

# Business Paper

## ORDINARY COUNCIL MEETING

**COUNCIL CHAMBERS, GUNDAGAI**

**6.00pm, Tuesday 24th January, 2023**

**Administration Centres: 1300 459 689**

The Mayor & Councillors  
Cootamundra-Gundagai Regional Council  
PO Box 420  
Cootamundra NSW 2590

#### NOTICE OF MEETING

An Ordinary Meeting of Council will be held in the Council Chambers, Gundagai on:

**Tuesday, 24th January, 2023 at 6.00pm**

The agenda for the meeting is enclosed.

Steve McGrath  
Interim General Manager

#### **Live Streaming of Meetings Statement**

**This meeting is streamed live via the internet and an audio-visual recording of the meeting will be publicly available on Council's website.**

**By attending this meeting, you consent to your image and, or, voice being live streamed and publicly available. Please refrain from making any defamatory statements.**

# AGENDA

## Order Of Business

<b>1</b>	<b>Acknowledgement of Country .....</b>	<b>5</b>
<b>2</b>	<b>Open Forum .....</b>	<b>5</b>
<b>3</b>	<b>Apologies .....</b>	<b>5</b>
<b>4</b>	<b>Disclosures of Interest .....</b>	<b>5</b>
<b>5</b>	<b>Confirmation of Minutes .....</b>	<b>6</b>
5.1	Minutes of the Ordinary Meeting of Council held on Tuesday 13 December 2022 .....	6
<b>6</b>	<b>Mayoral Minutes .....</b>	<b>24</b>
6.1	Mayoral Minute - Councillor Engagement .....	24
6.2	Mayoral Minute - Acting Deputy Mayor .....	26
<b>7</b>	<b>Reports from Committees .....</b>	<b>27</b>
<b>8</b>	<b>General Manager's Report .....</b>	<b>27</b>
<b>8.1</b>	<b>Business .....</b>	<b>28</b>
8.1.1	Draft Payment of Expenses and Provision of Facilities for Mayor and Councillors Policy .....	28
8.1.2	The Arts Centre Cootamundra s.355 Committee Meeting Minutes .....	44
8.1.3	Muttama REGENERATION GROUP s.355 Committee Meeting Minutes .....	52
<b>8.2</b>	<b>Finance .....</b>	<b>54</b>
8.2.1	Referral of Financial Statements for Audit .....	54
8.2.2	Finance Update - Capital and Operational Expenditure .....	146
8.2.3	Restricted Cash Reconciliation .....	151
8.2.4	Investment Report - December 2022 .....	153
<b>8.3</b>	<b>Community and Culture .....</b>	<b>158</b>
8.3.1	Old Mill Gundagai Development - Funding Status and Future .....	158
8.3.2	Cootamundra Youth Council Report .....	160
<b>8.4</b>	<b>Development, Building and Compliance .....</b>	<b>183</b>
8.4.1	Development Applications Approved November 2022 .....	183
<b>8.5</b>	<b>Regulatory Services .....</b>	<b>185</b>
<b>8.6</b>	<b>Assets .....</b>	<b>185</b>
<b>8.7</b>	<b>Civil Works .....</b>	<b>186</b>

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8.7.1	Proposed Road Names for the Back Brawlin Road Subdivision Development Cootamundra.....	186
8.7.2	Wallendbeen Bridge Detour Funding.....	188
8.7.3	Civil Works and Technical Services Report - January 2023 .....	189
<b>8.8</b>	<b>Technical Services .....</b>	<b>191</b>
8.8.1	Additional Fixing Country Bridges Funding .....	191
<b>8.9</b>	<b>Facilities .....</b>	<b>192</b>
<b>8.10</b>	<b>Waste, Parks and Recreation .....</b>	<b>192</b>
<b>9</b>	<b>Motion of which Notice has been Given.....</b>	<b>193</b>
9.1	Notice of Motion - Dog on the Tuckerbox .....	193
<b>10</b>	<b>Questions with Notice .....</b>	<b>195</b>
<b>11</b>	<b>Confidential Items .....</b>	<b>195</b>



**1 ACKNOWLEDGEMENT OF COUNTRY**

Council acknowledges the Wiradjuri people, the Traditional Custodians of the Land at which the meeting is held and pays its respects to Elders, both past and present, of the Wiradjuri Nation and extends that respect to other Aboriginal people who are present.

**ADJOURN MEETING FOR OPEN FORUM****2 OPEN FORUM****RESUME OPEN MEETING****3 APOLOGIES****4 DISCLOSURES OF INTEREST**

## 5 CONFIRMATION OF MINUTES

### 5.1 MINUTES OF THE ORDINARY MEETING OF COUNCIL HELD ON TUESDAY 13 DECEMBER 2022

REPORTING OFFICER	Teresa Breslin, Acting EA to Mayor and General Manager
AUTHORISING OFFICER	Steve McGrath, Interim General Manager
FINANCIAL IMPLICATIONS	There are no Financial implications associated with this report.
LEGISLATIVE IMPLICATIONS	There are no Legislative implications associated with this report.
POLICY IMPLICATIONS	There are no Policy implications associated with this report.
ATTACHMENTS	1. Minutes of the Ordinary Meeting of Council held on Tuesday 13 December 2022

### RECOMMENDATION

The Minutes of the Ordinary Meeting of Council held on Tuesday 13 December 2022 be confirmed as a true and correct record of the meeting.



**COOTAMUNDRA-  
GUNDAGAI REGIONAL  
COUNCIL**

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# Minutes

## ORDINARY COUNCIL MEETING

**ALBY SCHULTZ MEETING CENTRE, COOTAMUNDRA**

**6PM, Tuesday 13th December, 2022**

**Administration Centres: 1300 459 689**

**MINUTES OF COOTAMUNDRA-GUNDAGAI REGIONAL COUNCIL  
ORDINARY COUNCIL MEETING  
HELD AT THE ALBY SCHULTZ MEETING CENTRE, COOTAMUNDRA  
ON TUESDAY, 13 DECEMBER 2022 AT 6PM**

**PRESENT:** Cr Charlie Sheahan (Mayor), Cr Leigh Bowden (Deputy Mayor), Cr Les Boyd, Cr Logan Collins, Cr Trevor Glover, Cr David Graham, Cr Gil Kelly, Cr Abb McAlister, Cr Penny Nicholson

**IN ATTENDANCE:** Les McMahon (Interim General Manager), Glen McAtear (Acting Deputy General Manager - CCD), Paul Woods (Interim Deputy General Manager - CCD), Matt Stubbs (Deputy General Manager - Operations), Linda Wiles (Manager Business), Janelle Chapman (Acting Manager Regulatory Services), Mark Ellis (Manager Civil Works), Zac Mahon (Manager Finance), Sally Atkinson (Acting Manager Development, Building and Compliance), Stephen Targett (Acting Manager Technical Services), Lauren Eccleston (Economic Development Officer), Peter Beath, Colina Meadows, Amanda Levett

At 6:01 pm, Cr Les Boyd left the meeting.

**SUSPENSION OF STANDING ORDERS**

**RESOLUTION 341/2022**

Moved: Cr Logan Collins

Seconded: Cr Trevor Glover

**A motion was moved that Council suspend standing orders.**

**CARRIED**

**1 WELCOME TO COUNTRY – PRESENTED BY PETER BEATH**

1.1 Words from the Mayor

1.2 Words from CAMP members

**6.4 MAYORAL MINUTE - BALA-YANHI MIYA MOU BETWEEN CAWP AND CGRC**

**RESOLUTION 342/2022**

Moved: Cr Leigh Bowden

Seconded: Cr Trevor Glover

**The Bala-yahni Miya (Memorandum of Understanding) between Cootamundra Aboriginal Working Party and Cootamundra-Gundagai Regional Council be acknowledged and signed by all parties.**

**CARRIED**

**RESUMPTION OF STANDING ORDERS**

**RESOLUTION 343/2022**

Moved: Cr Leigh Bowden

Seconded: Cr Penny Nicholson

**A motion was moved that Council resume standing orders.**

**CARRIED**

At 6:07 pm, Cr Les Boyd returned to the meeting.

**2 APOLOGIES**

Nil

**3 DISCLOSURES OF INTEREST**

Nil

**4 CONFIRMATION OF MINUTES****5.1 MINUTES OF THE ORDINARY MEETING OF COUNCIL HELD ON TUESDAY 22 NOVEMBER 2022****RESOLUTION 344/2022**

Moved: Cr David Graham

Seconded: Cr Logan Collins

**The Minutes of the Ordinary Meeting of Council held on Tuesday 22 November 2022 be confirmed as a true and correct record of the meeting.**

**CARRIED**

**5 MAYORAL MINUTES**

Item - 6.4 Mayoral Minute - Bala-Yanhi Miya MOU between CAWP and CGRC - has been moved to another part of the document.

**6.1 MAYORAL MINUTE - COUNCILLOR ENGAGEMENT****RESOLUTION 345/2022**

Moved: Cr David Graham

Seconded: Cr Abb McAlister

**The information in the Mayoral Minute be received and noted.**

**CARRIED**

*Additions to 6.1 Mayoral Minute - Councillor Engagement:*

**Cr Abb McAlister**

*30<sup>th</sup> November 2022 – attended meeting with Governor of NSW Margaret Beazley*

*1<sup>st</sup> December 2022 – Crs Nicholson, McAlister and Graham meet with Kim Anson, OLG.*

*5th December 2022 – attended the Gundagai Tourism Action Committee Meeting*

*7th December 2022 – attended the E.A Southee School Presentation Day for Goldenfields Water*

*8th December 2022 – attended the Goldenfields Committee Meeting*

*9th December 2022 – attended the Gundagai Street Xmas Party*

*12 December 2022 – attended the opening of the Gundagai Sewage treatment Plant*

**Cr Collins**

9<sup>th</sup> December 2022 - was unable to be attend the TAFE presentation day.

**Cr Bowden**

13 December 2022 - confirmation that Cr Bowden did attend the Workshop and Council meeting.

**6.2 MAYORAL MINUTE - JEFFERY SOWIAK****RESOLUTION 346/2022**

Moved: Cr David Graham

Seconded: Cr Abb McAlister

**The Mayoral Minute regarding the unexpected passing of Jeffery Sowiak be noted.**

**CARRIED****6.5 MAYORAL MINUTE – C7EVEN****RESOLUTION 347/2022**

Moved: Cr Logan Collins

Seconded: Cr Les Boyd

**Council to write to C7even to congratulate them on winning the gold award at the annual PRIA Award for their work on the Cootamundra-Gundagai Regional Council Community Strategic Plan.**

**CARRIED****6.3 MAYORAL MINUTE - IPWEA NSW & ACT SOUTHERN REGIONAL FORUM****RESOLUTION 348/2022**

Moved: Cr Leigh Bowden

Seconded: Cr Les Boyd

**A copy of the Mayor's opening address presented at the IPWEA conference, attached to this Mayoral Minute, be noted.**

**CARRIED****6 REPORTS FROM COMMITTEES**

Nil

**7 GENERAL MANAGER'S REPORT****7.1 BUSINESS****8.1.1 MEETING DATES 2023****RESOLUTION 349/2022**

Moved: Cr Abb McAlister

Seconded: Cr David Graham

1. The Ordinary Council Meetings remain on the fourth Tuesday of the Month from January to November at 6:00pm.
2. The Workshop Meetings of Council be confirmed as the second and fourth Tuesday of the Month from January to November at 4:00pm.
3. The Ordinary Council Meeting and Workshop held in December remain on the second Tuesday at 6:00pm.
4. The Ordinary Meeting scheduled for 25 April 2023, be changed to the third Tuesday to accommodate a public holiday.
5. The Council Workshop scheduled for 10 January 2023, be changed to 17 January 2023.
6. The current arrangement of alternating meetings between Cootamundra and Gundagai remain in place for CGRC.
7. Alternatives to the current meeting arrangements be considered if requested.

**CARRIED**

#### **8.1.2 PROPOSED CGRC ORGANISATIONAL STRUCTURE**

##### **RESOLUTION 350/2022**

Moved: Cr Logan Collins

Seconded: Cr Abb McAlister

The proposed Organisational Structure, attached to the report, be endorsed.

**CARRIED**

#### **8.1.3 DELIVERY PROGRAM/ OPERATIONAL PLAN QUARTERLY PROGRESS REPORT**

##### **RESOLUTION 351/2022**

Moved: Cr Penny Nicholson

Seconded: Cr Leigh Bowden

The Delivery Program incorporating the Operational Plan 2022/2023, quarterly progress report, (1<sup>st</sup> Quarter July to September), attached to the report, be received and noted.

**CARRIED**

#### **8.1.4 MUTTAMA HALL MANAGEMENT S.355 COMMITTEE MEETING MINUTES**

##### **RESOLUTION 352/2022**

Moved: Cr Trevor Glover

Seconded: Cr Logan Collins

The Minutes of the Muttama Hall Management s.355 Committee Meeting held 6 September 2022 and 4 October 2022, attached to the report, be received and noted.

**CARRIED****8.1.5 STOCKINBINGAL ELLWOOD'S HALL S.355 COMMITTEE MEETING MINUTES****RESOLUTION 353/2022**

Moved: Cr Leigh Bowden

Seconded: Cr Les Boyd

**The Minutes of the Stockinbingal Ellwood's Hall s.355 Committee meeting held 24 November 2022 attached to the report be, received and noted.**

**CARRIED****7.2 FINANCE****8.2.1 FINCH REPORT ACTION PLAN****RESOLUTION 354/2022**

Moved: Cr Les Boyd

Seconded: Cr David Graham

**Council to note, review and discuss the action plan developed in response to the Finch Report.**

**CARRIED****8.2.2 FINANCE UPDATE - CAPITAL AND OPERATIONAL EXPENDITURE****RESOLUTION 355/2022**

Moved: Cr David Graham

Seconded: Cr Gil Kelly

**The Finance Update report, be received and noted.**

**CARRIED****8.2.3 INVESTMENT REPORT - NOVEMBER 2022****RESOLUTION 356/2022**

Moved: Cr Gil Kelly

Seconded: Cr David Graham

**The report detailing Council Cash and Investments as at 30 November 2022, be received and noted.**

**CARRIED**



**8.2.4 RESTRICTED CASH RECONCILIATION****RESOLUTION 357/2022**

Moved: Cr David Graham

Seconded: Cr Trevor Glover

**The Restricted Cash Reconciliation report, be received and noted.**

**CARRIED**

**7.3 COMMUNITY AND CULTURE****8.3.1 OLD MILL GUNDAGAI DEVELOPMENT - FUNDING STATUS AND FUTURE****RECOMMENDATION**

- 1. The application made to the Regional Tourism Activation Fund (RTAF) in 2021, be received and noted.**
- 2. Council consider withdrawal from the Regional Tourism Activation Fund.**
- 3. Council consider utilising the remaining \$153,457.00 allocation from the Stronger Communities Fund to masterplan the Old Mill precinct to create a shovel ready project for future funding streams.**

**AMENDMENT**

Moved: Cr Abb McAlister

Seconded: Cr David Graham

**That the report be stood over to a later meeting, until discussions can be had between the local member Steph Cooke and the Old Mill Committee.**

**RESOLUTION 358/2022**

Moved: Cr Logan Collins

Seconded: Cr Penny Nicholson

**That the report be stood over to a later meeting, until discussions can be had between the local member Steph Cooke and the Old Mill Committee.**

**CARRIED**

**7.4 DEVELOPMENT, BUILDING AND COMPLIANCE****8.4.1 DEVELOPMENT APPLICATIONS APPROVED NOVEMBER 2022****RESOLUTION 359/2022**

Moved: Cr David Graham

Seconded: Cr Trevor Glover

**The information on Development Applications approved in November 2022, be received and noted.**

**CARRIED**

## 8.4.2 DEVELOPMENT APPLICATION DA2022/110 - DWELLING, LOT 269 DP 750619, 113 RACECOURSE LANE (CURRENTLY KNOWN AS 91 OLD WALLEDBEEN ROAD) STOCKINBINGAL

### RESOLUTION 360/2022

Moved: Cr Leigh Bowden

Seconded: Cr Les Boyd

1. That Council approve the following development, subject to the consent conditions below:

- Application No: DA2022/110
- Property: Lot 269 DP 750619  
113 Racecourse Lane (currently known as 91 Old Wallendbeen Rd)  
STOCKINBINGAL NSW 2594
- Development: Dwelling – to erect a three (3) bedroom, brick veneer dwelling, with a colorbond roof.

#### Conditions:

#### ADMINISTRATIVE CONDITIONS

##### Approved plans

1. The development shall be generally in accordance with the supporting documentation, including, but not limited to, the following:

Following plans prepared by Steadfast homes				
Number	Version	Title	Dated	Date lodged
1/5	-	Cover sheet and BASIX table	08/06/2022	4/12/2022
2/5	-	Floor plan	08/06/2022	4/12/2022
3/5	-	Site plan	08/06/2022	4/12/2022
4/5	-	Elevations	08/06/2022	4/12/2022
5/5	-	Sections and electricals	08/06/2022	4/12/2022
Statement of environmental effects, prepared by DA Busters, dated July 2022				
BASIX Certificate No. 1313198S_02, prepared by Steadfast Homes, dated 4 <sup>th</sup> December 2022, submitted 4 <sup>th</sup> December 2022				

and as modified by any conditions of this consent.

2. No departure from the approved plans and specifications shall be made unless the prior approval of Council has been obtained in writing.

#### Compliance with relevant legislation

3. The development shall be carried out in accordance with the provisions of the *Building Code of Australia, Environmental Planning and Assessment Act, 1979* and the regulations made thereunder, in accordance with the plans and specifications approved by Council.

4. The issue of this Development Consent does not certify compliance with the relevant provisions of the *Building Code of Australia* or *National Construction Code Series*.

#### Utilities

5. Approval is given subject to the location of, protection of, and/or any necessary modifications to any existing public utilities situated within or adjacent to the subject property.

**PRIOR TO ISSUE OF A CONSTRUCTION CERTIFICATE****Payment of section 7.12 contribution**

6. Prior to the issuing of a construction certificate, a contribution is required towards the provision of public amenities and services, in accordance with the Cootamundra–Gundagai Regional Council *Section 7.12 Fixed Developer Consent Levy Contributions Plan 2018*.

**Onsite Sewerage Management System**

7. Prior to the issuing of a construction certificate, a section 68 approval under the *Local Government Act 1993* shall be obtained for the installation of the onsite sewerage management system.

**Finished floor level**

8. The finished floor level of the dwelling shall be a minimum of 500 mm above existing ground level. Prior to the issue of a construction certificate, amended plans shall be lodged with Council, demonstrating that this condition has been met.

**PRIOR TO WORK/CONSTRUCTION COMMENCING****Inspection/Certification**

9. Where Cootamundra-Gundagai Regional Council is nominated as the Principal Certifying Authority, the following requirements shall be satisfied before works commence:
- the Principal Certifying Authority Service Agreement shall be completed and signed by the applicant; and
  - terms and conditions of the Principal Certifying Authority Service Agreement shall be satisfied,
  - a minimum of 48 hours' notice prior to any critical stage inspection or any other inspection shall be given.

**Signs**

10. Site signage must be erected on the site in a prominent, visible position for the duration of the construction. The signage must include: -
- statement that unauthorised entry to the site is not permitted,
  - the name of the builder or another person responsible for the site and a telephone number at which the builder or other person can be contacted outside working hours,
  - the name, address and telephone contact of the Principal Certifying Authority.

Any structures erected to meet the requirements of this condition must be removed when it is no longer required for the purpose for which it was erected.

**Notice of Commencement**

11. Prior to work commencing a 'Notice of Commencement of Building Work and Appointment of Principal Certifying Authority' shall be submitted to Council at least two (2) days prior to work commencing.

**Builders Toilets**

12. Provision shall be made for temporary WC accommodation on site prior to the commencement of excavation or other associated building works.

**Residential Building Work**

13. Residential building work within the meaning of the *Home Building Act 1989* must not be carried out unless the principal certifying authority for the development to which the work relates (not being the council) has given the council written notice of the following information

- A. In the case of work for which a principal contractor is required to be appointed:
- the name and licence number of the principal contractor, and
  - the name of the insurer by which the work is insured under Part 6 of that Act.
- B. In the case of work to be done by an owner-builder:
- the name of the owner-builder and,
  - the number of the owner-builder permit (where required).

If arrangements for doing the residential building work are changed while the work is in progress so that the information notified under subclause (1) becomes out of date, further work must not be carried out unless the principal certifying authority for the development to which the work relates (not being the council) has given the council written notice of the updated information.

#### **Prior to Building Work Commencing**

14. The erection of a building in accordance with the development consent must not commence until:-
- A. A construction Certificate for the building work has been issued by the consent authority, the council (if the council is not the consent authority) or an accredited certifier, and
- B. The person having the benefit of the development consent has:
- appointed a principal certifying authority for the building work, and
  - notified the principal certifying authority that the person will carry out the building work as an owner-builder, if that is the case, and
- C. The principal certifying authority has, no later than 2 days before building works commences:
- notified the consent authority and the council (if the council is not the consent authority) of his or her appointment, and
  - notified the person having the benefit of the development consent of any critical stage inspections and other inspections that are to be carried out in respect to the building work, and
- D. The person having the benefit of the development consent, if not carrying out the work as an owner-builder, has,
- appointed a principal contractor for the building work who must be the holder of a contractor licence if any residential work is involved, and
  - notified the principal certifying authority of any such appointment, and
  - unless that person is the principal contractor, notified the principal contractor of any critical stage inspection or other inspections that are to be carried out in respect of the building work.

#### **Cut and Fill**

15. The applicant shall ensure that any cut or fill on site is appropriately graded, drained, retained and revegetated.

#### **Siting of Building**

16. The applicant is responsible for ensuring that the building is sited on the allotment and constructed to the design levels approved by Council as specified on the approved site plan.

#### **Soil Erosion Control**

17. Site erosion control measures shall be incorporated into site management prior to work commencing. Seepage and surface water shall be collected and diverted clear of the building site by a drainage system.

Care shall be taken to ensure that no nuisance is created to adjoining properties or public space by way of sediment run off.

#### **Restricted Public Access**

18. It is the responsibility of the applicant to restrict public access to the building site, building works or materials or equipment on the site when building work is not in progress or the site is otherwise unoccupied in accordance with WorkCover Regulations.

### **DURING CONSTRUCTION**

#### **Works to be undertaken in accordance with the approval**

19. All proposed works to be undertaken are to be carried out in accordance with the conditions of development consent, approved construction certificate drawings and specifications.
20. The builder shall maintain on the site, at all times a legible copy of the following:
- development consent including plans and related documentation,
  - construction certificate including plans, specifications and certificates.

#### **Hours of Construction Site Works**

21. Construction site works including the entering and leaving of vehicles is limited to the following hours, unless otherwise permitted by Council:-
- Monday to Saturday from 7.00am to 7.00pm
  - Sundays and public holidays from 9.00am to 12.00pm
- The applicant is responsible to instruct and control subcontractors regarding hours of work.

#### **Effluent disposal and plumbing and drainage works**

22. The onsite sewerage management system shall be installed and operated in accordance with the section 68 approval.
23. All plumbing works must be undertaken by a licenced plumber or drainer. They must submit their Notice of Work (N.O.W) and pay for any associated inspections 48 hours before the first inspection. They also must submit a correct Sewer Service Diagram (S.S.D) for all works. The Certificate of Compliance (C.O.C) and S.S.D. must be submitted before an Occupation Certificate can be released by the Principal Certifying Authority (P.C.A).

The applicant shall comply with all requirements tabled under any approval issued under section 68 of the *Local Government Act 1993*, NSW Fair Trading and The Plumbing Code of Australia.

#### **Construction waste management**

24. Provision shall be made on site for the proper storage waste such that no builders' waste shall be left in the open. Specific attention should be given to items which are subject to relocation by the action of wind, e.g. paper, sheets of iron, ridge capping, cement and lime bags and the like.
25. All construction waste shall be removed from the site and disposed of to a licenced waste disposal facility, on a regular basis.

#### **Termite Protection**

26. The building and immediate surrounds shall be treated in accordance with Australian Standard 3660.1 for protection against subterranean termites, and a copy of the guarantee submitted to Council.

NB: If a chemical system is selected for use as a barrier against termite attack, a durable notice shall be attached to the house providing information relating to the treatment supplied and the chemical used. This notice should be affixed permanently in either the electric meter box or at the entrance to the subfloor area.

Whilst the Building Code of Australia (BCA) and AS 3660.1 prescribe measures for protection in relation to the structural elements of a building, there are many other elements which may be susceptible to termite attack. Council therefore, encourages builders and owners to take general protective measures against termite attack according to approved industry standards and practices.

No protective measure is permanent. Owners should therefore, arrange regular inspections of their building by appropriate experts.

### **Stormwater**

27. Stormwater from roof and hard stand areas, as well as any overflow from a tank, is to be discharged clear of the building and septic tank disposal area, and in such a position that it does not cause nuisance to neighbours or erosion.
28. Run-off and ground water seepage shall be diverted around the building to the storm water system via a suitable drainage system.

### **Water Proofing - Wet Areas**

29. An owner/builder will not be permitted to provide water proofing membranes to any wet area unless that person holds a Water Proofing Membrane subcontractor's licence with the Department of Fair Trading. The application of water proof membranes to nominated wet areas is a 'Critical Stage Inspection' requiring mandatory inspection by the Council or an accredited Private Certifying Authority. The standards for compliance are AS 3740 2010 for Water Proofing Internal Wet Areas.

### **Slab on Ground Construction.**

30. The following points must be complied with: -
  - internal floor level must be a minimum of 225mm above the external finished surface level adjacent to the building
  - external paths and ground surface adjoining the walls of the building must be graded and drained away from the dwelling in such a manner as not to cause a nuisance

### **Scalding**

31. The Hot Water System to the bathroom/ensuite is to be set not to exceed 50°C to prevent accidental scalding of children and the infirm. The licensed Plumber is to complete the attached certificate of compliance for the completed installation.

### **Smoke Alarms**

32. A smoke alarm system complying with *Australian Standard AS3786 Self Contained Smoke Alarms* or listed in the Scientific Services Laboratory (SSL) *Register of Accredited Products - Fire Protection Equipment* shall be installed. The smoke alarm system must be connected to the mains electrical power supply and must have a standby (battery backup) power supply, and where there is more than one smoke alarm installed, all alarms must be interconnected.

## **PRIOR TO OCCUPATION OR COMMENCEMENT OF USE**

### **Occupation of Building**

33. A person must not commence occupation or use of the whole or any part of the buildings unless an occupation certificate has been issued by the appointed Principal Certifying Authority.

### Compliance Certificates

34. Prior to occupation of the building an Occupation Certificate is to be obtained. If Council is requested to issue the Occupation Certificate, all relevant compliance certificates must be submitted.

### BASIX

35. The development is to be carried out in accordance with the current BASIX certificate and schedule of commitments approved in relation to this development.

Prior to an Occupation Certificate being issued, the applicant is to provide certification certificates to the PCA which specifies that all commitments listed in the BASIX Certificate have been completed.

### Property Identification

36. The property shall be known as 113 Racecourse Lane, Stockinbingal.
37. A rural addressing number shall being affixed to the fence adjacent the property entrance, prior to the issuing of an occupation certificate.

### REASONS FOR THE CONDITIONS:

- To achieve the objectives of section 1.3 of the *Environmental Planning and Assessment Act 1979*, having regard to the relevant matters for consideration contained in section 4.15 of the Act and the Environmental Planning Instruments applying to the land.
- To ensure compliance with the *Building Code of Australia*, to enable the achievement and maintenance of acceptable standards of structural sufficiency, safety, health and amenity, for the benefit of the community now and in the future.
- To confirm the details of the application and plans submitted by the Applicant.
- To ensure compliance with relevant planning controls.
- To ensure that appropriate environmental protection measures are in place.
- To ensure the development complies with the requirements of Council policies.
- To ensure that works do not interfere with reasonable amenity expectations of residents and the community.

VOTING RECORD	
FOR RESOLUTION	AGAINST RESOLUTION
Cr Charlie Sheahan (Mayor) Cr Leigh Bowden Cr Les Boyd Cr Logan Collins Cr Trevor Glover Cr David Graham Cr Gil Kelly Cr Abb McAlister Cr Penny Nicholson	Nil
ABSENT	DECLARED INTEREST
Nil	Nil

**CARRIED****8.4.3 FUNDING AGREEMENT - COOTAMUNDRA/GUNDAGAI SHIRE VILLAGES (COOLAC, NANGUS, TUMBLONG AND DARBALARA) FLOOD STUDY***Amendment to report, last paragraph: merger cost, not demerger cost.***RESOLUTION 361/2022**

Moved: Cr Logan Collins

Seconded: Cr Penny Nicholson

**That Council;**

- 1. Endorse the signing of the Funding Agreement, and**
- 2. Commit \$37,400 to the project.**

**CARRIED****7.5 REGULATORY SERVICES**

Nil

**7.6 ASSETS**

Nil

**7.7 CIVIL WORKS****8.7.1 CIVIL WORKS AND TECHNICAL SERVICES REPORT - NOVEMBER 2022****RESOLUTION 362/2022**

Moved: Cr Logan Collins

Seconded: Cr Gil Kelly

**That the Civil Works and Technical Services Report for the month of November 2022 be noted.****CARRIED****7.8 TECHNICAL SERVICES****8.8.1 ROADS TO RECOVERY****RESOLUTION 363/2022**

Moved: Cr Logan Collins

Seconded: Cr Abb McAlister

**The allocation of the 2022/2023 Roads to Recovery funding of \$950,630 be endorsed by council, split between the projects detailed in the body of this report.****CARRIED**



**8.8.2 CROWN LAND TRANSFERS AND CLOSURES****RESOLUTION 364/2022**

Moved: Cr Abb McAlister

Seconded: Cr Trevor Glover

- 1. Council review the Crown Road closures proposed by Crown Lands NSW.**
- 2. Council endorse the commencement of a Crown Lands transfer, for the identified portion of Mantons Road, currently maintained by council.**

**CARRIED**

**8.8.3 ADDITIONAL ROAD REPAIR FUNDING****RESOLUTION 365/2022**

Moved: Cr Penny Nicholson

Seconded: Cr David Graham

**Council endorses acceptance of the Fixing Local Roads Pothole Repair funding deed totalling \$473,892.81.**

**CARRIED**

**8.8.4 ANNIE PYERS DRIVE FUNDING DEED****RESOLUTION 366/2022**

Moved: Cr David Graham

Seconded: Cr Abb McAlister

**Council endorse acceptance of the Annie Pyers Drive funding deed totalling \$1 million dollars.**

**CARRIED**

**7.9 FACILITIES**

Nil

**7.10 WASTE, PARKS AND RECREATION**

Nil

**8 MOTION OF WHICH NOTICE HAS BEEN GIVEN**

Nil

**9 QUESTIONS WITH NOTICE****10.1 QUESTIONS WITH NOTICE - DECEMBER 2022****RESOLUTION 367/2022**

Moved: Cr David Graham

Seconded: Cr Trevor Glover

**The Questions with Notice from Councillors and related responses from Council officers be noted.**

**CARRIED**

## **10 CONFIDENTIAL ITEMS**

### **11.1 CLOSED COUNCIL REPORT**

#### **RESOLUTION 368/2022**

Moved: Cr Logan Collins

Seconded: Cr Gil Kelly

- 1. Items 11.2 and 11.3 be considered in closed Council at which the press and public are excluded in accordance with the applicable provisions of the Local Government Act, 1993 and related public interest reasons detailed.**
- 2. In accordance with section 11 (2) and (3) of the Local Government Act, 1993, the reports, correspondence and other documentation relating to Items 11.2 and 11.3 be withheld from the press and public.**

### **11.2 EPA V CGRC COURT CASE - LEACHATE AT COOTAMUNDRA SEWAGE TREATMENT PLANT**

#### Provisions for Confidentiality

Section 10A (2) (g) – The Confidential Report contains advice concerning litigation, or advice as comprises a discussion of this matter, that would otherwise be privileged from production in legal proceedings on the ground of legal professional privilege.

#### Public Interest

Not applicable.

### **11.3 APPOINTMENT OF INTERIM GENERAL MANAGER**

#### Provisions for Confidentiality

Section 10A (2) (f) – The Confidential Report contains details of systems and/or arrangements that have been implemented to protect council, councillors, staff and Council property.

#### Public Interest

Not applicable.

**CARRIED**

### **11.2 EPA V CGRC COURT CASE - LEACHATE AT COOTAMUNDRA SEWAGE TREATMENT PLANT**

#### **RESOLUTION 369/2022**

Moved: Cr Leigh Bowden

Seconded: Cr Penny Nicholson

**That Council;**

- 1. Agree with the Interim General Manager's recommendation that it plead guilty to the offence.**

2. Subsequently pay the penalty and cost issued by the EPA and magistrate totalling \$23,675, funded from the CGRC Sewerage Reserve Budget.
3. Publish a notice of the offence within 35 days (before 9 January 2023) to the Daily Advertiser, the Gundagai Independent and the Cootamundra Herald and provide a copy, of the notices, to the EPA.

**CARRIED**

### **11.3 APPOINTMENT OF INTERIM GENERAL MANAGER**

#### **RESOLUTION 370/2022**

Moved: Cr Logan Collins

Seconded: Cr Trevor Glover

1. Mr Steve McGrath be offered the position of Interim General Manager.
2. Mr McGrath be paid in accordance with the current General Manager's Standard Contract.
3. A car be provided at no cost to Mr McGrath as part of his remuneration package.
4. Accommodation be provided in addition to the remuneration to Mr. McGrath.

**CARRIED**

### **11.4 RESUMPTION OF OPEN COUNCIL MEETING**

#### **RESOLUTION 371/2022**

Moved: Cr Abb McAlister

Seconded: Cr Logan Collins

**The Open Council meeting resume.**

**CARRIED**

### **11.5 ANNOUNCEMENT OF CLOSED COUNCIL RESOLUTIONS**

Note: The Chairperson announced the resolutions made in Closed Council.

**The Meeting closed at 7:03pm.**

**The minutes of this meeting were confirmed at the Ordinary Council Meeting held on 24 January 2023.**

**CHAIRPERSON**

**GENERAL MANAGER**

## 6 MAYORAL MINUTES

### 6.1 MAYORAL MINUTE - COUNCILLOR ENGAGEMENT

DOCUMENT NUMBER	384089
AUTHORISING OFFICER	Charlie Sheahan, Mayor
REPORTING OFFICER	Charlie Sheahan, Mayor
ATTACHMENTS	Nil

To keep the community aware of Councillor and my engagements, on behalf of Council I intend to provide regular updates through my Mayoral Minutes.

#### RECOMMENDATION

**The information in the Mayoral Minute be received and noted.**

#### 13 December 2022

Cr Bowden (Deputy Mayor) and I attended a meeting with the Interim General Manager.

#### 15 December 2022

Cr Collins and I attended the CGRC Staff Recognition Day.

Crs Bowden (Deputy Mayor), Nicholson, and I attended the Christmas Street Party 'Party on Parker' organised by Business Cootamundra.

#### 21 December 2022

Cr Bowden (Deputy Mayor) attended the Ellwood's Hall s.355 Committee Christmas Dinner.

#### 22 December 2022

Cr McAlister assisted with the 'Win a Swag' draw with Councils Road Safety Officer, in Tumblong.

Crs McAlister and Graham attended the Council Depot Christmas Break up party.

#### 9 January 2023

Cr Bowden (Deputy Mayor) and I attended a meeting with the new Interim General Manager and Deputy GMs.

Cr Sheahan (Mayor) attended a meeting with the Interim General Manager, Interim Deputy General Manager and Manager Development, Building and Compliance to discuss possible new start-up industry group.

#### 10 January 2023

Cr Sheahan (Mayor) attended the BBQ retirement gathering with Interim General Manager in recognition of Des Rowe, long term volunteer with SES for 56yrs.

#### 12 January 2023

Cr Sheahan (Mayor) attended a Teams meeting with OLG, Interim General Manager and relevant staff.

17 January 2023

Crs Bowden, Nicholson, McAlister, Graham, Glover, Boyd and I attended a Council Workshop in Gundagai.

19 January 2023

Cr Bowden (Deputy Mayor) attended the Art Centre Cootamundra s.355 Committee Meeting.

**6.2 MAYORAL MINUTE - ACTING DEPUTY MAYOR**

DOCUMENT NUMBER	384090
AUTHORISING OFFICER	Charlie Sheahan, Mayor
REPORTING OFFICER	Charlie Sheahan, Mayor
ATTACHMENTS	Nil

**RECOMMENDATION**

**Cr Abb McAlister be appointed to Acting Deputy Mayor for Thursday 26 January 2023, to perform functions at the Gundagai Australia Day event including Citizenship Ceremony.**

Discussion

In the absence of the Deputy Mayor, Leigh Bowden, I hereby appoint Cr Abb McAlister to Acting Deputy Mayor for Thursday 26 January 2023, to perform functions at the Gundagai Australia Day event including Citizenship Ceremony.

**7        REPORTS FROM COMMITTEES**

Nil

**8        GENERAL MANAGER'S REPORT**

## 8.1 BUSINESS

### 8.1.1 DRAFT PAYMENT OF EXPENSES AND PROVISION OF FACILITIES FOR MAYOR AND COUNCILLORS POLICY

DOCUMENT NUMBER	381630
REPORTING OFFICER	Teresa Breslin, Acting EA to Mayor and General Manager
AUTHORISING OFFICER	Steve McGrath, Interim General Manager
RELEVANCE TO COMMUNITY STRATEGIC PLAN	<p><b>4. Good governance: an actively engaged community and strong leadership team</b></p> <p>4.1 Decision-making is based on collaborative, transparent and accountable leadership</p>
FINANCIAL IMPLICATIONS	Financial implications of the draft policy are detailed within the document and subject to its adoption, provision is to be made within Civic budget.
LEGISLATIVE IMPLICATIONS	To comply with s.252 and s.253 of the Local Government Act 1993.
POLICY IMPLICATIONS	The draft policy is presented in accordance with a model policy recommended by the Office of Local Government.
ATTACHMENTS	1. Draft Payment of Expenses and Provision of Facilities for Mayor and Councillors Policy.pdf <a href="#">↓</a>

## RECOMMENDATION

1. The draft Payment of Expenses and Provision of Facilities Policy for Mayor and Councillors, attached to the report, be adopted.
2. The adopted policy be forwarded to the Office of Local Government.

### Introduction

At its ordinary meeting of 22<sup>nd</sup> November 2022, Council resolved to place the draft Payment of Expenses and Provision of Facilities for Mayor and Councillors Policy on public exhibition for at least 28 days, and to present a further report back to council to consider any submissions received during the public exhibition period.

### Discussion

The invitation for submissions was duly advertised with advice that all submissions be lodged by 3rd January 2023.

No public submissions were made in relation to the Policy.



Changes to the exhibited policy:

An additional allocation was made to the policy for a monthly mobile phone contribution for the mayor. This has been incorporated into the policy at 6.34 and allocation amount described in the table on page 2 of the policy.

The \$2000 Award/Presentation/Ceremony donations allocation was removed from this policy and instead will be incorporated into the Annual Community Donations policy and process.

The policy, once adopted, is required to be forwarded to the Office of Local Government within twenty-eight days.



# **DRAFT** Payment of Expenses and Provision of Facilities for Mayor and Councillors

## Policy Approval and Distribution

Approved by	Council resolution
Responsible Officer	General Manager
Council Service Unit	Executive Office
Next Review Date	01-09-2025 (within 12 months following council election)

## Version Control

Ref	Date	Description	Council Resolution
0.1	27-02-2018	Presented to Council to facilitate 28 Public Exhibition.	40/2018
1.0	24-04-2018	Adopted.	82/2018
1.1	22-11-2022	Reviewed and now presented to Council to facilitate 28 Public Exhibition.	321/2022
1.2	24-01-2023	Presented to council for adoption.	

## Purpose

To provide a policy for the reasonable and appropriate reimbursement of expenses and provision of facilities to Councillors to help them undertake their civic duties.

## Scope

This policy applies to the Mayor and all Councillors.

## General

The policy has been prepared in accordance with the *Local Government Act 1993* (the Act) and *Local Government (General) Regulation 2021* (the Regulation) and complies with the Office of Local Government's Guidelines for the payment of expenses and provision of facilities to Mayors and Councillors in NSW.

It ensures accountability and transparency and seeks to align Councillor expenses and facilities with community expectations. Councillors must not obtain private or political benefit from any expense or facility provided under this policy.

The policy sets out the maximum amounts Council will pay for specific expenses and facilities. Expenses not explicitly addressed in this policy will not be paid or reimbursed.

The main expenses and facilities are summarised in the table below. All monetary amounts are exclusive of GST.

Expense or facility	Maximum amount	Frequency
General travel expenses	\$3,000 per Councillor \$6,000 for the Mayor	Per year
Interstate, overseas and long-distance intrastate travel expenses	\$4,000 total for all Councillors	Per year
Accommodation and meals	As per the <a href="#">NSW Crown Employees (Public Service Conditions of Employment) Reviewed Award 2009</a> , adjusted annually	Per meal/night
Professional development	\$1,000 per Councillor	Per year
Conferences and seminars	\$10,000 total for all Councillors	Per year
ICT expenses	\$1200 per Councillor (for iPad or similar) \$600 per Councillor (for Data Plan) \$900 Mayor (Contribution to mobile phone plan)	Per term Per year Per year
Carer expenses	\$500 per Councillor	Per year
Home office expenses	\$100 per Councillor	Per year
Access to meeting room/s [Clause 9.1]	Alby Schultz Room and Gundagai Council Chambers is available to all Councillors when required.	As required
Council vehicle and fuel card [where applicable Clause 10]	Provided to the Mayor and Councillors if required	As required
Staff support for Mayor and Councillors [Clause 10]	EA to Mayor and GM available to support Mayor and Councillors when required	As required

Additional costs incurred by a Councillor in excess of these limits are considered a personal expense that is the responsibility of the Councillor.

Councillors must provide claims for reimbursement within three months of an expense being incurred. Claims made after this time cannot be approved.

Council's Manager Finance is currently reviewing Council's Corporate Credit Card policy and procedure with the view of offering a corporate credit card to the Mayor to be used for official duties relevant to the expenses listed in the above table. This will facilitate more efficient purchasing processes which will be guided by appropriate framework that will be developed and presented to council for endorsement.

Detailed reports on the provision of expenses and facilities to Councillors will be presented in Councils Annual Report each November. These reports will include expenditure summarised by individual Councillor and as a total for all Councillors.

Mayoral & Councillor fees and superannuation are determined annually via the Local Government Remuneration Tribunal, and subsequently adopted by Council, and are not referenced or detailed in this policy.

## Definitions

The following definitions apply throughout this policy.

Term	Definition
accompanying person	Means a spouse, partner or de facto or other person who has a close personal relationship with or provides carer support to a Councillor
appropriate refreshments	Means food and beverages, excluding alcohol, provided by Council to support Councillors undertaking official business
Act	Means the <i>Local Government Act 1993</i> (NSW)
clause	Unless stated otherwise, a reference to a clause is a reference to a clause of this policy
Code of Conduct	Means the Code of Conduct adopted by Council or the Model Code if none is adopted
Councillor	Means a person elected or appointed to civic office as a member of the governing body of Council who is not suspended, including the Mayor
General Manager	Means the General Manager of Council and includes their delegate or authorised representative
incidental personal use	Means use that is infrequent and brief and use that does not breach this policy or the Code of Conduct
long distance intrastate travel	Means travel to other parts of NSW of more than three hours duration by private vehicle
maximum limit	Means the maximum limit for an expense or facility provided in the text and summarised in Appendix 1
NSW	New South Wales
official business	Means functions that the Mayor or Councillors are required or invited to attend to fulfil their legislated role and responsibilities for Council or result in a direct benefit for Council and/or for the local government area, and includes: <ul style="list-style-type: none"> <li>meetings of Council and committees of the whole</li> <li>meetings of committees facilitated by Council</li> <li>civic receptions hosted or sponsored by Council</li> <li>meetings, functions, workshops and other events to which attendance by a Councillor has been requested or approved by Council</li> </ul>
professional development	Means a seminar, conference, training course or other development opportunity relevant to the role of a Councillor or the Mayor
Regulation	Means the Local Government (General) Regulation 2021 (NSW)
year	Means the financial year, that is the 12 month period commencing on 1 July each year

**Legislative Framework**

Local Government Act 1993 and Local Government (General) Regulation 2021

Councillor Expenses and Facilities Policy – Better Practice Template issued by the Office of Local Government

Guidelines for the payment of expenses and the provision of facilities for Mayors and Councillors in NSW, 2009

Local Government Circular 09-36 Guidelines for Payment of Expenses and Facilities

Local Government Circular 05-08 legal assistance for Councillors and Council Employees

**Related CGRC Policies**

Code of Conduct Policy for Councillors.

Corporate Credit Card Policy and Procedure (to be reviewed)

Councillor and Staff Interaction Policy

**Review Period**

This document is to be reviewed within twelve (12) months of the commencement of a new Council term, or as required to ensure that it remains relevant and meets legislative requirements.



## Table of Contents

<b>Purpose</b> .....	1
<b>Scope</b> .....	1
<b>General</b> .....	1
<b>Definitions</b> .....	3
<b>Legislative Framework</b> .....	4
<b>Related CGRC Policies</b> .....	4
<b>Review Period</b> .....	4
<b>Part A – Introduction</b> .....	6
1. Introduction .....	6
2. Policy objectives .....	6
3. Principles .....	6
4. Private or political benefit .....	7
<b>Part B – Expenses</b> .....	7
5. General expenses .....	7
6. Specific expenses .....	7
7. Insurances .....	10
8. Legal assistance .....	11
<b>Part C – Facilities</b> .....	11
9. General facilities for all Councillors .....	11
10. Additional facilities for the Mayor .....	12
<b>Part D – Processes</b> .....	12
11. Approval, payment and reimbursement arrangements .....	12
12. Disputes .....	13
13. Return or retention of facilities .....	14
14. Publication .....	14
15. Reporting .....	14
16. Auditing .....	14
17. Breaches .....	14

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## Part A – Introduction

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### 1. Introduction

- 1.1. The provision of expenses and facilities enables Councillors to fulfil their civic duties as the elected representatives of Cootamundra-Gundagai Regional Council.
- 1.2. The community is entitled to know the extent of expenses paid to Councillors, as well as the facilities provided.
- 1.3. The purpose of this policy is to clearly state the facilities and support that are available to Councillors to assist them in fulfilling their civic duties.
- 1.4. Council staff are empowered to question or refuse a request for payment from a Councillor when it does not accord with this policy.
- 1.5. Expenses and facilities provided by this policy are in addition to fees paid to Councillors. The minimum and maximum fees a Council may pay each Councillor are set by the Local Government Remuneration Tribunal as per Section 241 of the Act and reviewed annually. Council must adopt its annual fees within this set range.

### 2. Policy objectives

- 2.1. The objectives of this policy are to:
  - enable the reasonable and appropriate reimbursement of expenses incurred by Councillors while undertaking their civic duties
  - enable facilities of a reasonable and appropriate standard to be provided to Councillors to support them in undertaking their civic duties
  - ensure accountability and transparency in reimbursement of expenses and provision of facilities to Councillors
  - ensure facilities and expenses provided to Councillors meet community expectations
  - support a diversity of representation
  - fulfil the Council's statutory responsibilities.

### 3. Principles

- 3.1. Council commits to the following principles:
  - **Proper conduct:** Councillors and staff acting lawfully and honestly, exercising care and diligence in carrying out their functions
  - **Reasonable expenses:** providing for Councillors to be reimbursed for expenses reasonably incurred as part of their role as Councillor
  - **Participation and access:** enabling people from diverse backgrounds, underrepresented groups, those in carer roles and those with special needs to serve as a Councillor
  - **Equity:** there must be equitable access to expenses and facilities for all Councillors
  - **Appropriate use of resources:** providing clear direction on the appropriate use of Council resources in accordance with legal requirements and community expectations
  - **Accountability and transparency:** clearly stating and reporting on the expenses and facilities provided to Councillors.

#### 4. Private or political benefit

- 4.1. Councillors must not obtain private or political benefit from any expense or facility provided under this policy.
- 4.2. Private use of Council equipment and facilities by Councillors may occur from time to time. For example, telephoning home to advise that a Council meeting will run later than expected.
- 4.3. Such incidental private use does not require a compensatory payment back to Council.
- 4.4. Councillors should avoid obtaining any greater private benefit from Council than an incidental benefit. Where there are unavoidable circumstances and more substantial private use of Council facilities does occur, Councillors must reimburse the Council.
- 4.5. Campaigns for re-election are considered to be a political benefit. The following are examples of what is considered to be a political interest during a re-election campaign:
  - production of election material
  - use of Council resources and equipment for campaigning
  - use of official Council letterhead, publications, websites or services for political benefit
  - fundraising activities of political parties or individuals, including political fundraising events.

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### Part B – Expenses

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#### 5. General expenses

- 5.1. All expenses provided under this policy will be for a purpose specific to the functions of holding civic office. Allowances for general expenses are not permitted under this policy.
- 5.2. Expenses not explicitly addressed in this policy will not be paid or reimbursed.

#### 6. Specific expenses

##### **General travel arrangements and expenses**

- 6.1. All travel by Councillors should be undertaken using the most direct route and the most practicable and economical mode of transport.
- 6.2. Each Councillor may be reimbursed up to a total of \$3,000 per year, and the Mayor may be reimbursed up to a total of \$6,000 per year, for travel expenses incurred while undertaking official business or professional development or attending approved conferences and seminars within NSW. This includes reimbursement:
  - for public transport fares
  - for the use of a private vehicle or hire car
  - for parking costs for Council and other meetings
  - for tolls
  - by Cabcharge card or equivalent
  - for documented ride-share programs, such as Uber, where tax invoices can be issued.
- 6.3. Allowances for the use of a private vehicle will be reimbursed by kilometre at the rate contained in the [Local Government \(State\) Award](#).
- 6.4. Councillors seeking to be reimbursed for use of a private vehicle must keep a log book recording the date, distance and purpose of travel being claimed. Copies of the relevant log book contents must be provided with the claim.



**Interstate, overseas and long-distance intrastate travel expenses**

- 6.5. In accordance with Section 4, Council will scrutinise the value and need for Councillors to undertake overseas travel. Councils should avoid interstate, overseas and long-distance intrastate trips unless direct and tangible benefits can be established for the Council and the local community. This includes travel to sister and friendship cities.
- 6.6. Total interstate, overseas and long-distance intrastate travel expenses for all Councillors will be capped at a maximum of \$4000 per year.
- 6.7. Councillors seeking approval for any interstate and long-distance intrastate travel must submit a case to, and obtain the approval of, the General Manager prior to travel.
- 6.8. Councillors seeking approval for any overseas travel must submit a case to, and obtain the approval of, a full Council meeting prior to travel.
- 6.9. The case should include:
  - objectives to be achieved in travel, including an explanation of how the travel aligns with current Council priorities and business, the community benefits which will accrue as a result, and its relevance to the exercise of the Councillor's civic duties
  - who is to take part in the travel
  - duration and itinerary of travel
  - a detailed budget including a statement of any amounts expected to be reimbursed by the participant/s.
- 6.10. For interstate and long-distance intrastate journeys by air of less than three hours, the class of air travel is to be economy class.
- 6.11. For interstate journeys by air of more than three hours, the class of air travel may be premium economy.
- 6.12. For international travel, the class of air travel is to be premium economy if available. Otherwise, the class of travel is to be economy.
- 6.13. Bookings for approved air travel are to be made through the General Manager's office.
- 6.14. For air travel that is reimbursed as Council business, Councillors will not accrue points from the airline's frequent flyer program. This is considered a private benefit.

**Travel expenses not paid by Council**

- 6.15. Council will not pay any traffic or parking fines or administrative charges for road toll accounts.

**Accommodation and meals**

- 6.16. In circumstances where it would introduce undue risk for a Councillor to travel to or from official business in the late evening or early morning, reimbursement of costs for accommodation and meals on the night before or after the meeting may be approved by the General Manager. This includes where a meeting finishes later than 9.00pm or starts earlier than 7.00am and the Councillor lives more than 50 kilometres from the meeting location.
- 6.17. Council will reimburse costs for accommodation and meals while Councillors are undertaking prior approved travel or professional development outside the Riverina region.
- 6.18. The daily limits for accommodation and meal expenses within Australia are to be consistent with those set out in Part B Monetary Rates of the [NSW Crown Employees \(Public Service Conditions of Employment\) Reviewed Award 2009](#), as adjusted annually.
- 6.19. The daily limits for accommodation and meal expenses outside Australia are to be determined in advance by the General Manager, being mindful of Clause 6.18.
- 6.20. Councillors will not be reimbursed for alcoholic beverages.

**Refreshments for Council related meetings**

- 6.21. Appropriate refreshments will be available for Council meetings, Council committee meetings, Councillor briefings, approved meetings and engagements, and official Council functions as approved by the General Manager.
- 6.22. As an indicative guide for the standard of refreshments to be provided at Council related meetings, the General Manager must be mindful of Part B Monetary Rates of the [NSW Crown Employees \(Public Service Conditions of Employment\) Reviewed Award 2009](#), as adjusted annually.

**Professional development**

- 6.23. Council will set aside \$1,000 per Councillor annually in its budget to facilitate professional development of Councillors through programs, training, education courses and membership of professional bodies (as defined in section 6.25).
- 6.24. In the first year of a new Council term, Council will provide a comprehensive induction program for all Councillors which considers any guidelines issued by the Office of Local Government (OLG). The cost of the induction program will be in addition to the ongoing professional development funding.
- 6.25. Annual membership of professional bodies will only be covered where the membership is relevant to the exercise of the Councillor's civic duties, the Councillor actively participates in the body and the cost of membership is likely to be fully offset by savings from attending events as a member.
- 6.26. Approval for professional development activities is subject to a prior written request to the General Manager outlining the:
- details of the proposed professional development
  - relevance to Council priorities and business
  - relevance to the exercise of the Councillor's civic duties.
- 6.27. In assessing a Councillor request for a professional development activity, the General Manager must consider the factors set out in Clause 6.26, as well as the cost of the professional development in relation to the Councillor's remaining budget.

**Conferences and seminars**

- 6.28. Council is committed to ensuring its Councillors are up to date with contemporary issues facing Council and the community, and local government in NSW.
- 6.29. Council will set aside a total amount of \$10,000 annually in its budget to facilitate Councillor attendance at conferences and seminars. This allocation is for all Councillors. The General Manager will ensure that access to expenses relating to conferences and seminars is distributed equitably.
- 6.30. Approval to attend a conference or seminar is subject to a written request to the General Manager. In assessing a Councillor request, the General Manager must consider factors including the:
- relevance of the topics and presenters to current Council priorities and business and the exercise of the Councillor's civic duties
  - cost of the conference or seminar in relation to the total remaining budget.
- 6.31. Council will meet the reasonable cost of registration fees, transportation and accommodation associated with attendance at conferences approved by the General Manager. Council will also meet the reasonable cost of meals when they are not included in the conference fees. Reimbursement for accommodation and meals not included in the conference fees will be subject to Clauses 6.17-6.20.

**Information and communications technology (ICT) expenses**

- 6.32. Council will provide an iPad (or similar) to assist in accessing Council information. Appropriate accessories will be provided as necessary, and only one item will be provided per term of Council.
- 6.33. Council will provide internet access on the iPad (or similar) through the provision of a data plan with an approximate cost of \$50 per month.
- 6.34. Council will provide the Mayor with a reimbursement of monthly mobile phone charges on the mobile communication device that is directly related to their duties as the mayor, within the maximum limit.

**Special requirement and carer expenses**

- 6.35. Council encourages wide participation and interest in civic office. It will seek to ensure Council premises and associated facilities are accessible, including provision for sight or hearing impaired Councillors and those with other disabilities.
- 6.36. Transportation provisions outlined in this policy will also assist Councillors who may be unable to drive a vehicle.
- 6.37. In addition to the provisions above, the General Manager may authorise the provision of reasonable additional facilities and expenses in order to allow a Councillor with a disability to perform their civic duties.
- 6.38. Councillors who are the principal carer of a child or other elderly, disabled and/or sick immediate family member will be entitled to reimbursement of carer's expenses up to a maximum of \$500 per annum for attendance at official business, plus reasonable travel from the principal place of residence.
- 6.39. Child care expenses may be claimed for children up to and including the age of 16 years where the carer is not a relative.
- 6.40. In the event of caring for an adult person, Councillors will need to provide suitable evidence to the General Manager that reimbursement is applicable. This may take the form of advice from a medical practitioner.

**Home office expenses**

- 6.41. Each Councillor may be reimbursed up to \$100 per year for costs associated with the maintenance of a home office, such as minor items of consumable stationery and printer ink cartridges.

**7. Insurances**

- 7.1. In accordance with Section 382 of the Local Government Act, Council is insured against public liability and professional indemnity claims.
- 7.2. Council will meet on an annual basis the premium costs of Councillors' liability insurance, personal accident insurance and public liability insurance (for matters arising out of Councillors' performance of their civic duties and/or exercise of their Council functions) and professional indemnity insurance (for matters arising out of Councillors' performance of their civic duties and/or exercise of their functions). This includes payment of the relevant excess in the event of a claim.
- 7.3. Insurance protection is only provided if a claim arises out of or in connection with the Councillor's performance of his or her civic duties, or exercise of his or her functions as a Councillor. All insurances are subject to any limitations or conditions set out in the policies of insurance.
- 7.4. Council shall pay the insurance policy excess in respect of any claim accepted by Council's insurers, whether defended or not.

- 7.5. Appropriate travel insurances will be provided for any Councillors travelling on approved interstate and overseas travel on Council business.

## 8. Legal assistance

- 8.1. Council may, if requested, indemnify or reimburse the reasonable legal expenses of:
- a Councillor defending an action arising from the performance in good faith of a function under the Local Government Act provided that the outcome of the legal proceedings is favourable to the Councillor
  - a Councillor defending an action in defamation, provided the statements complained of were made in good faith in the course of exercising a function under the Act and the outcome of the legal proceedings is favourable to the Councillor
  - a Councillor for proceedings before an appropriate investigative or review body, provided the subject of the proceedings arises from the performance in good faith of a function under the Act and the matter has proceeded past any initial assessment phase to a formal investigation or review and the investigative or review body makes a finding substantially favourable to the Councillor.
- 8.2. In the case of a code of conduct complaint made against a Councillor, legal costs will only be made available where the matter has been referred by the General Manager to a conduct reviewer and the conduct reviewer has commenced a formal investigation of the matter and makes a finding substantially favourable to the Councillor.
- 8.3. Legal expenses incurred in relation to proceedings arising out of the performance by a Councillor of his or her functions under the Act are distinguished from expenses incurred in relation to proceedings arising merely from something that a Councillor has done during his or her term in office. For example, expenses arising from an investigation as to whether a Councillor acted corruptly would not be covered by this section.
- 8.4. Council will not meet the legal costs:
- of legal proceedings initiated by a Councillor under any circumstances
  - of a Councillor seeking advice in respect of possible defamation, or in seeking a non-litigious remedy for possible defamation
  - for legal proceedings that do not involve a Councillor performing their role as a Councillor.
- 8.5. Reimbursement of expenses for reasonable legal expenses (based on a cost estimate of the legal practitioner) must have Council approval by way of a resolution at a Council meeting prior to costs being incurred.

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## Part C – Facilities

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### 9. General facilities for all Councillors

#### Facilities

- 9.1. Council will provide the following facilities to Councillors to assist them to effectively discharge their civic duties:
- the Alby Shultz Room and Gundagai Council Chambers will be available for use by Councillors for activities associated with their role as a Councillor
  - reasonable administrative support will be provided to Councillors by the General Manager's Office during normal office hours for work directly related to the duties of the office of Councillor. Requests for support are to be directed to the General Manager's Office

- reasonable access to a photocopier and a computer during normal office hours for work directly related to the duties of a Councillor
  - personal protective equipment for use during site visits
  - a name badge which may be worn at official functions, indicating that the wearer holds the office of a Councillor and/or Mayor or deputy Mayor.
- 9.2. Councillors may book the Alby Schultz Room or Gundagai Council Chambers for official business in a specified Council building at no cost. Rooms may be booked through the Executive Assistant to the Mayor and General Manager.
- 9.3. The provision of facilities will be of a standard deemed by the General Manager as appropriate for the purpose.

**Administrative support**

- 9.4. Council will provide administrative support to Councillors to assist them with their civic duties only. Administrative support may be provided by staff in the Mayor's office or by a member of Council's administrative staff as arranged by the General Manager or their delegate.
- 9.5. As per Section 4, Council staff are expected to assist Councillors with civic duties only, and not assist with matters of personal or political interest, including campaigning.

**10. Additional facilities for the Mayor**

- 10.1. Should the Mayor request the provision of a vehicle, Council will provide to a maintained vehicle to a similar standard of other Council vehicles, with a fuel card. The vehicle will be supplied for use on business, professional development and attendance at the Mayor's office.
- 10.2. The Mayor must keep a log book setting out the date, distance and purpose of all travel. This must include any travel for private benefit. The log book must be submitted to Council on a monthly basis.
- 10.3. The Mayoral allowance will be reduced to cover the cost of any private travel recorded in the log book, calculated on a per kilometre basis by the rate set by the [Local Government \(State\) Award](#).
- 10.4. In performing his or her civic duties, the Mayor will be assisted by a small number of staff providing administrative and secretarial support, as determined by the General Manager.
- 10.5. As per Section 4, staff assisting the Mayor are expected to work on official business only, and not for matters of personal or political interest, including campaigning.

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**Part D – Processes**

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**11. Approval, payment and reimbursement arrangements**

- 11.1. Expenses should only be incurred by Councillors in accordance with the provisions of this policy.
- 11.2. Approval for incurring expenses, or for the reimbursement of such expenses, should be obtained before the expense is incurred.
- 11.3. Up to the maximum limits specified in this policy, approval for the following may be sought after the expense is incurred:
- local travel relating to the conduct of official business
  - carer costs
  - ICT expenditure.
- 11.4. Final approval for payments made under this policy will be granted by the General Manager or their delegate.

**Direct payment**

- 11.5. Council may approve and directly pay expenses. Requests for direct payment must be submitted to the General Manager for assessment against this policy using the prescribed form, with sufficient information and time to allow for the claim to be assessed and processed.

**Reimbursement**

- 11.6. All claims for reimbursement of expenses incurred must be made on the prescribed form, supported by appropriate receipts and/or tax invoices and be submitted to the General Manager.

**Advance payment**

- 11.7. Council may pay a cash advance for Councillors attending approved conferences, seminars or professional development.
- 11.8. The maximum value of a cash advance is \$150 per day of the conference, seminar or professional development to a maximum of \$500.
- 11.9. Requests for advance payment must be submitted to the General Manager for assessment against this policy using the prescribed form with sufficient information and time to allow for the claim to be assessed and processed.
- 11.10. Councillors must fully reconcile all expenses against the cost of the advance within one month of incurring the cost and/or returning home. This includes providing to Council:
- a full reconciliation of all expenses including appropriate receipts and/or tax invoices
  - reimbursement of any amount of the advance payment not spent in attending to official business or professional development.

**Notification**

- 11.11. If a claim is approved, Council will make payment directly or reimburse the Councillor through accounts payable.
- 11.12. If a claim is refused, Council will inform the Councillor in writing that the claim has been refused and the reason for the refusal.

**Reimbursement to Council**

- 11.13. If Council has incurred an expense on behalf of a Councillor that exceeds a maximum limit, exceeds reasonable incidental private use or is not provided for in this policy:
- Council will invoice the Councillor for the expense
  - the Councillor will reimburse Council for that expense within 14 days of the invoice date.
- 11.14. If the Councillor cannot reimburse Council within 14 days of the invoice date, they are to submit a written explanation to the General Manager. The General Manager may elect to deduct the amount from the Councillor's allowance.

**Timeframe for reimbursement**

- 11.15. Unless otherwise specified in this policy, Councillors must provide all claims for reimbursement within three months of an expense being incurred. Claims made after this time cannot be approved.

## 12. Disputes

- 12.1. If a Councillor disputes a determination under this policy, the Councillor should discuss the matter with the General Manager.
- 12.2. If the Councillor and the General Manager cannot resolve the dispute, the Councillor may submit a notice of motion to a Council meeting seeking to have the dispute resolved.

### 13. Return or retention of facilities

- 13.1. All unexpended facilities or equipment supplied under this policy are to be relinquished immediately upon a Councillor or Mayor ceasing to hold office or at the cessation of their civic duties.
- 13.2. Should a Councillor desire to keep any equipment allocated by Council, then this policy enables the Councillor to make application to the General Manager to purchase any such equipment. The General Manager will determine an agreed fair market price or written down value for the item of equipment.
- 13.3. The prices for all equipment purchased by Councillors under Clause 13.2 will be recorded in Council's annual report.

### 14. Publication

- 14.1. This policy will be published on Council's website.

### 15. Reporting

- 15.1. Council will report on the provision of expenses and facilities to Councillors as required in the Act and Regulations.
- 15.2. Detailed reports on the provision of expenses and facilities to Councillors will be presented in Council's Annual Report each November. These reports will include expenditure summarised by individual Councillor and as a total for all Councillors.

### 16. Auditing

- 16.1. The operation of this policy, including claims made under the policy, will be included in Council's audit program and an audit undertaken at least every two years.

### 17. Breaches

- 17.1. Suspected breaches of this policy are to be reported to the General Manager.
- 17.2. Alleged breaches of this policy shall be dealt with by following the processes outlined for breaches of the Code of Conduct, as detailed in the Code and in the Procedures for the Administration of the Code.



**8.1.2 THE ARTS CENTRE COOTAMUNDRA S.355 COMMITTEE MEETING MINUTES**

DOCUMENT NUMBER	382828
REPORTING OFFICER	Anne Chamberlain, Acting Governance Officer
AUTHORISING OFFICER	Paul Woods, Interim Deputy General Manager - CCD
RELEVANCE TO COMMUNITY STRATEGIC PLAN	<b>4. Collaborative and progressive leadership</b> 4.3 Actively engaged and supportive community
FINANCIAL IMPLICATIONS	There are no Financial implications associated with this report.
LEGISLATIVE IMPLICATIONS	There are no Legislative implications associated with this report.
POLICY IMPLICATIONS	To comply with the Section 355 Committee Management Manual
ATTACHMENTS	1. TACC Meeting Minutes 17 November 2022 <a href="#">↓</a>

**RECOMMENDATION**

**The Minutes of The Arts Centre Cootamundra s.355 Committee Meeting held 17 November 2022 attached to the report, be received and noted.**

Introduction

In relation to the two recommendations to Council listed in the TACC Minutes;

1: TACC committee recommends that CGRC have the forensic accountants look into what funds have and have not been used in relation to the Stronger Country Communities Grant.

2: TACC committee recommends that CGRC clarify if the grant funds are still available and if they are earmarked for the TACC technical upgrades.

Andrew Brock the Manager of Facilities contacted Amanda-Lee Boatswain (President\Chairperson), Natalie Cowled (Secretary) & Shane Kovacs (Treasurer) and provided them with the information requested.

The Committee advised that they were satisfied with the Information provided by Andrew Brock.

The attached Minutes of The Arts Centre Cootamundra s.355 Committee meeting held on 17 November 2022, is submitted for the information of Council and the community.



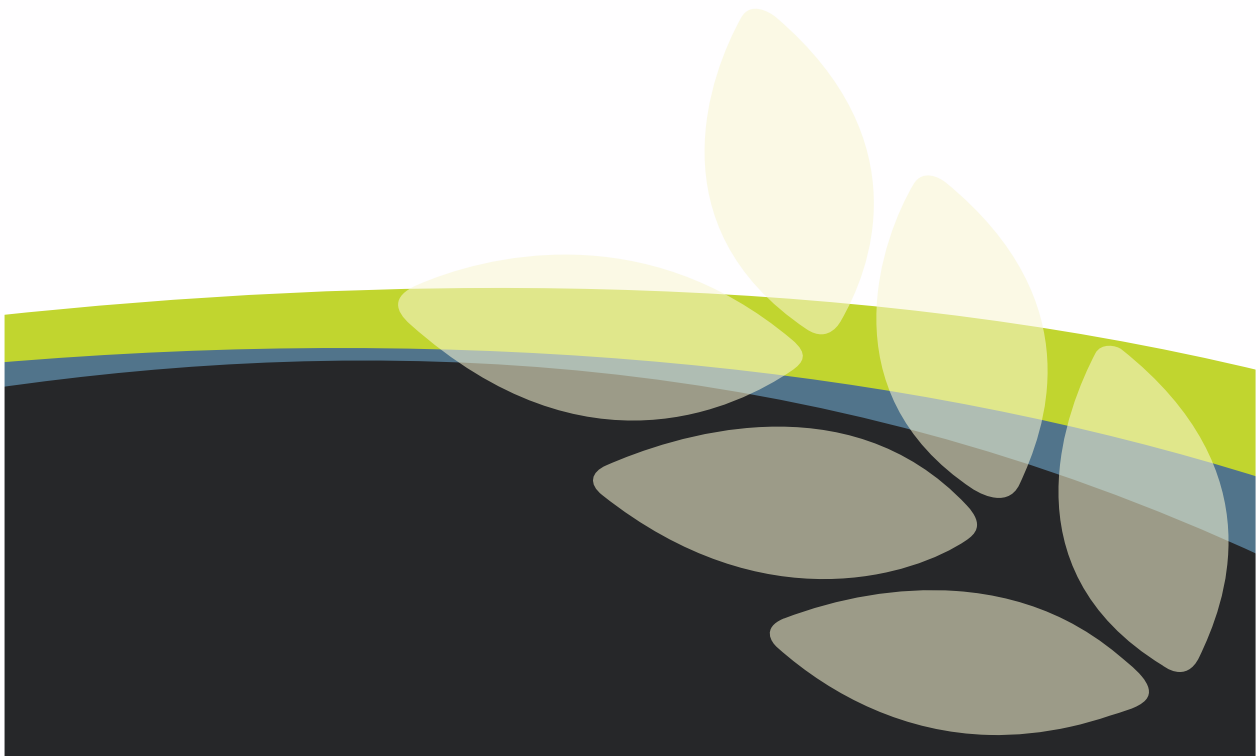


# Minutes

## THE ARTS CENTRE COOTAMUNDRA SECTION 355 COMMITTEE

THE ARTS CENTRE COOTAMUNDRA, 18 WALLENDON STREET

5.10PM, THURSDAY 17 NOVEMBER 2022



# Minutes

<b>1</b>	<b>MINUTES.....</b>	<b>2</b>
1.1	Attendance and Confirmation of Quorum .....	2
1.2	Apologies.....	2
1.3	Disclosure of Interests.....	2
1.4	Confirmation of previous meeting Minutes .....	2
1.5	Correspondence in/out: .....	2
1.6	WHS.....	2
1.7	Reports: .....	3
1.7.1	CEO Report .....	3
1.7.2	Financial Report .....	3
1.7.3	Report for Visual Arts .....	3
1.7.4	Report from Performing Arts .....	3
1.7.5	Report for Administration & Movies.....	3
1.8	Business Arising from previous Minutes: .....	3
1.9	New General Business.....	4
1.10	Date and Time of Next Meeting.....	5
1.11	Time Meeting Closed.....	5

## 1 MINUTES

### 1.1 Attendance and Confirmation of Quorum

**Present:** **President/Chairperson:** Amanda-lee Boatswain  
**Vice Chairperson:** Julie Cowell  
**Secretary:** Natalie Cowled  
**Treasurer:** Shane Kovacs  
**Council Representative:** Leigh Bowden

**General Members:** Rosie Fowler-Sullivan, Eric Steinke, Isabel Scott, Daya Saraswati, Bec Hogan, Annette Haines

**Other Attendees:** Hans Bruitzman

**Confirmation of a Quorum:** There are **[11]** Members appointed to this Committee.  
Quorum numbers are met **yes**.

*Note: If quorum numbers are not met no actions can be made at this meeting. An informal discussion on items on the agenda can only take place. All agenda items from this meeting will be transferred to the next meeting for determination. Notes on the informal discussion can be made for reference at the next meeting.*

***We acknowledge the Traditional Custodians of the land on which we live, work, and create. We pay respect to Elder's past, present and emerging.***

### 1.2 Apologies

Ollie Carberry, Lucy Main

### 1.3 Disclosure of Interests

There were no disclosures of Interest.

### 1.4 Confirmation of previous meeting Minutes

The minutes of the last **Cootamundra Arts Centre Section 355 Committee** meeting dated 20 October **2022**.

*(Moved: Rosie Fowler-Sullivan, Seconded: Julie Cowell)*

### 1.5 Correspondence in/out:

- Email - Vice Regal Visit the Arts Centre Cootamundra – Amanda Lee will be able to attend, volunteers to be invited to attend. Natalie to reply to Chris to confirm and get itinerary. Julie to email volunteers. Isabel and Daya to organise afternoon tea.

### 1.6 WHS

- Front door ramp - wobbly walking patron fell off one side, but did not fall over – Shane to fix
- Fridge - Steven Cross repaired, re-gassed and did not charge us. Supplied him with two tickets for LBB as a thank you. Complete
- Carpet in the theatre - carpet person to check Oct 27 9:15am with Andy quote - \$2000. Julie to look at quote for other options.
- Lights at front of theatre blown – Julie to call Ben Tregear for replacement
- Ladies bathroom – feminine hygiene bin is required in the main/access toilet, more if possible in all toilets depending on cost – Natalie to look at services available
- Meeting room door stuck – Shane to look at door

- It was noted that the front footpath is very uneven and “choppy” which could be problematic for some of the elderly/disabled people who use the service. Reports have been made to council previously but no improvements to date have been done as yet. It was noted that previously there had been council approved plans in place to have TACC create a mosaic footpath mural with community groups working sections and a unifying aboriginal design by Peter Beath running the length. Further discussions to be held.

## 1.7 Reports:

### 1.7.1 CEO Report

- Made multiple attempts to call Baptist Care – will keep trying

### 1.7.2 Financial Report

- \$20k paid by council for Fling Grant (split between Fling and TACC)
- Books currently in the green
- Movies doing well

### 1.7.3 Report for Visual Arts

- Ollie on holiday but progressing with 2023 plan

### 1.7.4 Report from Performing Arts

- Dance 2590 had successful show and did good job cleaning up, aside from spray paint on painted surface. Eric to attempt cleaning, if not possible, Hannah is aware that deposit may be affected.
- Some gear currently in Harden (used by Miss Em with Eric’s assistance) – Eric suggests \$10 per light for rental costs.
- Coota Quest December going ahead
- New screen opportunity – Hannah from Dance 2590 willing to help fundraise. Option for screen to be both curtain, screen and sound barrier. Eric to speak to MVB about screen options.

### 1.7.5 Report for Administration & Movies

- No to Shop local raffle
- Marquee – frame in good condition – Julie to look at options for buying roof and walls. Annette to look at marquee at home
- Julie taking Nov 30<sup>th</sup> off
- Volunteers for Lee Barker sorted
- Thanks to Bruce and Anette for gardening, Thompsons cleared laneway, Mens Shed mowing.

*(Moved: Anette Haines, Seconded: Shane Kovacs)*

## 1.8 Business Arising from previous Minutes:

- Membership for centre – Amanda to create google form to automatically fill a spreadsheet
- Refresh of facilities – Bec to approach Mitre 10, paint store, painters, etc for wrong mixes to paint reception and meeting room
- Events updates
  - Calendar or events (Natalie) - WIP
  - Marquee/tent (Julie/Eric) – in reports above
  - Fibrefest (Natalie) – Natalie thanked all the volunteers, the event made approximately \$300 with over 100 people attending. Plans afoot for 2023
  - Celebration 2024 (Isabel) – plans slowly bubbling away
  - Lee Barker update – 6 tables sold plus 1 for volunteers. Full speed ahead.
- *Update on actions:*
  - IT – emails & digitising forms (Amanda-lee & Shane) – In progress
  - Amanda-lee to write a proposal (Amanda-lee) – in progress

- Dolly for piano (Shane) – in progress
- Tarkett purchase (Julie) – quoted, but better look through storage to be done when flooring is fixed up
- Screen listing on eBay (Julie) - listed
- Bar Upgrade (Julie) – on hold until SCC grant funds are clarified
- Multimedia/Conferencing space (Julie) – on hold as above – perhaps look at other grants (creative voice option?)/money in bank – Amanda to get quote on clever touch screen
- Fundraising – Trivia night – looking at dates, in progress
- Julie to chase up Andrew re: new ladder – old ladder gone, new ladder expected to be delivered next week
- Julie to chase up Andrew re: electrical work – in progress
- Julie to speak to Andrew/Facilities Manager re: electrical test and tag – due in February
- Amanda-lee to speak to Shane about subwoofer (complete)
- Julie to chase Andrew about power box changes/repairs Amanda-lee to organise meeting – in progress
- Amanda-lee to speak to Andrew re: Men's shed – Amanda chasing up Andrew
  - Discussion on moving dates, noted that heavy machinery was being moved out this week. Discussion on giving deadline for January - TBC
- Baptist Care contract – see chairperson report. Contract to be renegotiated for 1<sup>st</sup> Jan
- Annabel's email list (Lucy) – Delayed until next meeting
- Probus club talk – Daya and Isabel attended, Daya reported that it was an interesting talk, Isabel spoke on grants for starting up TACC, clearing up some misconceptions about TACC funding and community involvement. Isabel suggested speaking to more community groups about TACC and its history and future.
- Grant Funding
  - Council meeting attendance by Nat & Amandalee re: Stronger Country Community grant funds
    - Background: The Stronger Country Communities grant was awarded to CGRC for facilities upgrades at TACC in 2019. The total value of the grant was \$128,000. During Andrew Brock's Chairperson-ship, the committee was confident that although CGRC had decided that the re-purpose works could not go ahead, that the money would be spent on TACC. There are some compliance issues that Andrew pointed out, including the switch board needing upgrading and remote access being installed, but that these things would be able to be paid for with that grant money. Nothing has been done with those compliance issues to date.
    - TACC committee is concerned that with the demerger happening, that the funds may be lost in the division or despite the efforts of the TACC committee members who put together the majority of the grant application, that the funds will be used in other places for purposes that it was not awarded for.
    - Isabel stated that she had recently spoken to Interim GM Les McMahon who stated that \$40,000 has been spent from the Stronger Country Communities grant – however, no work or upgrades have been done at TACC and TACC has no idea of what these funds have been used for. Isabel said that she asked Les to have the forensics accountants to look at what funds have and haven't been spent.

**RECOMMENDATION TO COUNCIL:** TACC committee recommends that CGRC have the forensic accountants look into what funds have and have not been used

**RECOMMENDATION TO COUNCIL:** TACC committee recommends that CGRC clarify if the funds are still available and if they are earmarked for the TACC technical upgrades

*(Moved: Daya Saraswati, Seconded: Bec Hogan)*

## 1.9 New General Business

- Shop local raffles – see admin report - Complete
- Volunteer wellbeing sessions from BusIness Cootamundra – Anette may attend.
- Lawns once men's shed moved out – Eric to look at his insurance to see if he would be covered to do mowing – will require increased hours. To be further discussed.
- Alison Patterson Euphonium & High Tea supports – Will hire center to Alison, CanAssist to do own catering – up to Alison if she wishes to go ahead
- Cootamundra Aboriginal Working Party hiring for half day for NAIDOC
- Business groups asking for use of 12 days of Christmas at Party on Parker – they will pick up and do all lights etc, with acknowledgement of TACC support
- Mention of TACC as an advantage for Coota – many people noting that they listed TACC as a reason for moving to Coota. Look at possible community projects that may be a draw card. Isabel mentioned old agreement with council to have community groups create mosaic boards for use in footpath outside (see WHS above).
- Judy made donation to CanAssist on behalf of Chris Emery and sent card to Judy Emery
- Gabby from Fling looking to do professional development with teachers, dance schoolteachers etc around story telling rather than just movement – Gabby seeking more kids for January. Ages 12-25.

### **1.10 Date and Time of Next Meeting**

January 19th 2023, 5pm

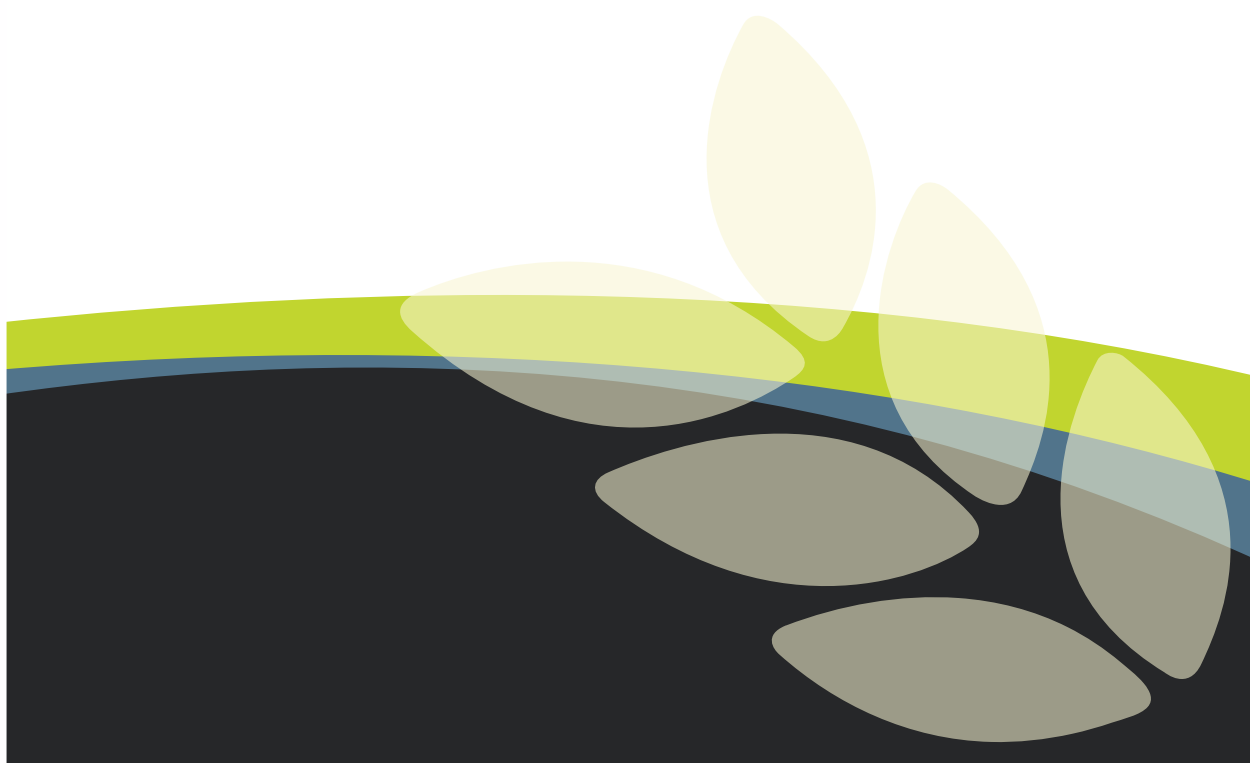
### **1.11 Time Meeting Closed**

6.42pm



**COOTAMUNDRA-GUNDAGAI REGIONAL COUNCIL**

ABN: 46 211 642 339  
PO Box 420, Cootamundra NSW 2590  
Phone: 1300 459 689  
Email: [mail@cgrc.nsw.gov.au](mailto:mail@cgrc.nsw.gov.au)  
[www.cgrc.nsw.gov.au](http://www.cgrc.nsw.gov.au)



**8.1.3 MUTTAMA REGENERATION GROUP S.355 COMMITTEE MEETING MINUTES**

DOCUMENT NUMBER	383241
REPORTING OFFICER	Anne Chamberlain, Acting Governance Officer
AUTHORISING OFFICER	Paul Woods, Interim Deputy General Manager - CCD
RELEVANCE TO COMMUNITY STRATEGIC PLAN	<b>4. Collaborative and progressive leadership</b> 4.3 Actively engaged and supportive community
FINANCIAL IMPLICATIONS	There are no financial implications associated with this report.
LEGISLATIVE IMPLICATIONS	There are no Legislative implications associated with this report.
POLICY IMPLICATIONS	To comply with the Section 355 Committee Management Manual
ATTACHMENTS	1. Muttama Creek Regeneration Group Minutes 17 October 2022 <a href="#">↓</a>

**RECOMMENDATION**

**The Minutes of the Muttama Creek Regeneration Group s.355 Committee meeting held 17 October 2022 attached to the report, be received and noted.**

Introduction

The attached Minutes of the Muttama Regeneration Group s.355 Committee meeting held 17 October, 2022 is submitted for the information of Council and the community.



## Muttama Creek Regeneration Group

Minutes: Monday, 17 October, 2022

Muttama Creek



Regeneration  
Group

**Present:** Graeme Johnson, Di Pearton, Doug Butler, Paulina Butler, Lin Chaplin, Betti Punnett, Charlie Sheahan.

**Apologies:** Steve Mills.

**Welcome:** Meeting opened at 5.05 pm

GJ presented the evacuation plan for the building as required prior to every meeting.

GJ read the 8 August meeting minutes and they were accepted by Betti Punnett, seconded by Di Pearton.

### Business Arising:

- **Exotic Removal-** GJ informed the group that we received an email from Mark Ellis. Council Manager of Civil Works, re the council obtaining quotes for the removal of exotic trees.  
The group passed a resolution June meeting to approach the council to obtain updated quotes from local private contractor tree services to remove the exotics from the creek area from the area behind the beach volleyball courts to the Stratton Bridge.  
CS said that he would follow this up.
- **Flood planning committee-** CS informed the meeting the final draft is ready to go out to the community, with a number of houses possibly affected by major flood events to be offered a buy back, and a flood planning process for more frequent floods.
- **Callistemons/River redgums** to be delivered to GJ for planting after rain.
- **Casuarina Walk-** no mounds of earth for extension of the garden into the north corner- GJ awaiting reply from Stuart Moorby again.
- **Working bees-** At our last working bee we weeded on the Thompson end of Birdwalk. LC said that two large dead grevilleas need to be removed from the Casuarina Walk.
- **Duke of Edinburgh Award-** Jack Randall has been working with GJ on the creek-weeding, planting and clearing every Wednesday afternoon for an hour.

### GENERAL BUSINESS

- **Bird Walk missing signs.-** possibly since the path was upgraded-CS to investigate.

**Working bees-** Saturday 22 October at 9am, Thompson Street Bird Walk.

Saturday 12 November at 9am, Casuarina Walk.

**Meeting closed at 5.55 pm**

**Next Meeting: Monday 5 December, 5pm, Stephen Ward Rooms**

## 8.2 FINANCE

### 8.2.1 REFERRAL OF FINANCIAL STATEMENTS FOR AUDIT

DOCUMENT NUMBER	383961
REPORTING OFFICER	Zac Mahon, Manager Finance
AUTHORISING OFFICER	Paul Woods, Interim Deputy General Manager - CCD
RELEVANCE TO COMMUNITY STRATEGIC PLAN	<b>4. Good governance: an actively engaged community and strong leadership team</b>  4.1 Decision-making is based on collaborative, transparent and accountable leadership
FINANCIAL IMPLICATIONS	There are no Financial implications associated with this report.
LEGISLATIVE IMPLICATIONS	To comply with section 413 of the Local Government Act, 1993.
POLICY IMPLICATIONS	Accounting Policies are detailed within the Financial Statements.
ATTACHMENTS	1. 2022 CGRC Draft Financial Statements <a href="#">↓</a>

### RECOMMENDATION

1. The Mayor, Deputy Mayor, General Manager and Responsible Accounting Officer be delegated to sign the Statements by Council and Management for the 2022 General Purpose Financial Statements and 2022 Special Purpose Financial Statements for Cootamundra-Gundagai Regional Council.
2. The 2022 Financial Statements be referred for audit.
3. The General Manager be authorised to issue the 2022 Financial Statements upon receipt of the auditor's report.

### Introduction

Section 413 of the Local Government Act, 1993 requires a resolution of Council to refer the draft financial statements to audit.

Section 413(2)(c) requires a resolution of Council that the annual financial statements have been prepared in accordance with;

- The Local Government Act, 1993 (as amended) and the Regulations made there under.
- The Australian Accounting Standard and professional pronouncements.
- The Local Government Code of Accounting Practice and Financial Reporting.

Further, that to the best of its knowledge and belief, the financial statements present fairly the operating result and financial position and accord with Council's accounting and other records.

Section 418 of the Act requires that as soon as practicable after Council receives a copy of the auditor's report, it must fix a date for a meeting to present the audited financial statements to the

public, and it must make the financial statements available for public inspection for at least seven days prior to the meeting date.

#### Discussion

The financial statements for the reporting period ended 30 June 2022 are currently being finalised and are scheduled for audit. Pursuant to section 413(1) of the Local Government Act, 1993 Council is required to refer the draft statements to audit.

The Office of Local Government has approved an extension of time to 28 February 2023 for lodgement of the statements.

# Cootamundra-Gundagai Regional Council

ANNUAL FINANCIAL STATEMENTS  
for the year ended 30 June 2022

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# Cootamundra-Gundagai Regional Council

GENERAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2022

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## Cootamundra-Gundagai Regional Council

### General Purpose Financial Statements

for the year ended 30 June 2022

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Contents	Page
<b>Statement by Councillors and Management</b>	<b>3</b>
<b>Primary Financial Statements:</b>	
Income Statement	4
Statement of Comprehensive Income	5
Statement of Financial Position	6
Statement of Changes in Equity	7
Statement of Cash Flows	9
<b>Notes to the Financial Statements</b>	<b>10</b>
<b>Independent Auditor's Reports:</b>	
On the Financial Statements (Sect 417 [2])	69
On the Financial Statements (Sect 417 [3])	70

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#### Overview

Cootamundra-Gundagai Regional Council is constituted under the Local Government Act 1993 (NSW) and has its principal place of business at:

81 Wallendoon St  
Cootamundra NSW 2590

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

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

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

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

## Cootamundra-Gundagai Regional Council

### General Purpose Financial Statements

for the year ended 30 June 2022

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

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

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

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

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

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

**Signed in accordance with a resolution of Council made on 24 January 2023.**

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Charlie Sheahan

**Mayor**

24 January 2023

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Leigh Bowden

**Councillor**

24 January 2023

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Steve McGrath

**General Manager**

24 January 2023

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Zac Mahon

**Responsible Accounting Officer**

24 January 2023

Cootamundra-Gundagai Regional Council | Income Statement | for the year ended 30 June 2022

## Cootamundra-Gundagai Regional Council

### Income Statement

for the year ended 30 June 2022

Original unaudited budget 2022	\$ '000	Notes	Actual 2022	Actual 2021
	<b>Income from continuing operations</b>			
16,538	Rates and annual charges	B2-1	<b>16,687</b>	14,460
7,239	User charges and fees	B2-2	<b>9,528</b>	8,098
1,054	Other revenues	B2-3	<b>804</b>	751
8,662	Grants and contributions provided for operating purposes	B2-4	<b>11,230</b>	8,907
7,757	Grants and contributions provided for capital purposes	B2-4	<b>8,773</b>	15,233
184	Interest and investment income	B2-5	<b>152</b>	124
—	Other income	B2-6	<b>88</b>	346
<b>41,434</b>	<b>Total income from continuing operations</b>		<b>47,262</b>	47,919
	<b>Expenses from continuing operations</b>			
11,480	Employee benefits and on-costs	B3-1	<b>12,262</b>	12,329
10,452	Materials and services	B3-2	<b>16,461</b>	13,132
250	Borrowing costs	B3-3	<b>215</b>	228
9,509	Depreciation, amortisation and impairment of non-financial assets	B3-4	<b>11,194</b>	10,601
3,231	Other expenses	B3-5	<b>1,186</b>	1,550
—	Net loss from the disposal of assets	B4-1	<b>1,528</b>	317
<b>34,922</b>	<b>Total expenses from continuing operations</b>		<b>42,846</b>	38,157
<b>6,512</b>	<b>Operating result from continuing operations</b>		<b>4,416</b>	9,762
<b>6,512</b>	<b>Net operating result for the year attributable to Council</b>		<b>4,416</b>	9,762
<b>(1,245)</b>	<b>Net operating result for the year before grants and contributions provided for capital purposes</b>		<b>(4,357)</b>	(5,471)

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



Cootamundra-Gundagai Regional Council | Statement of Comprehensive Income | for the year ended 30 June 2022

**Cootamundra-Gundagai Regional Council****Statement of Comprehensive Income**

for the year ended 30 June 2022

<b>\$ '000</b>	Notes	<b>2022</b>	<b>2021</b>
<b>Net operating result for the year – from Income Statement</b>		<b>4,416</b>	<b>9,762</b>
<b>Other comprehensive income:</b>			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	–	419
<b>Total items which will not be reclassified subsequently to the operating result</b>		<b>–</b>	<b>419</b>
<b>Total other comprehensive income for the year</b>		<b>–</b>	<b>419</b>
<b>Total comprehensive income for the year attributable to Council</b>		<b>4,416</b>	<b>10,181</b>

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

Cootamundra-Gundagai Regional Council | Statement of Financial Position | for the year ended 30 June 2022

## Cootamundra-Gundagai Regional Council

## Statement of Financial Position

as at 30 June 2022

\$ '000	Notes	2022	2021
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	C1-1	8,225	10,264
Investments	C1-2	14,048	8,012
Receivables	C1-4	5,487	2,557
Inventories	C1-5	445	620
Contract assets and contract cost assets	C1-6	5,559	10,620
<b>Total current assets</b>		<b>33,764</b>	<b>32,073</b>
<b>Non-current assets</b>			
Receivables	C1-4	58	58
Inventories	C1-5	824	1,081
Infrastructure, property, plant and equipment (IPPE)	C1-7	584,074	583,134
Intangible assets	C1-8	87	130
<b>Total non-current assets</b>		<b>585,043</b>	<b>584,403</b>
<b>Total assets</b>		<b>618,807</b>	<b>616,476</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	C3-1	3,832	3,208
Contract liabilities	C3-2	6,998	6,658
Borrowings	C3-3	1,315	1,275
Employee benefit provisions	C3-4	3,523	4,243
<b>Total current liabilities</b>		<b>15,668</b>	<b>15,384</b>
<b>Non-current liabilities</b>			
Borrowings	C3-3	6,995	8,310
Employee benefit provisions	C3-4	344	433
Provisions	C3-5	4,259	5,172
<b>Total non-current liabilities</b>		<b>11,598</b>	<b>13,915</b>
<b>Total liabilities</b>		<b>27,266</b>	<b>29,299</b>
<b>Net assets</b>		<b>591,541</b>	<b>587,177</b>
<b>EQUITY</b>			
Accumulated surplus		410,717	406,301
IPPE revaluation reserve		181,202	181,202
<b>Council equity interest</b>		<b>591,919</b>	<b>587,503</b>
<b>Total equity</b>		<b>591,919</b>	<b>587,503</b>

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

Cootamundra-Gundagai Regional Council | Statement of Changes in Equity | for the year ended 30 June 2022

## Cootamundra-Gundagai Regional Council

### Statement of Changes in Equity

for the year ended 30 June 2022

\$ '000	Notes	2022			2021		
		Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus	IPPE revaluation reserve	Total equity
Opening balance at 1 July		406,301	181,202	587,503	398,830	180,783	579,613
Correction of prior period errors	G4-2	-	-	-	(2,291)	-	(2,291)
Adoption of new accounting standards – not retrospective	G4-1c-i	-	-	-	-	-	-
Changes due to AASB 1058 and AASB 15 adoption	G4-1c-ii	-	-	-	-	-	-
Changes due to AASB 16 adoption	G4-1c-iii	-	-	-	-	-	-
Adoption of new accounting standards – retrospective	G4-1b	-	-	-	-	-	-
Voluntary changes in accounting policies	G4-1a	-	-	-	-	-	-
<b>Opening balance</b>		<b>406,301</b>	<b>181,202</b>	<b>587,503</b>	<b>396,539</b>	<b>180,783</b>	<b>577,322</b>
Net operating result for the year		4,416	-	4,416	10,089	-	10,089
Correction of prior period errors	G4-2	-	-	-	(327)	-	(327)
Adoption of new accounting standards – not retrospective	G4-1c-i	-	-	-	-	-	-
Adoption of new accounting standards – retrospective	G4-1b	-	-	-	-	-	-
Voluntary changes in accounting policies	G4-1a	-	-	-	-	-	-
<b>Net operating result for the period</b>		<b>4,416</b>	<b>-</b>	<b>4,416</b>	<b>9,762</b>	<b>-</b>	<b>9,762</b>
<b>Other comprehensive income</b>							
Correction of prior period errors	G4-2	-	-	-	-	-	-
Adoption of new accounting standards – not retrospective	G4-1c-i	-	-	-	-	-	-
Adoption of new accounting standards – retrospective	G4-1b	-	-	-	-	-	-
Voluntary changes in accounting policies	G4-1a	-	-	-	-	-	-
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	-	-	-	-	419	419
Gain (loss) on revaluation of available for sale investments		-	-	-	-	-	-
Realised (gain) loss on available for sale investments recognised in operating result		-	-	-	-	-	-
Gain (loss) on revaluation of other reserves		-	-	-	-	-	-
Realised (gain) loss from other reserves recognised in operating result		-	-	-	-	-	-
Impairment loss (reversal) – financial assets at fair value through other comprehensive income		-	-	-	-	-	-
Realised (gain) loss on financial assets at fair value through other comprehensive income		-	-	-	-	-	-
Gain/(loss) on revaluation of financial assets at fair value through other comprehensive income (other than equity instruments)		-	-	-	-	-	-
Gain/(loss) on revaluation of equity instruments at fair value through other comprehensive income		-	-	-	-	-	-
Transfers to Income Statement		-	-	-	-	-	-
– Impairment (loss) reversal relating to IPP&E	C1-7	-	-	-	-	-	-

continued on next page

Page 7 of 70

## Cootamundra-Gundagai Regional Council

### Statement of Changes in Equity (continued) for the year ended 30 June 2022

		2022			2021		
		Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus	IPPE revaluation reserve	Total equity
<b>\$ '000</b>							
Impairment (reversal) of available for sale investments to (from) operating result		-	-	-	-	-	-
Joint ventures and associates	D2-2	-	-	-	-	-	-
Other reserves movements		-	-	-	-	-	-
<b>Other comprehensive income</b>		-	-	-	-	419	419
<b>Total comprehensive income</b>		<b>4,416</b>	<b>-</b>	<b>4,416</b>	<b>9,762</b>	<b>419</b>	<b>10,181</b>
Distributions to/(contributions from) non-controlling interests		-	-	-	-	-	-
Transfers between equity items		-	-	-	-	-	-
<b>Closing balance at 30 June</b>		<b>410,717</b>	<b>181,202</b>	<b>591,919</b>	<b>406,301</b>	<b>181,202</b>	<b>587,503</b>

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

## Cootamundra-Gundagai Regional Council

### Statement of Cash Flows

for the year ended 30 June 2022

Original unaudited budget 2022	\$ '000	Notes	Actual 2022	Actual 2021
<b>Cash flows from operating activities</b>				
<b>Receipts:</b>				
16,537	Rates and annual charges		16,589	14,550
7,238	User charges and fees		7,356	7,523
184	Interest received		118	144
16,419	Grants and contributions		25,404	20,947
2,947	Other		201	881
<b>Payments:</b>				
(11,480)	Payments to employees		(13,174)	(12,286)
(10,452)	Payments for materials and services		(15,560)	(13,693)
–	Borrowing costs		(222)	(230)
(5,124)	Other		(2,099)	3,097
16,269	<b>Net cash flows from operating activities</b>	G1-1	<b>18,613</b>	<b>20,933</b>
<b>Cash flows from investing activities</b>				
<b>Receipts:</b>				
–	Redemption of term deposits		–	9,081
–	Redemption of term deposits		14,034	–
–	Sale of real estate assets		–	1,368
557	Proceeds from sale of IPPE		1,904	1,188
–	Deferred debtors receipts		73	–
<b>Payments:</b>				
–	Acquisition of term deposits		(6,036)	(8,020)
–	Acquisition of term deposits		(14,034)	–
(16,855)	Payments for IPPE		(15,524)	(24,897)
–	Purchase of real estate assets		257	(4)
–	Purchase of intangible assets		1	(1)
–	Deferred debtors and advances made		–	(40)
(16,298)	<b>Net cash flows from investing activities</b>		<b>(19,325)</b>	<b>(21,325)</b>
<b>Cash flows from financing activities</b>				
<b>Receipts:</b>				
4,000	Proceeds from borrowings		–	4,000
<b>Payments:</b>				
(1,520)	Repayment of borrowings		(1,275)	(1,052)
2,480	<b>Net cash flows from financing activities</b>		<b>(1,275)</b>	<b>2,948</b>
2,451	<b>Net change in cash and cash equivalents</b>		<b>(1,987)</b>	<b>2,556</b>
–	Cash and cash equivalents at beginning of year		10,264	7,708
2,451	<b>Cash and cash equivalents at end of year</b>	C1-1	<b>8,277</b>	<b>10,264</b>
–	plus: Investments on hand at end of year	C1-2	14,048	8,012
2,451	<b>Total cash, cash equivalents and investments</b>		<b>22,325</b>	<b>18,276</b>

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

## Cootamundra-Gundagai Regional Council

### Contents for the notes to the Financial Statements for the year ended 30 June 2022

<b>A About Council and these financial statements</b>	<b>12</b>
A1-1 Basis of preparation	12
<b>B Financial Performance</b>	<b>14</b>
<b>B1 Functions or activities</b>	<b>14</b>
B1-1 Functions or activities – income, expenses and assets	14
B1-2 Components of functions or activities	15
<b>B2 Sources of income</b>	<b>16</b>
B2-1 Rates and annual charges	16
B2-2 User charges and fees	17
B2-3 Other revenues	17
B2-4 Grants and contributions	19
B2-5 Interest and investment income	23
B2-6 Other income	23
<b>B3 Costs of providing services</b>	<b>24</b>
B3-1 Employee benefits and on-costs	24
B3-2 Materials and services	25
B3-3 Borrowing costs	25
B3-4 Depreciation, amortisation and impairment of non-financial assets	26
B3-5 Other expenses	27
<b>B4 Gains or losses</b>	<b>28</b>
B4-1 Gain or loss from the disposal, replacement and de-recognition of assets	28
<b>B5 Performance against budget</b>	<b>29</b>
B5-1 Material budget variations	29
<b>C Financial position</b>	<b>30</b>
<b>C1 Assets we manage</b>	<b>30</b>
C1-1 Cash and cash equivalents	30
C1-2 Financial investments	31
C1-3 Restricted and allocated cash, cash equivalents and investments	32
C1-4 Receivables	33
C1-5 Inventories	34
C1-6 Contract assets and Contract cost assets	34
C1-7 Infrastructure, property, plant and equipment	36
C1-8 Intangible assets	40
<b>C2 Leasing activities</b>	<b>40</b>
C2-1 Council as a lessor	40
<b>C3 Liabilities of Council</b>	<b>42</b>
C3-1 Payables	42
C3-2 Contract Liabilities	42
C3-3 Borrowings	43
C3-4 Employee benefit provisions	45
C3-5 Provisions	45
<b>C4 Reserves</b>	<b>47</b>

## Cootamundra-Gundagai Regional Council

### Contents for the notes to the Financial Statements for the year ended 30 June 2022

C4-1 Nature and purpose of reserves	47
<b>D Council structure</b>	<b>48</b>
<b>D1 Results by fund</b>	<b>48</b>
D1-1 Income Statement by fund	49
D1-2 Statement of Financial Position by fund	50
<b>E Risks and accounting uncertainties</b>	<b>51</b>
E1-1 Risks relating to financial instruments held	51
E2-1 Fair value measurement	54
E3-1 Contingencies	58
<b>F People and relationships</b>	<b>60</b>
<b>F1 Related party disclosures</b>	<b>60</b>
F1-1 Key management personnel (KMP)	60
F1-2 Councillor and Mayoral fees and associated expenses	61
<b>F2 Other relationships</b>	<b>62</b>
F2-1 Audit fees	62
<b>G Other matters</b>	<b>63</b>
G1-1 Statement of Cash Flows information	63
<b>G2 Statement of developer contributions as at 30 June 2022</b>	<b>64</b>
G2-1 Summary of developer contributions	64
<b>G3 Statement of performance measures</b>	<b>65</b>
G3-1 Statement of performance measures – consolidated results	65
G3-2 Statement of performance measures by fund	66
<b>H Additional Council disclosures</b>	<b>68</b>
H1-1 Council information and contact details	68

## A About Council and these financial statements

### A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 24/01/2022. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

The principal accounting policies adopted in the preparation of these consolidated financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993 (Act)* and *Local Government (General) Regulation 2005 (Regulation)*, and the Local Government Code of Accounting Practice and Financial Reporting. Council is a not for-profit entity. The financial statements are presented in Australian dollars and are rounded to the nearest thousand dollars.

#### **Historical cost convention**

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

#### **Significant accounting estimates and judgements**

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Council and that are believed to be reasonable under the circumstances.

#### **Critical accounting estimates and assumptions**

Council makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results.

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

- i. fair values of investment property – refer Note C1-9
- ii. fair values of infrastructure, property, plant and equipment – refer Note C1-8
- iii. tip remediation provisions – refer Note C3-5
- iv. 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.
- iii. Determination of the lease term, discount rate (when not implicit in the lease) and whether an arrangement contains a lease – refer to Note C2-1.

### **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*, all money and property received by Council is held in the Council's Consolidated Fund unless it is required to be held in the Council's Trust Fund.

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

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

- General purpose operations
- Water service
- Sewerage service



## A1-1 Basis of preparation (continued)

### The Trust Fund

In accordance with the provisions of Section 411 of the *Local Government Act 1993*, a separate and distinct Trust Fund is maintained to account for all money and property received by the council in trust which must be applied only for the purposes of, or in accordance with, the trusts relating to those monies. Trust monies and property subject to Council's control have been included in these reports.

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

### Goods and Services Tax (GST)

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

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

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

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

#### 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 2022 reporting periods.

Council has not to applied any opronouncements before its operative date in the annual reporting period beginning 1 July 2021.

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 standards which were mandatorily effective from the first time at 30 June 2022.

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

## B Financial Performance

### B1 Functions or activities

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

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

\$ '000	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
<b>Functions or activities</b>										
Vibrant & supportive community	–	2,834	–	9,731	–	(6,897)	–	2,034	–	1,917
Prosperous & resilient economy	–	2,644	–	3,306	–	(662)	–	634	–	11,511
Sustainable natural & built environments	–	27,514	–	22,771	–	4,743	–	15,947	–	565,168
Good governance	–	14,927	–	2,348	–	12,579	–	5,525	–	38,207
Other	–	–	–	–	–	–	20,003	–	618,807	(327)
<b>Total functions and activities</b>	<b>–</b>	<b>47,919</b>	<b>–</b>	<b>38,156</b>	<b>–</b>	<b>9,763</b>	<b>20,003</b>	<b>24,140</b>	<b>618,807</b>	<b>616,476</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:

### **Vibrant & supportive community**

1. Our community is inclusive and connected
2. Public spaces provide for a diversity of activity and strengthen our social connections
3. Our community members are healthy and safe

### **Prosperous & resilient economy**

1. The local economy is strong and diverse
2. Strategic land-use planning is co-ordinated and needs based
3. Tourism opportunities are actively promoted
4. Our local workforce is skilled and workplace ready

### **Sustainable natural & built environments**

1. The natural environment is valued and protected
2. Our built environments support and enhance liveability

### **Good governance**

1. Decision making is based on collaborative, transparent and accountable leadership
2. Active participation and engagement in local decision making
3. Cootamundra-Gundagai Regional Council is a premier local government council

## B2 Sources of income

### B2-1 Rates and annual charges

\$ '000	2022	2021
<b>Ordinary rates</b>		
Residential	3,785	3,108
Farmland	4,455	3,702
Business	968	703
Less: pensioner rebates	(202)	(195)
<b>Rates levied to ratepayers</b>	<b>9,006</b>	<b>7,318</b>
Pensioner rate subsidies received	112	107
<b>Total ordinary rates</b>	<b>9,118</b>	<b>7,425</b>
<b>Annual charges</b>		
(pursuant to s.496, s.496A, s.496B, s.501 & s.611)		
Domestic waste management services	2,087	1,993
Stormwater management services charge	127	127
Water supply services	2,122	1,893
Sewerage services	2,629	2,478
Waste management services (non-domestic)	665	614
Environmental	76	73
Less: pensioner rebates	(306)	(317)
<b>Annual charges levied</b>	<b>7,400</b>	<b>6,861</b>
Pensioner subsidies received:		
– Water	52	52
– Sewerage	50	50
– Domestic waste management	67	72
<b>Total annual charges</b>	<b>7,569</b>	<b>7,035</b>
<b>Total rates and annual charges</b>	<b>16,687</b>	<b>14,460</b>

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

#### Accounting policy

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

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

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

## B2-2 User charges and fees

\$ '000	Timing	2022	2021
<b>User charges</b>			
Water supply services		2,573	2,303
Sewerage services		487	397
Waste management services (non-domestic)		2	3
Other		17	16
<b>Total user charges</b>		<b>3,079</b>	<b>2,719</b>
<b>Fees</b>			
Private works – s67		181	1,250
Planning and building - regulatory		362	277
Regulatory/ statutory fees		16	19
S10.7 certificates (EP&A Act)		35	29
S603 certificates		31	34
Transport for NSW works (state roads not controlled by Council)		4,515	2,587
Caravan park		58	57
Cemeteries		307	380
Aerodrome		19	18
Leaseback fees – Council vehicles		50	48
Library and art gallery		22	28
Saleyards		132	143
Swimming centres		2	11
Tourism		7	6
Waste disposal tipping fees		574	398
Water connection fees		51	21
Sewer connection fees		36	27
Sports stadium		12	7
Other		39	39
<b>Total fees</b>		<b>6,449</b>	<b>5,379</b>
<b>Total user charges and fees</b>		<b>9,528</b>	<b>8,098</b>
<b>Timing of revenue recognition for user charges and fees</b>			
User charges and fees recognised over time		–	–
User charges and fees recognised at a point in time		9,528	8,098
<b>Total user charges and fees</b>		<b>9,528</b>	<b>8,098</b>

### Accounting policy

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

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

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

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

## B2-3 Other revenues

\$ '000	Timing	2022	2021
Fines		24	17
Legal fees recovery		24	59
Commissions and agency fees		28	38
Diesel rebate		101	121

continued on next page

Page 17 of 70

### B2-3 Other revenues (continued)

\$ '000	Timing	2022	2021
RFS reimbursement		194	248
Sales – miscellaneous		73	63
Sales of Scrap		81	28
Workers comp incentive payments		157	79
Insurance rebates		83	91
Other		39	7
<b>Total other revenue</b>		<b>804</b>	<b>751</b>
<b>Timing of revenue recognition for other revenue</b>			
Other revenue recognised over time		–	–
Other revenue recognised at a point in time		804	751
<b>Total other revenue</b>		<b>804</b>	<b>751</b>

#### Accounting policy for other revenue

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

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

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

## B2-4 Grants and contributions

\$ '000	Timing	Operating 2022	Operating 2021	Capital 2022	Capital 2021
<b>General purpose grants and non-developer contributions (untied)</b>					
<b>Financial Assistance Grant <sup>1</sup></b>					
Relating to current year		2,920	3,455	–	–
Prepayment received in advance for subsequent year		4,488	2,802	–	–
<b>Amount recognised as income during current year</b>		<b>7,408</b>	<b>5,419</b>	<b>–</b>	<b>–</b>
<b>Special purpose grants and non-developer contributions (tied)</b>					
<b>Cash contributions</b>					
Sewerage services		–	–	875	8,319
Community care		8	–	491	162
Environmental programs		130	92	573	413
Recreation and culture		111	94	–	96
Storm/flood damage		552	213	–	698
Other roads and bridges		384	421	4,763	4,310
Roads to recovery		1,011	909	–	–
Transport for NSW contributions (regional roads, block grant)		918	876	223	154
NSW Rural fire services		273	310	–	–
Other grants		239	98	72	124
OLG grants		196	475	1,244	599
<b>Total special purpose grants and non-developer contributions (tied)</b>		<b>3,822</b>	<b>3,488</b>	<b>8,241</b>	<b>14,875</b>
<b>Total grants and non-developer contributions</b>		<b>11,230</b>	<b>8,907</b>	<b>8,241</b>	<b>14,875</b>
<b>Comprising:</b>					
– Commonwealth funding		8,507	6,405	1,669	3,664
– State funding		2,100	1,828	6,545	11,204
– Other funding		623	674	27	7
		<b>11,230</b>	<b>8,907</b>	<b>8,241</b>	<b>14,875</b>

(1) \$4.488m of the 2022-2023 Financial Assistance Grant from Commonwealth Government was received by Council in June 2022 and hence is reported as 2021-2022 income although it relates to 2022-2023 financial year.

## B2-4 Grants and contributions (continued)

### Developer contributions

\$ '000	Notes	Operating 2022	Operating 2021	Capital 2022	Capital 2021
<b>Developer contributions: (s7.4 &amp; s7.11 - EP&amp;A Act, s64 of the LGA):</b>	G2				
Cash Contributions		–	–	532	358
<b>Total developer contributions</b>		<b>–</b>	<b>–</b>	<b>532</b>	<b>358</b>
<b>Total grants and contributions</b>		<b>11,230</b>	<b>8,907</b>	<b>8,773</b>	<b>15,233</b>
<b>Timing of revenue recognition for grants and contributions</b>					
Grants and contributions recognised over time		–	640	–	14,446
Grants and contributions recognised at a point in time		11,230	8,267	8,773	787
<b>Total grants and contributions</b>		<b>11,230</b>	<b>8,907</b>	<b>8,773</b>	<b>15,233</b>

continued on next page

Page 20 of 70



## B2-4 Grants and contributions (continued)

### Unspent grants and contributions

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

\$ '000	Operating 2022	Operating 2021	Capital 2022	Capital 2021
Unspent funds at 1 July	1,250	1,533	3,366	1,058
<b>Add:</b> Funds received and not recognised as revenue in the current year	204	186	6,108	2,767
<b>Less:</b> Funds received in prior year but revenue recognised and funds spent in current year	(610)	(469)	(3,039)	(459)
<b>Unspent funds at 30 June <sup>1</sup></b>	<b>844</b>	<b>1,250</b>	<b>6,435</b>	<b>3,366</b>

(1) Unexpended grants relate mainly to Stronger Communities Fund, Fixing Local Roads Grants, Local Roads and Community Infrastructure Grants and NSW Department of Planning Grants income. These amounts are expected to be spent during the next financial year.

### Accounting policy

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

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

The performance obligations vary according to the agreement but include passing milestones or meeting outputs. 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

## B2-4 Grants and contributions (continued)

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

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

## B2-5 Interest and investment income

\$ '000	2022	2021
<b>Interest on financial assets measured at amortised cost</b>		
– Overdue rates and annual charges	72	47
– Cash and investments	80	77
<b>Total interest and investment income (losses)</b>	<b>152</b>	<b>124</b>

### Accounting policy

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

## B2-6 Other income

\$ '000	Notes	2022	2021
<b>Rental income</b>			
Commercial rental		57	301
Residential rental		10	23
Agistment		21	22
<b>Total rental income</b>	C2-1	<b>88</b>	<b>346</b>
<b>Total other income</b>		<b>88</b>	<b>346</b>

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

<b>\$ '000</b>	<b>2022</b>	<b>2021</b>
Salaries and wages	<b>11,387</b>	11,047
Employee leave entitlements	<b>137</b>	793
Superannuation	<b>1,108</b>	1,070
Workers' compensation insurance	<b>707</b>	682
FBT	<b>82</b>	53
Training costs	<b>106</b>	127
Other	<b>23</b>	6
Less: capitalised costs	<b>(1,288)</b>	(1,449)
<b>Total employee costs expensed</b>	<b>12,262</b>	<b>12,329</b>

**Accounting policy**

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

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

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

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

### B3-2 Materials and services

\$ '000	Notes	2022	2021
Raw materials and consumables		10,996	9,042
Contractor and consultancy costs		17,231	19,347
Audit Fees	F2-1	95	82
Councillor and Mayoral fees and associated expenses	F1-2	185	159
Advertising		51	60
Bank charges		49	43
Computer software charges		317	353
Election expenses		125	—
Electricity and heating		435	440
Insurance		857	840
Postage		69	73
Printing and stationery		138	135
Street lighting		195	199
Subscriptions and publications		118	107
Telephone and communications		102	102
Tourism expenses		68	61
Valuation fees		52	52
Legal expenses		112	66
Other		45	88
Less: capitalised costs		(14,779)	(18,332)
<b>Total materials and services</b>		<b>16,461</b>	<b>13,132</b>

#### Accounting policy

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

### B3-3 Borrowing costs

\$ '000	2022	2021
Interest on loans	215	228
<b>Total borrowing costs expensed</b>	<b>215</b>	<b>228</b>

#### Accounting policy

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

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

<b>\$ '000</b>	<b>Notes</b>	<b>2022</b>	<b>2021</b>
<b>Depreciation and amortisation</b>			
Infrastructure, property, plant and equipment	C1-7	<b>11,152</b>	10,558
Intangibles - Software	C1-8	<b>42</b>	43
<b>Total depreciation and amortisation costs</b>		<b>11,194</b>	<b>10,601</b>
<b>Total depreciation, amortisation and impairment for non-financial assets</b>		<b>11,194</b>	<b>10,601</b>

**Accounting policy****Depreciation and amortisation**

Depreciation and amortisation are calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives.

**Impairment of non-financial assets**

Council assets held at fair value that are not held primarily for their ability to generate net cash flow, and that are deemed to be specialised, are not tested for impairment since these assets are assessed on an annual basis to ensure that the carrying amount is not materially different from fair value and therefore an impairment loss would be captured during this assessment.

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

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

For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows that are largely independent of the cash inflows from other assets or groups of assets (cash-generating units).

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

### B3-5 Other expenses

\$ '000	2022	2021
Impairment of receivables	–	147
Donations, contributions and assistance to other organisations (Section 356)	46	27
Contributions/levies to other levels of government	38	36
– Emergency services levy (includes FRNSW, SES, and RFS levies)	525	699
– Waste levy	295	328
– REROC Contributions	51	52
Other contributions/levies	29	60
Contribution regional library service	202	201
<b>Total other expenses</b>	<b>1,186</b>	<b>1,550</b>

#### Accounting policy

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

Impairment expenses are recognised when identified.

## B4 Gains or losses

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

\$ '000	Notes	2022	2021
<b>Gain (or loss) on disposal of infrastructure, property, plant and equipment</b>	C1-7		
Proceeds from disposal		1,451	3,436
Less: carrying amount of assets sold		(3,120)	(4,873)
<b>Gain (or loss) on disposal</b>		<b>(1,669)</b>	<b>(1,437)</b>
<b>Gain (or loss) on disposal of non-current assets classified as 'held for sale'</b>	C1-7		
Proceeds from disposal – non-current assets 'held for sale'		453	1,368
Less: carrying amount of 'held for sale' assets sold/written off		(312)	(248)
<b>Gain (or loss) on disposal</b>		<b>141</b>	<b>1,120</b>
<b>Net gain (or loss) from disposal of assets</b>		<b>(1,528)</b>	<b>(317)</b>

#### Accounting policy

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



## B5 Performance against budget

### B5-1 Material budget variations

Council's original budget was adopted by the Council on 31/05/2022 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	2022 Budget	2022 Actual	2022 ----- Variance -----	
<b>Revenues</b>				
Rates and annual charges	16,538	16,687	149	1% <b>F</b>
User charges and fees	7,239	9,528	2,289	32% <b>F</b>
Other revenues	1,054	804	(250)	(24)% <b>U</b>
Operating grants and contributions	8,662	11,230	2,568	30% <b>F</b>
Capital grants and contributions	7,757	8,773	1,016	13% <b>F</b>
Interest and investment revenue	184	152	(32)	(17)% <b>U</b>
Other income	–	88	88	∞ <b>F</b>
<b>Expenses</b>				
Employee benefits and on-costs	11,480	12,262	(782)	(7)% <b>U</b>
Materials and services	10,452	16,461	(6,009)	(57)% <b>U</b>
Borrowing costs	250	215	35	14% <b>F</b>
Depreciation, amortisation and impairment of non-financial assets	9,509	11,194	(1,685)	(18)% <b>U</b>
Other expenses	3,231	1,186	2,045	63% <b>F</b>
Net losses from disposal of assets	–	1,528	(1,528)	∞ <b>U</b>
<b>Statement of cash flows</b>				
Cash flows from operating activities	16,269	18,613	2,344	14% <b>F</b>
Cash flows from investing activities	(16,298)	(19,325)	(3,027)	19% <b>U</b>
Cash flows from financing activities	2,480	(1,275)	(3,755)	(151)% <b>U</b>

## C Financial position

### C1 Assets we manage

#### C1-1 Cash and cash equivalents

\$ '000	2022	2021
<b>Cash assets</b>		
Cash at bank and on hand	4,817	625
Deposits at call	3,408	9,639
<b>Total cash and cash equivalents</b>	<b>8,225</b>	<b>10,264</b>
 <b>Reconciliation of cash and cash equivalents</b>		
Total cash and cash equivalents per Statement of Financial Position	8,225	10,264
<b>Balance as per the Statement of Cash Flows</b>	<b>8,225</b>	<b>10,264</b>

#### Accounting policy

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

**C1-2 Financial investments**

<b>\$ '000</b>	<b>2022 Current</b>	<b>2022 Non-current</b>	<b>2021 Current</b>	<b>2021 Non-current</b>
<b>Debt securities at amortised cost</b>				
Term deposits	<b>14,048</b>	<b>–</b>	8,012	–
<b>Total</b>	<b>14,048</b>	<b>–</b>	8,012	–
<b>Total financial investments</b>	<b>14,048</b>	<b>–</b>	8,012	–
<b>Total cash assets, cash equivalents and investments</b>	<b>22,273</b>	<b>–</b>	18,276	–

**Accounting policy**

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

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

**Financial assets**

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

**Classification**

On initial recognition, Council classifies its financial assets at amortised cost.

Financial assets are not reclassified subsequent to their initial recognition.

**Amortised cost**

Assets measured at amortised cost are financial assets where:

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

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

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

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

**C1-3 Restricted and allocated cash, cash equivalents and investments <sup>1</sup>**

<b>\$ '000</b>	<b>2022</b>	<b>2021</b>
(a) Externally restricted cash, cash equivalents and investments		
<b>Total cash, cash equivalents and investments</b>	<b>22,273</b>	<b>18,276</b>
Less: Externally restricted cash, cash equivalents and investments	<b>(20,264)</b>	<b>(18,523)</b>
<b>Cash, cash equivalents and investments not subject to external restrictions</b>	<b>2,009</b>	<b>(247)</b>

(1) Negative Unrestricted Cash. As at 30 June 2021 Council had incurred significant grant funded project expense for which grant funding claims had not yet been evaluated and submitted, and for which payments from State and Commonwealth had not yet been received. Refer Grants Contract Assets \$10,620,000 Note C1-6

**External restrictions**

Specific purpose unexpended grants – general fund	<b>7,279</b>	6,907
Developer contributions – general	<b>587</b>	291
Water fund	<b>4,942</b>	3,713
Sewer fund	<b>6,239</b>	6,514
Stormwater management	<b>179</b>	60
Domestic waste management	<b>1,038</b>	1,038
<b>Total external restrictions</b>	<b>20,264</b>	<b>18,523</b>

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.

<b>\$ '000</b>	<b>2022</b>	<b>2021</b>
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**(b) Internal allocations****Internal allocations**

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

Plant and vehicle replacement	<b>2,244</b>	1,645
Employees leave entitlement	<b>1,858</b>	1,752
Aerodrome bitumen resurfacing	<b>166</b>	166
Bradman's birthplace	<b>76</b>	83
Cootamundra caravan park	<b>130</b>	132
Development	<b>2,360</b>	1,897
Heritage centre	<b>20</b>	20
Prepaid financial assistance grant	<b>–</b>	2,802
Quarries and pit restoration	<b>557</b>	239
Southern Phone Proceeds	<b>603</b>	780
Cemetery	<b>293</b>	59
Waste Management	<b>2,036</b>	413
Saleyards	<b>18</b>	15
<b>Total internal allocations</b>	<b>10,361</b>	<b>10,003</b>

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

<b>\$ '000</b>	<b>2022</b>	<b>2021</b>
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**(c) Unrestricted and unallocated**

<b>Unrestricted and unallocated cash, cash equivalents and investments</b>	<b>(8,352)</b>	<b>(10,250)</b>
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**C1-4 Receivables**

<b>\$ '000</b>	<b>2022 Current</b>	<b>2022 Non-current</b>	<b>2021 Current</b>	<b>2021 Non-current</b>
Rates and annual charges	885	–	779	–
Interest and extra charges	136	–	134	–
User charges and fees	3,605	–	806	–
Private works	27	–	654	–
Interest on investments	45	–	13	–
Other income accruals	34	–	127	–
Deferred debtors	21	58	94	58
Net GST receivable	723	–	250	–
Other debtors	19	–	(292)	–
<b>Total</b>	<b>5,495</b>	<b>58</b>	<b>2,565</b>	<b>58</b>
<b>Less: provision for impairment</b>				
User charges and fees	(8)	–	(8)	–
<b>Total provision for impairment – receivables</b>	<b>(8)</b>	<b>–</b>	<b>(8)</b>	<b>–</b>
<b>Total net receivables</b>	<b>5,487</b>	<b>58</b>	<b>2,557</b>	<b>58</b>

**Accounting policy**

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

**Impairment**

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

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

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

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

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

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

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

## C1-5 Inventories

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
<b>At cost:</b>				
Real estate (refer to [i] below)	–	824	–	1,081
Stores, materials and trading stock	445	–	620	–
<b>Total inventories</b>	<b>445</b>	<b>824</b>	<b>620</b>	<b>1,081</b>

## (i) Real estate development

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Residential	–	824	–	1,081
<b>Total real estate held for sale</b>	<b>–</b>	<b>824</b>	<b>–</b>	<b>1,081</b>

## Accounting policy

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

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

**Land held for resale**

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

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

## C1-6 Contract assets and Contract cost assets

## Contract assets

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Work relating to grants	5,559	–	10,620	–
<b>Total contract assets</b>	<b>5,559</b>	<b>–</b>	<b>10,620</b>	<b>–</b>

**Significant changes in contract assets**

Grant Contract Assets value is due to significant works undertaken for which grant funding milestone claims had not been prepared nor submitted as at 30 June 2022. Council is actively working to acquit these grants and receive this money as demonstrated by the reduction in the asset from 2021.

## Accounting policy

**Contract assets**

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

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

## C1-6 Contract assets and Contract cost assets (continued)

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

### **Contract cost asset – costs to fulfil a contract**

Where costs are incurred to fulfil a contract and these costs are outside the scope of another accounting standard, they are capitalised as contract cost assets if the following criteria are met:

- the costs relate directly to a contract
- the costs generate or enhance resources of Council that will be used to satisfy performance obligations in the future and
- the costs are expected to be recovered.

The capitalised costs are recognised in the Income statement on a systematic basis consistent with the timing of revenue recognition.

Refer to B3-4 for the accounting policy for impairment of contract cost assets.

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

By aggregated asset class	At 1 July 2021			Asset movements during the reporting period						At 30 June 2022		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals <sup>1</sup>	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000												
Capital WIP	19,861	–	19,861	–	–	–	–	(15,920)	–	3,941	–	3,941
Plant and equipment, furniture and fittings	20,740	(11,440)	9,300	–	2,356	(280)	(1,495)	(3)	–	21,023	(11,142)	9,881
Land	11,709	–	11,709	–	–	–	–	–	–	11,709	–	11,709
Land improvements	693	(252)	441	–	–	–	(11)	6	–	693	(263)	430
<b>Infrastructure:</b>												
Buildings and other structures	56,276	(29,113)	27,163	–	–	(3)	(1,413)	241	–	56,754	(30,520)	26,234
- Roads, bridges and footpaths	383,081	(143,823)	239,258	7,621	–	(1,189)	(5,646)	616	–	388,199	(146,469)	241,730
- Other road assets (incl bulk earthworks)	202,991	–	202,991	83	–	–	–	–	–	203,074	–	203,074
- Stormwater drainage	18,625	(6,682)	11,943	–	611	–	(188)	(7)	–	19,236	(6,870)	12,366
- Water supply network	36,767	(16,010)	20,757	683	–	(1)	(472)	193	–	37,372	(16,405)	20,967
- Sewerage network	52,056	(28,239)	23,817	17,826	–	(1,884)	(414)	15,037	–	66,245	(26,900)	39,345
- Open space/recreational assets	20,687	(9,848)	10,839	1,016	–	(40)	(506)	(163)	–	21,143	(9,834)	11,309
<b>Other assets:</b>												
Other	40	(14)	26	–	–	–	(9)	–	–	40	(23)	17
- Tip assets	5,193	(164)	5,029	–	–	–	(998)	–	(960)	4,233	(1,162)	3,071
<b>Total infrastructure, property, plant and equipment</b>	<b>828,719</b>	<b>(245,585)</b>	<b>583,134</b>	<b>29,404</b>	<b>2,967</b>	<b>(3,397)</b>	<b>(11,152)</b>	<b>–</b>	<b>(960)</b>	<b>833,662</b>	<b>(249,588)</b>	<b>584,074</b>

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



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

By aggregated asset class	At 1 July 2020			Asset movements during the reporting period						At 30 June 2021		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals <sup>1</sup>	Additions new assets	Carrying value of disposals	Depreciation expense	Adjustments and transfers	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
<b>\$ '000</b>												
Capital WIP	10,535	–	10,535	5,056	–	–	–	4,270	–	19,861	–	19,861
Plant, equipment, furniture and fittings	19,926	(10,858)	9,068	–	2,025	(341)	(1,433)	(19)	–	20,740	(11,440)	9,300
Land	11,721	–	11,721	–	206	–	–	(224)	6	11,709	–	11,709
Land improvements	509	(238)	271	184	–	–	(14)	–	–	693	(252)	441
<b>Infrastructure:</b>												
– Buildings	54,412	(28,224)	26,188	2,076	2,375	(91)	(1,341)	(2,090)	–	56,276	(29,113)	27,163
– Buildings – specialised	–	–	–	–	–	–	–	–	–	–	–	–
– Roads, bridges and footpaths	381,066	(140,409)	240,657	6,614	–	(2,040)	(6,018)	–	–	383,081	(143,823)	239,258
– Other road assets incl bulk earthworks	202,992	–	202,992	–	–	–	–	(1)	–	202,991	–	202,991
– Stormwater drainage	18,531	(6,495)	12,036	–	94	–	(187)	–	–	18,625	(6,682)	11,943
– Water supply network	36,416	(15,498)	20,918	276	–	(123)	(506)	1	191	36,767	(16,010)	20,757
– Sewerage network	51,567	(27,557)	24,010	–	17	–	(430)	(2)	222	52,056	(28,239)	23,817
– Open space/recreational assets	21,282	(9,462)	11,820	–	1,453	(30)	(467)	(1,937)	–	20,687	(9,848)	10,839
Other assets	40	(13)	27	–	–	–	(1)	–	–	40	(14)	26
– Tip assets	670	86	756	4,523	–	–	(250)	–	–	5,193	(164)	5,029
<b>Total infrastructure, property, plant and equipment</b>	<b>809,667</b>	<b>(238,668)</b>	<b>570,999</b>	<b>18,729</b>	<b>6,170</b>	<b>(2,625)</b>	<b>(10,647)</b>	<b>(2)</b>	<b>419</b>	<b>828,719</b>	<b>(245,585)</b>	<b>583,134</b>

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

continued on next page

Page 37 of 70

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

### Accounting policy

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

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

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

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

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

Land is not depreciated. The property, plant and equipment acquired under finance leases is depreciated over the asset's useful life or over the shorter of the asset's useful life and the lease term if there is no reasonable certainty that the Council will obtain ownership at the end of the lease term. Depreciation on other assets is calculated using the straight-line method to allocate their cost, net of their residual values, over their estimated useful lives as follows:

<b>Plant and equipment</b>	<b>Years</b>	<b>Other equipment</b>	<b>Years</b>
Office equipment	5 to 20	Playground equipment	5 to 15
Office furniture	10 to 20	Benches, seats etc.	10 to 20
Computer equipment	4		
Vehicles	5 to 10	<b>Buildings</b>	
Heavy plant/road making equipment	5 to 8	Buildings: masonry	50 to 100
Other plant and equipment	5 to 15	Buildings: other	20 to 40
<b>Water and sewer assets</b>		<b>Stormwater assets</b>	
Reservoirs	80 to 100	Drains	70 to 200
Treatment Works	30 to 100	Culverts	100
Reticulation pipes: PVC	70 to 80	Flood control structures	100 to 200
Reticulation pipes: other	25 to 75		
Pumps and telemetry	15 to 20		
<b>Transportation assets</b>		<b>Other infrastructure assets</b>	
Sealed roads: surface	15 to 40	Bulk earthworks	infinite
Sealed roads: structure	75 to 125	Swimming pools	60 to 100
Unsealed roads	20	Other open space/recreational assets	5 to 60
Bridge: concrete	80 to 130		
Bridge: other	70 to 100		
Road pavements	100		
Kerb, gutter and footpaths	30 to 60		

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

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

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### Land under roads

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

Council has elected not to recognise land under roads acquired before 1 July 2008 in accordance with AASB 1051 *Land Under Roads*.

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

### 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. Where the Crown reserves are under a lease arrangement they are accounted for under AASB 16 Leases, refer to Note C2-1.

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

### Rural Fire Service assets

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

Until such time as discussions on this matter have concluded and the legislation changed, Council will not recognise rural fire service assets including land, buildings, plant and vehicles.

**C1-8 Intangible assets**

<b>\$ '000</b>	<b>2022</b>	<b>2021</b>
<b>Software</b>		
<b>Opening values at 1 July</b>		
Gross book value	420	420
Accumulated amortisation	(290)	(248)
<b>Net book value – opening balance</b>	<b>130</b>	<b>172</b>
<b>Movements for the year</b>		
Other movements	(1)	1
Amortisation charges	(42)	(43)
<b>Closing values at 30 June</b>		
Gross book value	420	420
Accumulated amortisation	(333)	(290)
<b>Total software – net book value</b>	<b>87</b>	<b>130</b>
<b>Total intangible assets – net book value</b>	<b>87</b>	<b>130</b>

**Accounting policy**

Software development costs include only those costs directly attributable to the development phase (including external direct costs of materials and services, direct payroll, and payroll-related costs of employees' time spent on the project) and are only recognised following completion of technical feasibility, and where the Council has an intention and ability to use the asset. Amortisation is calculated on a straight-line basis over periods generally ranging from three to five years.

**C2 Leasing activities****C2-1 Council as a lessor****Operating leases**

<b>\$ '000</b>	<b>2022</b>	<b>2021</b>
<b>(ii) Assets held as property, plant and equipment</b>		
Council provides operating leases on Council land and buildings for the purposes of agistment, staff housing, health and community services.		
Lease income (excluding variable lease payments not dependent on an index or rate)	88	346
<b>Total income relating to operating leases for Council assets</b>	<b>88</b>	<b>346</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	213	201
1–2 years	186	192
2–3 years	182	184
3–4 years	182	180
4–5 years	171	181

continued on next page

Page 40 of 70

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

<b>\$ '000</b>	<b>2022</b>	<b>2021</b>
> 5 years	<b>33</b>	34
<b>Total undiscounted lease payments to be received</b>	<b>967</b>	972

**Accounting policy**

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

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

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

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

## C3 Liabilities of Council

### C3-1 Payables

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Goods and services	3,246	–	2,520	–
Accrued expenses:				
– Borrowings	28	–	35	–
– Salaries and wages	(113)	–	(10)	–
Prepaid rates	671	–	663	–
<b>Total payables</b>	<b>3,832</b>	<b>–</b>	<b>3,208</b>	<b>–</b>

#### Accounting policy

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

#### Payables

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

### C3-2 Contract Liabilities

\$ '000	Notes	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Funds to construct Council controlled assets (i)	(i)	6,291	–	5,502	–
Funds received prior to performance obligation being satisfied (upfront payments) - AASB 15 (ii)	(ii)	707	–	1,156	–
<b>Total contract liabilities</b>		<b>6,998</b>	<b>–</b>	<b>6,658</b>	<b>–</b>

#### Notes

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

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

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

\$ '000	2022	2021
Funds to construct Council controlled assets	2,329	449
Funds received prior to performance obligation being satisfied (upfront payments) - AASB 15	501	459
<b>Total revenue recognised that was included in the contract liability balance at the beginning of the period</b>	<b>2,830</b>	<b>908</b>

#### Significant changes in contract liabilities

The value of contract liabilities has remained steady between in the 2022 financial year. The Council is working hard to finalise projects and acquit grants.

#### Accounting policy

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

### C3-3 Borrowings

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Loans – secured	1,315	6,995	1,275	8,310
<b>Total borrowings</b>	<b>1,315</b>	<b>6,995</b>	<b>1,275</b>	<b>8,310</b>

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

	2021	Non-cash movements					2022
\$ '000	Opening Balance	Drawdown/ Repayment of Principal	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	9,585	(1,275)	–	–	–	–	8,310
<b>Total liabilities from financing activities</b>	<b>9,585</b>	<b>(1,275)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>8,310</b>

	2020	Non-cash movements					2021
\$ '000	Opening Balance	Drawdown/ Repayment of Principal	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	6,637	(1,052)	4,000	–	–	–	9,585
<b>Total liabilities from financing activities</b>	<b>6,637</b>	<b>(1,052)</b>	<b>4,000</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>9,585</b>

**C3-3 Borrowings (continued)****(b) Financing arrangements**

<b>\$ '000</b>	<b>2022</b>	<b>2021</b>
<b>Total facilities</b>		
Credit cards/purchase cards	<b>39</b>	47
<b>Total financing arrangements</b>	<b>39</b>	47
<b>Drawn facilities</b>		
– Credit cards/purchase cards	<b>10</b>	12
<b>Total drawn financing arrangements</b>	<b>10</b>	12
<b>Undrawn facilities</b>		
– Credit cards/purchase cards	<b>29</b>	35
<b>Total undrawn financing arrangements</b>	<b>29</b>	35

**Breaches and defaults**

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

**Security over loans**

Loans secured over future cash flows.

**Accounting policy**

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

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

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



**C3-4 Employee benefit provisions**

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Annual leave	1,305	–	1,462	–
Long service leave	2,218	344	2,781	433
<b>Total employee benefit provisions</b>	<b>3,523</b>	<b>344</b>	<b>4,243</b>	<b>433</b>

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

\$ '000	2022	2021
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	–	4,043
	<b>–</b>	<b>4,043</b>

**Accounting policy**

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

**Short-term obligations**

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

**Other long-term employee benefit obligations**

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

**On-costs**

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

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

**C3-5 Provisions**

\$ '000	2022 Current	2022 Non-Current	2021 Current	2021 Non-Current
Asset remediation	–	4,259	–	5,172
<b>Total provisions</b>	<b>–</b>	<b>4,259</b>	<b>–</b>	<b>5,172</b>

**Movements in provisions**

\$ '000	Other provisions	
	Asset remediation	Total

continued on next page

Page 45 of 70

**C3-5 Provisions (continued)**

\$ '000	Other provisions	
	Asset remediation	Total
At beginning of year	5,172	5,172
Depreciation of Provision	(913)	(913)
Total other provisions at end of year	4,259	4,259
2021		
At beginning of year	670	670
Additional provisions	4,502	4,502
Total other provisions at end of year	5,172	5,172

**Accounting policy**

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

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

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

**Asset remediation – tips and quarries**

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

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

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

## C4 Reserves

### C4-1 Nature and purpose of reserves

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#### **IPPE Revaluation reserve**

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

## D Council structure

### D1 Results by fund

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

## D1-1 Income Statement by fund

\$ '000	General 2022	Water 2022	Sewer 2022
<b>Income from continuing operations</b>			
Rates and annual charges	12,038	2,061	2,588
User charges and fees	6,346	2,658	524
Other revenues	799	5	—
Grants and contributions provided for operating purposes	11,230	—	—
Grants and contributions provided for capital purposes	7,721	—	1,052
Interest and investment income	112	27	13
Other income	88	—	—
<b>Total income from continuing operations</b>	<b>38,334</b>	<b>4,751</b>	<b>4,177</b>
<b>Expenses from continuing operations</b>			
Employee benefits and on-costs	11,216	576	470
Materials and services	15,171	(5)	1,295
Borrowing costs	72	87	56
Depreciation, amortisation and impairment of non-financial assets	10,268	496	430
Other expenses	(767)	1,749	204
Net losses from the disposal of assets	(359)	1	1,886
<b>Total expenses from continuing operations</b>	<b>35,601</b>	<b>2,904</b>	<b>4,341</b>
<b>Operating result from continuing operations</b>	<b>2,733</b>	<b>1,847</b>	<b>(164)</b>
<b>Net operating result for the year</b>	<b>2,733</b>	<b>1,847</b>	<b>(164)</b>
<b>Net operating result attributable to each council fund</b>	<b>2,733</b>	<b>1,847</b>	<b>(164)</b>
<b>Net operating result for the year before grants and contributions provided for capital purposes</b>	<b>(4,988)</b>	<b>1,847</b>	<b>(1,216)</b>

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

<b>\$ '000</b>	<b>General 2022</b>	<b>Water 2022</b>	<b>Sewer 2022</b>
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	8,225	—	—
Investments	2,867	4,942	6,239
Receivables	4,512	665	310
Inventories	426	19	—
Contract assets and contract cost assets	4,210	—	1,349
<b>Total current assets</b>	<b>20,240</b>	<b>5,626</b>	<b>7,898</b>
<b>Non-current assets</b>			
Receivables	58	—	—
Inventories	824	—	—
Infrastructure, property, plant and equipment	522,770	21,434	39,870
Intangible assets	87	—	—
<b>Total non-current assets</b>	<b>523,739</b>	<b>21,434</b>	<b>39,870</b>
<b>Total assets</b>	<b>543,979</b>	<b>27,060</b>	<b>47,768</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	3,816	10	6
Income received in advance	(204)	204	—
Contract liabilities	6,998	—	—
Borrowings	557	376	382
Employee benefit provision	3,523	—	—
Income received in advance	—	—	—
<b>Total current liabilities</b>	<b>14,690</b>	<b>590</b>	<b>388</b>
<b>Non-current liabilities</b>			
Borrowings	1,038	2,901	3,056
Employee benefit provision	344	—	—
Provisions	4,259	—	—
<b>Total non-current liabilities</b>	<b>5,641</b>	<b>2,901</b>	<b>3,056</b>
<b>Total liabilities</b>	<b>20,331</b>	<b>3,491</b>	<b>3,444</b>
<b>Net assets</b>	<b>523,648</b>	<b>23,569</b>	<b>44,324</b>
<b>EQUITY</b>			
Accumulated surplus	346,620	21,036	43,061
Revaluation reserves	177,405	2,533	1,264
<b>Council equity interest</b>	<b>524,025</b>	<b>23,569</b>	<b>44,325</b>
<b>Total equity</b>	<b>524,025</b>	<b>23,569</b>	<b>44,325</b>

## 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:

- 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	2022	2021
The impact on result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.		
Impact of a 1% movement in interest rates		
– Equity / Income Statement	–	120
Impact of a 10% movement in price of investments		
– Equity / Income Statement	–	–

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

### (b) Credit risk

Council's major receivables comprise rates, annual charges, user charges and fees.

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

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

There are no significant concentrations of credit risk other than Council has significant credit risk exposures in its local area given the nature of Council activities.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance. The balances of receivables that remain within initial trade terms (as detailed in the table) are considered to be of high credit quality.

The maximum exposure to credit risk at the reporting date is the carrying amount of each class of receivable in the financial statements.

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

### Credit risk profile

#### Receivables – rates and annual charges

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

\$ '000	Not yet overdue	overdue rates and annual charges < 5 years	≥ 5 years	Total
<b>2022</b>				
Gross carrying amount	–	840	45	885
<b>2021</b>				
Gross carrying amount	–	732	47	779

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

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

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

\$ '000	Not yet overdue	0 - 30 days	Overdue debts 31 - 60 days	61 - 90 days	> 91 days	Total
<b>2022</b>						
Gross carrying amount	398	155	77	1,367	532	2,529
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	2.97%	0.62%
<b>ECL provision</b>	–	–	–	–	16	16
<b>2021</b>						
Gross carrying amount	12,025	92	49	29	269	12,464
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	2.97%	0.06%
<b>ECL provision</b>	–	–	–	–	8	8

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Page 52 of 70



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

### (c) Liquidity risk

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

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

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

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

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

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

\$ '000	Weighted average interest rate	Subject to no maturity	payable in: ≤ 1 Year	1 - 5 Years	> 5 Years	Total cash outflows	Actual carrying values
<b>2022</b>							
Payables	0.00%	–	4,087	–	–	4,087	3,832
Borrowings	1.77%	–	1,315	4,069	2,926	8,310	8,310
<b>Total financial liabilities</b>		<b>–</b>	<b>5,402</b>	<b>4,069</b>	<b>2,926</b>	<b>12,397</b>	<b>12,142</b>
<b>2021</b>							
Payables	0.00%	–	2,543	–	–	2,543	3,208
Borrowings	1.82%	–	1,275	4,516	3,794	9,585	9,585
<b>Total financial liabilities</b>		<b>–</b>	<b>3,818</b>	<b>4,516</b>	<b>3,794</b>	<b>12,128</b>	<b>12,793</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	Date of latest valuation		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2022	2021	2022	2021	2022	2021	2022	2021
Recurring fair value measurements									
Infrastructure, property, plant and equipment	C1-7								
Plant, equipment, furniture and fittings		30/6/21		–	–	–	9,009	–	9,009
Land		30/06/18		–	6,525	–	–	–	6,525
Buildings and other structures		30/6/18		–	–	–	1,143	–	1,143
Roads, bridges and footpaths		30/6/20		–	–	–	197,988	–	197,988
Other road assets incl bulk earthworks		30/6/20		–	–	–	202,992	–	202,992
Stormwater drainage		30/6/15		–	–	–	11,943	–	11,943
Water supply network		30/6/17		–	–	–	20,756	–	20,756
Sewerage network		30/6/17		–	–	–	23,819	–	23,819
Open space/recreational assets		30/6/18		–	–	–	7,437	–	7,437
Other assets		12/5/16		–	–	–	26	–	26
Tip restoration asset		30/6/21		–	–	–	5,029	–	5,029
Total infrastructure, property, plant and equipment				–	6,525	–	556,749	–	563,274

### Non-recurring fair value measurements

### Transfers between level 1 and level 2 fair value hierarchies

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

### Valuation techniques

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)

#### Level 2 Inputs

continued on next page

Page 54 of 70

## E2-1 Fair value measurement (continued)

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### **Plant & equipment**

It is considered that there is a liquid second hand market for Council's plant & equipment, however, there is subjectivity of prices in this market dependant on the age and condition of the equipment being sold. Plant & equipment are valued at written down value and disclosed at fair value.

continued on next page

Page 55 of 70

## E2-1 Fair value measurement (continued)

### Office equipment & Furniture & fittings

There is a liquid second hand market for these type of assets, but the market is not liquid enough to qualify the assets as valued at level 1. These assets typically have very short useful lives, are held to the end of their economic life and have no residual value. The written down value reflects their value in use rather than their market value and are therefore valued at written down value and disclosed at fair value.

### Operational land

There is an active liquid market for most of Council's operational land, however, the subjectivity of pricing has resulted in this land to be classified as level 2. Operational land has been valued as at 30 June 2018 by an external valuer, Australis, taking into consideration the land characteristics, location, zoning, proximity to services and comparable sales.

### Level 3 Inputs

#### Capital works in progress

These assets are valued at the cost of construction of the asset. As there is no active market for any of the infrastructure assets that are partially constructed, the only valuation is costs, or inputs to the construction work.

#### Community land

Community land has been valued as at 30 June 2018 by an external valuer, Australis, taking into consideration the land characteristics, location, zoning, and proximity to services.

#### Land under roads

Council has elected to only recognise land under roads which was acquired after 30 June 2008. There is no market for land that is currently used for road or road reserve purposes. The NSW Valuer General's valuations of neighbouring land was used to calculate the value of land under roads.

#### Land improvements

There is no active market for sale of land improvements, therefore land improvements are valued at written down value and disclosed at fair value.

#### Buildings & Other structures

Buildings and other structures were valued as at 30 June 2018 by external valuers, Australis. Non-specialised building are valued using a market based approach where an active market could be identified. Other buildings and structures are valued using depreciated replacement cost taking into account the useful lives and condition of the asset.

#### Roads, Bridges, Footpaths, Bulk earthworks & Stormwater drainage

Roads assets were valued using a combination of external valuers and internal professional Council staff. The assets were componentised and valued at the depreciated replacement cost method, taking into account unit rates, useful lives and asset condition.

#### Water supply network & Sewerage network

Council's water and sewer assets were valued by external valuers as at 30 June 2017. The value represents the depreciated replacement cost, taking into account the Crown Lands and Water's (CLAW) reference rates, useful lives, dimension, specification and asset condition. In between full valuations, these assets are indexed annually in accordance with the Rates Reference Manual issued by Crown Lands and Water (CLAW).

#### Heritage collection

These assets include memorabilia and collectibles and are valued at written down value based upon cost and are disclosed at fair value.

**There were no changes in valuation techniques from prior years.**

## E2-1 Fair value measurement (continued)

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

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

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

	Valuation technique/s	Unobservable inputs
<b>Infrastructure, property, plant and equipment</b>		
Capital work in progress	Cost of construction	Cost of materials, wages, plant
Community Land	Land values obtained by the NSW Valuer General	VG land value, land area, rate per sq metre
Land under Roads	Land values obtained by the NSW Valuer General	Adjoining land values based upon VG value, rate per sq metre
Land improvements	Depreciated replacement cost used to approximate fair value	Purchase price, useful life
Buildings & other structure	Combination of market value and depreciated replacement cost used to approximate fair value	Cost, unit rates, useful life, asset condition
Roads assets	Depreciated replacement cost used to approximate fair value	Unit rates, useful life, asset condition, replacement cost
Water & sewer	Depreciated replacement cost used to approximate fair value	Unit rates, useful life, asset condition, replacement cost
Heritage collection	Depreciated replacement cost used to approximate fair value	Cost, useful life

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

	Total IPP&E	
\$ '000	2022	2021
Opening balance	—	549,074
Total gains or losses for the period		
Other movements		
Purchases (GBV)	—	16,799
Depreciation and impairment	—	(9,124)
<b>Closing balance</b>	<b>—</b>	<b>556,749</b>

### 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

### Defined benefit superannuation contribution plans

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

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

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

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

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

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

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

\* For 180 Point Members, Employers are required to contribute 7.5% of salaries for the year ending 30 June 2022 (increasing to 8% in line with the increase in the Superannuation Guarantee) to these members' accumulation accounts, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$40.0 million for 1 July 2019 to 31 December 2021 and \$20.0 million per annum for 1 January to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June 2021. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities.

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

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

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

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

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

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

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 2022 was \$91,138.48. The last valuation of the Scheme was performed by fund actuary, Richard Boyfield, FIAA as at 30 June 2021.

### E3-1 Contingencies (continued)

Council's expected contribution to the plan for the next annual reporting period is \$79,864.20.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2022 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,376.6	
Past Service Liabilities	2,380.7	99.8%
Vested Benefits	2,391.7	99.4%

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

The share of any funding surplus or deficit that can be attributed to Council is 0.22%

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

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

Investment return	5.5% per annum
Salary inflation *	3.5% per annum
Increase in CPI	2.5% per annum

\* Plus promotional increases

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

Please note that the estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Funds Actuary, the final end of year review, which will be a triennial actuarial investigation will be completed by December 2022

## F People and relationships

### F1 Related party disclosures

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

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

\$ '000	2022	2021
<b>Compensation:</b>		
Short-term benefits	1,004	576
Post-employment benefits	27	41
<b>Total</b>	<b>1,031</b>	<b>617</b>

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

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

Nature of the transaction	Transactions during the year	Outstanding balances including commitments	Terms and conditions	Impairment provision on outstanding balances	Impairment expense
<b>\$ '000</b>					
<b>2022</b>					
Supply of new motor vehicles and motor vehicle servicing	75	–	At arm's length, normal commercial terms.	–	–
Supply of stationery, office supplies and newspapers	–	–	At arm's length, normal commercial terms.	–	–
<b>2021</b>					
Supply of new motor vehicles and motor vehicle servicing	249	–	At arm's length, normal commercial terms.	–	–
Supply of stationery, office supplies and newspapers	–	–	At arm's length, normal commercial terms.	–	–



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

<b>\$ '000</b>	<b>2022</b>	<b>2021</b>
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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>25</b>	26
Councillors' fees	<b>98</b>	106
Councillors' (including Mayor) expenses	<b>62</b>	27
<b>Total</b>	<b>185</b>	<b>159</b>

## F2 Other relationships

### F2-1 Audit fees

\$ '000	2022	2021
<b>Audit and other assurance services: Auditors of NSW Council - NSW Auditor General:</b>		
Audit of financial statements	95	82
<b>Total fees paid or payable to Auditor-General</b>	<b>95</b>	<b>82</b>
 Total audit fees	 95	 82

## G Other matters

### G1-1 Statement of Cash Flows information

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

\$ '000	2022	2021
<b>Net operating result from Income Statement</b>	<b>4,416</b>	9,762
<b>Add / (less) non-cash items:</b>		
Depreciation and amortisation	11,194	10,600
(Gain) / loss on disposal of assets	1,528	317
<b>Movements in operating assets and liabilities and other cash items:</b>		
(Increase) / decrease of receivables	(3,003)	(657)
(Increase) / decrease of inventories	175	177
(Increase) / decrease of contract asset	5,061	(5,050)
Increase / (decrease) in payables	726	(642)
Increase / (decrease) in accrued interest payable	(7)	(2)
Increase / (decrease) in other accrued expenses payable	(103)	(115)
Increase / (decrease) in other liabilities	8	121
Increase / (decrease) in contract liabilities	340	1,857
Increase / (decrease) in employee benefit provision	(809)	62
Increase / (decrease) in other provisions	(913)	4,502
<b>Net cash flows from operating activities</b>	<b>18,613</b>	20,932

## G2 Statement of developer contributions as at 30 June 2022

### G2-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2021	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2022	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash					
<b>S7.12 levies – under a plan</b>	291	354	–	–	(58)	–	587	–
<b>Total S7.11 and S7.12 revenue under plans</b>	291	354	–	–	(58)	–	587	–
<b>Total contributions</b>	291	354	–	–	(58)	–	587	–

Under the Environmental Planning and Assessment Act 1979, Council has significant obligations to provide Section 7.11 (contributions towards provision or improvement of amenities or services) infrastructure in new release areas. It is possible that the funds contributed may be less than the cost of this infrastructure, requiring Council to borrow or use general revenue to fund the difference.

### S7.12 Levies – under a plan

\$ '000	Opening balance at 1 July 2021	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2022	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash					
CONTRIBUTION PLAN FOR OTHER DEVELOPMENTS								
Community facilities	291	354	–	–	(58)	–	587	–
Total	291	354	–	–	(58)	–	587	–

## G3 Statement of performance measures

### G3-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2022	Indicator 2022	Indicators 2021	Indicators 2020	Benchmark
<b>1. Operating performance ratio</b>					
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup>	(2,829)	(7.35)%	(15.32)%	(19.45)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	38,489				
<b>2. Own source operating revenue ratio</b>					
Total continuing operating revenue excluding all grants and contributions <sup>1</sup>	27,259	57.68%	49.62%	56.88%	> 60.00%
Total continuing operating revenue <sup>1</sup>	47,262				
<b>3. Unrestricted current ratio</b>					
Current assets less all external restrictions	11,157	1.51x	4.35x	2.91x	> 1.50x
Current liabilities less specific purpose liabilities	7,411				
<b>4. Debt service cover ratio</b>					
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	8,580	5.76x	4.55x	5.27x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	1,490				
<b>5. Rates and annual charges outstanding percentage</b>					
Rates and annual charges outstanding	1,021	5.77%	5.91%	6.09%	< 10.00%
Rates and annual charges collectable	17,696				
<b>6. Cash expense cover ratio</b>					
Current year's cash and cash equivalents plus all term deposits	22,273	8.27 months	9.08 months	6.66 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities	2,694				

(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, impairment losses on receivables, net loss on disposal of assets, and net less on share of interests in joint ventures and associates using the equity method

## G3-2 Statement of performance measures by fund

\$ '000	General Indicators <sup>3</sup>		Water Indicators		Sewer Indicators		Benchmark
	2022	2021	2022	2021	2022	2021	
1. Operating performance ratio							
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup>	(11.30)%	(26.07)%	38.88%	11.28%	(38.91)%	34.44%	> 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>	50.56%	50.60%	100.00%	100.00%	74.81%	26.28%	> 60.00%
Total continuing operating revenue <sup>1</sup>							
3. Unrestricted current ratio							
Current assets less all external restrictions	1.51x	4.35x	9.54x	6.27x	20.36x	6.31x	> 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>	5.11x	2.78x	27.93x	11.92x	(13.04)x	41.61x	> 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	7.83%	8.28%	0.00%	0.00%	0.00%	0.00%	< 10.00%
Rates and annual charges collectable							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	8.27 months	9.08 months	∞	∞	∞	∞	> 3.00 months
Monthly payments from cash flow of operating and financing activities							

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, impairment losses on receivables, net loss on disposal of assets, and net less on share of interests in joint ventures and associates using the equity method

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Cootamundra-Gundagai Regional Council | Notes to the Financial Statements 30 June 2022

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**End of the audited financial statements**

## H Additional Council disclosures

### H1-1 Council information and contact details

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**Principal place of business:**

81 Wallendoon Street  
Cootamundra NSW 2590

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

PO Box 420  
Cootamundra NSW 2590

**Telephone:** 02 6940 2100

**Facsimile:** 02 6940 2127

**Opening hours:**

9am - 5:00pm  
Monday to Friday

**Internet:** [www.cgrc.nsw.gov.au](http://www.cgrc.nsw.gov.au)

**Email:** [mail@cgrc.nsw.gov.au](mailto:mail@cgrc.nsw.gov.au)

**Officers****General Manager**

Steve McGrath

**Responsible Accounting Officer**

Zac Mahon

**Elected members****Mayor**

Charlie Sheahan

**Councillors**

Leigh Bowden (Deputy Mayor)

Abb McAlister

David Graham

Gil Kelly

Penny Nicholson

Logan Collins

Les Boyd

Trevor Glover



## Cootamundra-Gundagai Regional Council

### General Purpose Financial Statements

for the year ended 30 June 2022

#### Independent Auditor's Reports:

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#### On the Financial Statements (Sect 417 [2])

#### **Independent Auditor's Report**

Please uplift Council's Audit Report PDF (opinion) for inclusion in the GPFS report (via the Home screen).

Cootamundra-Gundagai Regional Council | Notes to the Financial Statements 30 June 2022

## Cootamundra-Gundagai Regional Council

### General Purpose Financial Statements

for the year ended 30 June 2022

### Independent Auditor's Reports: (continued)

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#### On the Financial Statements (Sect 417 [3])

#### **Independent Auditor's Report**

Please uplift Council's Audit Report PDF (commentary) for inclusion in the GPFS report (via the Home screen).

# Cootamundra-Gundagai Regional Council

SPECIAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2022

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## Cootamundra-Gundagai Regional Council

### Special Purpose Financial Statements

for the year ended 30 June 2022

Contents	Page
<b>Statement by Councillors and Management</b>	<b>3</b>
<b>Special Purpose Financial Statements:</b>	
Income Statement of water supply business activity	4
Income Statement of sewerage business activity	5
Income Statement of	6
Statement of Financial Position of water supply business activity	7
Statement of Financial Position of sewerage business activity	8
<b>Note – Significant Accounting Policies</b>	<b>9</b>
<b>Auditor's Report on Special Purpose Financial Statements</b>	<b>12</b>

#### 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).

## Cootamundra-Gundagai Regional Council

### Special Purpose Financial Statements

for the year ended 30 June 2022

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

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

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

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

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

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

**Signed in accordance with a resolution of Council made on 24 January 2023.**

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Charlie Sheahan

**Mayor**

24 January 2023

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Leigh Bowden

**Councillor**

24 January 2023

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Steve McGrath

**General Manager**

24 January 2023

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Zac Mahon

**Responsible Accounting Officer**

24 January 2023

Cootamundra-Gundagai Regional Council | Income Statement of water supply business activity | for the year ended 30 June 2022

**Cootamundra-Gundagai Regional Council****Income Statement of water supply business activity**

for the year ended 30 June 2022

<b>\$ '000</b>	<b>2022</b>	<b>2021</b>
<b>Income from continuing operations</b>		
Access charges	2,061	1,956
User charges	2,591	2,563
Fees	67	34
Interest and investment income	27	31
Net gain from the disposal of assets	–	18
Other income	5	6
<b>Total income from continuing operations</b>	<b>4,751</b>	<b>4,608</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	576	591
Borrowing costs	87	95
Materials and services	(5)	868
Depreciation, amortisation and impairment	496	517
Water purchase charges	1,576	1,585
Net loss from the disposal of assets	1	123
Other expenses	173	309
<b>Total expenses from continuing operations</b>	<b>2,904</b>	<b>4,088</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>1,847</b>	<b>520</b>
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>1,847</b>	<b>520</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>1,847</b>	<b>520</b>
Less: corporate taxation equivalent (25%) [based on result before capital]	(462)	(135)
<b>Surplus (deficit) after tax</b>	<b>1,385</b>	<b>385</b>
<b>Plus accumulated surplus</b>	<b>19,190</b>	<b>18,670</b>
<b>Plus adjustments for amounts unpaid:</b>		
– Corporate taxation equivalent	462	135
<b>Less:</b>		
<b>Closing accumulated surplus</b>	<b>21,037</b>	<b>19,190</b>
<b>Return on capital %</b>	<b>9.0%</b>	<b>2.9%</b>
<b>Subsidy from Council</b>	<b>–</b>	<b>–</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	1,385	385
<b>Surplus for dividend calculation purposes</b>	<b>1,385</b>	<b>385</b>
<b>Potential dividend calculated from surplus</b>	<b>693</b>	<b>193</b>

Cootamundra-Gundagai Regional Council | Income Statement of sewerage business activity | for the year ended 30 June 2022

## Cootamundra-Gundagai Regional Council

### Income Statement of sewerage business activity for the year ended 30 June 2022

\$ '000	2022	2021
<b>Income from continuing operations</b>		
Access charges	2,588	2,457
User charges	479	458
Fees	45	29
Interest and investment income	13	21
<b>Total income from continuing operations</b>	<b>3,125</b>	<b>2,965</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	470	531
Borrowing costs	56	36
Materials and services	1,295	748
Depreciation, amortisation and impairment	430	441
Net loss from the disposal of assets	1,886	–
Other expenses	204	188
<b>Total expenses from continuing operations</b>	<b>4,341</b>	<b>1,944</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>(1,216)</b>	<b>1,021</b>
Grants and contributions provided for capital purposes	1,052	8,319
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>(164)</b>	<b>9,340</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>(164)</b>	<b>9,340</b>
Less: corporate taxation equivalent (25%) [based on result before capital]	–	(265)
<b>Surplus (deficit) after tax</b>	<b>(164)</b>	<b>9,075</b>
<b>Plus accumulated surplus</b>	<b>43,224</b>	<b>33,884</b>
<b>Plus adjustments for amounts unpaid:</b>		
– Corporate taxation equivalent	–	265
<b>Less:</b>		
<b>Closing accumulated surplus</b>	<b>43,060</b>	<b>43,224</b>
<b>Return on capital %</b>	<b>(2.9)%</b>	<b>2.7%</b>
<b>Subsidy from Council</b>	<b>2,619</b>	<b>–</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	(164)	9,075
Less: capital grants and contributions (excluding developer contributions)	(1,052)	(8,319)
<b>Surplus for dividend calculation purposes</b>	<b>–</b>	<b>756</b>
<b>Potential dividend calculated from surplus</b>	<b>–</b>	<b>378</b>

Cootamundra-Gundagai Regional Council | Income Statement of | for the year ended 30 June 2022

## Cootamundra-Gundagai Regional Council

### Income Statement of for the year ended 30 June 2022

Surplus (deficit) after tax

-	-

Plus adjustments for amounts unpaid:

Add:

Less:



Cootamundra-Gundagai Regional Council | Statement of Financial Position of water supply business activity | for the year ended 30 June 2022

## Cootamundra-Gundagai Regional Council

### Statement of Financial Position of water supply business activity

as at 30 June 2022

\$ '000	2022	2021
<b>ASSETS</b>		
<b>Current assets</b>		
Investments	4,942	3,713
Receivables	665	609
Inventories	19	14
<b>Total current assets</b>	<b>5,626</b>	<b>4,336</b>
<b>Non-current assets</b>		
Infrastructure, property, plant and equipment	21,434	21,356
<b>Total non-current assets</b>	<b>21,434</b>	<b>21,356</b>
<b>Total assets</b>	<b>27,060</b>	<b>25,692</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Payables	10	153
Income received in advance	204	173
Borrowings	376	366
<b>Total current liabilities</b>	<b>590</b>	<b>692</b>
<b>Non-current liabilities</b>		
Borrowings	2,901	3,277
<b>Total non-current liabilities</b>	<b>2,901</b>	<b>3,277</b>
<b>Total liabilities</b>	<b>3,491</b>	<b>3,969</b>
<b>Net assets</b>	<b>23,569</b>	<b>21,723</b>
<b>EQUITY</b>		
Accumulated surplus	21,036	19,190
Revaluation reserves	2,533	2,533
<b>Total equity</b>	<b>23,569</b>	<b>21,723</b>

Cootamundra-Gundagai Regional Council | Statement of Financial Position of sewerage business activity | for the year ended 30 June 2022

**Cootamundra-Gundagai Regional Council****Statement of Financial Position of sewerage business activity**

as at 30 June 2022

<b>\$ '000</b>	<b>2022</b>	<b>2021</b>
<b>ASSETS</b>		
<b>Current assets</b>		
Contract assets and contract cost assets	1,349	3,397
Investments	6,239	6,514
Receivables	310	284
<b>Total current assets</b>	<b>7,898</b>	<b>10,195</b>
<b>Non-current assets</b>		
Infrastructure, property, plant and equipment	39,870	39,345
<b>Total non-current assets</b>	<b>39,870</b>	<b>39,345</b>
<b>Total assets</b>	<b>47,768</b>	<b>49,540</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Payables	6	1,240
Borrowings	382	376
<b>Total current liabilities</b>	<b>388</b>	<b>1,616</b>
<b>Non-current liabilities</b>		
Borrowings	3,056	3,437
<b>Total non-current liabilities</b>	<b>3,056</b>	<b>3,437</b>
<b>Total liabilities</b>	<b>3,444</b>	<b>5,053</b>
<b>Net assets</b>	<b>44,324</b>	<b>44,487</b>
<b>EQUITY</b>		
Accumulated surplus	43,061	43,223
Revaluation reserves	1,264	1,264
<b>Total equity</b>	<b>44,325</b>	<b>44,487</b>

## Note – Significant Accounting Policies

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

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

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

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

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

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

### National Competition Policy

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

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

### Declared business activities

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

#### Category 1

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

##### a. Water Supplies

The supply of potable water to the residents of Cootamundra and Gundagai townships.

##### b. Sewerage Treatment

The provision of sewerage facilities and services to the residents of the Cootamundra and Gundagai townships.

#### Category 2

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

**Council has no category 2 business activities.**

### 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 (%)

continued on next page

Page 9 of 12

## Note – Significant Accounting Policies (continued)

Corporate income tax rate – **26.0% (19/20 27.5%)**

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

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

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

The payment of taxation equivalent charges, referred to in the Best Practice Management of Water Supply and Sewer Guidelines as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the *Local Government Act, 1993*.

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

### Income tax

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

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

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

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

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

The rate applied of 26% is 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:

## Note – Significant Accounting Policies (continued)

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### Operating result before capital income + interest expense

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#### 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 3.66% at 30/6/22.

#### (iii) Dividends

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

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

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

- 50% of this surplus in any one year, or
- the number of water supply or sewerage assessments at 30 June 2022 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

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

Cootamundra-Gundagai Regional Council | Special Purpose Financial Statements 2022

## Cootamundra-Gundagai Regional Council

### Special Purpose Financial Statements

for the year ended 30 June 2022

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# Cootamundra-Gundagai Regional Council

SPECIAL SCHEDULES  
for the year ended 30 June 2022

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## Cootamundra-Gundagai Regional Council

### Special Schedules

for the year ended 30 June 2022

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Contents	Page
<b>Special Schedules:</b>	
Permissible income for general rates	3
Report on infrastructure assets as at 30 June 2022	4



Cootamundra-Gundagai Regional Council | Permissible income for general rates | for the year ended 30 June 2022

## Cootamundra-Gundagai Regional Council

### Permissible income for general rates

\$ '000	Notes	Calculation 2021/22	Calculation 2022/23
<b>Notional general income calculation <sup>1</sup></b>			
Last year notional general income yield	a	7,654	<b>9,215</b>
Plus or minus adjustments <sup>2</sup>	b	26	<b>9</b>
<b>Notional general income</b>	c = a + b	<b>7,680</b>	<b>9,224</b>
<b>Permissible income calculation</b>			
Special variation percentage <sup>3</sup>	d	20.00%	<b>16.00%</b>
Plus special variation amount	h = d x (c + g)	1,536	<b>1,476</b>
<b>Sub-total</b>	k = (c + g + h + i + j)	<b>9,216</b>	<b>10,700</b>
Plus (or minus) last year's carry forward total	l	(2)	<b>(1)</b>
<b>Sub-total</b>	n = (l + m)	<b>(2)</b>	<b>(1)</b>
<b>Total permissible income</b>	o = k + n	<b>9,214</b>	<b>10,699</b>
Less notional general income yield	p	9,215	<b>10,697</b>
<b>Catch-up or (excess) result</b>	q = o - p	<b>(1)</b>	<b>2</b>
<b>Carry forward to next year <sup>6</sup></b>	t = q + r + s	<b>(1)</b>	<b>2</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 'special variation percentage' is inclusive of the rate peg percentage and where applicable, the Crown land adjustment.
- (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.

Cootamundra-Gundagai Regional Council | Report on infrastructure assets as at 30 June 2022 | for the year ended 30 June 2022

## Cootamundra-Gundagai Regional Council

### Report on infrastructure assets as at 30 June 2022

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	2021/22 Required maintenance <sup>a</sup>	2021/22 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
<b>Buildings</b>	Buildings - non specialised	621	621	—	46	1,143	2,495	15.0%	27.0%	24.0%	31.0%	3.0%
	Buildings – specialised	461	461	—	548	18,668	41,847	20.0%	10.0%	29.0%	33.0%	8.0%
	<b>Sub-total</b>	<b>1,082</b>	<b>1,082</b>	<b>—</b>	<b>594</b>	<b>26,234</b>	<b>44,342</b>	<b>19.7%</b>	<b>11.0%</b>	<b>28.7%</b>	<b>32.9%</b>	<b>7.7%</b>
<b>Other structures</b>	Other structures	19	19	—	181	—	11,934	30.0%	18.0%	41.0%	9.0%	2.0%
	<b>Sub-total</b>	<b>19</b>	<b>19</b>	<b>—</b>	<b>181</b>	<b>—</b>	<b>11,934</b>	<b>30.0%</b>	<b>18.0%</b>	<b>41.0%</b>	<b>9.0%</b>	<b>2.0%</b>
<b>Roads</b>	Sealed roads	109	109	—	1,970	152,232	241,760	67.0%	19.0%	14.0%	0.0%	0.0%
	Unsealed roads	632	632	—	1,174	28,493	33,391	88.0%	6.0%	4.0%	2.0%	0.0%
	Bridges	1,851	1,851	—	59	37,164	67,064	34.0%	42.0%	19.0%	3.0%	2.0%
	Footpaths	44	44	—	24	4,106	6,736	41.0%	43.0%	15.0%	1.0%	0.0%
	Bulk earthworks	—	—	—	951	202,992	202,992	100.0%	0.0%	0.0%	0.0%	0.0%
	Kerb & gutter	808	808	—	11	17,263	34,130	27.0%	37.0%	26.0%	10.0%	0.0%
	Other road assets (incl. bulk earth works)	—	—	—	—	—	—	0.0%	0.0%	0.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>3,444</b>	<b>3,444</b>	<b>—</b>	<b>4,189</b>	<b>444,804</b>	<b>586,073</b>	<b>73.2%</b>	<b>15.6%</b>	<b>9.9%</b>	<b>1.1%</b>	<b>0.2%</b>
<b>Water supply network</b>	Water supply network	9,546	9,546	—	615	20,756	36,766	35.0%	22.0%	15.0%	15.0%	13.0%
	<b>Sub-total</b>	<b>9,546</b>	<b>9,546</b>	<b>—</b>	<b>615</b>	<b>20,967</b>	<b>36,766</b>	<b>35.0%</b>	<b>22.0%</b>	<b>15.0%</b>	<b>15.0%</b>	<b>13.0%</b>
<b>Sewerage network</b>	Sewerage network	9,627	—	—	638	23,819	52,058	28.0%	28.0%	13.0%	8.0%	23.0%
	<b>Sub-total</b>	<b>9,627</b>	<b>—</b>	<b>—</b>	<b>638</b>	<b>39,345</b>	<b>52,058</b>	<b>28.0%</b>	<b>28.0%</b>	<b>13.0%</b>	<b>8.0%</b>	<b>23.0%</b>
<b>Stormwater drainage</b>	Stormwater drainage	—	—	—	247	11,943	18,625	33.0%	19.0%	48.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>247</b>	<b>12,366</b>	<b>18,625</b>	<b>33.0%</b>	<b>19.0%</b>	<b>48.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Open space / recreational assets</b>	Swimming pools	—	—	—	82	3,872	6,601	31.0%	30.0%	18.0%	21.0%	0.0%
	Other	12	—	—	976	7,437	14,086	20.0%	23.0%	34.0%	20.0%	3.0%
	<b>Sub-total</b>	<b>12</b>	<b>—</b>	<b>—</b>	<b>1,058</b>	<b>11,309</b>	<b>20,687</b>	<b>23.5%</b>	<b>25.2%</b>	<b>28.9%</b>	<b>20.3%</b>	<b>2.0%</b>
<b>Total – all assets</b>		<b>23,730</b>	<b>14,091</b>	<b>—</b>	<b>7,522</b>	<b>555,025</b>	<b>770,485</b>	<b>62.3%</b>	<b>16.9%</b>	<b>13.3%</b>	<b>4.6%</b>	<b>2.9%</b>

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

continued on next page

Page 4 of 7

Cootamundra-Gundagai Regional Council

Report on infrastructure assets as at 30 June 2022 (continued)

Infrastructure asset condition assessment 'key'

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

Cootamundra-Gundagai Regional Council | Report on infrastructure assets as at 30 June 2022 | for the year ended 30 June 2022

## Cootamundra-Gundagai Regional Council

## Report on infrastructure assets as at 30 June 2022

## Infrastructure asset performance indicators (consolidated) \*

\$ '000	Amounts 2022	Indicator 2022	Indicators 20212020		Benchmark
Buildings and infrastructure renewals ratio					
Asset renewals <sup>1</sup>	12,376	∞	∞	162.48%	>= 100.00%
Depreciation, amortisation and impairment	—				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	23,730	4.25%	4.26%	4.03%	< 2.00%
Net carrying amount of infrastructure assets	558,966				
Asset maintenance ratio					
Actual asset maintenance	7,522	∞	∞	∞	> 100.00%
Required asset maintenance	—				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	14,091	1.83%	3.08%	2.89%	
Gross replacement cost	770,485				

(\*) 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.

Cootamundra-Gundagai Regional Council | Report on infrastructure assets as at 30 June 2022 | for the year ended 30 June 2022

## Cootamundra-Gundagai Regional Council

### Report on infrastructure assets as at 30 June 2022

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

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2022	2021	2022	2021	2022	2021	
Buildings and infrastructure renewals ratio							
Asset renewals <sup>1</sup>	∞	∞	∞	∞	∞	∞	>= 100.00%
Depreciation, amortisation and impairment							
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard	0.91%	0.89%	45.53%	45.99%	24.47%	40.42%	< 2.00%
Net carrying amount of infrastructure assets							
Asset maintenance ratio							
Actual asset maintenance	∞	∞	∞	∞	∞	∞	> 100.00%
Required asset maintenance							
Cost to bring assets to agreed service level							
Estimated cost to bring assets to an agreed service level set by Council	0.67%	0.67%	25.96%	25.96%	0.00%	18.49%	
Gross replacement cost							

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

**8.2.2 FINANCE UPDATE - CAPITAL AND OPERATIONAL EXPENDITURE**

DOCUMENT NUMBER	383960
REPORTING OFFICER	Zac Mahon, Manager Finance
AUTHORISING OFFICER	Paul Woods, Interim Deputy General Manager - CCD
RELEVANCE TO COMMUNITY STRATEGIC PLAN	<b>4. Collaborative and progressive leadership</b> 4.1 A clear strategic direction that is delivered upon
FINANCIAL IMPLICATIONS	There are no Financial implications associated with this report.
LEGISLATIVE IMPLICATIONS	There are no Legislative implications associated with this report.
POLICY IMPLICATIONS	There are no Policy implications associated with this report.
ATTACHMENTS	Nil

**RECOMMENDATION**

**The Finance Update report, be received and noted.**

Report

The finance update for the year-to-date expenses to 31 December 2022 with a comparison to the budget are shown below.

No major issues have been detected but the finance department has highlighted some departments and asset classes and further details are shown below.

Please note that the loan repayments are considered capital and the variance between the quarterly budget review and this budget of \$1.315 million is caused by this.

Operations

Finance has a detailed review of internal overheads and plant hire rates and have found some coding issues. These issues will be rectified, and the actuals will more accurately reflect the budget item.

The stormwater operational expenditure will be discussed with operations to prepare a schedule of works.

The community donations budget will require a QBR adjustment of 239k to increase income and expenses for the grant received "Reconnecting Regional NSW – Community Events Program" (deed attached). This expense is covered by the grant, not council reserves.

Capital

Operations department is working together with the finance manager to prepare a schedule of capital works for 2023. There has been delays due to the weather and flood conditions that have impacted the council area.

**Operating Expense Finance Update**

	Total Amount	Budget	Budget Remain \$	Budget Remain %	Perf orm ance	Notes
AERODROME	57,222.62	119,700.00	62,477.38	52.19	😊	
ANIMALCONTROL	84,503.52	160,400.00	75,896.48	47.39	😊	
ASSETMANAGEM ENT	238,394.71	347,700.00	109,305.29	31.44	😊	
BUILDINGPROPER TY	396,102.06	1,306,054.00	909,951.94	70.31	😊	
CARAVANPARK	8,324.70	45,400.00	37,075.30	81.66	😊	
CEMETERY	151,446.29	358,800.00	207,353.71	65.26	😊	
CIVICLEADERSHIP	84,386.37	211,000.00	126,613.63	60.01	😊	
COMMUNICATIO N	36,584.71	157,100.00	120,515.29	78.13	😊	
COMMUNITYDON ATION	351,237.48	126,399.00	(224,838.48)	(90.74)	😊	
COMMUNITYEVE NT	30,698.18	62,800.00	32,101.82	55.45	😊	
COMMUNITYSER VICE	124,313.94	234,773.00	110,459.06	58.45	😊	
COOTASEWER	497,436.66	1,033,900.00	536,463.34	54.56	😊	
COOTAWATER	861,625.75	2,581,846.00	1,720,220.25	66.63	😊	
CUSTOMERSERVI CE	154,268.16	387,000.00	232,731.84	60.49	😊	
DEVELOPMENTB UILDING	735,040.54	1,128,200.00	393,159.46	37.18	😊	
EMERGENCYSERV ICES	604,217.62	956,300.00	352,082.38	44.54	😊	
EXECUTIVEOFFICE	729,668.72	712,600.00	(17,068.72)	(1.84)	😞	QBR adjustment for wages
FINANCEMANAG EMENT	498,011.10	1,020,700.00	522,688.90	55.32	😊	

GOVERNANCEBUSINESS	110,157.91	233,500.00	123,342.09	52.97	😊	
GUNDISEWER	520,084.33	552,900.00	32,815.67	10.09	😊	
GUNDIWATER	217,395.47	921,700.00	704,304.53	77.68	😊	
HUMANRESOURCE	174,858.22	567,500.00	392,641.78	72.19	😊	
INFOTECHNOLOGY	445,361.08	922,100.00	476,738.92	53.12	😊	
INTERNALOVERHEADS	436,310.32	(1,259,100.00)	(1,695,410.32)	134.65	😬	Adjustment to be actioned
INTERNALOVERWORKS	107,404.21	46,100.00	(61,304.21)	(132.98)	😬	Adjustment to be actioned
LANDDEVELOPMENT	1,985.25	4,600.00	2,614.75	56.84	😊	
LANDFILLOPERATION	536,673.19	1,411,000.00	874,326.81	62.29	😊	
LIBRARY	270,547.34	916,872.00	646,324.66	70.56	😊	
LOCALRURALROAD	1,544,930.66	5,902,700.00	4,357,769.34	74.19	😊	
MUSEUMANDART	98,380.59	229,400.00	131,019.41	57.11	😊	
NOXIOUSWEEDS	81,094.22	143,600.00	62,505.78	43.53	😊	
OPERATIONS	580,638.71	1,241,700.00	661,061.29	53.24	😊	
PARK	735,535.91	1,450,700.00	715,164.09	54.27	😊	
PLANT	155,626.87	(274,289.00)	(429,915.87)	148.35	😬	Adjustment to be actioned
PRIVATEWORKS	143,854.78	183,000.00	39,145.22	21.85	😊	
PROCUREMENT	75,302.75	143,200.00	67,897.25	47.41	😊	
PUBLICTOILET	117,003.84	258,900.00	141,896.16	55.22	😊	
QUARRY	18,448.67	129,400.00	110,951.33	85.74	😊	
REGIONALROADS	673,868.49	1,205,700.00	531,831.51	49.04	😊	



REGULATORYSER VICE	123,736.86	274,200.00	150,463.14	54.87	😊	
RISKMANAGEME NT	539,477.36	382,700.00	(156,777.36)	(40.87)	😊	
SALEYARD	93,642.78	315,300.00	221,657.22	70.30	😊	
SEWERMANAGE MENT	47,463.92	931,961.00	884,497.08	94.91	😊	
SPORTINGGROUN D	122,660.31	561,400.00	438,739.69	78.46	😊	
SPORTSTADIUM	31,333.52	98,400.00	67,066.48	70.85	😊	
STATEROADS	4,213,418.78	2,550,000.00	(1,663,418.78)	26.71	😊	
STORMWATER	0.00	187,000.00	187,000.00	100.00	😊	
SWIMMINGPOOL	874,117.34	1,286,204.00	412,086.66	60.10	😊	
TOURISMECODEV ELOP	176,083.70	471,500.00	295,416.30	62.66	😊	
TOWNVILLAGEST REET	1,128,250.54	3,040,809.00	1,912,558.46	63.17	😊	
TRANSFERSTATIO N	235,275.07	590,600.00	355,324.93	60.16	😊	
VISITORINFORMA TION	88,743.58	166,000.00	77,256.42	46.77	😊	
WASTECOLLECTIO N	242,990.26	1,161,900.00	918,909.74	79.09	😊	
WATERMANAGE MENT	503,323.96	916,700.00	413,376.04	69.08	😊	
WORKHEALTHSAF ETY	497,945.15	1,220,000.00	722,054.85	59.31	😊	
<b>Grand Total</b>	<b>21,607,409.07</b>	<b>40,036,529.00</b>	<b>18,429,119.93</b>	<b>54.87</b>	😊	<b>Tracking to budget</b>

**Capital Finance Update**

	Total	Budget	Budget Remaining \$	Budget Remaining (%)	Performance	Notes
BRIDGES	885,576.69	1,188,939.00	303,362.31	26%	😊	Loan to cover this cost to be updated in Dec QBR
BUILDING	525,886.50	1,194,285.00	668,398.50	56%	😊	
LAND	54,597.58	175,000.00	120,402.42	69%	😊	
PLANT	662,275.90	718,434.00	56,158.10	8%	😊	Moratorium on plant purchases
POOLS	2,646.79	439,915.00	437,268.21	99%	😐	Review of underspend required
RECREATION	826,389.65	2,190,237.00	1,363,847.35	62%	😊	
ROADS	1,045,919.20	7,994,887.00	6,948,967.80	87%	😐	Review of underspend required
SEWER	309,936.46	3,200,000.00	2,890,063.54	90%	😐	Review of underspend required
STRUCTURE	2,052.15	1,128,000.00	1,125,947.85	100%	😐	Review of underspend required
WATER	33,242.18	3,395,023.00	3,361,780.82	99%	😐	Review of underspend required
<b>Grand Total</b>	<b>4,348,523.10</b>	<b>21,624,720.00</b>	<b>17,276,196.90</b>	<b>80%</b>	😐	<b>Review of underspend required</b>

**8.2.3 RESTRICTED CASH RECONCILIATION**

DOCUMENT NUMBER	383952
REPORTING OFFICER	Zac Mahon, Manager Finance
AUTHORISING OFFICER	Paul Woods, Interim Deputy General Manager - CCD
RELEVANCE TO COMMUNITY STRATEGIC PLAN	<b>4. Collaborative and progressive leadership</b> 4.1 A clear strategic direction that is delivered upon
FINANCIAL IMPLICATIONS	There are no Financial implications associated with this report.
LEGISLATIVE IMPLICATIONS	There are no Legislative implications associated with this report.
POLICY IMPLICATIONS	There are no Policy implications associated with this report.
ATTACHMENTS	Nil

**RECOMMENDATION**

**The Restricted Cash Reconciliation report, be received and noted.**

Report

The restricted cash figures have been reconciled to 31 December 2022 and an adjustment has been made to the plant reserve and the building reserve by 1.6 and 1 million respectively, as adopted by Council at the 22 November meeting.

Council's restricted asset balance has increased by \$93.08k. Management has met to update how the waste reserve is calculated and this is expected to reduce as well. The finance department is actively investigating how grants and restricted asset income and expenses are being coded and it is believed that the unrestricted cash position will continue to improve.

The Council has been actively recovering grant income and the position of outstanding grants has improved by \$3.075m since 30 June 2022 with 366k finalised and submitted for payment and 1.57m currently being acquitted. Acquittals that were finalised include NCIF Round 1 and various SCCF2 Projects.

Council is working to reduce liability balances and acquit grants as a priority to improve the cash position.

<b>Cootamundra Gundagai Regional Council</b>				
<b>Restricted Cash, Cash Equivalents &amp; Investments</b>				
	<b>Bal 30 June 2022</b>	<b>Transfers To</b>	<b>Transfers From</b>	<b>Bal 31 Dec 2022</b>
<b>Internal Restrictions</b>				
Aerodrome Bitumen Resurfacing	165,588	0	0	165,588
Bradman's Birthplace	76,115	223	0	76,338

Cootamundra Caravan Park	130,057	10,367	0	140,424
Development - Land & Buildings	2,359,693	0	(1,000,000)	1,359,693
Employee Leave Entitlements	1,752,000	106,493	0	1,858,493
Financial Assistance Grant	0	0	0	0
Quarries & Pit Restoration	557,351	12,856	0	570,207
Heritage Centre	19,690	2,136	0	21,826
Plant Replacement	2,244,471	1,894,883	(3,410,906)	728,448
Saleyards	18,078	71,130	(93,643)	(4,435)
Swimming Pool Pump & Equipment	0	0	0	0
Cemetery	44,677	170,070	(124,654)	90,092
Southern Phone	602,536	0	(406)	602,130
Waste Management	2,036,498	2,490,195	(669,456)	3,857,236
<b>Total Internal Restrictions</b>	<b>10,006,755</b>	<b>4,758,352</b>	<b>(5,299,066)</b>	<b>9,466,041</b>

<b>Externally Restricted Reserves</b>	<b>Balance 30 June 2022</b>	<b>Transfers to</b>	<b>Transfers from</b>	<b>Balance 31 Dec 2022</b>
Domestic Waste	1,038,570	2,083,268	(2,083,268)	1,038,570
Water Supply	3,713,480	367,633	2,052	4,083,165
Sewerage Service	6,514,473	437,359	17,592	6,969,424
Stormwater Infrastructure Renewal	179,184	127,227	0	306,411
New Council Implementation Fund (2)	0	0	0	0
Developer Contributions	637,380	87,843	(813)	724,410
General Fund Unspent Grants & Contributions	7,449,701	0	0	7,449,701
<b>Total External Restrictions</b>	<b>19,532,789</b>	<b>3,103,330</b>	<b>(2,064,437)</b>	<b>20,571,681</b>
<b>TOTALS</b>	<b>29,539,544</b>	<b>7,861,682</b>	<b>(7,363,503)</b>	<b>30,037,722</b>

#### Restricted Cash Reconciliation

Restricted Cash	\$30,037,722.40
Cash at 31 December 2022	\$21,817,019.90
Unrestricted Balance	<b>-\$ 8,220,702.50</b>
Grant Debtors Outstanding	\$366,002
Grants Completed but not Acquitted	\$1,577,138
Balance	<b>-\$ 6,277,562.69</b>

**8.2.4 INVESTMENT REPORT - DECEMBER 2022**

DOCUMENT NUMBER	383890
REPORTING OFFICER	Zac Mahon, Manager Finance
AUTHORISING OFFICER	Paul Woods, Interim Deputy General Manager - CCD
RELEVANCE TO COMMUNITY STRATEGIC PLAN	<b>4. Collaborative and progressive leadership</b> 4.1 A clear strategic direction that is delivered upon
FINANCIAL IMPLICATIONS	Council's cash and investment portfolio decreased by \$1,368,188.36 from \$23,185,208.26 as at 30 <sup>th</sup> November 2022 to \$21,817,019.90 as at 31 <sup>st</sup> December 2022.
LEGISLATIVE IMPLICATIONS	Council investments comply fully with Section 625 of the Local Government Act 1993, Clause 212 of the Local Government (General) Regulation 2021.
POLICY IMPLICATIONS	Investments comply fully with the Council's Investment Policy.
ATTACHMENTS	Nil

**RECOMMENDATION**

**The report detailing Council Cash and Investments as at 31 December 2022, be received and noted.**

Introduction

A report on Council's Investments is required to be presented for Council's consideration in accordance with Clause 212 of the Local Government (General) Regulation 2021.

Report

Council's cash and investment portfolio decreased by \$1,368,188.36 from \$23,185,208.26 as at 30<sup>th</sup> November 2022 to \$21,817,019.90 as at 31<sup>st</sup> December 2022. This drop is due to large expenses paid in December. The finance manager has started the budget process for 2024 and this will include a detailed cashflow budget. Council is proactively acquitting grants to receive outstanding grant money that will also increase the cash figure.

## Cash and Investment Portfolio

Type	Long Rating	Short Rating	Issuer	Frequency	Purchase	Maturity	Days	Rate	Benchmark*	Principal
TD	A+	A2	Macquarie Bank	At Maturity	11/10/2022	10/01/2023	91	3.84	3.09	\$1,000,000.00
TD	AA-	A1+	NAB	At Maturity	11/10/2022	10/01/2023	91	3.47	3.09	\$3,000,000.00
TD	A+	A1	Macquarie Bank	At Maturity	1/03/2022	24/01/2023	329	0.95	3.09	\$1,000,000.00
TD	A+	A2	Macquarie Bank	At Maturity	11/10/2022	7/02/2023	119	3.84	3.09	\$1,000,000.00
TD	BBB	A2	AMP Bank	At Maturity	22/03/2022	21/02/2023	336	1.25	3.09	\$1,011,009.65
TD	A+	A1	Macquarie Bank	At Maturity	1/03/2022	1/03/2023	365	0.95	3.09	\$1,000,000.00
TD	BBB+	A2	Members Equity Bank	At Maturity	1/03/2022	1/03/2023	365	0.85	3.09	\$1,002,243.84
TD	BBB	A2	AMP Bank	At Maturity	20/09/2022	21/03/2023	182	4.10	3.09	\$2,000,000.00
TD	BBB+	A2	Bank of QLD	At Maturity	18/10/2022	18/04/2023	182	3.90	3.09	\$2,000,000.00
TD	AA-	A1+	CBA	At Maturity	18/10/2022	18/04/2023	182	3.86	3.09	\$2,000,000.00
TD	BBB	A2	AMP Bank	At Maturity	14/06/2022	13/06/2023	364	3.85	3.09	\$2,027,812.73
TD	BBB+	A2	Members Equity Bank	At Maturity	19/07/2022	18/07/2023	364	4.05	3.09	\$1,006,129.61
CASH	AA-	A1+	CBA	Monthly				1.85	2.85	\$2,556,093.56
CASH	AA-	A1+	CBA	Monthly				1.85	2.85	\$1,154,604.77
CASH	AA-	A1+	NAB	Monthly				1.77	2.85	\$59,125.74
<b>TOTAL:</b>										<b>\$21,817,019.90</b>

\*Benchmarks

On Call - RBA Cash

Floating Rate Deposit - 3m BBSW

Term Deposit - BBSW

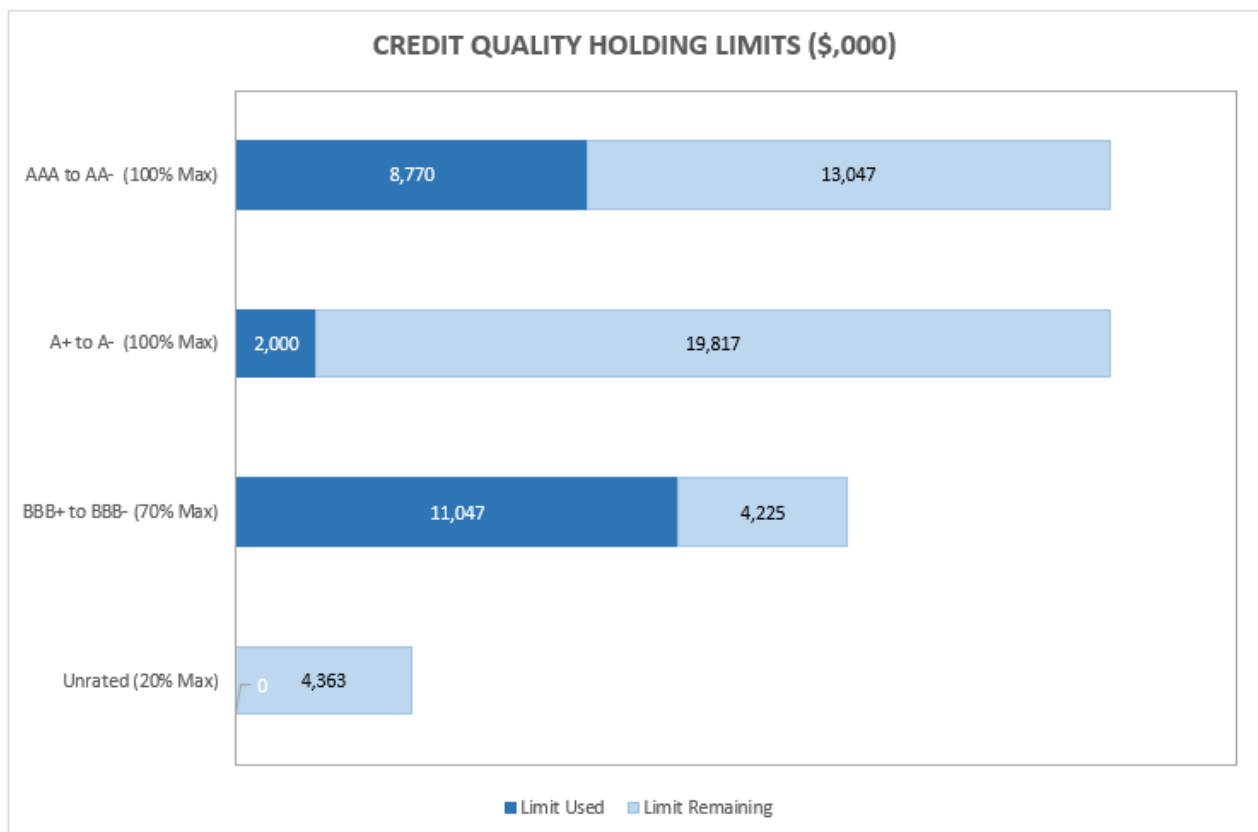
## Performance

Cootamundra-Gundagai Regional Council's investment portfolio unperformed compared to the relevant BBSW Index benchmark by 3.12%. This was due to timing differences with receipts and expenses and requiring additional cash on hand for potential expenses. The average weighted yield for December was 2.95%, over an average weighted term of 64 days, with a benchmark of 3.06%.

<b>Total Cost</b> <b>21,817,019</b>	<b>Yearly Interest Received</b> <b>201,440</b>	<b>Weighted Average Term</b> <b>64 Days</b>
<b>Total Value</b> <b>21,817,019</b>	<b>Monthly Interest Received</b> <b>55,467</b>	<b>Weighted Average Yield</b> <b>2.95%</b>

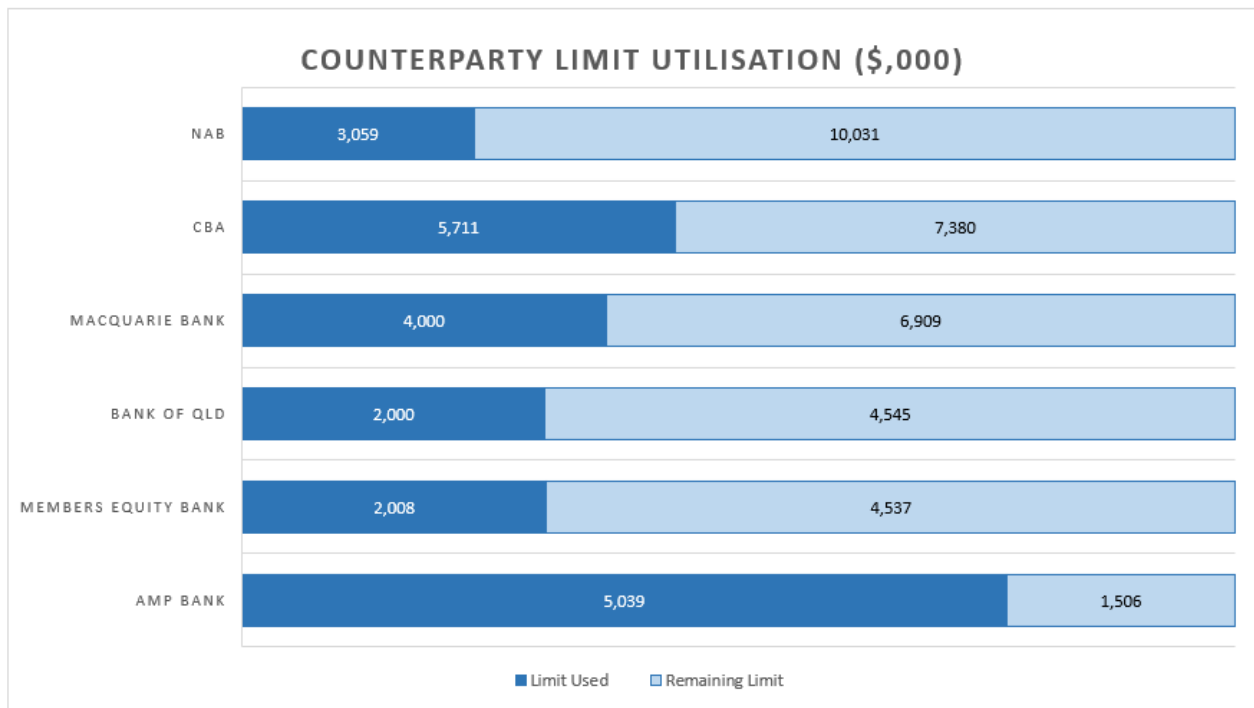
## Credit Quality Compliance

Council's investment portfolio was compliant with policy in terms of S&P long term rating credit quality limits, as displayed below.



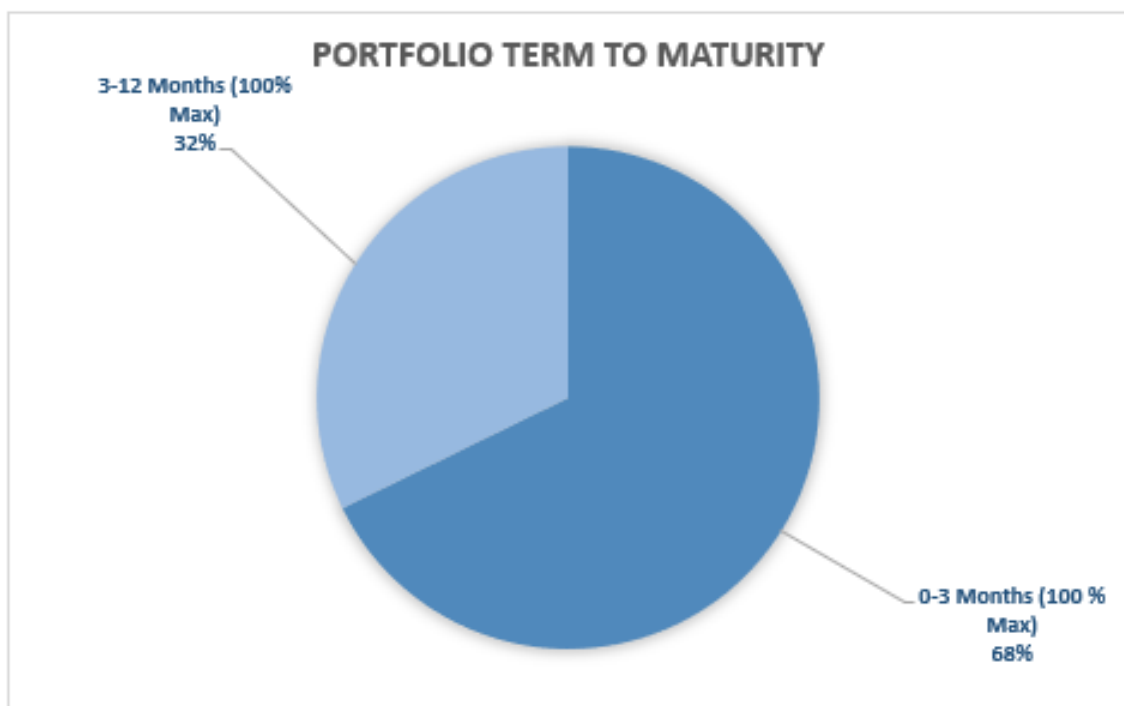
### Counter Party Compliance

As at the end of December, Council was compliant with policy in terms of individual financial institution capacity limits. It is worth noting that capacity limits are affected by changes in the on-call account balance compared to the total portfolio balance.



### Term to Maturity

Council's investment portfolio maturities shown graphically below were also compliant with policy requirements.





**Declaration**

I hereby certify that investments listed in the report have been made in accordance with Section 625 of the Local Government Act 1993, Clause 212 of the Local Government (General) Regulation 2021 and Council's Investment Policy.

Signed

A handwritten signature in black ink that reads "Zac Mahon". The signature is written in a cursive, flowing style.

Zac Mahon  
Responsible Accounting Officer

## 8.3 COMMUNITY AND CULTURE

### 8.3.1 OLD MILL GUNDAGAI DEVELOPMENT - FUNDING STATUS AND FUTURE

DOCUMENT NUMBER	384154
REPORTING OFFICER	Lauren Eccleston, Tourism and Economic Development Officer
AUTHORISING OFFICER	Paul Woods, Interim Deputy General Manager - CCD
RELEVANCE TO COMMUNITY STRATEGIC PLAN	<b>1. A vibrant, safe, and inclusive community</b> 2.1 Recognised as a must-visit tourist destination
FINANCIAL IMPLICATIONS	Remaining grant funding of \$153,457.00 from SCF available.
LEGISLATIVE IMPLICATIONS	There are no Legislative implications associated with this report.
POLICY IMPLICATIONS	There are no Policy implications associated with this report.
ATTACHMENTS	Nil

### RECOMMENDATION

1. Council withdraw from the Regional Tourism Activation Fund (RTAF).
2. Council utilise the remaining \$153,457.00 allocation from the Stronger Communities Fund to masterplan the Old Mill precinct to create a shovel ready project for future funding streams.

### Introduction

Following the Ordinary Council Meeting on Tuesday 13 December 2022, advice from Minister Stephanie Cooke via the Mayor and directed to the Old Mill Committee was that it is inappropriate for the Minister to discuss the Old Mill project or meet with the Old Mill Committee at this time. As per previous advice, there is no further funding available, and project as submitted for RTAF cannot be re-scoped. This needs to be resolved for project to progress via masterplan.

Council purchased the Old Mill Gundagai in 2018. Since purchase, funding of \$200,000.00 was received from the New Council Implementation/Stronger Communities Fund. A subsequent application was successful in 2021 via the Regional Tourism Activation Fund for \$687,530.00, an allocated co-contribution of \$172,175.00 formed part of this application. Council has insufficient funds to make this co-contribution.

### Discussion

Of the initial Stronger Communities Fund the remaining funds stand at \$153,457.00. To date, a funding deed for the Regional Tourism Activation Fund has not been signed due to project estimates being higher than expected and questions regarding the eligibility of the co-contribution. As such, Council has not yet received any funds from the Department of Regional NSW for this project.

The most recent quotation for the works required, as per the RTAF application, is double the initial quotation utilised for the application and does not include a contingency for expected issues that may arise. The initial quotation utilised for the application process was provided with additional

conditions and questions that were not allowed for during the application budgeting process. The clarification of these items, along with increases in product costs have contributed to the increase of the most recent quotation.

Due to the nature of the Regional Tourism Activation Fund, the project needs to be completed as per the application to create a significant tourism destination. Re-scoping of the project to include structural works alone, does not fit the guidelines of this fund.

Utilising the remaining \$153,457.00 to Masterplan the Old Mill “precinct” would allow for a business case and community consultation that would be beneficial to a future application when suitable funding rounds become available. This would prepare the asset and surrounding area to undergo a full transformation, from start to finish, allowing immediate tenancy of a commercial nature.

#### Financial

\$153,457.00 remains available from the initial \$200,000.00 Stronger Communities Fund. A funding deed for Regional Tourism Activation Fund of \$687,530 has not been signed and Council’s 25 percent co-contribution is not available.

**8.3.2 COOTAMUNDRA YOUTH COUNCIL REPORT**

DOCUMENT NUMBER	383941
REPORTING OFFICER	James Tonson, Youth and Inclusion Officer
AUTHORISING OFFICER	Paul Woods, Interim Deputy General Manager - CCD
RELEVANCE TO COMMUNITY STRATEGIC PLAN	<b>1. A vibrant, safe, and inclusive community</b> 1.2 A welcoming community that cares for and looks after each other <b>4. Collaborative and progressive leadership</b> 4.3 Actively engaged and supportive community
FINANCIAL IMPLICATIONS	There are no Financial implications associated with this report.
LEGISLATIVE IMPLICATIONS	There are no Legislative implications associated with this report.
POLICY IMPLICATIONS	There are no Policy implications associated with this report.
ATTACHMENTS	1. Cootamundra Youth Council Code of Conduct <a href="#">↓</a> 2. CYC Minutes 5th December 2022 <a href="#">↓</a> 3. CYC Minutes 5th September 2022 <a href="#">↓</a> 4. CYC Minutes 1st August 2022 <a href="#">↓</a> 5. CYC Minutes 4th July 2022 <a href="#">↓</a>

**RECOMMENDATION**

- 1. The Cootamundra Youth Council Code of Conduct (attached) be endorsed.**
- 2. The minutes the Cootamundra Youth Council meetings held 4<sup>th</sup> July, 1<sup>st</sup> August, 5<sup>th</sup> September & 5<sup>th</sup> December, attached to the report be received and noted.**
- 3. The resignations of Wil Ellis (Cootamundra Youth Treasurer), Ellenore Clapham and Tenesha Silk be noted.**

Introduction

The Minutes of the Cootamundra Youth Council (CYC) Meetings held in July, August, September & December 2022 are submitted for the information of Council and the community. No formal CYC meetings were held in October and November but CYC has run a series of events during school holidays and as part of local community events, see minutes for more details.

The Gundagai Youth Council (GYC) has not formally met for sometime due to a lack of members. Recruitment efforts have garnered some interest from young people in Gundagai but this has been mitigated by the extended leave of Gundagai Youth Officer. GYC has continued to run Youth Stalls at the Sundry in Gundy Markets and the Gundagai Neighbourhood Centre is running a series of youth events over the summer holidays.

Recruitment of new members needs to be a priority for both Youth Councils in 2023 once there are staff place to support this.

Discussion**CYC Code of Conduct**

Following some minor instances of inappropriate behaviour Cootamundra Youth Mayor Kyle Collins initiated and drafted a Code of Conduct for Cootamundra Youth Councillors. This was developed in conjunction with Youth Officer James Tonson and CYC members all contributed to the list of values included in the code. CYC reviewed and formally adopted the Code at the December meeting and seek Council's endorsement of it.

**Youth Hubs**

As per Council's Youth Strategy 2020-2030, both CYC & GYC continue to work towards establishing a Youth Hubs in both towns.

Renovation works on the Gundagai Youth Hub are underway and expected to be completed in the first quarter of 2023.

Cootamundra Youth Council toured available spaces at the old hospital earlier this year and believe this would be a good location for a Cootamundra youth hub. Council Facilities Manager Andrew Brock has agreed to hold the space for 12 months so that funding can be sought to renovate it for a youth hub.



## Code of Conduct of the Cootamundra Youth Council

### 1. INTRODUCTION

The Cootamundra Youth Council aims to exhibit a high standard of integrity and behaviour in order to effectively meet its objectives. These standards apply both during meetings and in the community.

If you witness or suspect anyone not abiding by the Code of Conduct, please raise this with the relevant person or someone in a leadership role. See section 7 for guidance on how to do this.

### 2. OBJECTIVE

The aim of the Youth Council is to –

- Encourage active involvement in increasing the level and variety of entertainment and recreation for young people
- Provide a forum where young people can express their views and those views will be heard and respected
- Improve two-way communication lines between young people and the rest of the community
- Involve young people in issues that affect them
- Raise awareness in the community of the positive contributions that young people make to community life
- Allow young people to have input into decision making processes of Cootamundra-Gundagai Regional Council that impact upon the community as a whole
- Implement recommendations, key themes and priorities of the Cootamundra- Gundagai Regional Council strategic plan 2020-2030

### 3. OUR VALUES

- **Courage** - stepping up to the challenge to make it happen
- **Creativity** - bringing new ideas to town
- **Open-mindedness** - Valuing different points of view and new ways of doing things
- **Setting a good example** - being mature role models
- **Hard-work** - Shared effort leads to success
- **Community minded** - Thinking of others and the whole community
- **Reliability** - Being present & dependable, fulfilling our commitments to each other and the community.
- **Respect** - honouring ourselves each other and the community
- **Integrity** - Being honest and true to our values and our constitution.
- **Inclusivity** – of all points of view

#### **4. BEHAVIOURS**

Behaviours consistent with our values include:

- Active Listening - including not talking over others, and creating an environment where all young people are encouraged to have a voice.
- Bringing attention to the views, interests and challenges faced by young people in Cootamundra and surrounds.
- Making decisions based on consideration of all young people in the community, not just a small group or their friends.
- Welcoming all young people at Youth Council events and meetings
- Welcoming interested young people to join CYC (within the terms set by the constitution).
- Being mindful of how your behaviour or body language may be triggering for others and try to avoid this.
- Consistently being present at Youth Council events and meetings as an active team member.
- Taking on new roles and challenges.
- Reaching out with new ideas to build new relationships in the community.

Behaviours that are NOT consistent with our values include:

- Bullying
- Manipulation
- Intimidation
- Aggravation Gossip
- Disruptiveness
- Offensive Language
- Abuse/Harassment, including verbal, physical, sexual, and online

#### **5. PRIVACY**

In the course of their roles Youth Councillors may receive sensitive information about other people or Council business. This may include reports about young people's individual experiences. To protect the privacy of others and maintain trust in the Youth Council it is important that Youth Councillors keep this information confidential and only share personal information when appropriate.

#### **6. CONFLICTS OF INTERESTS**

Activity within the Cootamundra Youth Council should be in the interest of its objectives. Members who have strong passions or external connections are valued, however Youth Councillors need to be mindful of conflicts of interest.

Given that Youth Councillors are likely to have other local interests these are likely to arise, so they shouldn't be perceived as meaning that someone has done something wrong. What's important is how conflicts of interest are handled.

Conflicts of interests may include,

*CYC Code of Conduct*

*Page 2*

- personal beliefs or attitudes,
- close relationships with other youth councillors or non-youth councillors, family and friends,
- financial, and other paid employment
- membership of, or, volunteer work with, other community groups.

When Youth Councillors have a conflict of interest they should:

- Declare the conflict of interest to the Youth Council
- Suggest how they think this conflict should be managed, eg:
  - A Youth Councillor might remove themselves from any discussions on a matter where they have a conflicting interest.
  - The Youth Councillor might remain part of the discussion bringing multiple perspectives, but not vote.
  - If the conflict of interest is determined to be insignificant, it might be that no management is required beyond the declaration.
- Submit to the guidance of the Youth Council on how to best to manage the conflict of interest

## **7. UPHOLDING THE CODE - WHEN SOMEONE FALLS SHORT**

If you believe that a Youth Councillor is not upholding the code, please raise this with:

1. The person concerned, if you feel safe to do so.
  - Always be respectful and gracious when approaching someone directly.
  - Speaking directly to the person is often the best approach even if it feels a bit uncomfortable.
  - It can also be done respectfully in writing.
  - It may be best to ask them to clarify what they were doing and whether they see this as being consistent with the code.
2. Someone in a leadership role, (Youth Mayor, Deputy Youth Mayor, Youth Officer)
  - CYC leaders should be informed if any of the following apply
    - You don't feel able to approach the person directly
    - You don't get a satisfactory response from the person
    - You think the incident is serious enough that it needs to be reported to them regardless
    - You want them to be aware for the purposes of transparency
3. If the person concerned is the Youth Officer or someone close to the Youth Officer, reports can be made directly to the Youth Officer's Manager.

All reports should be treated as confidential and only disclosed to the appropriate parties. In some cases this may include a report to the full Youth Council.



## 8. CONSEQUENCES

Failing to uphold the CYC Code of Conduct has a negative effect on the reputation of the Cootamundra Youth Council and affects its ability to attract new members and obtain outcomes for young people.

It is hoped that if misconduct is identified and reported to the person concerned, they will see the problem and correct their mistake. If this is not the case then disciplinary action that could be taken includes:

- Warning - may be issued by the Youth Officer
- Losing elected role - requires a decision of the Youth Council
- Losing voting rights - requires a decision of the Youth Council
- Temporary Dismissal - requires a decision of the Youth Council
- Permanent Dismissal - requires a decision of the Youth Council

Each situation should be addressed on a case by case basis, and the incident and any consequences should be kept confidential where appropriate.

### CODE OF CONDUCT MEMBERSHIP ACKNOWLEDGMENT

All youth councillors must sign and agree to be bound by the **Code of Conduct of the Cootamundra Youth Council**.

Please complete this form and tear off this page to return, and keep the copy of the code of conduct.

-----  
**Full Name**

By signing below, I hereby acknowledge that I have completely read and fully understand the **Code of Conduct of the Cootamundra Youth Council**, including the consequences of breaking it.

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Date**

**PLEASE RETURN SIGNED FORM TO COUNCIL OFFICES AT 81 WALLEDOON ST, COOTAMUNDRA**



ABN: 46 211 642 339  
PO Box: 420, Cootamundra NSW 2590  
Email: [mail@cgrc.nsw.gov.au](mailto:mail@cgrc.nsw.gov.au)  
[www.cgrc.nsw.gov.au](http://www.cgrc.nsw.gov.au)

# Minutes

## COOTAMUNDRA YOUTH COUNCIL

Alby	Schultz	Room
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**4:00PM, MONDAY 5th December 2022**

Administration Centres: 1300 459 689

## Meeting open

### 1. Welcome & Acknowledgements

**Present:** Kyle Collins (Youth Mayor), Eliza Cowell, Leila Ismay, Hannah Drum, James Tonson (Youth Officer), Julie Cowell (Arts centre), Eric Steinke (Arts Centre), Charlie Sheahan (Mayor, until 5pm only).

### 2. Apologies:

### 3. Confirmation of Minutes - for the meeting held on August 1st 2022

Mover: Leila Ismay    Seconder: Eliza Cowell

### 4. Tasks from last meeting - none

### 5. Correspondence - none

### 6. Membership

- 6.1. Since the last formal meeting in September Wil Ellis, Ellenore Clapham and Tenesha Silk have resigned from the Youth Council due to varying personal circumstances. The Youth Council thanks each of them for their contributions to the Youth Council, particularly Wil Ellis for his service as Treasurer.
- 6.2. Deputy Youth Mayor Jade Wiggins has taken a leave of absence until the end of 2022 following the death of a close family friend.
- 6.3. The Youth Council roles of Treasurer and Secretary are currently vacant. Recruitment of new members needs to be a priority in the new year.

### 7. Reports (Exec, Committees, Youth Officer, as needed)

#### 7.1. Recent CYC Events

- September Holiday Canberra Trip was well attended with 33 young people participating.
  - Participants enjoyed the laser tag & lunch at the shopping mall, though the Ten Pin Bowling and Dogdem car facilities were pretty basic.
  - While the overall day scored a 6 or 7 out of 10 from most participants, a return to iPlay is not recommended.
  - Canberra trips should prioritise activities not available in Wagga such as Go-carting & Ice Skating.
- Stall at Cootamundra Show

- This was CYC's first appearance at the show selling fairy floss and participating in the volunteer expo to recruit new CYC members.
- The stall ran from 12-5pm and made \$400.
- Could start from 10am in future as plenty of young people were present in the morning.
- Night Nature Walk at Pioneer Park
  - This event was rained out during the school holidays and rescheduled for November.
  - The weather was again dubious but 15 attended and enjoyed a beautiful couple of hours before abandoning in the face of an on-coming storm.
  - Peter Beath from the Cootamundra Aboriginal Working Party was a fabulous guide sharing stories and insights from Wiradjuri culture.
  - We had a small campfire and Murray Izzard played Didgeridoo.
  - It would be great to hold this event again in Summer or Autumn.

#### 7.2. Youth Officer

James advised that he will be finishing up in the Youth Officer role at the end of 2022. He's enjoyed his time with the Youth Council but needs to make a change.

### General Business

8. New Year's Eve Movie Night - Dec 31, 2022, 7:30 - 12:30
  - Partnership between The Arts Centre (TACC) & CYC
  - For ages 12-17 (Drug & Alcohol Free)
  - Featuring Hunt for the Wilderpeople, live streams of Sydney Fireworks, dance, limbo, twister & other activities
9. Lions Xmas Carnival - 10th December 4-9:30pm
  - Pie throwing, with charity auctions from 8:15pm
  - Eliza & Hannah to make pies for auctions, others to be whipped cream on a plate or wet sponge throws.

(Post-event addendum: successful event raising \$240 dollars for the Red Cross, including from auctions of Gil Kelly, Helen Eccleston & three young people who volunteered themselves on the night.)
10. Street Party on Parker - Thursday 15th December 4-10pm
  - Fairy Floss stall
  - Kyle to cover early shift while Hannah, Eliza & Leila are dancing.

## 11. Australia Day - Jan 26

- Council has asked CYC to help with set up & COVID precautions and is offering to donate \$1000 to CYC
- Hannah will be away, Kyle & Eliza available, Leila not sure.

## 12. CYC Values &amp; Code of Conduct

- A Code of Conduct has been drafted by Youth Mayor Kyle Collins and reviewed at CYC's last workshop meeting.
- CYC members developed a set of CYC values which are outlined in the document as a basis for the code.

**Motion: That CYC adopt the proposed Code of Conduct as a guide for CYC members regarding appropriate behaviour.**

Moved: Eliza

Seconded: Hannah

**Carried Unanimously**

## 13. Youth Hub

- Earlier this year CYC inspected spaces at the old Cootamundra Hospital and felt this would be a good location for a youth hub.
- Also present were representatives from Gorge Assist, a disability support agency who were open to sharing a hub space with CYC. James pursued this arrangement but Gorge Assist had a change of circumstances which meant they had to withdraw the offer. They may still be interested in a sub-lease arrangement to share the space and contribute to costs.
- Council's Facilities Manager Andrew Brock has agreed to hold the space for 12 months to allow Council and CYC to seek funding to renovate this space for the purpose of establishing a Youth Hub. This is a positive development as it is difficult to obtain funding without identifying a suitable location.

## 14. Any other business

## 14.1. Recruitment of a new Youth Officer - could CYC be represented on the panel for the Youth Officer role?

Action: James to ask if this is possible.  
(Post-meeting update: Council management declined this request for fear it would create a precedent for other Council advisory groups.)

## 14.2. Leila &amp; Hannah indicated that they will be away for the 2023 Winter Holidays.

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**15. Next Meeting Dates and Times**

Workshop meeting - TBC @ Stephen Ward

Formal meeting - TBC @ Alby Shultz room

**Meeting closed**



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Email: [mail@cgrc.nsw.gov.au](mailto:mail@cgrc.nsw.gov.au)  
[www.cgrc.nsw.gov.au](http://www.cgrc.nsw.gov.au)

# Minutes

## COOTAMUNDRA YOUTH COUNCIL

**Alby**

**Schultz**

**Room**

**4:00PM, MONDAY 5th September 2022**

**Administration Centres: 1300 459 689**

---

**Meeting opened: 4:01****1. Welcome & Acknowledgements**

**Present:** Kyle Collins, Wil Ellis, Ellenore Clapham, Eliza Cowell, Jade Wiggins, Leila Ismay, James Tonson,

**2. Apologies:** Hannah Drum, Tenesha Silk**3. Confirmation of Minutes - for the meeting held on August 1st 2022**

Mover: Wil Ellis      Seconder: Eliza Cowell

**4. Tasks from last meeting -**

- 4.1.** Kyle, Wil, Leila and Aliza went to Take Charge Student Leadership Forum in Wagga and came back glad to have been able to see regional youth in youth councils, along with attending workshops.
- 4.2.** Leila and James will go to Coota signs on Thursday to finalise the banner. It will be printed in time for the Wattle Time Fair.

**5. Correspondence - none****6. Reports (Exec, Committees, Youth Officer, as needed)**

- 6.1.** The Project Rokit workshops took place on the week of August 29 to Sept 2 and included events at Cootamundra High School, Sacred Heart, Gundagai High School, EA Southee and Cootamundra Public (who hosted students from Stockinbingal & Wallendbeen). Feedback from students was positive, in that presenters created an engaging conversation about bullying and how student can respond, both in person and online.

**General Business****7. Wattletime fair - Sat 17th September 11am-5pm**

- 7.1.** Fairy floss & popcorn - power supply has been secured.
- 7.2.** Pie throwing - online auction has begun.
  - Idea for a Donation Bucket to be carried around at the pie throwing event (especially when the mayor is out)
- 7.3.** Roles on the day.



**Possible MC's** : Logan Hotston (Kyle to approach him), Hannah Drum, James Tonson

**Leila** : money register, videographer, pie throwing

**Hannah** : pie throwing

**Eliza** : pie throwing

**Kyle** : volunteer and recruitment, money register

**Jade** : popcorn/fairy floss machine

**Ellenore** : popcorn/fairy floss machine

**Tenesha** : popcorn/fairy floss machine

8. Open meeting - on Sept 19th

- Confirming attendance
  - Wil, Kyle, Jade, Ellenore ...
- Agenda items for the 19th
  - Review Wattle Time
  - Holiday events check in
  - Ask guests about what matters to them as Cootamundra Youth
  - Q&A about being in the Youth Council
- Promotion

Posters, along with contacting schools to put on social media and their notices for the open meeting on the 19th of Sept.

9. Spring Holiday Events - 24 Sept - 9 Oct

- 9.1. Skate workshop - Wed. 28th
- 9.2. Target Archery - instructor is unavailable
- 9.3. Canberra trip was to be Tues. 4th but will be moved into the first week - registrations close two days before
- 9.4. Nature Walk - Pioneer Park - Fri. 7th (second week) evening nature walk, tbc w Peter Beath

Posters for our Spring Holiday Events - Canberra Trip, Nature Walk and the Open meeting on the 19th. Along with a poster having all of the events.

- Kyle to a Nature Walk poster
- Leila to do a poster for all of the events
- Jade to do the Open Meeting poster
- Hannah to do the Canberra Trip poster (Leila to be a plan B)

## 10. Meetings check in:

- How are our meetings going?
  - ok , but could stay on track more
- How many meetings per month do we want?
  - Generally 2, one formal, and one workshop
- How can we make our meetings more effective?
  - Have fun, but if we go off track, try and get back to topic quicker
- How can we improve communication between meetings?
  - Everyone to try and be more active on messenger as required between meetings

## 11. Any other business

12. **Next Meeting Dates and Times**

Open Workshop - Monday 19th September 4:00 - 5:30 @ Stephen Ward

Formal Meeting - Monday 10th October 4:00 - 5:30 @ Alby Shultz room

**Meeting closed; 6:05**



ABN: 46 211 642 339  
PO Box: 420, Cootamundra NSW 2590  
Email: [mail@cgrc.nsw.gov.au](mailto:mail@cgrc.nsw.gov.au)  
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# Minutes

## COOTAMUNDRA YOUTH COUNCIL

**Alby**

**Schultz**

**Room**

**4:00PM, MONDAY 1st August 2022**

**Administration Centres: 1300 459 689**

**Meeting opened: 4:00****1. Welcome & Acknowledgements**

**Present:** Kyle Collins, Wil Ellis, Eliza Cowell, Jade Wiggins, Leila Ismay, James Tonson,

**Apologies:** Hannah Drum,

**2. Confirmation of Minutes - for the meeting held on July 4th 2022**

Mover: Eliza Cowell

Second: Wil Ellis

**3. Tasks from last meeting** - see below**4. Correspondence** - none**5. Reports** (Exec, Committees, Youth Officer, as needed)

- 5.1. James has been working with local schools to book and fund Anti-Bullying workshops by Project Rokit in Cootamundra & Gundagai. These will take place in the week of August 29 to Sept 2 and include events at Cootamundra High School, Sacred Heart, Gundagai High School, EA Southee and Cootamundra Public (who will host students from Stockinbingal & Wallendbeen).

**General Business****6. Cootamundra Business Awards**

CYC has been listed as a sponsor of the Young Business Leader category (for people aged up to 35 years). Business Cootamundra not charging us the usual \$150 sponsorship fee but said contributing to the cost of the trophy (\$40) would be welcome.

**Proposal:** That CYC contribute \$40 towards the Young Business Leader award by Business Cootamundra

CYC put towards \$40 of our funds to the young business leader trophy

Moved: Kyle Collins

Seconded: Eliza Cowell

**7. CYC Banner**

- 7.1. Thanks to Leila for the draft design. Feedback is mostly positive and suggesting the following changes

- add CYC logo large

- Add supported by CGRC,
- Change slogan to 'youth voices in action'
- Need a photo of an active anonymous young person, we could buy an image if needed.

7.2. Costs

- \$165 to re-print an old banner - James has some old bases to reuse from Council
- \$242 if we have to get a new base

8. Wattletime fair - Sat 17th September 11am-5pm

8.1. Fairy floss & popcorn

- Power supply- need power requirements for both machines
  - Popcorn machine- Wil to get
  - Fairy Floss- James to get
  - Need a generator, hopefully not so loud it spoils the volunteer recruitment

8.2. Pie throwing

- Event plan & budget - Eliza to draft
- Faceboard- Eliza and leila to ask coota public and sacred heart

9. Spring Holiday Events - 24 Sept - 9 Oct

9.1. Canberra trip to King pin & shopping center.

Kingpin offer a range of activities, can purchase 2 activities for \$29 per person. It's expected that bowling and lazer tag would be more popular than arcade games and virtual reality, though we could offer these on the booking form.

9.2. Target Archery - still waiting on a response from Marjory Taprell

9.3. Nature Walk - still waiting on a response re indigenous guide.

9.4. Skate workshop - Al's Skate Co, have secured funding to tour the region in the school holidays. Though they are looking to Council's to cover a \$450 gap (\$900 for Cootamundra & Gundagai).  
Dates tbc

10. Youth Hub

- Hospital site - tour with Gorge Assist - proposed date Monday 15th August, 4pm
- ANZ - on hold.

11. Any other business

- Cootamundra Library want to start a TIKTOK account and have asked if there's anyone from CYC who could introduce them to the platform. Leila has volunteered.

**12. Next Meeting Dates and Times**

Workshop - Monday 8th August 4-5:30pm @ Stephen Ward

Formal meeting - Monday 5th September 2022, 4-5:30pm - @ Alby Schultz

Open workshop for new members: after wattle time fair

**Meeting closed; 5:33**



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# Minutes

## COOTAMUNDRA YOUTH COUNCIL

Alby	Schultz	Room
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**4:00PM, MONDAY 4th July 2022**

**Administration Centres: 1300 459 689**

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## Meeting opened

### 1. Attendance & Confirmation of Quorum

**Present:** Kyle Collins, Wil Ellis, Ellenore Clapham, Eliza Cowell, Jade Wiggins, Leila Ismay, Kyle Sheppard, James Tonson, Councillor Charlie Sheahan (Mayor), Councillor Logan Collins, Les McMahon (Interim General Manager)

**Apologies:** Hannah Drum, Tenesha Silk, Councillor Leigh Bowden (Deputy Mayor)

### 2. Confirmation of Minutes

The minutes for the previous meeting dated 02/05/2022 are confirmed as true and correct by Cootamundra Youth Council members. Moved: Eliza Cowell      Seconded: Kyle Sheppard

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### 3. Previous Business Reports - none

### 4. Correspondence - none

### 5. Executive Reports

#### 5.1. Youth Officer

- Police have sought Council support for a weekly term 3 program targeted at some young people they are concerned about. The program will include breakfast, guest speakers and a gym work out. Council is supporting with some left over police dedicated funds and James will attend some sessions. This report is for information only, no CYC action required.
- Volunteer Expo - Expressions of Interest are now out for community groups to participate in the expo as part of Wattle Time fair. EOIs close July 30th  
**Action:** CYC to plan Wattle Time Fair activities at our next workshop.

### 6. General Business:

#### 6.1. Winter Holiday Events (July 4-17)

- Kyup self defence course - James to resend details to CYC
- NAIDOC Week
  - The arts event has been unable to proceed



- Youth Councillors are invited to attend the NAIDOC flag raising ceremony taking place outside the town hall on Wednesday July 6th at 10am
- Snow Over 20 have responded to our expression of interest form. Revised plans are now for time at Canberra Central in the morning followed by snow play in the afternoon. Trip

## 6.2. Jumpers

### Motion:

Moved: Wil Ellis

Seconded: Kyle Collins

That individuals contribute \$10 towards jumpers and CYC contribute \$22.50 per person. (Council is contributing the other half of costs.)

CARRIED Unanimously.

## 6.3. Banners

- James has obtained old banner stands to be reused
- **Action:** Design committee to propose a design to the next meeting

## 6.4. REROC Take Charge Leadership Forum - Friday August 31st

- Leila, Jade & Ellenore - are interested to attend. Eliza is a maybe,
- **Action:** Leila to ask Hannah, Ellenore to ask Tenesha
- Registrations close Friday 12th August

## 6.5. Anti-bullying workshops with Project Rockit

- Project Rockit have offered to tour NSW during term 3. James has sent this around local schools and so far has positive responses from the High School and the Public School
- **Action:** CYC to consider how to follow on from such a day in a way that fits with the proposals emerging from the Goulburn Conference.
- **Action:** James to forward the offer to Elloura School as well.

## 6.6. Kyle Sheppard moving

Kyle Sheppard advised that his family is soon moving to Queensland so he will be resigning from the Youth Council. Kyle thanked the Youth Council for the opportunity to participate and the Youth Council thanked him for his contribution.

**6.7. CYC scholarships, recruitment tool?**

Councillor Collins suggested that CYC could consider offering small grants for individual young people and include requirements that encourage participation in CYC meetings and events. This would both help worthy local young people and act as a possible CYC recruitment avenue.

**Action:** CYC to consider this at a future workshop

**7. Next Meeting Dates and Times**

Workshops

- Monday 11th July @ Stephen Ward - 2-5pm

- Monday 25th July @ Stephen Ward - 4-5:30pm

Formal meeting - Monday 1st August 2022, 4-5:30pm - @ Alby Schultz

**Meeting closed**

## 8.4 DEVELOPMENT, BUILDING AND COMPLIANCE

### 8.4.1 DEVELOPMENT APPLICATIONS APPROVED NOVEMBER 2022

DOCUMENT NUMBER	383962
REPORTING OFFICER	Sally Atkinson, Acting Manager Development, Building and Compliance
AUTHORISING OFFICER	Paul Woods, Interim Deputy General Manager - CCD
RELEVANCE TO COMMUNITY STRATEGIC PLAN	<b>3. Protected and enhanced environment</b> 3.1 A natural environment is valued and protected
FINANCIAL IMPLICATIONS	As detailed in the report.
LEGISLATIVE IMPLICATIONS	There are no Legislative implications associated with this report.
POLICY IMPLICATIONS	There are no Policy implications associated with this report.
ATTACHMENTS	Nil

### RECOMMENDATION

The information on Development Applications approved in December 2022, be received and noted.

#### Introduction

The Development Applications approved in December 2022 Report, is submitted for the information of Council regarding development applications processed.

#### Discussion

The following development applications were approved by Cootamundra-Gundagai Regional Council in December 2022.

APP. NO.	PROPOSED DEVELOPMENT	PROPERTY DESCRIPTION
10.2022.159.1	Proposed Alterations and Additions to Existing Dwelling (Rear Awning)	Lot 3 DP238550 Cutler Avenue, Cootamundra
10.2022.27.1	Proposed Solar Farm	Lot 177 DP753601 Cowcumbra Street, Cootamundra
10.2022.134.1	Proposed New Dwelling with attached Garage	Lot 2 DP1176297 Matilda Avenue, Cootamundra
10.2022.138.1	Proposed Change of Use of internal area from retail store to commercial kitchen and seating for customers	Lot C DP354717 Wallendoon Street, Cootamundra
10.2022.142.1	Proposed Alterations and Additions to Dwelling	Lot 2 DP1085024 Mount Street, South Gundagai
10.2022.146.1	Proposed New Carport	Lot 9 DP203570 Thompson Street, Cootamundra

10.2022.156.1	Proposed New Shed	Lot 21 DP656764 Florance Street, Cootamundra
10.2022.166.1	Proposed New Dwelling/Shed	Lot 4 DP793625 Salt Clay Road, Cootamundra
10.2022.167.1	Proposed demolition of existing dwelling and construction of New Dwelling	Lot 646 DP1206449 Pinkerton Lane, Cootamundra
10.2022.148.1	Proposed Internal and External Alterations to Commercial Premises to facilitate new use as a retail premises	Lot 1 DP224209 Parker Street, Cootamundra
10.2021.156 MOD 1	Modification - Proposed New Dwelling	Lot 57 DP751426 Chandlers Road, Nangus
10.2022.143.1	Proposed Addition to Existing RFS Aviation Shed	Lot 3 DP1243629 Quinlan Drive, Cootamundra
10.2021.98 MOD 1	Modification - Change of Use (Church to Dental Clinic)	Lot A DP363649 Cooper Street, Cootamundra
10.2022.149.1	Proposed demolition of existing shed and construction of new shed	Lot 4 DP6080 White Street, Cootamundra
10.2022.110.1	Proposed New Dwelling	Lot 269 DP750619 Racecourse Lane, Stockinbingal
10.2022.113 MOD 1	Modification – Alterations to Existing Dwelling	Lot 6 Sec 2 DP758915 Tumut Street, Gundagai
10.2022.118.1	Proposed Shed	Lot 5 DP793625 Salt Clay Road, Cootamundra
10.2022.172.1	Proposed New Shed	Lot 2 DP634697 Punch Street, Gundagai
10.2022.185.1	Proposed New Shed	Lot 3 DP367171 Queen Street, Cootamundra
10.2022.160.1	Proposed New Shed	Lot 86 DP750978 Nanangroe Road, Adjungbilly

**VALUE OF WORK REPORTED TO THIS MEETING:****\$ 2,037,778.00****VALUE OF WORK REPORTED FINANCIAL YEAR TO DATE****\$ 14,207,345.00**

## THIS TIME LAST YEAR:

VALUE OF WORK – DECEMBER 2021

\$ 2,190,109.00

VALUE OF WORK – YTD 2021

\$ 38,058,213.00

Financial

The value of approved applications is less than the same period last year, however this is something that is outside of the control of Council.

**8.5 REGULATORY SERVICES**

Nil

**8.6 ASSETS**

Nil

## 8.7 CIVIL WORKS

### 8.7.1 PROPOSED ROAD NAMES FOR THE BACK BRAWLIN ROAD SUBDIVISION DEVELOPMENT COOTAMUNDRA

DOCUMENT NUMBER	383008
REPORTING OFFICER	Julie Buckley, Operations Support Officer
AUTHORISING OFFICER	Matt Stubbs, Deputy General Manager - Operations
RELEVANCE TO COMMUNITY STRATEGIC PLAN	<b>5. Integrated and accessible region</b> 5.2 Easily accessible from major cities and other regional towns
FINANCIAL IMPLICATIONS	There are no Financial implications associated with this report.
LEGISLATIVE IMPLICATIONS	There are no Legislative implications associated with this report.
POLICY IMPLICATIONS	There are no Policy implications associated with this report.
ATTACHMENTS	Nil

#### RECOMMENDATION

1. The report on the proposed Road Names for the Back Brawlin Road Subdivision Cootamundra be received and noted.
2. The following proposed road names for the Back Brawlin Road Subdivision Development, Cootamundra be noted:
  - (i) Wonder View
  - (ii) Evers Lane

#### Introduction

The developer of the new subdivision currently being developed on Back Brawlin Road, Cootamundra has put forward the proposed road names as detailed in the report below. Council has submitted the proposed names to the Geographical Names Board for consideration and approval for this development.

#### Discussion

All new proposed names for roads are given Council consent before being adopted and the following are those suggestions. Currently there is no Council policy for naming of new roads, however, all street names have to be approved by the Geographical Names Board (GNB) being a NSW Government body.

The proposed names have been submitted to and have been pre-approved by the GNB:

Wonder View - at the rear of the property is a prominent hill. This new road leads to that hill. The view from this hill is truly panoramic and would easily be expressed as a "Wonder view". The current owner has been using 'Wonder View' as his unofficial name of the property.

Evers Lane – The Evers family have been long term Cootamundra and Riverina residents.

The proposed names were placed on public exhibition with submissions closing on Monday, 9 January 2023 with no submissions received.

Financial

Nil

**8.7.2 WALLEND BEEN BRIDGE DETOUR FUNDING**

DOCUMENT NUMBER	384086
REPORTING OFFICER	Julie Buckley, Operations Support Officer
AUTHORISING OFFICER	Matt Stubbs, Deputy General Manager - Operations
RELEVANCE TO COMMUNITY STRATEGIC PLAN	<b>5. Integrated and accessible region</b> 5.2 Easily accessible from major cities and other regional towns
FINANCIAL IMPLICATIONS	Additional funding provided by TfNSW.
LEGISLATIVE IMPLICATIONS	There are no Legislative implications associated with this report.
POLICY IMPLICATIONS	There are no Policy implications associated with this report.
ATTACHMENTS	Nil

**RECOMMENDATION**

**The report on the Wallendbeen Bridge Detour Funding to be received and noted.**

Introduction

The outcome of the Wallendbeen Bridge Detour funding is submitted for the information of Council and the community.

Discussion

Back in March 2021, the Burley Griffin Way railway overbridge at Wallendbeen collapsed and as such traffic was detoured via Stockinbingal Road to Cootamundra and then back to Wallendbeen. This detour was in place until October 2021. The extra traffic on Stockinbingal Road and Old Cootamundra Road during this period caused extensive pavement damage to these roads which Council attended to in order to maintain the roads in a trafficable condition. The total of this work was approximately \$490,000 and was costed to the 21/22 Block Grant funds.

Council continued to make numerous representations to Transport for NSW (TfNSW) to recover this expenditure as well as a claim to repair the pavement failures. Unfortunately, Council's claims for reimbursement and repairs had to be considered under an insurance claim which TfNSW had lodged as they were attributed to the bridge failure.

Council has now received advice back from TfNSW regarding our request for funds to cover the damage and pavement repairs. This allocation equates to \$2,793,950.00 made up of \$500,000 to cover the maintenance works during the detour period, with the remainder (\$2,293,950) going to future pavement repairs on Stockinbingal Road and Old Cootamundra Road. Silo Road Wallendbeen was also noted for some minor works in the initial damage assessment.

Given the above funding, works will now be slotted into the works program to be undertaken when resources are available.

Financial

Works funded by Transport for NSW.



**8.7.3 CIVIL WORKS AND TECHNICAL SERVICES REPORT - JANUARY 2023**

DOCUMENT NUMBER	384083
REPORTING OFFICER	Julie Buckley, Operations Support Officer
AUTHORISING OFFICER	Matt Stubbs, Deputy General Manager - Operations
RELEVANCE TO COMMUNITY STRATEGIC PLAN	<b>5. Integrated and accessible region</b> 5.2 Easily accessible from major cities and other regional towns
FINANCIAL IMPLICATIONS	There are no Financial implications associated with this report.
LEGISLATIVE IMPLICATIONS	There are no Legislative implications associated with this report.
POLICY IMPLICATIONS	There are no Policy implications associated with this report.
ATTACHMENTS	Nil

**RECOMMENDATION**

**That the Civil Works and Technical Services Report for the month of January 2023 be noted.**

Introduction

The Civil Works and Technical Services Report for the month of January 2023 is submitted for the information of Council and the community.

Discussion*Fixing Local Roads Projects:*

Due to the Christmas New Year break and limited resources no work has been carried out on any of the Fixing Local Roads projects. Works have concentrated on road repairs and gravel road maintenance in order to carry out maintenance for the grain harvest.

*State Roads:*

Repairs were undertaken prior to Christmas on several of the worst deteriorated sections between Cootamundra and Wallendbeen. These works were completed using a combination of contractors and the Gundagai works crew on some of the heavy patch sections. All these works were approved as matter of urgency from Transport for NSW under the contract and undertaken in order to remove the defects and sections which were closed to one lane.

It is expected more permanent repairs will be commenced in mid-January to complete the above sections as well as other prioritised sections along both the Olympic Highway and Burley Griffin Way.

*General Works:*

Gravel road maintenance has been undertaken on roads in the Yannawah area (east of Stockinbingal), Cullinga area, Brawlin area and Rawilla/Wavehill Roads. Works also included maintenance grading and resheeting on Hoares Lane, Cooininee Road and Sandy Falls Road in the Coolac area along with Tarrabandra Road and Bundarbo Road due to flood damage.

Bitumen road patching has been undertaken on various roads as resources permitted. Council and contract patching crews have been utilised on multiple roads across the Council area in order to assist with repairing some of the backlog of repair works. Significant damage was repaired on Rosehill, Jugiong, Muttama Road (Cootamundra) and the State Highways.

Heavy patching has been undertaken on Muttama Road prior to the Christmas closure.

The heavy patching program has commenced in the Adjungbilly area, on Threeways Road, Adjungbilly Road, Nanagroe Road and Redhill Road in January, in preparation for upcoming resealing program and to close out the timber haulage funding program.

It is expected some of the recent funding announced by the State Government under the Pothole Patching funding can be used for these repairs. Going forward future works will be determined to be included in this program.

Additional works were also carried out on Old Cootamundra Road near the Temora Shire boundary to improve the failed section of pavement. While temporary works were undertaken, this section of road will need major rehabilitation works during 2023 to fully repair the pavement.

Temporary maintenance works were completed on Annie Pyers Drive, Gundagai to ensure access over the Christmas holiday period.

Grass slashing has been undertaken around the Cootamundra township and both the Stockinbingal and Wallendbeen villages.

#### Financial

Projects funded from various funding sources, as noted above.

Maintenance works funded from the General Fund.

## 8.8 TECHNICAL SERVICES

### 8.8.1 ADDITIONAL FIXING COUNTRY BRIDGES FUNDING

DOCUMENT NUMBER	384267
REPORTING OFFICER	Stephen Targett, Acting Manager Technical Services
AUTHORISING OFFICER	Matt Stubbs, Deputy General Manager - Operations
RELEVANCE TO COMMUNITY STRATEGIC PLAN	<b>3. Protected and enhanced environment</b> 5.1 Known for our good road network
FINANCIAL IMPLICATIONS	\$220,000 additional grant income and delivery responsibility.
LEGISLATIVE IMPLICATIONS	There are no Legislative implications associated with this report.
POLICY IMPLICATIONS	There are no Policy implications associated with this report.
ATTACHMENTS	Nil

### RECOMMENDATION

**Council endorses acceptance of the updated deed for variation for the Fixing Country Bridges Program and Bridges Renewal Program totalling \$220,000 in additional funds.**

#### Introduction

Transport for New South Wales (TfNSW) has funded the Lucerndale Road Bridge Replacements (BR157 and BR158) under the Fixing Country Bridges (FCB) and Bridges Renewal Program (BRP). They have since provided additional funding to ensure the Fixing Country Bridges projects can be completed and to allow for inflated costs.

#### Discussion

Cootamundra-Gundagai Regional Council (CGRC) signed an original funding deed with TfNSW on 3 May 2021, regarding the Lucerndale Road bridges. Due to contractor procurement, availability and weather the projects were not commenced until 2022.

Prior to commencement of works, CGRC requested that additional funds be allocated by the program to address increased industry costs for material and labour due to increased demand for these items. These additional funds were approved by TfNSW, as shown below. Current funding breakdowns are also provided.

#### Financial

Project	Original FCB Funding	Additional FCB Funding	New FCB Funding	BRP Funding
Lucerndale Road Bridge (BR157)	\$168,000.00	\$75,000.00	\$243,000.00	\$168,000.00
Lucerndale Road Bridge (BR158)	\$99,000.00	\$145,000.00	\$244,000.00	\$99,000.00
<b>Total</b>	<b>\$267,000.00</b>	<b>\$220,000.00</b>	<b>\$487,000.00</b>	<b>\$267,000.00</b>

**8.9 FACILITIES**

Nil

**8.10 WASTE, PARKS AND RECREATION**

Nil

## 9 MOTION OF WHICH NOTICE HAS BEEN GIVEN

### 9.1 NOTICE OF MOTION - DOG ON THE TUCKERBOX

DOCUMENT NUMBER	384139
REPORTING OFFICER	Penny Nicholson, Councillor
AUTHORISING OFFICER	Charlie Sheahan, Mayor

The following Notice of Motion signed by Councillor Penny Nicholson was submitted on 9 January, 2023.

I hereby give notice of my intention to move the following motion at the Council meeting of Tuesday, 24 January, 2023:

#### MOTION

**Council develops and engages, in a way forward, to progress the conditional contract existing between Council and the Dog on the Tuckerbox Developer.**

#### Note from Councillor

As the application, by the Developer, for \$16 million funding through Regional Tourism Activation Fund (RTAF) to develop the DOT precinct was unsuccessful, it is time for Council to establish a timely advancement strategy for the precinct and honouring of the conditions in the land sale contract between Council and the Developer. The contract states that it is Council's responsibility to connect potable water to the site.

The site has numerous and varied day to day functioning issues, that cause the current lessee inconvenience and cost Council in repairs.

I propose the following:-

- A copy of the Contract of Sale be provided to all Councillors, ensuring knowledge of Councils binding obligations are clear, with discussion at a Workshop
- The current lessee's, Rose Misevic and Melissa be invited to attend a Council Workshop allowing Councillors the opportunity to hear the issues at the site from those at the coalface
- The Developer be invited to address Councillors at a Workshop to advise Councillors of their current plans/intentions/timeframe, post RTAF funding rejection
- Council (again) arrange a meeting, inviting ALL interested parties situated at the precinct and landowners on the Hume Highway corridor to discuss and gauge their interest, discussion of costings and consideration of financial contributions to connect water to their property and options for Sewer Pumping Station.

The current condition and facilities of the DOT is not fitting for a nationally and internationally significant attraction. Commendation is extended to the current lessees, Rose and Mel, who are

outstanding ambassadors and keep the site immaculately. With funding being achieved for the works at Annie Piers Drive, an enormous appetite from the community to see the development of the site AND a Developer who has the enthusiasm, vision, drive and expertise to progress the Development - the time is now.

Acknowledgement to Brungle Tumut Local Aboriginal Land Council (Snowy Valleys Council) for being Lead Applicant for the RTAF funding application.

**Note from Interim General Manager**

The Call Option Deed, incorporating the proposed Contract for Sale, can be discussed with Councillors at a workshop for this purpose noting that the normal approach would be for these documents to remain confidential given the commercial elements between the parties to the Deed.

Several additional issues will need to be considered by Councillors, including:

- The obligations of both the proposed purchaser and Council as the vendor arising from the Call Option Deed and the proposed Contract for Sale;
- Remaining timeframes under the Call Option Deed;
- The potential impact of the s23A Guidelines issued by the Deputy Secretary for Council's guidance in the transition period up to the demerger. These Guidelines must be considered by Council when exercising its functions and potentially may need to be considered in this matter.

**10 QUESTIONS WITH NOTICE**

Nil

**11 CONFIDENTIAL ITEMS**

Nil