               |                               | 0                        |                                                     |
| Other                                          |                   |                                  |      |      |               |               |               |                |                |                |    |                 |                 |                 |                  |                  |                  |                               |                               |                               | 0                        |                                                     |
| Total Developer Contributions                  | 255               | 44                               | 0    | 0    | 0             | 0             | 0             | 0              | 0              | 0              | 0  | 0               | 0               | 0               | 23               | 0                | 0                | 0                             | 0                             | 0                             | 276                      |                                                     |

## 5 DIRECTOR-INFRASTRUCTURE & OPERATIONS

### 5.1 Pridham Street Detention Basin Dam Safety Review

File Number: D25/2122

Author: Dirk Wymer, Director-Infrastructure & Operations

### RECOMMENDATION

1. That Council undertake further modelling of the Pridham Street detention basin; modified to conform with the original design intent; to allow design of the downstream stormwater trunk drainage and overland flow infrastructure over lot 29 DP97529; and around Mulyan Reserve to Bourke Street.
2. That after assessment of the results of this modelling, Council complete an updated dam safety assessment of the Pridham Street basin assuming the downstream residential development has been completed.

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### INTRODUCTION

In 2015 Council completed a study to review the detention basins in Cowra to demonstrate compliance with the Dams Safety Act 2015 and the requirements of the regulatory authority Dam Safety NSW (DSNSW). This was updated with a further study in 2021 to conform with the requirement of the Dams Safety Regulation 2019.

This report presents findings and recommended actions in regards to the Pridham Street detention basin.

### BACKGROUND

The Dam Safety Act and Regulations require the assessment of risk created by the detention basins in the event of a dam failure.

Dam break scenarios for each basin are required to be modelled by the regulations. The modelling requires that a dam break is considered at a location which would maximise adverse effects, this simulates a fault in the wall where it is eroded and causes a concentrated discharge of the stored water.

The modelling identifies the 'Population At Risk' (PAR) in order to classify the detention basins with a consequence category in case of failure. The consequence category then informs as to what level of surveillance and reporting is required by the Dams Safety Committee, see figure 5 below.

| Population at risk | Severity of Damage and Loss |                      |             |              |
|--------------------|-----------------------------|----------------------|-------------|--------------|
|                    | Minor                       | Medium               | Major       | Catastrophic |
| <1                 | Very Low                    | Low                  | Significant | High C       |
| =>1 to <10         | Significant (Note 2)        | Significant (Note 2) | High C      | High B       |
| >10 to <100        | High C                      | High C               | High B      | High A       |
| >100 to <1,000     | Note 1                      | High B               | High A      | Extreme      |
| >1,000             |                             | Note 1               | Extreme     | Extreme      |

**Note 1:** With PAR in excess of 100, it is unlikely damage will be minor. Similarly, with PAR in excess of 1,000 it is unlikely damage will be classified as medium.

**Note 2:** Change to 'High C' where there is the potential of one or more lives being lost.

Figure 4 – Detention Basin Consequence Category

One of the criteria used to rank severity of damage and loss is the depth and velocity of flowing water. The chart in figure 5 shows the depth versus velocity product, known as “DV” (depth multiplied by velocity). When DV is greater than 0.4 the hazard caused by the flowing water is increased.

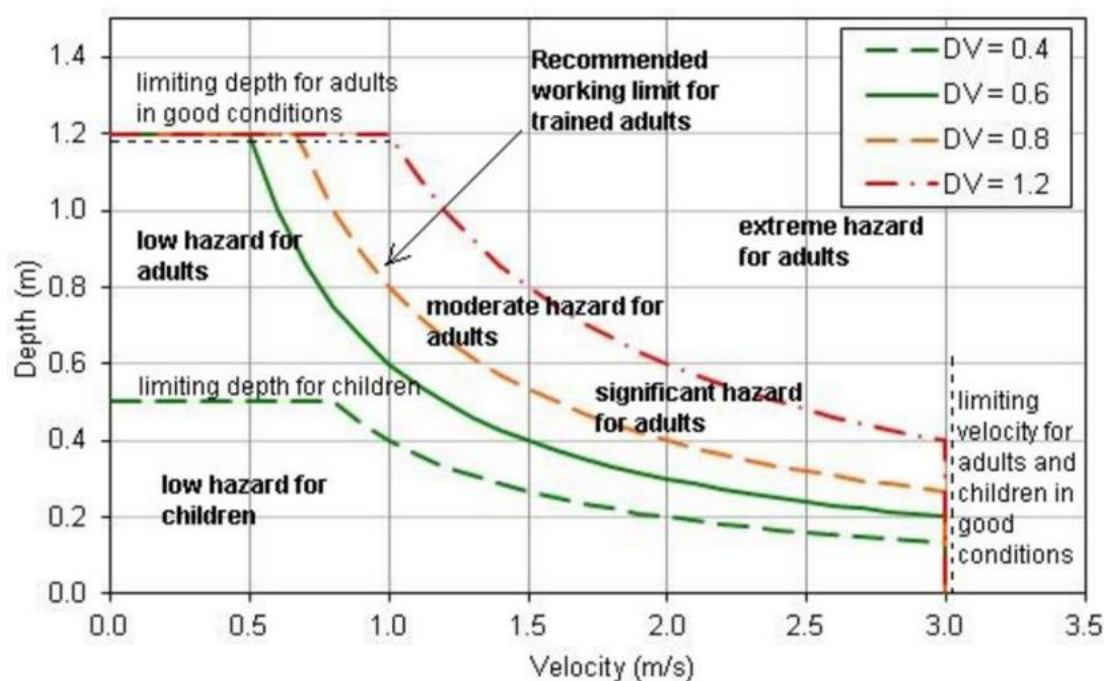


Figure 5 – Surface Flows Water Velocity Gradient

The summary of the Pridham Street basin analysis is as follows:

#### 6.4.6 Pridham Street

The Pridham Street detention basin lies on the northern side of Pridham Street and is bisected by Vineyard Drive. A large arch culvert beneath Vineyard Drive allows uncontrolled transfer of floodwaters between the eastern and western sides of the basin. The eastern side of the basin contains a pond which is designed to have a permanent water storage capacity of approximately 3 ML. The western side was designed to be dry under normal operating conditions.

The eastern side has a permanent water level of 311.5m AHD, controlled by a pit inlet located at the western edge of the eastern pond, near the arch culvert. This pit inlet is connected via a 375mm pipe to

the outlet control pit situated at the western end of the western basin. The outlet control pit has an inlet invert of 311.8m AHD. Twin 1200mm Reinforced Concrete Pipes (RCP) drain the outlet control pit, allowing floodwaters to discharge underneath Pridham Street to a surcharge pit. The surcharge pit on the southern side of Pridham Street is by a 375mm pipe in small flood events.

The spillway for this basin is aligned with the twin 1200mm RCP outlet pipes on the southern embankment of the western part of the Pridham basin and has a crest level of 313.6m AHD. A basin failure at this location was not modelled for the following reasons:

- The spillway is protected with 200mm thick mortared stone pitching and 100mm thick mortar bedding;
- The model indicated that there are two (2) locations on the eastern side of the basin which are overtopped prior to the protected spillway;
- The selected failure locations on the eastern side of the basin are closest to the residential dwellings on the southern side of Pridham Street, approximately 40 metres downstream; and
- The spillway discharges onto Pridham Street to the west of Vineyard Drive. The area downstream is open farmland is not currently inhabited. Therefore, it is considered unlikely that a failure of the spillway would result in greater impacts to buildings or people compared to the selected failure locations.

Therefore, two breach locations were modelled for the eastern part of the basin. Breach Location 00/01 is directed across Pridham Street approximately 45 metres east of the intersection of Pridham Street and Vineyard Drive, as pictured below in **Figure 6-7**. Breach Location 10/11 is situated at the south-eastern end of the basin and is directed towards Pridham Street, approximately 95 metres east of Vineyard Drive.



Figure 6-7: Pridham Street detention basin modelled breach locations.

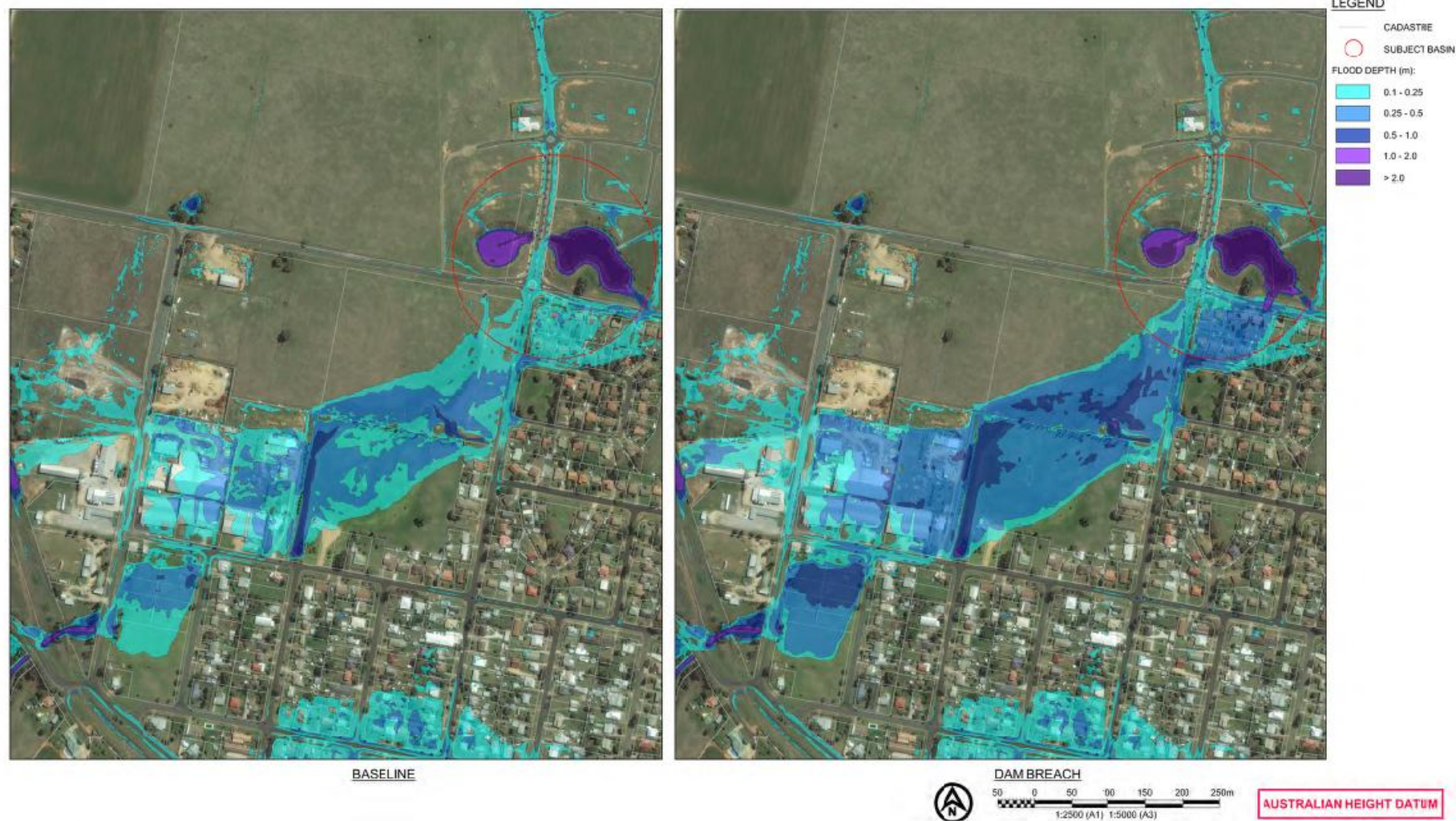


The analysis concluded that the Pridham Street basin has a very low consequence category in its current configuration.

However, the dam breach modelling shows the following downstream inundation pattern and flood depths:

## APPENDIX C BASELINE AND DAM BREACH INUNDATION OUTLINES

FIGURE C8a  
PRIDHAM STREET - 1% AEP





The highlighted areas of Section 6.4.6 of the report above indicates the detention basin is not functioning as designed; leading to a pattern of inundation across the downstream property across Victor Street which is inconsistent with the original development plans as follows:

- the red arrow showing the current uncontrolled flood flow path
- the blue arrow showing the design intent with a controlled and designed flow path through downstream property; lot 29 DP97529; and around Mulyan Reserve to Bourke Street.



A search of the records related to the Pridham Street detention basin construction indicates further kerb and gutter and stormwater drainage was required in Pridham Street to the east of the basin, but this work was not completed.



It is recommended the scope of the previous detention basin studies be extended for the Pridham Street detention basin to:

- Reestablish the TUFLOW model from the project archive
- Update the Pridham St detention basin survey details and the eastern channel inlet (survey details provided by Council)
- Re-run existing conditions scenario for 1% and 20% Average Exceedance Probability (AEP) storms for Pridham St Basin; including the planned upstream subdivision developments
- Analysis of the western spillway located over the outlet pipe alignment (as per the original design)
- Balance the 1% AEP event discharge requirements, whilst maximising floodwater retention.
- Extract flow results from Pridham St Basin (from outflow culverts, and overland from PridhamSt/Victor St Area)
- Produce brief memo (including figures and tables) summarising flow results to enable design of the downstream trunk drainage system.

The quoted fee for the above study scope is \$24,960 excl GST.

### **BUDGETARY IMPLICATIONS**

The project is not funded in the adopted Operational Plan. It is intended to include the required budget variation in the second quarter review with the intention of transferring funds from the developer contributions schedule as the project directly relates to planning infrastructure to facilitate future residential development.

### **ATTACHMENTS**

Nil

**6      LATE REPORTS**



## **7 CONFIDENTIAL MATTERS**

### **RECOMMENDATION**

That Council considers the confidential report(s) listed below in a meeting closed to the public in accordance with Section 10A(2) of the Local Government Act 1993:

## **8 CONFIDENTIAL GENERAL COMMITTEE RECOMMENDATIONS - MONDAY, 10 NOVEMBER 2025**

### **8.1 Sale of Land - 27-33 Carleton Street & College Street, Cowra**

This matter is considered to be confidential under Section 10A(2) - d(i) of the Local Government Act, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with commercial information of a confidential nature that would, if disclosed prejudice the commercial position of the person who supplied it.

## **9 CONFIDENTIAL GENERAL MANAGER**

### **9.1 Lot 296 DP7224324 - 27-33 Carleton Street & College Street, Cowra**

This matter is considered to be confidential under Section 10A(2)(d(i)) of the Local Government Act, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with commercial information of a confidential nature that would, if disclosed prejudice the commercial position of the person who supplied it.