

ANNUAL REPORT 2019/2020

For the period 1 July 2019 to 30 June 2020



Distribution

Bulloo Shire Council's Annual Report is available in hard copy, electronic format and can be found on Council's website, alternatively you can phone Council's Administration Centre during normal business hours. Copies are also distributed to the Department of Local Government and the Queensland State Library.

Website: www.bulloo.qld.gov.au

Phone: (07) 4621 8000

In Person: Administration Office
68 Dowling Street
Thargomindah

Printed copies of the report may be obtained by writing to:-

The Chief Executive Officer
Bulloo Shire Council
PO Box 46
Thargomindah QLD 4492

Feedback

Council welcomes your feedback. Please forward your comments in writing by posting or emailing.

Mail: Chief Executive Officer
Bulloo Shire Council
PO Box 46, Thargomindah, QLD 4492

Email: Council@bulloo.qld.gov.au

Council Meetings

Ordinary Meetings comprise all members of Council and are called every third Tuesday of the month to consider the business of Council. Public notices of days and times of meeting is given each month and copies of the agenda are available for public inspection at the Council's Administration Centre located at 68 Dowling Street, Thargomindah two (2) days prior to each scheduled meeting.

Council holds Ordinary or Special Meetings and these are open to the public, unless Council resolves under *Section 275 of the Local Government Regulation 2012*, that a Meeting be closed. Council, from time to time, needs to discuss matters such as contracts, staff, industrial and legal proceedings "in confidence" and closes that part of the meeting to the public. Special Meetings are convened to consider specific items such as budget, major projects and future directions.

Acknowledgement

Bulloo Shire Council acknowledges Aboriginal and Torres Strait Islanders as the first Australians and recognises that they have a unique relationship with the land and water. Council also recognises that we are situated on the traditional lands of the Kullilli, members of the Kullilli Nation who have lived here for thousands of years. We offer our respect to their Elders past and present and through them, all Aboriginal and Torres Strait Islander people.

Table of Contents

MAYOR'S REPORT AND WELCOME	1
MESSAGE FROM THE CEO.....	3
SHIRE PROFILE	6
PROJECT HIGHLIGHTS	7
ELECTED REPRESENTATIVES	24
Councillors.....	24
Meetings Attended	25
Remuneration Paid to Each Councillor	25
Expenses and Facilities Provided to Each Councillor	26
Reimbursement of Expenses and Provision of Facilities	26
Councillor Misconduct	26
Statutory Information	28
Overseas Travel.....	28
Remuneration of Senior Management	28
Expenditure on Grants to Community Organisations.....	29
Identify Significant Business Activities	29
Investigation Notices for Competitive Neutrality Complaints	29
Identify Beneficial Enterprises	30
Annual Operations Report for Each Commercial Business Unit	30
Conducting a Joint Government Activity	30
Invitations to change tenders under Act s 228(7)	30
List of Registers & Public Documents	31
Special Rates and Charges	31
Summary of Concessions for Rates and Charges	31
Internal Audit Report	32
EEO Activities	33
EEO Statistics.....	33
Code of Conduct	34
Administrative Action Complaints	35
Implementation of Long Term Plans.....	36
Performance Report	37
Community Financial Report	65
Long Term Financial Management Strategy	73
Resolutions relating to Non-Current Asset Thresholds	74
Audited Financial Statements	74

MAYOR'S REPORT AND WELCOME

Welcome to the 2019-20 Annual Report. Again, I am very proud to present to the Bulloo Community my report on another year of achievements by my Council across the whole of the shire.

Bulloo Shire has had a prolific 2019/2020 Financial Year. Council made organisational changes to our structure with the key focus of placing staff in positions that would allow them to excel in their area of expertise. The outcomes have confirmed that the structural changes were undoubtedly for the better. We now have staff working in roles they are experienced and passionate about, and striving for great results.

Bulloo Shire is a modern-day Council, that is consistently focused on improving our facilities, venues, infrastructure and plant. We are committed to improving the liveability of our shire and strongly support and encourage business to establish here in the Shire. To support local economy Council follows a 'buy local' programme under which goods and labour are purchased where possible from within the shire. My council and I are committed to supporting growth and development in our Shire and not let our towns become a casualty of limited employment, and declining population.

This year, our works programme has continued with the TIDS programme sealing 6.21km of the Quilpie Road. Three million dollars in upgrades to Council roads including reseals, upgrades, new bitumen, and kerb and channel.

Council are still actively pushing both State and Federal Government to assist funding the complete seal of Warri Gate Road, this will create an inland corridor from Northern Australia to Southern Australia. This will open up so many avenues for easier access all being via Thargomindah.

We have completed the installation of solar panels on all Council buildings and facilities, this is our Shire doing our part towards a greener future. This will see a decrease in power consumption and greener energy.

Tourism, which is a large part of our year, was impacted by the COVID-19 pandemic and lead to the cancellation of events like the Quick Shears and Music Muster as well as most of the local community clubs' events such as gymkhanas and polocrosse.

Council has worked diligently to maintain financial sustainability and has paid out all existing borrowings in full, had no new borrowings, and has managed to maintain its cash reserves and for this year we were able to adopt a balanced budget. In doing so we were still able to deliver a plant replacement programme worth \$1.5 million, a roads maintenance budget of over \$5 million dollars whilst keeping a staff of 68 people gainfully employed. We are in a strong position regardless of the impact of the economic times and this is evident in our strong result for the year.

Finally, I would like to thank my Council for working together as well as we have during the year to achieve the significant outcomes that we have. Their commitment and support they have shown for me and the CEO has been the cornerstone for the success we have had.

Whilst as a Council we provide the direction on behalf of the community, my thanks also goes out to our committed staff who have worked well as a team and have shown a willingness to step up

and takeover some of the more challenging co-ordinator and supervisor roles to support Council's goals to have more local people managing the organisation.

Running the Shire is a collaborative effort. It involves, Community, Council and Staff combining our skills to meet compliance and achieve both legislative and strategic goals to ensure our future.

I endorse this Annual Report and I encourage you to read about our activities in more detail.

Mayor Cr John (Tractor) Ferguson OAM



MESSAGE FROM THE CEO

2019/20 appeared at first to be another ordinary year doing the same things, facing the same challenges. Little did we know what we were heading into in the second part of the year.

When the pandemic hit the rest of Australia, Bulloo Shire seemed as though it was going to be exempt from all the social impacts that were occurring all around Australia. However, this wasn't to be the case. The Local Disaster Management Group (LDMG) and my Management team met to assess how we were going to deal with this. The LDMG soon realised that we were quite exposed on the basis that if a case were to exist in Thargomindah or even a number of cases, we were not resourced to handle any form of outbreak. There was also the concern that in such a small community where everyone is family, the spread of the virus would be quick and could end up affecting everyone in the community.

My management team had to assess the impact on Council and my congratulations to the Council at the time, who approved 14 days payment extra to any staff members that had to isolate. Thankfully, the only significant impact was on staff with Children when the school was closed. Bulloo shire staff showed their mettle by accepting children into the workplace so parents could mind them and also, we instigated working from home for some supervisors which proved effective. Council also nominated 4 vacant houses that were allocated to the Health Department to isolate people or patients before they were flown out.

When it came to travel in the region to attend regional meetings for SWRED and SWRRTG and other Government Department briefings, we were able to use our "ZOOM" facility which saved time, saved quarantining, and saved potential infection. Prior to this time, there was great scepticism about the effectiveness of virtual meeting rooms but it has proven to be a very effective tool that will continue to be used into the future. It is true, that we are now having to look at how we do business and there are a lot of positives that have come out of a very negative situation.

The good news for the year was that we had significant rainfall that has now taken us into a La Nina event. After 10 years of drought, this was an absolute blessing and we are now reaping the rewards of properties re stocking and tourist numbers increasing to see the wild flowers. Unfortunately, the down side from Council's point of view is the increase in flood damaged roads. This has created nearly \$18 million dollars of work to be undertaken but unfortunately the process is long and arduous for staff to gain approval and Council has received significant criticism for the state of the road network. What must be considered in the offset to this is the continued guarantee of work for our staff, the extra work flowing to contractors to support their businesses and the reduced impact on Council revenues. This work will be on top of our existing grant funded capital works such as the creation of 5 klms of seal on the Quilpie road, the 1.6 million dollars of contract work for the Department of Transport and Main Roads, the completion of the second last stage on the Innamincka Road, the road reseals around the town of Thargomindah and 5 klms of seal work on the Warri Gate Road.

Again, this year, Council has made the sealing of 149 klms of road to the New South Wales border an absolute priority. By now a lot of government Ministers, both Federal and State are very much aware of what and where the Warri Gate road is and the significance of having that road fully sealed. NSW is sealing the Silver City Highway to the border gate and our project is a natural extension into the State of Queensland. This will eventually provide a fully sealed access from Darwin, Tablelands and central Queensland to Adelaide, Melbourne and Sydney. As has been described to Mayor Ferguson, this project is a “No Brainer”. Unfortunately, the Queensland Government cannot see the visionary opportunities of spending \$1.4 million per year for 10 years as their share of the project. As usual there is a SE Qld centric view by the State Government. Rather than supporting the growth of the western regions that provide the connectivity to the other states and produce a large share of the income for the State, the revenue is confined to those areas that provide political gain for the ruling party. Nevertheless, this new council has again supported this priority and we will continue to be resolute in our advocacy for this strategic project.

Other initiatives included the restructure of Council. This involved creating efficiencies in how our departments worked with each other. It also promoted the culture of the organisation to see ourselves as a service organisation rather than just a Council that managed the lives of our community members. All Departments included the word “services” in their title so we would be reminded that whilst we were a major employer, we were also there to provide a service and improve the opportunities for our residents. One of the significant changes was the creation of a “Rural Services” department that was created to provide a link between Council and the services we could offer, to the rural properties within the shire. We saw this as an opportunity to create a flow of information on health promotion, training share opportunities, provide one direct connection for properties to obtain information and support and also provide a visitation service to the properties. Our intent was to have Council provide a personal service rather than just a bureaucratic one. To date, our feedback has been extremely supportive.

As is the way with Local Government, we had a new Council elected in March. I extend my congratulations to the returning Councillors and welcome the new Councillors to the board. As predicted, it is a very sharp learning curve for the new members, but I believe it will be a rewarding one as well. Council staff are committed to ensuring that all Councillors receive the support and information necessary for them to be an effective councillor for the Bulloo Shire.

Council has also completed a number of smaller projects around the Community such as the nearly 6 klms of walking track, the Amphitheatre and the upgrade of public toilets in the truck stop and parks. These worthwhile projects have all been achieved with grant funding from the State and Federal Governments and we thank them for their generosity as it provides an improved lifestyle for we who choose to live and work in these remote areas. We are also continuing our project to cool the town water. Whilst this started as a project to use geothermal power generation, we could not meet the technical specifications to make that project workable. Instead, we created a variation that provided for a solar upgrade to all Council buildings around the shire and a heat exchange project in Thargomindah that will lead to us being able to reduce the temperature of the bore water when it feeds into our mains.

Overall It has been a year that seemed as though it was going to create significant pressure on our operations, but in the end we have achieved what we set out to do and then some. I congratulate Councillors and staff for remaining positive about our future in the face of adversity and change. Bulloo Shire will continue to forge ahead as one of the most progressive shires in the west seeking to implement best practice and provide a professional service to all our stakeholders.

Lew Rojahn CEO



SHIRE PROFILE

The Bulloo Shire is located in the far south west corner of Outback Queensland, and covers an area of 73,600 square kilometres (4.26% of Qld), making it the third largest Shire in the State. Lake Bindegolly National Park, and a large proportion of Currawinya National Park, together with its Ranger Headquarters, are located within the Shire.

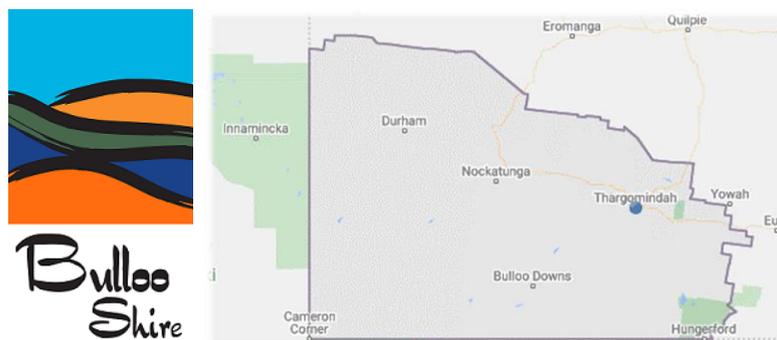
The Bulloo Shire has a long and colourful history of explorers and pastoralists, from the ill-fated Burke and Wills Expedition through to current expeditions searching for oil and gas reserves. It covers vast distances, and offers landscapes of immense diversity and beauty; expansive river and lake systems; sites of historical significance; abundant bird and wildlife; and is subject to extreme seasonal weather conditions. A diversity of industries, including beef, wool, opal, beekeeping, tourism, service, oil and gas, all contribute to create the vibrant economy of the region.

Thargomindah, with a population of approximately two hundred and thirteen (213) people, is situated on the Bulloo River, and is the Shire's major town, and administrative centre. The Council is the largest single regional employer and operates from a very modern and well-appointed Administration Centre and Council Depot. The Council also operates/administers the Thargomindah Visitor Information Centre, Library, Kullilli Room, Swimming Pool, Community Centre, Sports Oval, Rodeo Grounds, Cemetery, Bore and Cooling Ponds, Water and Sewerage, Golf Course and Club House, Council Yards, and the Town Common. Thargomindah is serviced by the Royal Flying Doctor Service on a weekly basis, has additional clinics and dental service rotations and can be reached via a commercial passenger air service Rex Airlines, twice weekly.

The township of Hungerford has a population of eleven (11), is located 164 kilometres south of Thargomindah along the Dowling Track, and lies near the Paroo River on the Queensland/New South Wales Border. The town has a Police Station, Post Office facility, Hotel, accommodation, meals and fuel. Council operates a small Depot and Caravan Park, and administers a modern Medical Facility, Community Hall, Tennis Courts, Rodeo Grounds, and a sealed Airstrip. The town is serviced by the Royal Flying Doctor Service once a month. The Currawinya National Park, with its Ranger Station, lies adjacent to Hungerford, and is renowned as a wetland of international importance under the Ramsar Convention.

The tiny town of Noccundra has a population of four (4) and is situated adjacent to the Noccundra Waterhole on the Wilson River, 122 kilometres west of Thargomindah. The Waterhole and Hotel are both a popular stop-over for tourists on their way to visit the iconic Dig Tree or Innamincka. Although small, the town has an unsealed airstrip, Hotel, accommodation, meals, fuel, with camping grounds, Community Hall, Tennis Courts, Public Toilet facilities and Rodeo Grounds, which are administered by the Council.

Cameron Corner is where the states of Queensland, New South Wales and South Australia meet. It is situated 402 kilometres from Thargomindah and has a population of four (4). The Cameron Corner Store offers accommodation, meals, groceries, fuel, and camping.



PROJECT HIGHLIGHTS

WORKS

With a number of successful funding announcements of the Works for Queensland (Round 3), Drought Community Program Extension, Local Government Grants & Subsidies & Building Our Regions Council has embarked on a very challenging works program.

WORKS FOR QUEENSLAND PROJECTS

In 2016/17 a total of \$1,040,000 was approved for projects under the Works for Queensland (Round 1) funding. These projects were to be completed by December 2017.

In 2017/18 a further \$1,040,000 was approved for projects under Round 2. Works on projects under Round 2 were to be carried out during the 2017-2019 financial years and all projects were completed by 30 June 2019.

In 2018/19 a further \$1,040,000 was approved for works to be carried out during the 2019- 2021 financial years under Round 3 of the Program. All works under this Round are to commence after 1 July 2019 and are to be completed by 30 June 2021.

The table below details the projects that were approved under Round 3 of the Works for Queensland Program.

Works for Queensland Round 3	
Project	Amount
Bulloo Housing Maintenance Project	\$100,000
Hungerford Town Water Supply	\$ 50,000
Thargomindah Rodeo Grounds-Waste Treatment and Disposal	\$150,000
Thargomindah Works Depot Vehicle Shade Covers	\$ 75,000
SES Flood Boat Ramp	\$ 10,000
Vehicle Flood Ramps	\$ 80,000
Thargomindah Kerb and Channelling and Sealing of Streets	\$525,000
Total	\$990,000

Bulloo Housing Maintenance Project

The undertaking of building maintenance on Council owned residential properties.

Hungerford Town Water Supply

Replacement of failing water mains, fire hydrants and property water services including water meters in Hungerford.

Thargomindah Rodeo Grounds Waste treatment & disposal

Augmentation of septic system to Rodeo Grounds including replacing the aging system that is failing and septic system.

Thargomindah Works Depot vehicle shade covers

Installation of shade structures to shade council vehicle assets



SES Flood Boat Ramp

Installation of concrete boat ramp at high water mark for the SES flood boat at Thargomindah.

Vehicle Flood Ramps

Renovation of existing vehicle loading ramps at high water mark to allow for the safe loading of vehicles on the Bulloo Shire Council flood truck.

Thargomindah Kerb and channelling and sealing of streets

The installation of kerb and channel and bitumen sealing of streets in Thargomindah including, sections of Frew St, Eccles St, Speedy St, Stafford St & Dowling St.



LOCAL GOVERNMENT GRANTS & SUBSIDIES

Thargomindah Whole Town Renewable Energy Solution

The Whole Town Renewable Energy Solution was designed to use a mix of renewable energy technologies including small-scale solar power installations and construction of new and more efficient water cooling infrastructure. The project will reduce energy costs, improve energy security and cool bore water entering the town.

The installation of small-scale solar power has been completed on all Council Commercial Buildings and the water cooling infrastructure will be completed in 2020/21.



Thargomindah Airport Runway Reseal

The project included resealing of the existing runway, taxiway and apron, aircraft parking area and all necessary line marking.

The upgrade has allowed the continuation of the RFDS service, RPT service, tourism and resource sector transport, pastoral operators and mustering aircraft. The continuing operation of the airport is pivotal to the economic growth of many industries in Bulloo and is an essential community public infrastructure item.



PASSENGER TRANSPORT ACCESSIBLE INFRASTRUCTURE PROGRAM

Airport disability carpark seal and access path

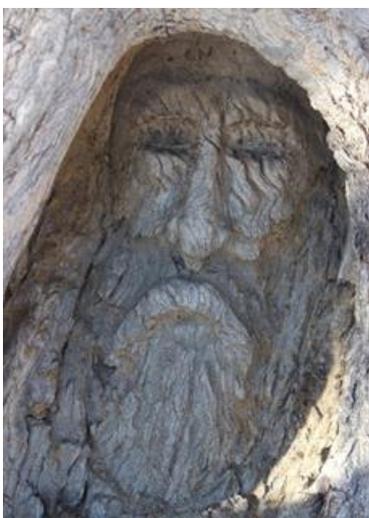
Airport disability bitumen seal on existing unsealed parking area to include 2 disability bays and constructed a paved access pathway from the newly sealed parking area to the aircraft parking area. This provides direct access from disability parking area to this aircraft parking area used by RFDS during emergency call outs and scheduled clinic days. Pathway includes solar powered bollard lighting.



BUILDING OUR REGIONS

The Dig Tree Visitor Experience Redesign Project

The Conservation upgrade to the Reserve has been completed, which included a pathway and boardwalk around the three trees constructed of composite material with handrails, new signage, and blazes that have a similar texture to the bark on the trees. The blazes provide for an interactive experience for tourists as they can be touched, to understand and read what was on the three trees prior to them becoming overgrown. The signage and blazes will provide greater awareness about the Dig Tree and the Burke and Wills story.



DROUGHT COMMUNITIES PROGRAM – EXTENSION

The extension of the Drought Communities Programme (the program) provided funding in 2019/20 to Eligible Councils to deliver benefits to targeted drought-affected regions of Australia.

The program supported local community infrastructure and other drought relief projects for communities who have been impacted by drought.

The objectives of the program were to deliver support to targeted drought-affected regions of Australia by funding:

- local community infrastructure; and
- other drought relief projects.

Bulloo Shire Council received \$1,000,000 under this program for the eight (11) projects listed below which will completed by 31 December 2020.

Project name	Project description	Funding
Noccundra Sports Ground kitchen & power	Upgrade of kitchen amenities at the Noccundra sports ground	\$250,000.00
Hungerford Hall painting	Painting of the Hungerford Hall	\$90,000.00
Hungerford Hall Air conditioners	Upgrade of air conditioners at the Hungerford Hall	\$60,000.00
Street art	Murals on Community Centre, Community Pool and Median Strip statues	\$35,000.00
Old hospital fencing	Upgrade fencing around the Old Hospital	\$40,000.00
Turf at old jail	Lay turf and sprinkler system at the old jail tourism site	\$80,000.00
Shed at hydro power plant	Construct shed to house antique machinery at the hydro power plant	\$30,000.00
Installation of solar lights on Tourist Trail	Installation of solar lights along the tourist trail from the bridge entering town to the old hospital??	\$100,000.00
Secondary Learning Facility building	Construct a second building at the Secondary Learning facility	\$200,000.00
Pool shade structure	Construct a permanent shade structure over the community pool	\$100,000.00
Adverse Event Plan	Development of an adverse event plan to make community more resilient in during a natural disaster	\$15,000.00
Total		\$1,000,000



QUEENSLAND FERAL PEST INITIATIVE FUNDING – LOCAL GOVERNMENT CAPACITY BUILDING

Bulloo Shire Biosecurity Enhancement Project

Bulloo Shire received funding from the Department of Agriculture and Fisheries (DAF) through Round 2.2 of the Queensland Feral Pest Initiative for *Bulloo Shire Biosecurity Enhancement Program*.

The total budget for the project is \$110,000:- Grant funds - \$100,000 and Bulloo Shire to provide \$10,000 in-kind.

The project is over 2 years - 2018/19 and 2019/20, and is for the employment of a part time Biosecurity Liaison Officer to build capacity amongst local landholders in relation to biosecurity obligations and to assist with the engagement and facilitation of the Bulloo Region Biosecurity Plan.

The liaison officer will assist landholders to develop their own Property Pest Management Plan, these are also called Biosecurity Plans.

The liaison officer will liaise with land holders and offer assistance with the development of property pest management plans. A Property Pest Management Plan is one tool landholders can use to demonstrate their General Biosecurity Obligation (GBO).

“The Queensland Feral Pest Initiative has received funding through the Queensland Government for additional employment in the agricultural industry or local government sectors to support local governments and industry to manage weeds and pest animals.”



Coral Cactus



Noogoora Burr

Rural Services Statistics 2019/2020

- 8,613 kg Wild Dog Meat Baits laid
- 7,625 kg Wild Pig Meat Baits laid
- 32 Wild Dogs Trapped



ROADS HIGHLIGHTS

The Works Department have had a full year striving to deliver high quality infrastructure across the shire in a cost effective manner. Council is committed to maintaining its road assets to ensure a safe road network for all travelling throughout the Bulloo Shire. During 2019/20 Council workforce has delivered capital works and maintenance programs on both Council and State road networks.

Maintenance on Local Roads

The Bulloo Shire Road Maintenance budget of \$1.1 million saw work completed on Hungerford Road, Warri Gate Road, Soonah Crossing Road, Tickalara Road, Durham Road, Innamincka Road, Orientos Road, Cameron Corner Road, Toona Gate Road, Moomba Road, Yenloora Road, Besm Road, Ballera Road, Bypass Road, Racecourse Road, Dig Tree Road, Omicron Road, Bulloo Downs Road, Autumnvale Road, & Woomanooka Road.

All these roads were maintained with a light, medium or heavy formation grade, and general maintenance of pot hole patching, grid cleaning and renewed signage.

TIDS Funding (Transport Infrastructure Development Scheme)

TIDS funding was spent on improving the Innamincka and Quilpie Roads. Council completed a 2km seal on Innamincka Road. 2020-21 will see Innamincka Road fully sealed to the South Australian Border with the remaining 2.7km scheduled to be sealed before Christmas.

Quilpie Road TIDS funding allowed for a 3.83km seal. This was then incorporated with TMR re-sheet which allowed Council to extend the seal to 6.21km in total.

R2R Funding (Roads to Recovery)

Many different projects were able to be delivered under R2R funding as the Federal Government increased Council funding with the condition that most of the work had to be completed by June 2020. The remaining R2R work is scheduled for completion by December 2020. Completed R2R works are as follows....

- Warri Gate Road 3km Seal
- Innamincka Road 2km seal (this was tied in with TIDS money to support Council Contribution)
- Orientos Road Intersection upgrade
- Airport Intersection upgrade & Refuse Lane seal
- Thargomindah Town Street Reseals



RMPC - Road Maintenance Performance Contract

RMPC funding is specifically for maintenance of State owned main roads - Cunnamulla, Bundeena, Eromanga, Quilpie & Hungerford-Eulo Roads.

Works undertaken include shoulder re-sheets, medium/heavy formation grades, general maintenance, road furniture installation. Council also repaired a very rough patch on the Cunnamulla Road.

TMR has implemented a Flood Damage Control program and staff have undertaken training in how to use the program to capture all the flood damage for future events.



QLD Border Closure saw road services helping with signage at border gates and installing two new gates to temporarily replace the grids and ensure no unauthorized entry into Queensland.

Road Services have another busy year ahead with:

- Reseals on Hungerford Road and Innamincka Roads
- Reseals of the Thargomindah streets
- Seals on Warri Gate, Innamincka and Quilpie Roads
- Resheeting on Quilpie and Eulo-Hungerford Roads
- Flood damage rectification
- Formation grading, and
- Investigation into installation of additional bores/water points



Other Works

Other works that have been carried out are:

- Innamincka Road reseals
- Flood gauge upgrade project
- Airport carpark seal
- Flood damage from Cyclone Trevor (completed)
- Flood damage from Cyclone Esther (ongoing)
- Kerb and channel around Thargomindah
- Bypass Road sealed to Cemetery Road,
- Water points, grids and gates.



CHANNEL COUNTRY MUSIC MUSTER 2019

The first Inaugural Channel Country Music Muster (Give the Bush a Helping Hand) Festival was held on the 20th & 21st July 2019. This travelling festival is targeted towards grey nomads and people came from near and far with over 250 Caravans converging at the Rodeo Grounds and Caravan Parks in Thargomindah.

The week leading up to the festival consisted of various activities for camper entertainment including:

- Walk Ups hosted by Rob and Dawn Walters entertaining the crown all week
- Evening movie night on the big screen
- Informative talk by Grazier Anthony Glasson who spoke on the difficulties and hardships caused by this extended drought.
- Local kids doing a whip cracking display
- Damper Cooking Competition
- Camp Oven Cooking Demonstration by the Mayor of Bulloo Shire, John (Tractor) Ferguson, Rusty Ferguson and local camp oven legend Doug Clifford
- Sing-a-long around the fire
- Interest talk on Bee Keeping by John (Tractor) Ferguson



On Saturday there was a Poets Breakfast with Murray Hartin followed by the official opening by Mayor Tractor Ferguson of the 1st Channel Country Music Muster and then a great line up of artists with Ged & Trudy, Rob Breese, Trevor Tolton, Tom Maxwell, Laura Downing, Rob Walters and Stevie and Jacinta Byrne.

Saturday night at the Bulloo River Hotel (the home of Surly Shirley) where an awesome night was had by locals and nomads alike being entertained by the main artists from the Muster.

The Poets Breakfast was well attended again on Sunday with Murray Hartin delivering his famous poem Turbulence at 30,000feet. The main stage kicked off again with a surprise visit by Kevin Walsh (Good Morning Country).

Council are very grateful to Ged and Trudy Hintz for choosing to host this event in Thargomindah.



CHANNEL COUNTRY LADIES DAY

The Bulloo Shire hosted the 2019 Channel Country Ladies Day at the Explorers Caravan Park, Thargomindah from 18th – 20th October 2019.

The Channel Country Ladies Day was started five years ago, by two women who recognised the absence of opportunities for women in western Queensland to get together and be women for the weekend.

It is for all women in the Channel Country, whether you live in a small town or on a large pastoral station. It is for women of all ages to come together and enjoy a relaxing and uplifting break from the demands of life in the bush. We have had women from 14 through to 90 whom have all taken away something from the weekend.

The Channel Country Ladies Day developed in 2012 to bring women together from across a large geographic area to socially connect as social isolation is a significant issue for women in the remote western Queensland region. It offers women a platform and safe environment to openly share and discuss emotions, access women's health while at the same time have fun and enjoyment, form new friendships through creative engaged arts experiences reducing social isolation and increasing emotional wellbeing.

This was a very successful event bringing many regional ladies to the Bulloo Shire for a great weekend.

A big thank you to the Channel Country Ladies Day Committee for choosing to hold the 2019 event in the Bulloo Shire.



TOURISM

The Thargomindah Visitor Information Centre (VIC) provides information on road conditions, tourism attractions, tourism products and events within the Bulloo shire, and the greater Outback region. The Centre also stocks a variety of maps, brochures and tourism magazines.

The VIC staff are happy to provide visitors with advice on road conditions, where they can stay and eat, and what there is to see and do in town and the wider region.

During the year the following visitors registered at the Visitor Information Centre and the Explorers Caravan Park:

- ❖ 6,534 visitors through the Visitor Information Centre
- ❖ 4,168 tourism visitors to the Explorers Caravan Park

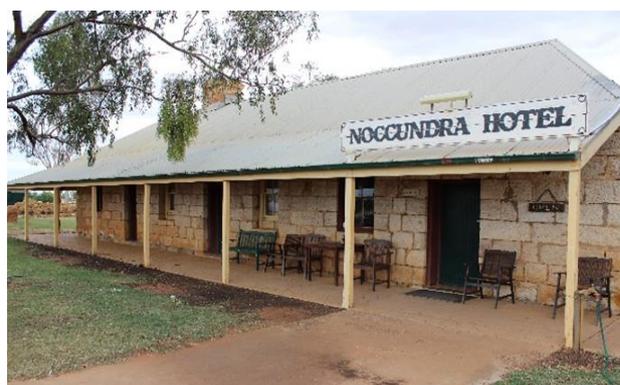


Thargomindah Visitor Information Centre

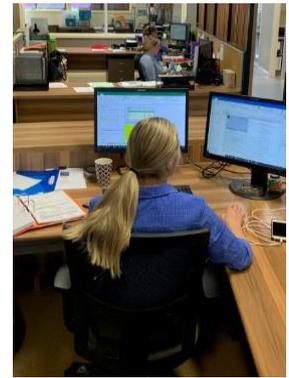
In Person: Echidna Place, 37 Dowling St, Thargomindah
Phone: 07 4621 8095
Email: tourism@bulloo.qld.gov.au
Website: www.explorebulloo.com.au
Facebook: Visit Bulloo

ATTRACTIONS:

Tourism Experiences - Old Hospital, Hydro Power & Old Jail
Walking Tracks - Concrete River & Tourism Sites Trail
National Parks - Currawinya & Lake Bindgolly
Historic Hotels - Hungerford & Noccundra
Cameron Corner - Where the three States meet.
Station Stays - Kilcowera & Epsilon
Burke and Wills Dig Tree
Bird Watching



STAFF SNAPSHOT



WORK HEALTH & SAFETY

The Work Health & Safety Policy was adopted on 15 January 2020.

POLICY STATEMENT

The Bulloo Shire Council is committed to providing a safe and healthy working environment for our employees, contractors, volunteers and visitors to the workplace. Council is committed to promoting the provisions of the Work Health and Safety (WHS) and other Legislative requirements, associated Codes of Practice and Australian Standards, together with significant importance placed on hazard/risk management and injury prevention strategies.

Council's primary objective to WHS is to eliminate or reduce risk by developing proactive strategies, through consultation, cooperation, coordination and adopting a risk management approach to WHS in order to provide an injury/illness free workplace. We understand that creating and maintaining a safe and healthy working environment is a major part of our overall responsibilities and that all employees, contractors, volunteers and visitors are responsible and accountable for the health and safety of both themselves, their colleagues and other around the workplace.

In conjunction with this policy, our Safety Management System will outline our Objectives, set Targets and identify achievable WHS key performance indicators which will be assigned to senior management, supervisors and where appropriate to workers. The WHS Plan will be reviewed and updated through the actions identified in the Quarterly Action Plans. Individual Safe Work Procedures, Guidelines and Standards have been prepared and issued in consultation with relevant employees and our WHS Committee. Council is committed to the distribution of WHS information to all workers and interested parties. Council is dedicated to maintaining a bronze level benchmark in the LGW external audit, with the progressive goal of achieving higher.

We expect all employees, contractors and visitors to our workplaces to follow safe work practices as prescribed under the Legislation, through our Safety Management System, Safety Policy and Safe Work Procedures and that they make every effort to identify and where reasonably practicable, eliminate hazards or to reduce the risk of injury to themselves and others.

We will provide adequate resources, provide when required mandated and/or appropriate and regular training on WHS for all employees to enable us to manage and maintain a safe and healthy workplace. WHS is important part of a workplace environment and we all have an obligation to ensure that we have a safe and healthy working environment and we encourage you to actively participate so that we may achieve our goal.

Lew Rojahn
Chief Executive Officer

Date: 15/01/2020

CUSTOMER SERVICE CHARTER

The Customer Service Charter describes our commitment to you our customer and sets out the standards of service you can expect from us. It also outlines what you can do to help us deliver a more effective, efficient service and informs you of the steps you can take should that service fail to meet your expectations.

OUR SERVICE COMMITMENT TO YOU

To create and maintain a customer service culture throughout the organisation that ensures the delivery of consistent and quality customer focused services whereby our customers are dealt with promptly, courteously, efficiently and effectively at all times.

WHAT YOU, OUR CUSTOMER, CAN EXPECT?

- Friendly, courteous, respectful, honest and ethical high quality service
- Your needs to be listened to and responded
- Staff who are trained to provide a full range of information on Council services
- Assistance to find solutions to problems
- Provision of a reference service to an identified contact point if we are unable to provide the service you need

WHAT DO WE ASK FOR?

- To treat our staff with courtesy and respect
- To respect the right of other customers
- To provide accurate and complete information
- Give us feedback on our service



OUR REQUEST AND COMPLAINTS SYSTEM

When you ring, write or email all information is entered into Council's Customer Request System (CRS). This system lets us track requests and complaints and allocate them to the correct area for action.

GENERAL PROCESS FOR COMPLAINTS HANDLING

The relevant Manager will organise a complaint response. The customer will be informed of the complaint processes and response timelines.

DISSATISFIED WITH OUR SERVICE

Sometimes service requests, or other correspondence, do not get a response with a timeline or other issues may arise. Please discuss your concerns with the person you have dealt with.

If you are still dissatisfied with the outcome please ask to be referred to the Manager of the Department, who will review the matter and respond within 5 working days of hearing from you.

If you are still dissatisfied with our service we will refer you to the most appropriate complaints body.

Unsatisfied customers may follow up by ringing the Queensland Ombudsman.

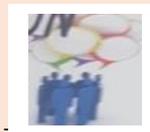
CORPORATE VALUES

As an organisation we have adopted a set of values - developed by the people, for the people. We expect anyone who applies for a job with us to be aligned with these values.

COMMUNICATION

We are H.O.T

Honest, Open and Two-way



It is the transaction of ideas, thought, information, facts & values between council, staff & community.



FUN

We laugh together

We work together

Work is only work if you make it so. In every job that must be done there is an element of fun.

POTENTIAL

We encourage growth



Giving everyone a chance to reach their full potential is the best work anyone can do.



COURAGE

We plan to succeed

Excuses for failure are not documented. Fear is not present because no one ever works alone. Change is constant, growth is optional.

SAFETY

We think, act and promote safety

Safety isn't a slogan it is a way of life.



COMMITMENT

We are passionate & engaged

Commitment ignites our actions and drives our performance. It fuels our passion for a job well done.

ELECTED REPRESENTATIVES

Councillors

Bulloo Shire Council has five elected representatives who are responsible for formulating Council Policies, Corporate Plan and Operational Plan, and making decisions to achieve the Council's goals.

The Bulloo Shire is undivided for electoral purposes. Each Councillor represents the overall public interest of the entire region. The Mayor and Councillors are elected by all voters within the Bulloo Shire.

April 2020 saw the changing of the Councillors for Bulloo Shire Council with the quadrennial elections held on 28 March 2020. Council bid farewell to Councillors Donna Humphris, Alison Petty and Jon Cob and welcomed newly elected Councillors Vaughan Collins, Glyn (Dogga) Dare and Stewart (Pod) Morton. Mayor John (Tractor) Ferguson and Cr Shirley Girdler were re-elected to office for 2020-2024 term.

1 July 2019 – 10 April 2020

Mayor: John C. S. Ferguson
Deputy Mayor: Jonathon Cobb
Councillors: Donna Humphris
Shirley Girdler
Alison Petty

11 April 2020 – 30 June 2020

Mayor: John C. S. Ferguson
Deputy Mayor: Shirley Girdler
Councillors: Vaughan Collins
Stewart Morton
Glyn Dare



Picture L-R - Deputy Mayor J. Cobb, Cr S. Girdler, Cr. D Humphris, Cr A. Petty and Mayor J. Ferguson

Pictured L-R - Cr V. Collins, Cr G. Dare, Deputy Mayor S. Girdler, Mayor J. Ferguson and Cr S. Morton



Meetings Attended

Section 186(c) of the Local Government Regulation 2012

	Ordinary Meetings	Special Meetings	Other (No. of Days)
Total meetings held	12	4	
J. C. S. Ferguson	12	4	13
J. Cobb	4		
D. M. Humphris	8	2	5
S. E. Girdler	12	4	11
A. Petty	9	2	5
S. Morton	3	2	4
G. Dare	3	2	4
V. Collins	3	2	4

Remuneration Paid to Each Councillor

Section 186(a) of the Local Government Regulation 2012

Council is required to report on details relating to the total remuneration paid to each Councillor during the year. This includes the total superannuation contributions paid during the year for each Councillor, and the expenses incurred by Councillors, and the facilities provided to each Councillor during the year under the Council's reimbursement and expenses policy.

	Total Remuneration	Superannuation Contributions	Professional Development
J. C. S. Ferguson	\$106,100.00	\$0	\$0
J. Cobb	\$31,452.48	\$0	\$0
D. M. Humphris	\$38,343.50	\$0	\$0
S. E. Girdler	\$55,089.48	\$0	\$1,853.96
A. Petty	\$39,824.75	\$0	\$1,057.65
V. Collins	\$13,262.25	\$0	\$0
S. Morton	\$13,262.25	\$0	\$0
G. Dare	\$13,262.25	\$0	\$0
Total	\$312,675.96	\$0	\$2,911.61

Expenses and Facilities Provided to Each Councillor

Section 186(b) of the Local Government Regulation 2012

	Expenses Incurred	Description	Facilities provided
J. C. S. Ferguson	\$2,467.66	Travel Expenses Uniform, Ipad, Iphone	Mobile Phone, Ipad, Use of Council car for Official business
J. Cobb	\$2,277.92	Travel Expenses, Accommodation Council Meetings	Ipad, Use of Council car for Official business
D. M. Humphris	\$294.55	Accommodation Diploma of Local Government	Ipad, Use of Council car for Official business
S. E. Girdler	\$927.28	Accommodation LGAQ Conference, Uniforms	Ipad, Use of Council car for Official business
A. Petty	\$0		Ipad, Use of Council car for Official business
V. Collins	\$1,109.96	Uniforms, iPad	Ipad, Use of Council car for Official business
S. Morton	\$4,319.87	Travel Expenses, Accommodation Council Meetings, Uniform, iPad	Ipad, Use of Council car for Official business
G. Dare	\$1,109.96	Uniforms, iPad	Ipad, Use of Council car for Official business
Total	\$12,507.20		

Reimbursement of Expenses and Provision of Facilities

Resolution under 250(1)

Council adopted the reviewed Councillors Expense Reimbursement Policy as presented on 14 April 2020. (Resolution No.2020/103) This policy is due for review in January 2022.

Councillor Misconduct

Local Government Act 2009, Sections 180(2), (4), 181, or 176C

Section 186(d), (e) and (f) of the Local Government Regulation 2012

S180 Taking Disciplinary Action S181 Inappropriate Conduct		
LGR Section 186(d)	the total number of the following during the financial year (for the period 1 July 2018 to 3 December 2018)	2019/20
(i)	Orders and recommendations made under s180(2) or (4) of the Act	Nil
(ii)	Orders made under s181 of the Act	Nil

S180 Taking Disciplinary Action S181 Inappropriate Conduct		
LGR Section 186(e)	each of the following during the financial year (for the period 1 July 2018 to 3 December 2018)	2019/20
(i)	The name of each Councillor for whom an order or recommendation was made under s180 of the Act or an order was made under s181 of the Act	Nil
(ii)	A description of the misconduct or inappropriate conduct engaged in by each Councillor	Nil
(iii)	A summary of the order or recommendation made for each Councillor	Nil

S176C Action after preliminary assessments		
LGR Section 186(f)	the number of each of the following during the financial year (for the period 1 July 2018 to 3 December 2018)	2019/20
(i)	Complaints about the conduct or performance of Councillors for which no further action was taken under s176C(2) of the Act	Nil
(ii)	Complaints referred to the department's Chief Executive under s176C(3)(a)(i) of the Act	Nil
(iii)	Complaints referred to the Mayor under s176C(3)(a)(ii) or (b)(i) of the Act	Nil
(iv)	Complaints referred to the department's Chief Executive under s176C(4)(a) of the Act	Nil
(v)	Complaints assessed by the Chief Executive Officer as being about corrupt conduct under the Crime and Corruption Act	Nil
(vi)	Complaints heard by a regional review panel	Nil
(vii)	Complaints heard by the tribunal	Nil
(viii)	Complaints to which s176C(6) of the Act applied	Nil

**Local Government Act 2009, Sections 150I, 150AH, 150AR, 150P, 150R, 150S & 150W
Section 186(d), (e) and (f) of the Local Government Regulation 2012**

s150I, 150AH - Orders Made by the Chairperson for Unsuitable Meeting Conduct s 150AR - Decisions, Orders and Recommendations made by the Councillor Conduct Tribunal		
LGR Section 186(d)	the total number of the following during the financial year (for the period 4 December 2018 to 30 June 2019)	2019/20
(i)	Orders made under s150I(2) of the Act	Nil
(ii)	Orders made under s150AH of the Act	Nil
(iii)	Decisions, orders and recommendations made under s150AR(1) of the Act	Nil

s150I, 150AH, 150AR - The name of Councillors who are subject to decisions, orders or recommendations for unsuitable meeting conduct, inappropriate conduct and misconduct		
LGR Section 186(e)	each of the following during the financial year (for the period 4 December 2018 to 30 June 2019)	2019/20
(i)	The name of each Councillor for whom a decision, order or recommendation mentioned in paragraph (d) was made	Nil
(ii)	A description of the unsuitable meeting conduct, inappropriate conduct misconduct engaged in by each of the Councillors	Nil
(iii)	A summary of the decision, order or recommendation made for each Councillor	Nil

s150P, 150R, 150S, 150W - Complaints referred and notifications to the Independent Assessor or the Crime and Corruption Commission (CCC)		
LGR Section 186(f)	the number of each of the following during the financial year (for the period 4 December 2018 to 30 June 2019)	2019/20
(i)	Complaints referred to the assessor under section 150P(2)(a) of the Act by local government entities for the local government	Nil
(ii)	Matters, mentioned in section 150P(3) of the Act by local government entities for the local government	Nil
(iii)	Notices given under section 150R(2) of the Act	Nil
(iv)	Notices given under section 150S(2)(a) of the act	Nil
(v)	Decisions made under section 150W(a), (b) and (d) of the Act	Nil
(vi)	Referral notices accompanied by a recommendation mentioned in section 150AC(3)(a) of the Act	Nil
(vii)	Occasions information was given under section 150AF(4)(a) of the Act	Nil
(viii)	Occasions the local government asked another entity to investigate, under chapter 5A, part 3, division 5 of the Act for the local government, the suspected inappropriate conduct of a councillor	Nil
(ix)	Applications heard by the conduct tribunal about the alleged misconduct of a councillor	Nil

Statutory Information

Overseas Travel

Section 188 of the Local Government Regulation 2012

There was no overseas travel undertaken by a councillor or local government employee in an official capacity during the financial year.

Remuneration of Senior Management

Section 201(1)(a) and s201(1)(b) Local Government Act 2009

The total of all remuneration packages payable in 2019/20 to the senior management of the Council was \$1,091,239.55

Band	Number of employees
Under \$100,000	2
\$100,000 to \$200,000	5
\$200,000 to \$300,000	1

Expenditure on Grants to Community Organisations

Section 189 (a) (b) of the Local Government Regulation 2012

The Council made grants and provided assistance totalling \$158,899 during the year. There were no Council discretionary funds provided during the year.

Organisation	Purpose	Amount
Thargomindah Middle School	Contribution to Middle School	\$ 68,082
Thargomindah Middle School	Homework Club & Operating Costs	\$ 7,173
Thargomindah State Primary School	Contribution for Additional Teacher	\$ 19,000
Thargomindah Polocrosse Club	2019 Thargomindah Polocrosse Carnival	\$ 4,966
Channel Country Challenge	Channel Country Ladies Day	\$ 5,000
Thargomindah Scouts Group	Child membership fees and uniforms	\$ 3,000
Thargomindah Sporting Inc	Grant to Motorbike Gymkhana	\$ 3,000
Thargomindah P & C	P&C Christmas Tree	\$ 5,000
Channel Country Music Muster	Channel Country Music Muster Event	\$ 7,741
Hungerford Medical Centre	Pest Control, Aircon Main., Elec., Grounds Maintenance, Cleaning	\$ 4,174
SES	Operating Expenses & Training – (Thargo)	\$ 2,617
SES	Operating Expenses – Hungerford	\$ 926
Thargomindah Fire Brigade	Operating Exp (Pest Control & electricity)	\$ 1,979
	In Kind Community Support including, Labour, Plant & Equipment hire to Various Organisations	\$ 26,241

Identify Significant Business Activities

Section 45 of the Local Government Act 2009

The Council has no business activities within the meaning of the legislation. It has no activities to which Corporatisation, Commercialisation, or Full Cost Pricing is applicable.

Investigation Notices for Competitive Neutrality Complaints

Section 190(1)(i) and (j) of the Local Government Regulation 2012

There were no investigation notices given in the financial year under Section 49 of the Local Government Regulation 2012.

As such, there were no responses required from Council in the financial year relating to QCA recommendations on Competitive Neutrality complaints under Section 52(3) of the Local Government Regulation 2012.

Identify Beneficial Enterprises

Section 41 of the Local Government Act 2009

Nil

Annual Operations Report for Each Commercial Business Unit

Section 190(1)(c) of the Local Government Regulation 2012

There were no commercial business units to report for the 2019/2020 financial year.

Conducting a Joint Government Activity

Section 190(1)(d) of the Local Government Regulation 2012

There was no action taken for or expenditure on a service, facility or activity that was supplied by another local government under an agreement for conducting a joint government activity for which the local government levied special rates or charges for the financial year.

Contracts and Tendering

Invitations to change tenders under Act s 228(7)

Section 190(1)(e) of the Local Government Regulation 2012

The Council issued no invitations to change tenders during the year.



List of Registers & Public Documents

Section 190(1)(f) of the Local Government Regulation 2012

The Chief Executive Officer holds the following registers. Except where otherwise indicated they are open to inspection at the Council Administration Centre.

Register	Legislative Provision	Notes
Local Law Register	s.31 LGA2009	
Roads Register	s.74 LGA2009	
Register of Cost-recovery Fees	s.98 LGA2009	Register of fees and charges
Delegations Register	s.260 LGA2009	Delegations by Council to CEO and delegations by CEO
Registers of Interests CEO and Related Persons	s.289 Reg2012	Kept by Mayor, not open to public inspection.
Registers of Interests of Councillors	s.289 Reg2012	Available on Councils Website
Registers of Interests of senior contract employees	s.289 Reg2012	Not open to public inspection
Registers of Interests of Related Persons of Councillors and senior contract employees	s.289 Reg2012	Not open to public inspection
Register of Pre-qualified suppliers	s.232 Reg2012	
Register of Business Activities to which the Competitive Neutrality Principle applies	s.56 Reg 2012	The Council has no business activities within the meaning of the legislation. It has no activities to which Corporatisation, Commercialisation, or Full Cost Pricing is applicable.
Asset Register	s.104(5)(b)(ii) LGA2009	

Special Rates and Charges

Section 190(1)(g) of the Local Government Regulation 2012

Council did not make or levy any special rates or charges in the financial year.

Summary of Concessions for Rates and Charges

Section 190(1)(g) of the Local Government Regulation 2012

The council provided concessions to 12 pensioners equalling the State contribution of 20% of the rates and charges, capped at \$200.00.

Internal Audit Report

Section 190(1)(h) of the Local Government Regulation 2012

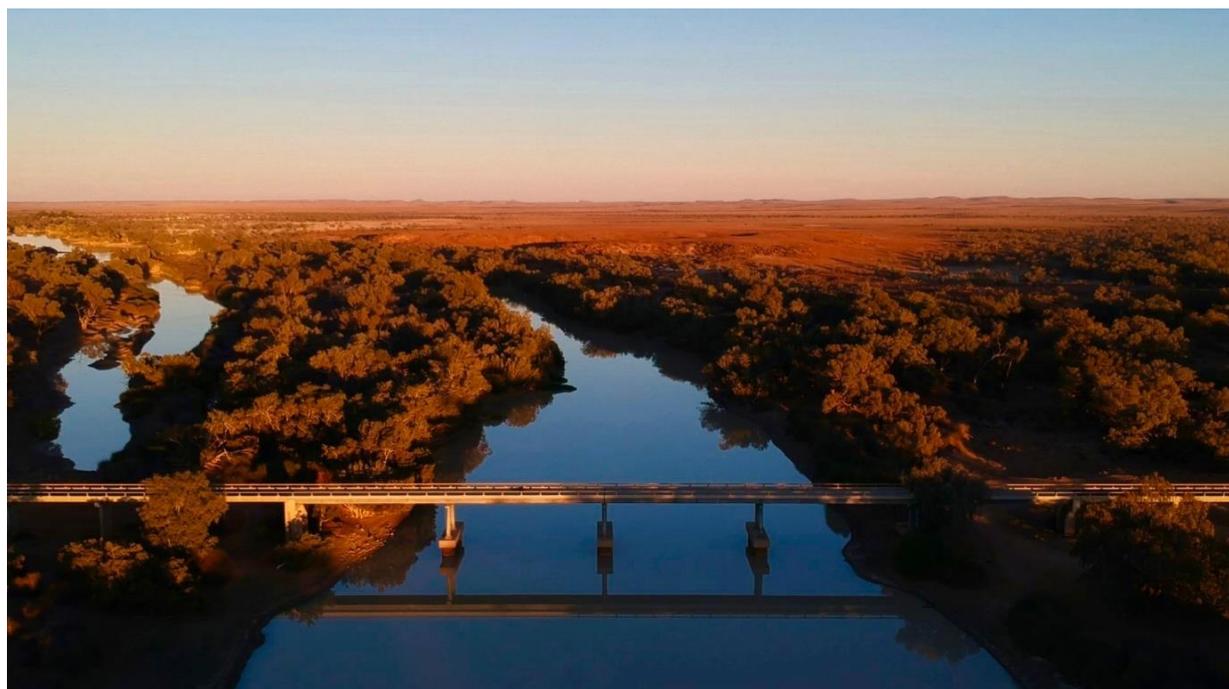
During this seventh year of the internal audit function, the following audits were undertaken, and reports, including findings and recommendations, were submitted to the Audit Committee for review. The Audit Committee which includes two Councillors, and one external member oversees the function of Internal Audit and forwards approved recommendations to Council for consideration and resolution.

Internal Audit Reports covered:

1. Plant Hire Rates
2. Shell Financial Statements 2019/20
3. Cyber Security
4. Contracts & Procurement
5. Portable & Attractive Items

The Internal Audit Committee continues to meet on a regular basis and assist Council in fulfilling its corporate governance role and oversight responsibilities in relation to accounting and reporting practices.

In terms looking forward, Council's Internal Audit function will be carrying out the items listed in the 2020/21 Audit Plan, which includes Management Reporting, Non-Current Assets, Plant, Housing, Stores & Workshop, Workflow Planning, Chart of Accounts & Ordering



EEO Activities

Equal Employment Opportunity (EEO) is the right of individual workers to fair and unbiased conduct, practices and decisions in employment related activities.

Council's current plan focuses on four main target groups as an integral part of its management practices.

The four target groups are

- Aboriginal and Torres Strait Islander people;
- People of non-English speaking background;
- People with a disability; and
- Women

The Bulloo Shire Council is committed to an EEO Policy which is aimed at ensuring all employees and applicants for employment are treated fairly and that selection and promotion are based only on factors relevant to the job, such as skills, qualifications, abilities and aptitude.

EEO Statistics

The following data is based on an assessment of employee records by Council staff with relevant local knowledge and understanding of those employees that identify with the relevant target groups.

Number of employees by target group

	2017/2018	2018/2019	2019/2020
Total employees at year end	62	69	67
Total employees during year	81	77	85
Employee turnover rate	28.57	28.35	26.28

	Target Group Summary			Target Group as a Percentage of Total workforce		
	2017/2018	2018/2019	2019/2020	2017/2018	2018/2019	2019/2020
Aboriginal & Torres Strait Islander	10	14	14	16.13%	20.28%	20.59%
Non-English speaking	2	2	2	3.22%	2.89%	2.94%
Disability	-	1	1	-	1.44%	1.47%
Women	27	27	28	43.55%	39.13%	41.18%

Staff numbers by classification and gender

		Total	Men	Women
LGOA Predominantly Internal	Senior Management	7	4	3
	Level 7-8	3	2	1
	Level 4-6	10	4	6
	Level 1-3	18	5	13
	Total Internal Staff	38	15	23
<hr/>				
LGEA Predominantly External	Level 7-9	5	5	-
	Level 4-6	22	20	2
	Level 1-3	2	-	2
	Total External Staff	29	25	4
Total Staff		67		

Code of Conduct

Bulloo Shire Council has implemented a Code of Conduct in line with the Public Sector Ethics Act 1994 ethics, principles and values. The code has been developed to promote ethics and integrity within Council and provides a framework for ethical behaviour, duties and decisions. Contractors and consultants are also bound by this code whilst undertaking work for Council. All Council employees are given access to appropriate education and training on the codes and its content, as well as their rights and obligations in relation to contraventions of the code.



Administrative Action Complaints

Section 187 of the Local Government Regulation 2012

Statement of commitment to dealing fairly

The complaints process is established with the following objectives:

- The fair, efficient and consistent treatment of complaints about decisions and other administrative actions of the council and complaints about minor breaches.
- A complaints process that is easy to understand and is readily accessible to all.
- Detection and rectification, where appropriate, of administrative errors.
- Identification of areas for improvement in the council's administrative practices.
- Increase in awareness of the complaints process for the council's staff and the community.
- Enhancement of the community's confidence in the complaints process and of the reputation of the council as being accountable and transparent.
- Building the capacity of staff to effectively manage complaints in an environment of continuous improvement.

How the complaints management process is implemented

The Council has a formal complaints management process. Details are on the website and can be obtained from the Council Administration Centre.

Assessment of performance in dealing with complaints

No administrative action complaints were received during the year.

Number of complaints, number resolved, number not resolved and number not resolved made in prior years

Number of complaints received in the year	Nil
Number resolved in the year	Nil
Number not resolved at end of year	Nil
Number made in prior years and still unresolved	Nil



Implementation of Long Term Plans

Council continues to report periodically on the implementation of its Corporate Plan and Operational Plan. Built on a quadruple bottom line approach, Council's Corporate Plan and the Operational Plan ensures that Council's strategies are actioned at an operational level.



Performance Report

Section 190(1)(a) of the Local Government Regulation 2012

● Draft
 ● Not started
 ● On Track
 ● Behind
 ● Overdue
 ● Complete
 → Direct Alignment
 --- Indirect Alignment

BULLOO SHIRE COUNCIL PLAN OPERATIONAL PLAN 2019-2020

Completion	Goal	Status Detail
93% 7% behind	Community - Operational Plan 2019-2020	
83% 83.33 / 100% 16% behind	→ 1. Natural Environment: 100%	
100% -	→ 1.1 Ecological Sustainability	No value
100% 100 / 100% -	→ [2019/20] 1.1.1 Partner with other government departments and organisation to improve eco/enviro outcomes and contribute to better environmental management.: 100%	No value
100% 100 / 100% -	→ Investigate options that encourage the use of renewable or green energy solutions. E.g. Geothermal Plant, Solar Farm: 100%	No value
100% 100 / 100% -	→ [2019/20] 1.1.2 Support initiatives that encourage and improve eco/enviro outcomes: 100%	No value
100% 1 / 1 Event(s) -	→ Coordinate National Tree Planting Day: 1 Event(s)	
100% 1 / 1 Event(s) -	→ Coordinate Clean Up Australia Day: 1 Event(s)	Cancelled - COVID-19
100% 1 / 1 Event(s) -	→ Deliver Annual Bulk Waste Collection: 1 Event(s)	
100% 100 / 100% -	→ [2019/20] 1.1.3 Reduce amount of paper tonnage to landfill: 100%	No value

100% 100 / 100% -		→ Implement a Framework for a Paperless Office Strategy to reduce and discourage paper usage: 100%	Discontinued
100% 100 / 100% -		→ Utilise current systems for Digitisation of Council Records: 100%	No value
100% 100 / 100% -	→ 1.2 Natural Resources: 100%		No value
0 / 0% -		→ [2019/20] 1.2.2 Implement our Biosecurity Plan 2018-2022 0%	
100% 1 / 1 Plan Review(s) -		→ Review Biosecurity Plan 2018-2022 Annually: 1 Plan Review(s)	
100% 2 / 2 Meeting(s) -		→ Continue to support and coordinate the Pest Management Advisory Committee: 2 Meeting(s)	No value
100% 100 / 100% -		→ Bulloo Shire Council Biosecurity Plan 2018 - 2022 - YEAR 2: 100%	No value
100% 100 / 100% -	→ [2019/20] 1.2.3 BSC Biosecurity Plan Planning & Integration: 100%		No value
100% 100 / 100% -		→ Provide maps of pests within the shire, updated as appropriate: 100%	No value
100% 100 / 100% -	→ [2019/20] 1.2.4 BSC Biosecurity Plan Wild Dog & Pig Management: 100%		
100% 2 / 2 Campaign(s) -		→ Delivery wild dog & pig management program in line with policy including aerial baiting campaigns: 2 Campaign(s)	
100% 6 / 6 Session(s) -		→ Assist landholders with wild dog management techniques and emerging technology i.e. education sessions, CPEs: 6 Session(s)	
100% 100 / 100% -	→ [2019/20] 1.2.5 Implement programs to reduce weed infestation in the Shire by mapping, working with landholders and other governments agencies: 100%		No value
100% 100 / 100% -		→ Deliver High Priority Weed management program in line with 2018-2022 Biosecurity Plan: 100%	No value
100% 100 / 100% -	→ [2019/20] 1.2.6 Service levels maintenance in line with In-active stock Routes: 100%		No value
100% 100 / 100% -		→ Monitor inactive stock routes and continue with pest management program: 100%	No value
100% 100 / 100% -		→ Continue to maintain the Stock Route Network Management System: 100%	No value
100% 100 / 100% -	→ [2019/20] 1.2.7 Increase sustainability of RLO program: 100%		

100% 100 / 100%		↳ Seek and apply for additional funding to subsidise or fund strategies as part of the BSC 2018-2022 Biosecurity Plan: 100%	
100% 100 / 100%		→ [2019/20] 1.2.8 Stocking rates on the common meet the requirements of Department: 100%	No value
150% 1.5 / 1 Muster(s)		→ Manage Thargomindah Town Common as per the Local Law: 1 Muster(s)	
100% 2 / 2 Assessment(s)		→ Undertake 6 monthly pasture assessments: 2 Assessment(s)	No value
100% 20 / 20%		↳ Construct holding paddock on Town Common for mustering purposes: 20%	No value
100% 100 / 100%		→ [2019/20] 1.2.1 Partner with other local governments and NRM groups to develop a regional approach to pest management: 100%	No value
100% 3 / 3 Liason(s)		→ Liaise with Desert Channels & SQNRM in relation to pest management issues and initiatives: 3 Liason(s)	
100% 100 / 100%		→ Support State and Commonwealth pest management projects: 100%	No value
100% 100 / 100%		→ Participate in regional baiting programs: 100%	
100% 41.3333 / 41.3333%		→ [2019/20] 1.2.3 Continue to promote public awareness programs and strategies for pest and weeds: 41.3333%	No value
100% 100 / 100%		→ Staff are provided with opportunities to present and attend workshops, conferences, forums.: 100%	No value
100% 12 / 12 Publication(s)		→ Publication of Rural Lands Newsletter: 12 Publication(s)	No value
100% 12 / 12 Article(s)		→ Publication of Fact Sheets/ Best Practice Guides for General Community: 12 Article(s)	
50% 50 / 100%		↳ 1.3 Conservation and Heritage: 100%	No value
0% 0 / 100%		→ [2019/20] 1.3.1 Develop relevant conservation management plans for key assets: 100%	Not completed as planned
0% 0 / 1 Submission(s) 1 Submission(s) behind		→ Seek funding to develop a conservation management plan for the Thargo Hospital: 1 Submission(s)	Not completed as planned
0% 0 / 100%		→ Once developed implement the management plan in accordance with councils budget: 100%	Not completed as planned

100% 100 / 100%	→ [2019/20] 1.3.2 Continue to partner with the Royal Historical Society of Queensland to conserve and promote the Dig Tree National Heritage asset: 100%	No value
100% 100 / 100%	→ Manage trust account on behalf of the Royal Historical Society Queensland: 100%	No value
100% 4 / 4 Report(s)	→ Produce quarterly reports for the RHSQ: 4 Report(s)	No value
90% 89.64 / 100% 10% behind	→ 2. Growth to support a strong and diverse Economy: 100%	
100% 100 / 100%	→ 2.1 Robust Economy: 100%	No value
100% 100 / 100%	→ [2019/20] 2.1.1 Partner with local businesses/industry and other local governments to promote local business: 100%	No value
100% 2 / 2 Meeting(s)	→ Meet regularly with Shires in the SW to cross promote and explore opportunities: 2 Meeting(s)	No value
100% 100 / 100%	→ Implement cross border agreements to support and promote local businesses and maximise tourism visitation: 100%	
100% 1 / 1 Review(s)	→ Existing App updated to promote local business: 1 Review(s)	Not completed as planned
100% 2 / 2 Meeting(s)	→ Provide information to all businesses on visitor needs with regard to visitor season: 2 Meeting(s)	No value
100% 100 / 100%	→ [2019/20] 2.1.2 Participate in Council forums/bodies that support regional economic development: 100%	No value
100% 100 / 100%	→ Continue to support South West Regional Economic Development & other bodies: 100%	
100% 100 / 100%	→ 2.2 Grow Innovation in all sectors: 100%	No value
100% 100 / 100%	→ [2019/20] 2.2.1 Assist in the promotion of local eco-tourism businesses: 100%	No value
100% 10 / 10 Promotion(s)	→ Council to work with QPWS & Kilcowera Station to cross-promote eco-tourism: 10 Promotion(s)	No value
0% 0 / 100% 100% behind	→ [2019/20] 2.2.8 Identify and implement local and regional initiatives to capitalise on the environmental and economic potential of the local government: 100%	Not completed as planned
11% 0.11 / 1 Document(s)	→ Develop an Economic Development Study that provides a range on initiatives to capitalise on environment and economic potential in the region.: 1 Document(s)	Not completed as planned

100%	100 / 100%	-	→ [2019/20] 2.2.2 Partner with other local governments and industry bodies to develop a sustainable tourism industry: 100%	No value
100%	1 / 1 Review(s)	-	→ Review Membership of Adventure Way in relation to value for money expenditure: 1 Review(s)	
100%	100 / 100%	-	→ Develop links with the new Toowoomba LTO to maximise growth opportunities for the region: 100%	No value
100%	100 / 100%	-	→ [2019/20] 2.2.3 Promote the visitor information centre as a key element driving economic development (promote tourism attraction, product and events within the Bulloo Shire): 100%	No value
100%	4 / 4 Product(s)	-	→ Continue to provide and develop local regional tourism product for retail in the VIC: 4 Product(s)	
100%	100 / 100 Customer(s)	-	→ Gather statistics and data from new and existing customers to obtain as a database for marketing & advertising.: 100 Customer(s)	No value
100%	100 / 100%	-	→ [2019/20] 2.2.4 Grow tourism and visitation numbers by 10% per annum from 2018 - 2020: 100%	No value
100%	100 / 100%	-	→ Implement the Tourism and Marketing Strategy Year 2: 100%	Not completed as planned - COVID-19
100%	10 / 10 Promotion(s)	-	→ Visitor Information Centre to assist with the promotion of local events and business houses on Councils tourism website and Facebook page: 10 Promotion(s)	
100%	3 / 3 Meeting(s)	-	→ Continue to support and participate in the Adventure Way Tourism Initiative: 3 Meeting(s)	No value
100%	100 / 100%	-	→ [2019/20] 2.2.5 VIC to develop a community program of events that signifies the Bulloo Region as an authentic outback destination: 100%	No value
100%	100 / 100%	-	→ Events approved in Budget delivered: 100%	
100%	100 / 100%	-	→ Enhance tourism promotion by delivering contact with market through attending regional events, i.e. Music in the Mulga.: 100%	
0%	0 / 100%	99% behind	→ [2019/20] 2.2.6 Continue development and completion of existing tourism assets to provide the base for tourism activities.: 100%	Not completed as planned
100%	100 / 100%	-	→ Maintain and expand existing resource base for tourism: 100%	No value
0%	0 / 1 Schedule(s)	1 Schedule(s) behind	→ Develop a tourism asset maintenance and upgrade schedule to ensure consistent, quality product.: 1 Schedule(s)	Not completed as planned
100%	100 / 100%	-	→ [2019/20] 2.2.7 Investigate the development of new infrastructure using investment strategies for tourism.: 100%	Not completed as planned - COVID-19

86% 85.71 / 100% 14% behind	→ 2.3 Grow Population: 100%	No value
86% 85.71 / 100% 14% behind	→ [2019/20] 2.3.1 Ensure our Planning Scheme supports growth for industry, tourism and population: 100%	No value
0% 0 / 100% 100% behind	→ Develop and implement an Economic Development Strategy that support growth: 100%	Not completed as planned
100% 4 / 4 Audit(s) -	→ Audit essential infrastructure to determine its capacity to support development: 4 Audit(s)	No value
100% 15 / 15 Approvals -	→ Effectively manage development assessments and building approvals to manage DAs & Building approvals in line with Councils service standards: 15 Approvals	No value
100% 100 / 100% -	→ Explore opportunities for funding for sewerage extension and completion of heavy and light industrial areas: 100%	No value
100% 100 / 100% -	→ Prepare project management plan including costings for service connections to new industrial precinct in preparation for grant application: 100%	No value
100% 100 / 100% -	→ Continue with Native Title clearances and Finalise purchase of 3 industrial lots from DNRM: 100%	Discontinued
100% 100 / 100% -	→ Prepare detailed scope of works including costings for the realignment and construction of roads and town boundary fence: 100%	
63% 62.5 / 100% 37% behind	→ 2.4 Grow Revenue: 100%	No value
100% 100 / 100% -	→ [2019/20] 2.4.1 Continue to support local purchasing and investment strategies: 100%	No value
100% 1 / 1 Forum(s) -	→ Annual forum with local business for feedback: 1 Forum(s)	No value
125% 5 / 4 Meeting(s) -	→ Collaborate with SWRED & RDA around business opportunities: 4 Meeting(s)	No value
25% 25 / 100% 75% behind	→ [2019/20] 2.4.2 Facilitate increased training and development for businesses through State Development: 100%	Not completed as planned
100% 100 / 100% -	→ 2.5 Grow Community Partnerships: 100%	No value
100% 100 / 100% -	→ [2019/20] 2.5.2 Develop partnership arrangements and agreements that support increased collaboration across the community and council: 100%	No value
100% 100 / 100% -	→ Provide secretariat support of a Tourism Progress Association: 100%	

100%	100 / 100%	-	→ Co-ordinate Agendas and Minutes for the Bulloo Progress Assoc.: 100%	
100%	100 / 100%	-	→ Forward Minutes to Council for their consideration: 100%	
100%	100 / 100%	-	→ [2019/20] 2.5.1 Provide financial assistance grants to community organisations to support them in undertaking community events/activities.: 100%	No value
100%	2 / 2 Advertisement(s)	-	→ Advertise financial assistance grant twice annually for community events/activities March & September: 2 Advertisement(s)	No value
100%	1 / 1 Review(s)	-	→ Review Community Grants Policy: 1 Review(s)	No value
0%	0 / 1 Report(s)	1 Report(s) behind	→ Annual Report to Council in June on total funds acquitted through grants program: 1 Report(s)	Not completed as planned
100%	100 / 100%	-	→ 3. Community Spirit and Well-being: 100%	
100%	100 / 100%	-	→ 3.1 Strong Communities: 100%	No value
100%	100 / 100%	-	→ [2019/20] 3.1.1 Foster the unique sense of community that defines Bulloo Shire for both residents and visitors: 100%	No value
100%	12 / 12 Newsletter(s)	-	→ Continue publication and distribution of Community newsletter and consolidate different aspects businesses and landholders: 12 Newsletter(s)	No value
100%	100 / 100%	-	→ Continue to produce and host video content that promotes the community: 100%	No value
100%	100 / 100%	-	→ Support the "Stay on Track Outback" campaign: 100%	
100%	1 / 1 Strategy(ies)	-	→ Develop and Implement a Strategic Communications Strategy to support a range of objectives: 1 Strategy(ies)	No value
100%	100 / 100%	-	→ Support community and businesses with value and activities: 100%	No value
100%	6 / 6 Event(s)	-	→ Facilitate/deliver movie nights in conjunction with Blue Light Association & local Qld Police: 6 Event(s)	
100%	100 / 100%	-	→ Promote availability of jumping castle for local events: 100%	Not completed as planned - COVID-19
100%	100 / 100%	-	→ [2019/20] 3.1.2 Provide equitable access and avenues for all residents to participate and contribute to decisions made in their community: 100%	No value

100% 100 / 100%		→ [2019/20] 3.1.3 Options support a diverse range of opportunities and activities for residents to participate in local community activities and foster common citizenship.: 100%	No value
0 / 0 Event(s)		→ Deliver event - Australia Day Awards 0 Event(s)	No value
100% 1 / 1 Event(s)		→ Deliver event - Anzac Day: 1 Event(s)	No value
0 / 0 Event(s)		→ Deliver event - Seniors Week 0 Event(s)	Cancelled - COVID-19
0 / 0 Event(s)		→ Deliver event - Qld Week 0 Event(s)	Cancelled - COVID-19
100% 9 / 9 Event(s)		→ Deliver event - Guest speaker breakfasts: 9 Event(s)	No value
100% 100 / 100%		→ Visit each community at least once per year: 100%	No value
0 / 0 Plan(s)		→ Develop village plans for each remote community 0 Plan(s)	Discontinued
100% 100 / 100%		→ [2019/20] 3.1.4 Ways to connect are fostered and supported through a range of strategies including community grants for events: 100%	Not completed as planned - COVID-19
100% 100 / 100%		→ 3.2 A Safe Community: 100%	
100% 100 / 100%		→ [2019/20] 3.2.1 Develop and maintain preparedness and response capabilities to ensure the community is able to withstand a wide variety of disasters that may affect the region: 100%	No value
100% 1 / 1 Review(s)		→ [2019/20] Review Disaster Management Plan annually: 1 Review(s)	No value
100% 2 / 2 Meeting(s)		→ Support and coordinate the LDMG: 2 Meeting(s)	No value
500% 500 / 100%		→ [2019/20] 3.2.2 Continue to deliver and support services that support health and safety across the region e.g. pest management, animal management, disaster preparedness: 100%	No value
100% 100 / 100%		→ Deliver Public Health Program: 100%	Cancelled - COVID-19
100% 100 / 100%		→ Deliver Animal Control Management program: 100%	No value
100% 100 / 100%		→ Deliver Pest Management Program: 100%	No value
200% 200 / 100%		→ Animal related nuisance is minimised through proactive control measures: 100%	No value
100% 4 / 4 Occurrence(s)		→ The impact of periodic mosquito infestations are mitigated through appropriate vector control measures: 4 Occurrence(s)	

100% 100 / 100%	→ [2019/20] 3.2.3 Community Environmental health is secured through ensuring compliance standards are maintained.: 100%	No value
100% 100 / 100%	→ Deliver annual EHO inspection program: 100%	Cancelled - COVID-19
100%	→ 3.3 Healthy Community	No value
100% 1 / 1%	→ [2019/20] 3.3.1 Residents have access to a range of quality health and emergency services in accordance with community expectations: 1%	No value
100% 2 / 2 Briefing(s)	→ [2019/20] 4.2.5 Continue to liaise and brief government and other Health organisations in order to improve service delivery to Bulloo shire residents.: 2 Briefing(s)	No value
100% 1 / \$1	→ Continue to support additional clinic in conjunction with the Dept. of Health: \$1	
100% 4 / 4 Liason(s)	→ [2019/20] 3.3.4 Provide support & advocacy for community members accessing Aged Care in home services: 4 Liason(s)	No value
100% 100 / 100%	→ [2019/20] 3.3.2 Promote healthy lifestyles that include keeping fit and active and involved in physical activities such as walking, cycling and organised sporting activities: 100%	No value
100% 6 / 6 Program(s)	→ Deliver and actively market programs and activities that encourage healthy lifestyles: 6 Program(s)	
100% 100 / 100%	→ [2019/20] 4.5.2 Sport and Rec program meets the needs of local residents and visitors: 100%	Not completed as planned - COVID-19
100% 100 / 100%	→ Deliver Summer & winter sport and recreation programs: 100%	Not completed as planned - COVID-19
100% 100 / 100%	→ Timetables implemented to provide maximum access for the community: 100%	Not completed as planned - COVID-19
100% 100 / 100%	→ Develop sustainable service levels for parks and gardens across the Shire. Including service levels for lawn mowing, garden maintenance.: 100%	
100% 100 / 100%	→ [2019/20] 3.3.3 Provide the community with linkages to Primary Health Care Services: 100%	No value
97% 97.43 / 100% 2% behind	→ 4. Infrastructure and Services: 100%	
86% 85.6 / 100% 14% behind	→ 4.1 Community Infrastructure: 100%	
50% 50 / 100% 50% behind	→ [2019/20] 4.1.06 Maintain Infrastructure for Hungerford in a manner which reflects community priorities and standards: 100%	No value

0% 0 / 1 Application(s) Lodged -	→ Make application for Road Opening refuse Tip (Hungerford): 1 Application(s) Lodged	Pending External Decision
100% 10 / 10% -	→ Liaise with DNRM on outstanding land matters in the Hungerford Township: 10%	Pending External Decision
100% 100 / 100% -	→ [2019/20] 4.1.07 Annual inspection of playground equipment within the Shire, to ensure compliance with WH&S and public safety: 100%	No value
100% 1 / 1 Audit(s) -	→ Carry out an annual inspection/audit playground equipment: 1 Audit(s)	No value
100% 52 / 52 Inspection(s) -	→ Visual inspection carried out on equipment during normal park maintenance with inspections noted and all defects noted along with maintenance requirements: 52 Inspection(s)	No value
100% 100 / 100% -	→ [2019/20] 4.1.08 Community hall facilities meet the needs of the community: 100%	No value
100% 2 / 2 Campaign(s) -	→ Hall hire encouraged through media advertising: 2 Campaign(s)	Not completed as planned - COVID-19
100% 100 / 100% -	→ Set schedule of fees as part of budgeting process: 100%	No value
100% 1 / 1 Report(s) -	→ Review asset condition and maintenance requirements between 2018 - 2020 as part of asset management and provide a report to council for decision making in relation to impairment: 1 Report(s)	No value
100% 100 / 100% -	→ [2019/20] 4.1.09 Provide sustainable and well maintained facilities that meet committee needs in line with councils budget: 100%	No value
100% 100 / 100% -	→ [2019/20] 4.1.10 Grow library services and programs to ensure that the library is a well utilised community hub: 100%	No value
100% 100 / 100% -	→ Delivery a library service as per state library agreement and in line with Councils budget: 100%	No value
100% 100 / 100% -	→ Grow library patronage and usage by 10 per cent: 100%	
100% 100 / 100% -	→ Grow library programming by 10 per cent: 100%	
100% 100 / 100% -	→ Grow collaboration with Primary and Middle School: 100%	No value
100% 100 / 100% -	→ Continue subscription services: 100%	No value
100% 100 / 100% -	→ Playgroup supported: 100%	No value

100% 100 / 100%	-	↳ Deliver School Holiday Programs: 100%	No value
100% 100 / 100%	-	→ [2019/20] 4.1.11 The Walking Tracks are promoted and effectively utilised: 100%	No value
100% 100 / 100%	-	↳ Walking Groups, activities are promoted: 100%	
0% 0 / 10 Sign(s) 10 Sign(s) behind		↳ Installation of interpreted signage along walkway: 10 Sign(s)	Not completed as planned
62% 0.374 / 0.5991% 0.2186% behind		→ [2019/20] 4.1.01 Maintain and upgrade the current infrastructure in accordance with the needs of the community: 0.5991%	No value
25% 0.25 / 1 Plan(s) Adopted		↳ Review condition assessments and finalise review of Asset Management Plans to ensure maintenance and renewal allocations are adequate: 1 Plan(s) Adopted	Not completed as planned
100% 1 / 1 Report(s)	-	↳ Investigate feasibility of updating Manual Signage to Digital for Community & Roads: 1 Report(s)	No value
79% 77.85 / 98.3333% 20.2147% behind		→ [2019/20] 4.1.02 Provide well maintained and liveable staff housing as part of Employer of Choice options to retain key staff: 98.3333%	No value
100% 100 / 100%	-	↳ Deliver Councils Tenancy Management program in line with Councils policy and agreements: 100%	No value
100% 100 / 100%	-	↳ Ensure that a Tenancy maintenance schedule is in place: 100%	No value
100% 90 / 90%	-	↳ Ensure that tenancy agreements are up to date and are registered: 90%	No value
100% 100 / 100%	-	↳ Manage arrears and notifications for all Council employee tenants to ensure that tenancies are being managed in line with policy and procedures: 100%	No value
0% 0 / 100% 100% behind		↳ 10 yr Maintenance schedule completed as part of councils long term planning: 100%	Not completed as planned
75% 75 / 100% 25% behind		↳ Position Paper to CEO regarding efficiencies and Savings: 100%	Not completed as planned
100% 100 / 100%	-	→ [2019/20] 4.1.03 Provision of community housing to allow residents to have access to affordable housing: 100%	No value
100% 100 / 100%	-	↳ Maintain tenancies in line with Councils Housing policy: 100%	No value
100% 100 / 100%	-	↳ Ensure all tenancies have relevant agreements and are up to date.: 100%	No value

100% 100 / 100% -	→ [2019/20] 4.1.04 Maintain the cemetery reserve in line with community needs and expectations: 100%	No value
100% 1 / 1 Project(s) -	→ Research and determine adequate and sustainable service levels for the Thargo cemetery: 1 Project(s)	
100% 100 / 100% -	→ Deliver maintenance level in line with Councils budget and agreed service level: 100%	No value
100% 100 / 100% -	→ [2019/20] 4.1.05 Maintain good amenity for Thargomindah Main Street including streets, footpath and nature strip including streetscape: 100%	No value
100% 100 / 100% -	→ Deliver Councils annual footpath program: 100%	No value
100% 100 / 100% -	→ Footpaths and nature strips regularly maintained and kept clean and tidy: 100%	No value
100% 100 / 100% -	→ Deliver maintenance level in line with Councils budget and agreed service level: 100%	No value
100% 12 / 12 Inspection(s) -	→ Monthly visual inspection of town streets, footpaths and nature strips within the towns of Thargomindah and Hungerford: 12 Inspection(s)	No value
100% 100 / 100% -	→ 4.2 Social Services: 100%	
100% 100 / 100% -	→ [2019/20] 4.2.1 Maximise educational outcomes for school children in Thargomindah: 100%	No value
100% 100 / 100% -	→ School has appropriate staff resources to provide education services in line with community expectations: 100%	
100% 100 / 100% -	→ Provide financial support for 2nd Teacher at Thargomindah State School: 100%	
100% 100 / 100% -	→ Provide financial support for distance education teacher and facility: 100%	No value
100% 100 / 100% -	→ Distance Education Facility has appropriate resources to provide education services in line with community expectations: 100%	No value
100% 100 / 100% -	→ [2019/20] 4.2.2 Primary and lower secondary education is supported through the Thargomindah school: 100%	No value
33% 2 / 6 Program(s) 4 Program(s) behind	→ Continue to support secondary and primary education outcomes through the library such as reading club: 6 Program(s)	Not completed as planned - COVID-19
100% 100 / 100% -	→ [2019/20] 4.2.3 Support community capacity building, social inclusion and connection through the delivery of Councils community grants program: 100%	No value

0% 0 / 100% 100% behind	→ Deliver Councils community grants program and advertise and coordinate twice yearly in line with budget requirements: 100%	Not completed as planned - COVID-19
100% 100 / 100% -	→ [2019/20] 4.2.4 Equitable access to appropriate telecommunications technologies in accordance with community needs: 100%	No value
70% 70 / 100% 30% behind	→ Advocacy for improved coverage put forward twice a year as part of intergovernmental briefings: 100%	Not completed as planned
100% 100 / 100% -	→ Explore options for increased radio coverage especially for flood gauge network as part of Disaster Management data capture: 100%	No value
100% 100 / 100% -	→ Continue to support radio service infrastructure services: 100%	No value
100% 100 / 100% -	→ Continue to investigate options for re-broadcasting of free to air television: 100%	
100% 100 / 100% -	→ 4.3 Essential Services - Water & Waste: 100%	No value
100% 100 / 100% -	→ [2019/20] 4.3.5 Improve drainage in line with Thargomindah Master Plan: 100%	No value
100% 100 / 100% -	→ Implement 3 stages of development. Stage 3 requires funding and is design ready: 100%	No value
100% 100 / 100% -	→ [2019/20] 4.3.7 Carry out service level reviews maximise operational efficiency and cost recovery: 100%	No value
100% 100 / 100% -	→ Service Level Review - Thargomindah Airport: 100%	No value
100% 100 / 100% -	→ Service Level Review - Water & Sewerage: 100%	No value
100% 100 / 100% -	→ Service Level Review - Parks & Gardens: 100%	No value
100% 100 / 100% -	→ Service Level Review - Airport Fuelling: 100%	No value
100% 100 / 100% -	→ Service Level Review - Waste & Landfill: 100%	No value
100% 100 / 100% -	→ Service Level Review - Workshop: 100%	No value
100% 100 / 100% -	→ Service Level Review - Stores: 100%	No value

100% 100 / 100% -	↳ Business Case on Cost Effectiveness delivered: 100%	No value
100% 100 / 100% -	→ [2019/20] 4.3.1 Ensure all required testing necessary for compliance with State Legislative requirements: 100%	No value
100% 100 / 100% -	→ [2019/20] 4.3.2 Provide infrastructure required to supply water to urban and rural residents, industry and business in accordance with community needs: 100%	No value
100% 100 / 100% -	↳ Upgrade urban water supply - Connection of bore 2 into town reticulation;: 100%	No value
100% 100 / 100% -	↳ Upgrade Cooling pond manifolds to reduce water temperature;: 100%	No value
100% 100 / 100% -	↳ Upgrade Hungerford water supply to ensure adequate pressure and supply by:: 100%	No value
100% 100 / 100% -	→ [2019/20] 4.3.3 Implement water conservation measures including community, industry and business education campaigns to minimise demand: 100%	No value
100% 100 / 100% -	↳ Develop and maintain water management plans for town supplies for Thargomindah and Hungerford to ensure town water consumption is within State allocation: 100%	No value
100% 12 / 12 Review(s) -	→ [2019/20] 4.3.4 Maintain and upgrade the current infrastructure associated with the wastewater collection, pumping, treatment and disposal: 12 Review(s)	No value
100% 100 / 100% -	→ [2019/20] 4.3.6 Carry out design and documentation for upgrade to sewerage system to maximise operational efficiency and meet future development needs: 100%	No value
100% 100 / 100% -	↳ Develop documentation and design of sewerage mains, pumping and treatment process for future residential and industrial development: 100%	No value
100% 100 / 100% -	↳ Design developed for sewerage extension to heavy and light industrial: 100%	No value
100% 100 / 100% -	→ 4.4 Waste Management: 100%	No value
100% 100 / 100% -	→ [2019/20] 4.4.1 Provide waste management facilities that meet EPA standards: 100%	No value
100% 100 / 100% -	↳ Maintain Waste transfer and landfill to EPA standard: 100%	No value
100% 100 / 100% -	↳ Ensure licensing requirements are met including reporting and inspection schedule: 100%	No value
100% 100 / 100% -	→ [2019/20] 4.4.2 Review waste management program and facilities to ensure that they meet EPA standards and needs of the community: 100%	No value

100%	100 / 100%	-	→ Ensure current licence in place: 100%	No value
100%	100 / 100%	-	→ Ensure maintenance and operation and transfer of waste are compliant with EPA license requirements.: 100%	No value
100%	100 / 100%	-	→ Incidents are notified to the regulator and remediated in line with their advice: 100%	No value
100%	100 / 100%	-	→ [2019/20] 4.4.3 Develop a Strategic Plan for Waste for the long term: 100%	No value
100%	100 / 100%	-	→ Develop a long term Strategic Waste Management Plan 2019 - 2029 to ensure that long term options are in place including adequate management practices and resourcing: 100%	No value
100%	100 / 100%	-	→ Develop a resourcing strategy including cost benefit analysis to support the above.: 100%	No value
100%	100 / 100%	-	→ [2019/20] 4.4.4 Ensure that services and levels are sustainable: 100%	No value
100%	100 / 100%	-	→ Review current waste collection and street sweeping program and procedures to ensure operational efficiency of existing program and the future needs of the community: 100%	
100%	100 / 100%	-	→ Business case/position papers developed: 100%	
99%	99 / 100%	1% behind	→ 4.5 Recreational Facilities: 100%	No value
100%	100 / 100%	-	→ [2019/20] 4.5.2 Sport and Rec program meets the needs of local residents and visitors: 100%	Not completed as planned - COVID-19
100%	100 / 100%	-	→ Deliver Summer & winter sport and recreation programs: 100%	Not completed as planned - COVID-19
100%	100 / 100%	-	→ Timetables implemented to provide maximum access for the community: 100%	Not completed as planned - COVID-19
100%	100 / 100%	-	→ Develop sustainable service levels for parks and gardens across the Shire. Including service levels for lawn mowing, garden maintenance.: 100%	
100%	100 / 100%	-	→ [2019/20] 4.5.5 Provide a sustainable level of recreational infrastructure that meets the needs of the community and is safe: 100%	No value
100%	100 / 100%	-	→ Develop sustainable service levels for parks and gardens across the Shire. Including service levels for lawn mowing, garden maintenance.: 100%	
67%	66.67 / 100%	33% behind	→ [2019/20] 4.5.1 Maximise recreational services utilisation: 100%	No value

0% 0 / 3 Engagement(s) 3 Engagement(s) behind	→ Participate in Regional recreational services planning activities in conjunction with Dept. of S & R: 3 Engagement(s)	Not completed as planned
100% 50 / 50%	→ Capture data in relation to recreational services utilisation across facilities: 50%	No value
0 / 0 Competition(s)	→ Liaise with local and regional sporting groups to identify & promote events & activities including inter-town competitions. 0 Competition(s)	Cancelled - COVID-19
0% 0 / 100% 100% behind	→ [2019/20] 4.5.3 Maximise utilisation of recreation facilities: 100%	No value
0% 0 / 2 Meeting(s) 2 Meeting(s) behind	→ Facilitate working group with council and committees/clubs and other stakeholders to ensure sporting and recreational facilities are delivered in a cost effective manner: 2 Meeting(s)	Not completed as planned
0% 0 / 1 Business Case(s) 1 Business Case(s) behind	→ [2019/20] 4.5.4 Carry out review on service levels, cost effectiveness and deliver a business case for Sport & Recreation, Event Support, Pest: 1 Business Case(s)	Not completed as planned
100% 100 / 100%	→ [2019/20] 4.5.6 Deliver annual pool season and supervision as part of sport and rec summer program in line with community needs: 100%	No value
100% 100 / 100%	→ Deliver annual pool program: 100%	
100% 100 / 100%	→ Staff are adequately qualified to deliver programs: 100%	
100% 5 / 5 Program(s)	→ Programs are delivered in line with community need: 5 Program(s)	No value
100% 10 / 10 Activity(ies)	→ Support the school with pool activities: 10 Activity(ies)	No value
100% 100 / 100%	→ Swim & Survive Program delivered: 100%	No value
100% 100 / 100%	→ 4.5.4 Carry out review on service levels on Rural Lands Officer (RLO): 100%	No value
100% 100 / 100%	→ 4.6 Transport: 100%	No value
100% 100 / 100%	→ [2019/20] 4.6.1 Maintain an efficient and safe networks of roads: 100%	No value
100% 100 / 100%	→ Deliver Councils annual maintenance program: 100%	No value
100% 100 / 100%	→ Delivery Councils annual civil works program: 100%	No value

100%		→ Deliver R2R program: 100%	No value
100 / 100%			
-			
100%		→ Update the ten year road strategy and Roads Link Strategy: 100%	No value
100 / 100%			
-			
100%		→ [2019/20] 4.6.2 Support State Roads Network maintenance. (TMR, TIDS, RMPC, WRUP): 95%	No value
95 / 95%			
-			
100%		→ [2019/20] 4.6.3 Ensure road network recovers from flood events: 100%	No value
100 / 100%			
-			
100%		→ [2019/20] 4.6.5 Provide and maintain aerodrome facilities that accommodate community, business and industry needs: 100%	No value
100 / 100%			
-			
0%		→ Increase fuel storage capacity: 100%	Not completed as planned
0 / 100%			
70% behind			
100%		→ Source funding for airport reseals in 2019: 100%	
100 / 100%			
-			
0%		→ Source funding for airport fencing upgrade in 2019-20: 100%	Not completed as planned
0 / 100%			
100% behind			
100%		→ [2019/20] 4.6.6 Ensure compliance with CASA requirements: 100%	No value
100 / 100%			
-			
100%		→ Carry out the inspections of runway prior to arrival and departure of all commercial and RFDS flights.: 350 Inspection(s)	No value
350 / 350 Inspection(s)			
-			
100%		→ Conduct a technical inspection annually: 1 Inspection(s)	
1 / 1 Inspection(s)			
-			
100%		→ Review Councils Airport Manual to ensure compliance requirements are met: 1 Review(s)	
1 / 1 Review(s)			
-			
100%		→ [2019/20] 4.6.4 All stakeholders responsible for the delivery of transport infrastructure work in partnership to plan for and construct an integrated network: 4 Meeting(s)	No value
4 / 4 Meeting(s)			
-			
100%	Customers - Operational Plan 2019-2020: 100%		
100 / 100%			
-			
100%	→ 5. Excellence in Customer Service: 100%		
100 / 100%			
-			
100%		→ 5.1 Product & Service Delivery: 100%	No value
100 / 100%			
-			
100%		→ [2019/20] 5.1.1 Exploit functionality of Council's hardware and IT network to provide products, services and information electronically to customers: 100%	No value
100 / 100%			
-			

100% 100 / 100% -	→ Maintain an active Social media (Facebook) in accordance with Councils Website and Social Media Policy (1.07.1) for delivery of information.: 100%	No value
100% 100 / 100% -	→ Upgrade Websites to new Jadu Platform in conjunction with LGAQ.: 100%	No value
100% 100 / 100% -	→ Ensure Website it maintained and up to date.: 100%	No value
100% 100 / 100% -	→ Purchase Digitalisation Infrastructure to improve business processes.: 100%	No value
100% 100 / 100% -	→ 5.2 Customer Service Culture: 100%	No value
100% 100 / 100% -	→ [2019/20] 5.2.1 Review the Customer Service Charter and associated policies to assist customers build a level of service expectation in line with Council's deliverables: 100%	No value
100% 100 / 100% -	→ Provide high quality customer service: 100%	No value
100% 100 / 100% -	→ Resolute all complaints in accordance with customer service charter and customer service policy: 100%	No value
100% 52 / 52 Post(s) -	→ Enhance the use of information and communication technologies and social media to inform and engage the community about Council services.: 52 Post(s)	No value
100% 100 / 100% -	→ Maintain customer service charter and standards to ensure responsive: 100%	
100% 100 / 100% -	→ Review administrative action complaints policy annually: 100%	
100% 100 / 100% -	→ All new administrative staff have customer service induction: 100%	No value
100% 100 / 100% -	→ Mandatory customer service training - annually: 100%	
79% 78.86 / 100% 21% behind	Organisational Capability and Sustainability - Operational Plan 2019-2020: 100%	
94% 94.29 / 100% 5% behind	→ 6. Strong Business Practices: 100%	No value
71% 71.46 / 100% 28% behind	→ 6.1 Information Technology (IT) Systems and Processes: 100%	No value
98% 97.92 / 100% 2% behind	→ [2019/20] 6.1.1 ICT systems are contemporary and are maintained and supported to deliver efficient and responsive business needs: 100%	No value

100% 1 / 1 Review(s) -		→ 5.2.2 Backup Procedure Review: 1 Review(s)	
100% 1 / 1 Upgrade(s) -		→ 5.2.3 Upgrade inter-office fibre communications: 1 Upgrade(s)	
100% 1 / 1 Upgrade(s) -		→ 5.2.4 Upgrade / Restructure Data Communications Services: 1 Upgrade(s)	
100% 1 / 1 Compliance(s) -		→ 5.2.7 Software Licensing Compliance: 1 Compliance(s)	
100% 1 / 1 Installation(s) -		→ 5.3.5 Installation of Dedicated Backup Genset: 1 Installation(s)	
100% 100 / 100% -		→ Deliver in house hands on practical training for MAGIQ:-: 100%	
100% 100 / 100% -		→ Purchase a cloud system for Server backup including MAGIQ: 100%	No value
100% 100 / 100% -		→ Coordinate migration H & L Drive to Record Keeping System: 100%	No value
100% 100 / 100% -		→ Ensure Work depot is functional, compliant with WHS standard and meets the needs of users: 100%	No value
75% 75 / 100% 25% behind		→ Ensure Plant operations are compliant and efficient and plant activity meets productivity targets: 100%	Not completed as planned
100% 1 / 1 Project(s) -		→ 5.5.9 Implement Video Conferencing Solution: 1 Project(s)	
100% 100 / 100% -		→ 5.6.1 Printer Consolidation: 100%	
45% 45 / 100% 55% behind		→ [2019/20] 6.1.2 Upgrade Council's hardware and IT network: 100%	No value
100% 100 / 100% -		→ Maintain hardware and IT networks to meet business needs: 100%	No value
10% 10 / 100% 89% behind		→ Upgrade Telecommunications (Phone) System: 100%	Not completed as planned
100% 100 / 100% -		→ ICT Infrastructure Refresh & Windows Server Upgrade (Warranty Expires March 2020): 100%	No value
100% 100 / 100% -	→ 6.2 Procurement: 100%		No value

100%	100 / 100%	-	→ [2019/20] 6.2.1 Ensure Councils procurement policy is able to meets council objectives in relation to local stimulus and transparency requirements: 100%	No value
100%	1 / 1 Session(s)	-	→ Continue to deliver procurement activities in accordance with Councils (buy local policy) and Promote Council procurement opportunities to local businesses: 1 Session(s)	No value
100%	1 / 1 Policy(ies)	-	→ Review Procurement Policy and Procedure: 1 Policy(ies)	
100%	100 / 100%	-	→ [2019/20] 6.2.2 Ensure that a robust local economy is supported through Pre-qualified procurement and local purchasing wherever possible and in line with VFM.: 100%	No value
100%	100 / 100%	-	→ Review Councils Pre-qualified procurement panel by tender: 100%	
100%	100 / 100%	-	→ Review Councils Procurement contracts up for renewal and renew cycle of contacts for effectiveness & VFM.: 100%	
100%	100 / 100%	-	→ 6.3 Service Delivery & Organisational Structure: 100%	No value
100%	100 / 100%	-	→ [2019/20] 6.3.1 Support continuing evaluation of organisational structure in line with BSC Strategic Plan.: 100%	No value
100%	100 / 100%	-	→ Annual renew organisation structure in line with budget: 100%	No value
100%	100 / 100%	-	→ All positions reviewed as they become vacant.: 100%	No value
100%	100 / 100%	-	→ [2019/20] 6.3.2 Optimise service delivery through increased collaboration with other local Council organisations: 100%	No value
100%	100 / 100%	-	→ Explore the potential of shared resources for hard to fill positions e.g. engineer: 100%	
100%	100 / 100%	-	→ Maintain an establishment list (i.e. permanent employees) for the organisation: 100%	
100%	-	-	→ 6.4 Bulloo 2022	No value
100%	1 / 1 Review(s)	-	→ [2019/20] 6.4.1 Review and endorse Councils community Engagement Policy in line with the updating of the 2016 - 2021 Corporate Plan.: 1 Review(s)	No value
0%	0 / 10%	10% behind	→ [2019/20] 6.4.2 Develop and implement an ongoing community engagement plan with councillors and key staff to ensure that the community's ongoing needs are understood and met and to make amendments to the plan should community needs change: 10%	Not completed as planned
100%	100 / 100%	-	→ 6.5 Advocacy: 100%	No value
100%	100 / 100%	-	→ [2019/20] 6.5.2 Foster relations with key stakeholder groups, that develop opportunities to partner with outside bodies to deliver benefits and services to the region and maximises government and private sector investment in the region: 100%	No value

100% 2 / 2 Meeting(s) -		→ SWQLGA membership maintained: 2 Meeting(s)	
100% 2 / 2 Meeting(s) -		→ Meetings with ministers & VIPs wherever possible to advance cases.: 2 Meeting(s)	
100% 1 / 1 Plan(s) -		→ [2019/20] 6.5.1 Develop a five year advocacy plan to support a strategic and focused approach for advocacy.: 1 Plan(s)	No value
67% 66.96 / 100% 33% behind	→ 7. Our Workforce: 100%		
13% 12.5 / 100% 87% behind	→ 7.3 Workplace Health & Safety: 100%		
13% 12.5 / 100% 87% behind		→ [2019/20] 7.3.1 Continue to monitor and enhance workplace health and safety practices and programs and benchmark against external organisations and best practice: 100%	No value
50% 2 / 4 Meeting(s) 2 Meeting(s) behind		→ Support Workplace Health & Safety Committee meetings: 4 Meeting(s)	Not completed as planned
0% 0 / 95% 95% behind		→ Senior staff actively participate in the development and implementation of annual workplace safety plan: 95%	Not completed as planned
100% 70 / 70% -		→ BSC safety System maintained at 70% compliance: 70%	No value
0% 0 / 5 Key Risk(s) 5 Key Risk(s) behind		→ WHS Management System Plan reviewed annually and 5 top WHS risks identified for each 12 month period of the plan.: 5 Key Risk(s)	Not completed as planned
0% 0 / 100% 100% behind	→ 7.4 Leadership & Management: 100%		No value
0% 0 / 100% 100% behind		→ [2019/20] 7.4.1 Enhance leadership capability through improved relationship behaviour: 100%	No value
100% 4 / 4 Workshop(s) -		→ Continue to support effective leadership and management practices through ongoing professional development opportunities; facilitating, training and coaching.: 4 Workshop(s)	No value
100% 100 / 100% -		→ Leadership development is picked up as part of Managers annual appraisals.: 100%	No value
0% 0 / 28 Meeting(s) 28 Meeting(s) behind		→ Managers performance is tracked quarterly incorporating leadership and management objectives in line with councils operational and corporate plan: 28 Meeting(s)	Not completed as planned
0% 0 / 100% 100% behind		→ [2019/20] 7.4.2 Drive and promote Councils Recognition Strategy: 100%	No value
94% 93.75 / 100% 6% behind	→ 7.5 HR Systems & Practices: 100%		No value

81% 81.25 / 100% 19% behind		→ [2019/20] 7.5.2 Develop processes and practices to support effective delivery of HR Services: 100%	No value
25% 25 / 100% 75% behind		→ Review and Maintain current workforce plan: 100%	Not completed as planned
100% 100 / 100% -		→ Oversee WHS delivery and compliance: 100%	No value
100% 100 / 100% -		→ Maintain Human Resources Team to act as a sounding board, Be a source of knowledge and survey, monitor and measure staff satisfaction.: 100%	No value
100% 100 / 100% -		→ Identify and adopt technology that supports efficiencies in operations: 100%	No value
100% 100 / 100% -		→ [2019/20] 7.5.3 Develop a framework for encouragement of innovation, creativity and continuous improvement: 100%	No value
100% 100 / 100% -		→ Maintain a performance appraisal and development system that encourages staff participation and performance.: 100%	
100% 100 / 100% -		→ [2019/20] 7.5.1 Review and monitor HR practices to ensure alignment with corporate and business planning outcomes: 100%	No value
100% 100 / 100% -		→ Monitor existing policies to comply with employment legislation: 100%	No value
100% 100 / 100% -		→ 7.6 Accountability and Performance: 100%	
100% 100 / 100% -		→ [2019/20] 7.6.1 Roles, accountabilities and decision-making processes are to be clear to enhance organisational efficiency as part of position descriptions: 100%	No value
83% 83.33 / 100% 17% behind		→ [2019/20] 9.2.4 Council maximises external opportunities for external grants which are in line with corporate aims: 100%	No value
100% 100 / 100% -		→ Maintain revenue officer position in grant writing: 100%	
50% 50 / 100% 50% behind		→ Develop unfunded project and spade ready program schedule: 100%	Not completed as planned
100% 18 / 18 Grant(s) -		→ Actively submit to relevant grant rounds: 18 Grant(s)	No value
88% 87.5 / 100% 12% behind		→ 7.1 A Capable, Flexible, Productive and Committed Workforce: 100%	No value
100% 100 / 100% -		→ [2019/20] 7.1.1 Review Corporate values to develop a culture based on trust, teamwork and personal accountability: 100%	No value

100% 100 / 100% -	→ Promote Corporate Value Awareness as part of HR Breakfast and Team Manager meetings: 100%	
100% 100 / 100% -	→ Include as part of Annual Performance Review: 100%	No value
75% 75 / 100% 25% behind	→ [2019/20] 7.1.2 Establish and implement HR strategies to become an employer or choice that promotes a culture of unification, pride, satisfaction, well-being amongst its workforce.: 100%	No value
100% 10 / 10 Session(s) -	→ Continue staff BBQs: 10 Session(s)	
100% 100 / 100% -	→ Deliver on team building and staff recognition: 100%	No value
100% 2 / 2 Session(s) -	→ Six Monthly Awards: 2 Session(s)	Not completed as planned
0% 0 / 4 Meeting(s) 4 Meeting(s) behind	→ Deliver Team Leader meetings: 4 Meeting(s)	
92% 91.67 / 100% 8% behind	→ 7.2 Learning & Development: 100%	No value
75% 75 / 100% 25% behind	→ [2019/20] 7.2.1 Enhance opportunities for people to learn and develop new skills: 100%	Not completed as planned
100% 100 / 100% -	→ [2019/20] 2.6.1 Review corporate training matrix to capture training and development as part of annual appraisal system to enhance skill development.: 100%	No value
0% 0 / 100% 100% behind	→ Ensure all staff received annual Code of Conduct training: 100%	Not completed as planned - COVID-19
0% 0 / 1 Plan(s) 1 Plan(s) behind	→ Create Succession Plan for Workforce: 1 Plan(s)	Not completed as planned
100% 4 / 4 Partnership(s) -	→ Identify new opportunities and funding sources that can expand Councils employee investment resources: 4 Partnership(s)	
100% 100 / 100% -	→ [2019/20] 7.2.3 Roles, accountabilities and decision-making processes are to be clear to enhance organisational efficiency: 100%	No value
100% 100 / 100% -	→ [2019/20] 7.2.2 Access to quality professional development initiatives for Council staff at all levels: 100%	No value
100% 100 / 100% -	→ Monitor skills matrix to meet needs of workforce and Council initiatives: 100%	No value
100% 1 / 1 Report(s) -	→ Record training statistics and review against annual workplan requirements and staff satisfaction survey: 1 Report(s)	No value

58% 58.42 / 100% 41% behind	→ 8. Asset Management: 100%	
58% 58.42 / 100% 41% behind	→ 8.1 Efficient Asset Management: 100%	No value
50% 50 / 100% 49% behind	→ [2019/20] 8.1.1 Develop strategic asset management plans covering all nominated asset types: 100%	Not completed as planned
0% 0 / 100% 97% behind	→ Finalise all condition reporting as part of asset management plans: 100%	Not completed as planned
100% 100 / 100% -	→ Source funding to update plans: 100%	
67% 66.83 / 100% 33% behind	→ [2019/20] 8.1.2 Implement an integrated asset management system into Council's operational processes: 100%	No value
100% 100 / 100% -	→ Review and Investigate assets in line with new valuation information: 100%	
46% 46 / 100% 53% behind	→ Position paper developed for restoration, useful lives and impairment: 100%	Not completed as planned
100% 1 / 1 Review(s) -	→ Review Asset Disposal Policy: 1 Review(s)	
0% 0 / 1 Policy(ies) 1 Policy(ies) behind	→ Develop an Asset Disposal/Demolition strategy in relation to the consolidation of assets to support long term financial sustainability: 1 Policy(ies)	Not completed as planned
100% 1 / 1 Review(s) -	→ Review financial position and long term outlook based on updated valuations (asset sustainability ratio): 1 Review(s)	
55% 0.55 / 1 Review(s) -	→ Ensure councils financial system has appropriately recorded valuations for depreciation and balance sheet to maximise compliance: 1 Review(s)	Not completed as planned
96% 95.78 / 100% 4% behind	→ 9. Governance and Financial Management: 100%	
90% 89.73 / 100% 10% behind	→ 9.1 Corporate Governance: 100%	
100% 100 / 100% -	→ [2019/20] 9.1.1 Develop and implement an ongoing community engagement plan to ensure that the community's ongoing needs are understood and met: 100%	No value
100% 1 / 1 Review(s) -	→ Review Corporate Plan annually as part of budget process: 1 Review(s)	
100% 3 / 3 Consultation(s) -	→ Community Engagement is active and consultations are held regularly: 3 Consultation(s)	

90% 90 / 100% 10% behind	→ [2019/20] 9.1.2 Ensure Council decision making represents good Governance: 100%	No value
100% 100 / 100% -	→ Elected Members sign all relevant documentation in relation to council meetings: 100%	No value
100% 100 / 100% -	→ iPads kept for Council business: 100%	No value
100% 100 / 100% -	→ Elected Members maintain disclosure requirements through electoral donations, register of interest, related party registers and Material Personal Interest's and Conflict Of Interest's registers.: 100%	
100% 100 / 100% -	→ Elected Members undergo regular training as part of their role: 100%	No value
100% 100 / 100% -	→ Review Elected Members Code of Conduct in line with legislative changes: 100%	
100% 100 / 100% -	→ Review Model Meeting Procedure & Standing Orders for Council Meetings: 100%	
100% 100 / 100% -	→ Council agendas meet the publication timeframe: 100%	No value
100% 12 / 12 Month(s) -	→ Council Ordinary and Special meetings are minuted: 12 Month(s)	No value
0% 0 / 1 Consultation(s) 1 Consultation(s) behind	→ Annual budget consultation held with public: 1 Consultation(s)	Not completed as planned
100% 1 / 1 Meeting(s) -	→ Annual budget workshop and special meeting are held in line with LG Act and regulations: 1 Meeting(s)	No value
69% 68.91 / 100% 31% behind	→ [2019/20] 9.1.3 Strengthen Council's existing corporate governance framework, focusing on such areas as internal controls, risk management and business continuity: 100%	No value
100% 100 / 100% -	→ Continued review and development of Council's Risk Management Plan and Framework including risk register: 100%	No value
58% 58 / 100% 8% ahead	→ Finalise all waterpoint agreement with landholders as part of Risk Management: 100%	Not completed as planned - COVID-19
0% 0 / 100% 100% behind	→ Review Business Continuity Plan for changes: 100%	Not completed as planned
0% 0 / 1 Review(s) 1 Review(s) behind	→ Develop BCP Sub Procedures/Processes: 1 Review(s)	Not completed as planned
100% 4 / 4 Review(s) -	→ Ensure all LGAQ governance checklists are met: 4 Review(s)	No value

100% 100 / 100%		→ Ensure Bulloo Shire Policies and Procedures are reviewed and up to date: 100%	No value
100% 100 / 100%		→ Updated Model By Laws for Bulloo Shire Council: 100%	
100% 100 / 100%		→ Ensure adequate insurance policies are in place: 100%	
100% 100 / 100%		→ Undertake comprehensive review of asset schedules for insurance values: 100%	No value
0% 0 / 100% 100% behind		→ Develop an Insurance Handbook for employees detailing procedures & processes: 100%	Not completed as planned
100% 100 / 100%		→ Maintain an Insurance Claims Register: 100%	
100% 100 / 100%		→ [2019/20] 9.1.4 Develop and implement a fraud and corruption framework: 100%	No value
100% 1 / 1 Review(s)		→ Review Fraud Management Policy annually: 1 Review(s)	
100% 1 / 1 Review(s)		→ Review Fraud & Corruption Control Plan: 1 Review(s)	
100% 100 / 100%		→ Implement Fraud Risk Assessment Procedure: 100%	No value
100% 100 / 100%		→ Policy, Control Plan, Fraud Risk Assessment Procedure available in MAGIQ: 100%	
100% 100 / 100%		→ Identify key management personnel for mandatory Fraud training: 100%	
100% 100 / 100%		→ Maintain Fraud & Corruption / Losses Register: 100%	
98% 97.62 / 100% 2% behind		→ 9.2 Financial Management: 100%	No value
83% 83.33 / 100% 17% behind		→ [2019/20] 9.2.4 Council maximises external opportunities for external grants which are in line with corporate aims: 100%	No value
100% 100 / 100%		→ Maintain revenue officer position in grant writing: 100%	
50% 50 / 100% 50% behind		→ Develop unfunded project and spade ready program schedule: 100%	Not completed as planned

100% 18 / 18 Grant(s) -	↳ Actively submit to relevant grant rounds: 18 Grant(s)	No value
100% 100 / 100% -	→ [2019/20] 9.2.5 Council maintains borrowing levels in line with its debt policy and maximises its own interest revenue: 100%	No value
100% 1 / 1 Review(s) -	↳ Review debt policy annually: 1 Review(s)	
100% 100 / 100% -	↳ Review councils position on debt management quarterly: 100%	
100% 100 / 100% -	↳ Comply with QTC financial tool requirements: 100%	
100% 1 / 1 Review(s) -	↳ Conduct financial sustainability review in November: 1 Review(s)	
100% 100 / 100% -	→ [2019/20] 9.2.6 Manage an efficient and compliant procurement function supporting organisational performance: 100%	No value
100% 100 / 100% -	↳ Review procurement policy annually: 100%	
100% 100 / 100% -	↳ Continue to support local pre-qualified program: 100%	
100% 6 / 6 Audit(s) -	↳ Conduct random audits and market research: 6 Audit(s)	
100% 1 / 1 Plan(s) -	↳ Review large scale purchases for compliance: 1 Plan(s)	No value
100% 1 / 1 Review(s) -	↳ Review the tender project plan and review Councils current template procurement process in line with LG regulations: 1 Review(s)	No value
100% 1 / 1 Review(s) -	↳ Review centralised procurement frameworks for efficiency and effectiveness: 1 Review(s)	No value
100% 100 / 100% -	↳ Develop through a staged process to maximum capacity for digitisation of Records into PCS: 100%	No value
100% 1 / 1 Test(s) -	↳ Conduct related parties test in line with council policy: 1 Test(s)	
100% 100 / 100% -	↳ Private works are compliant and meet user requirements: 100%	
100% 100 / 100% -	→ [2019/20] 9.2.3 Ensure that the level of capital expenditure and borrowings will result in a financial position that demonstrates long term financial sustainability: 100%	No value

100%	100 / 100%	-	→ [2019/20] 9.2.2 Undertake financial planning and modelling to ensure long-term financial sustainability: 100%	No value
100%	100 / 100%	-	→ Develop alternative differential rating strategies.: 100%	
100%	1 / 1 Session(s)	-	→ Annual public consultation/engagement as part of budget: 1 Session(s)	
100%	100 / 100%	-	→ [2019/20] 9.2.1 Council meets its internal revenue source needs through a balanced and equitable approach to the levy of rates and charges: 100%	No value
100%	1 / 1 Budget(s)	-	→ Implement annual budgeting processes including forecasting and analysis: 1 Budget(s)	
100%	1 / 1 Audit(s)	-	→ Carry out a Revenue Audit: 1 Audit(s)	
100%	100 / 100%	-	→ [2019/20] 9.2.7 Private works are compliant and meet user requirements: 100%	No value
100%	100 / 100%	-	→ 9.3 Business Planning Framework: 100%	No value
100%	100 / 100%	-	→ [2019/20] 9.3.1 Council's measurement and reporting framework to achieve the corporate goals and objectives: 100%	No value
100%	1 / 1 Review(s)	-	→ Corporate Plan reviewed annually by Council and senior staff: 1 Review(s)	No value
100%	4 / 4 Report(s)	-	→ Quarterly Operational plans reported to Council: 4 Report(s)	No value
100%	3 / 3 Review(s)	-	→ Quarterly budget revisions to be presented to Council: 3 Review(s)	No value
100%	100 / 100%	-	→ Maintain Council's corporate website with all legislative requirements: 100%	

Community Financial Report

Section 184 of the Local Government Regulation 2012

About the Community Financial Report (CFR)

The Financial Statements, which are at the end of this Annual Report, tell the story of what happened in financial terms during the year and what the council's financial position was at the end of the year. The Financial Statements are expressed in a format, and according to Accounting Standards laid down by the Australian Accounting Standards Board. It is expected that people reading them are familiar with reading formal financial reports and, consequently they may not be easily understood by readers who are not accountants.

The CFR is prepared to explain the key elements of the Financial Statements in a form which most people can readily understand.

If there are ways you feel this report could be made more useful or more understandable please advise the Council (*Contact details at the beginning of this report page (i)*).

This CFR explains what has happened during the year, and what position Council was in at the year end.

Borrowings

During the year, Council had no new borrowings. Council paid existing borrowings in full in 2019/20. Council is debt free.

About Council's End of Year Financial Statements

What you will find in the Financial Statements

The Audited Financial Statements of Council set out the financial performance, financial position, cash flows and the net wealth of Council for the financial year ended 30 June 2020.

About the Management Certificate

The Financial Statements must be certified by both the Mayor and the Chief Executive Officer as "presenting fairly" the Council's financial results for the year, and are required to be adopted by Council - ensuring both responsibility for & ownership of the Financial Statements by management & elected representatives.

About the Financial Statements

The Financial Statements incorporate 4 "primary" financial statements & accompanying notes.

1. A Statement of Comprehensive Income

A summary of Council's financial performance for the year, listing both (i) regular income & expenses & other comprehensive income which records items such as changes in the fair values of Council's assets & investments.

2. A Financial Position

A 30 June snapshot of Council's Financial Position including its Assets & Liabilities.

3. A Statement of Changes in Equity

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

4. A Statement of Cash Flows

Indicates where Council's cash came from and where it was spent.

5. Notes to the Financial Statements

Provides greater detail to the line numbers of the 4 "primary" financial statements.

About the Auditor's Reports

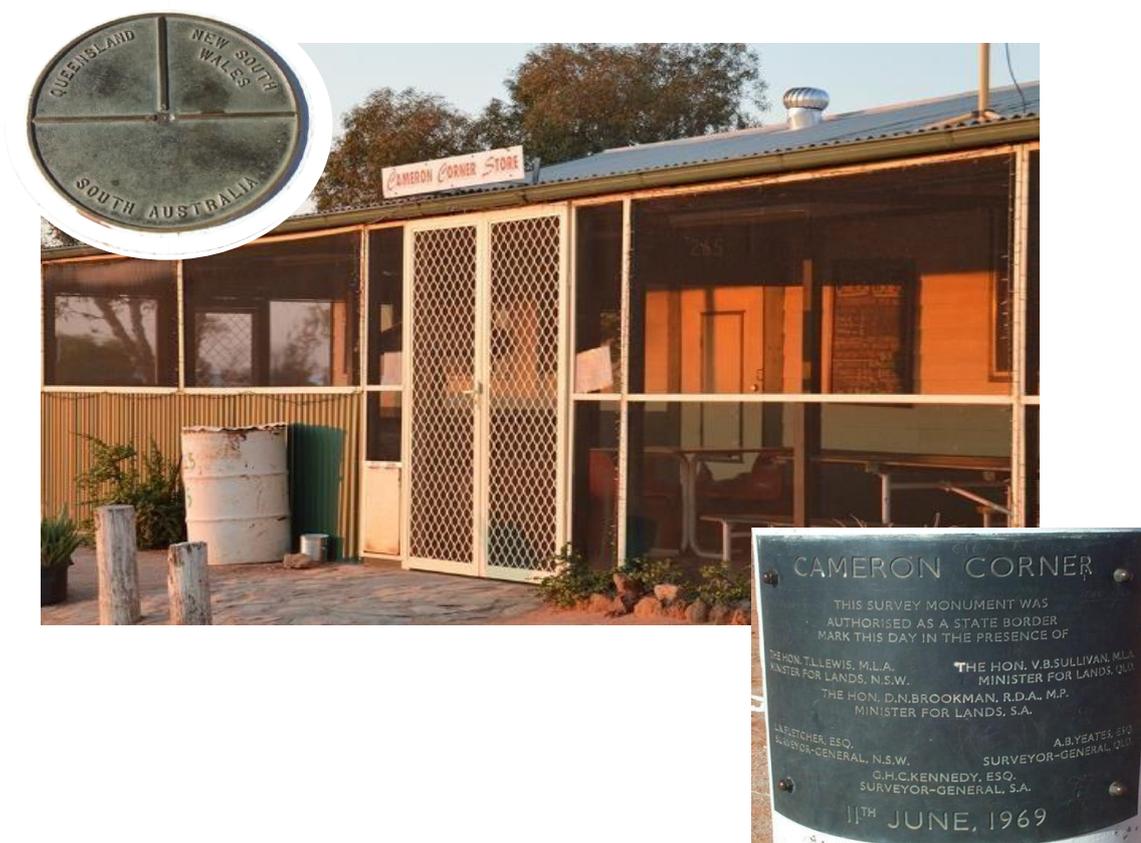
Council's Financial Statements are required to be audited by the Queensland Audit Office. The audit of many Queensland Councils is contracted to Audit firms that specialise in Local Government. The Auditor provides an audit report which gives an opinion on whether the Financial Statements present fairly the Council's financial performance & position.

Where to find a complete version of Council's 2019/20 Financial Statements?

A complete version of Council's Financial Statements for the 12 months to 30 June 2020 can be found at our website or at Council's Administration Office.

<http://www.bulloo.qld.gov.au>

Bulloo Shire Council
68 Dowling Street
Thargomindah Qld 4492

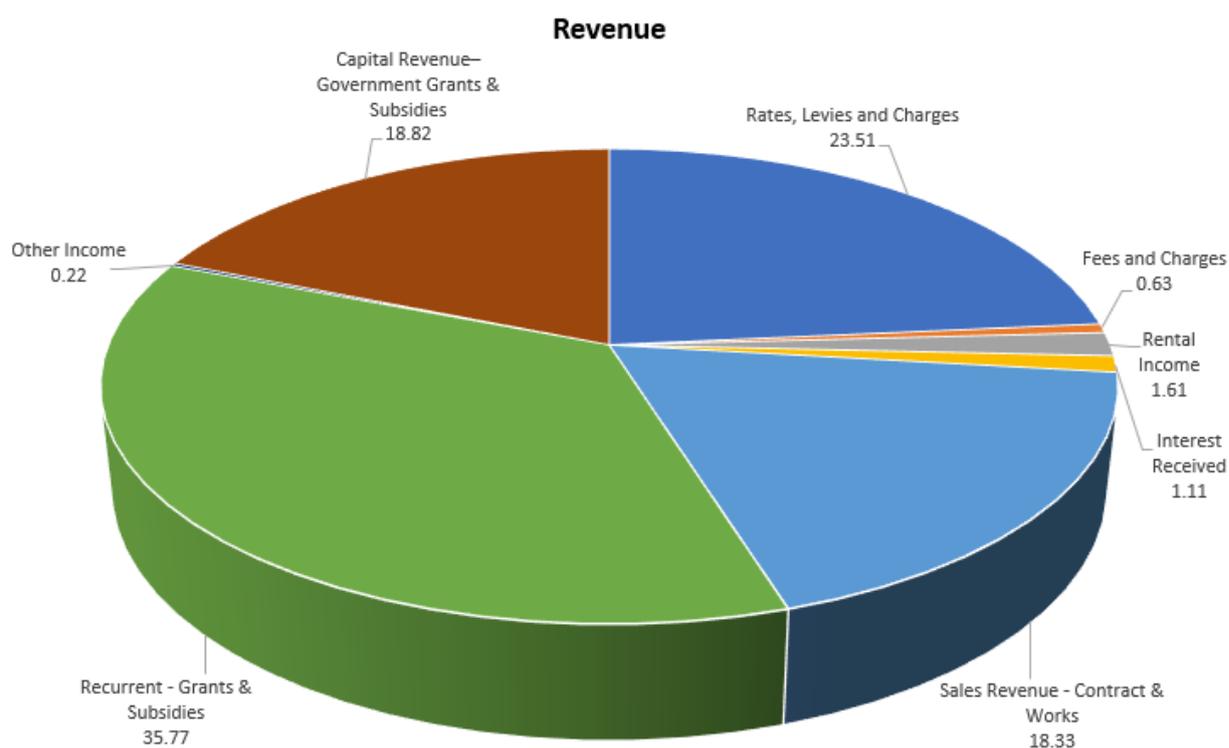


Revenue - Where our money comes from

The table and graph shows where the money used by the Council comes from.

Council's main revenue (income) was derived from:-

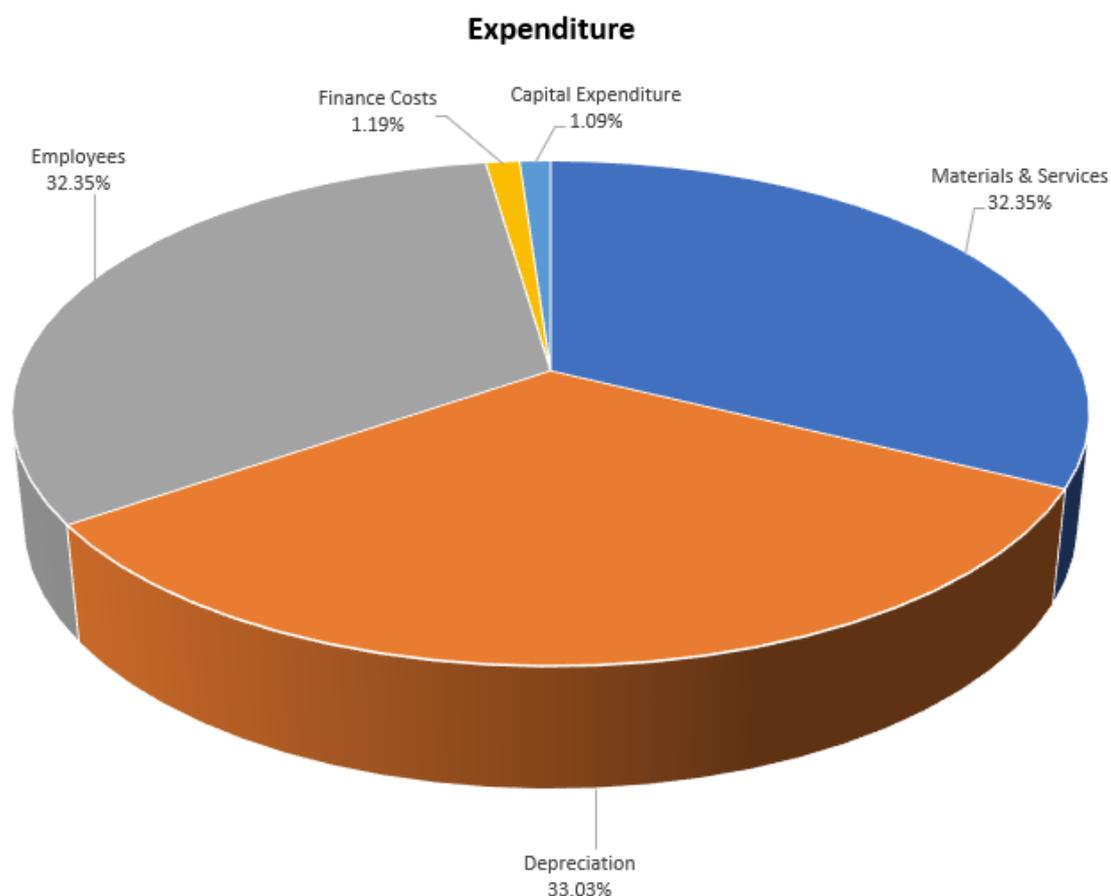
Rates, Levies and Charges	\$ 4,976,964	23.51%
Fees and Charges	\$ 132,372	0.63%
Rental Income	\$ 340,923	1.61%
Interest Received	\$ 234,662	1.11%
Sales Revenue - Contract & Works	\$ 3,879,459	18.33%
Recurrent - Grants & Subsidies	\$ 7,571,622	35.77%
Other Income	\$ 46,191	0.22%
Capital Revenue – Government Grants & Subsidies	\$ 3,984,097	18.82%



Expenditure - where does it go to?

The table and graph shows the areas where the money used by the Council went to.

Materials & Services	The majority of this was for works for road maintenance on both shire and state roads, building maintenance, insurances, ICT cost and contractors	\$ 6,693,969	34.72%
Depreciation	Represents the rate our assets i.e. roads, buildings and plant & equipment deteriorate through normal wear & tear	\$ 6,143,963	31.87%
Employees	Includes wages & salaries, annual leave, long service leave, allowances and superannuation.	\$ 6,016,659	31.21%
Finance Costs	Bank & interest charges	\$ 222,172	1.15%
Capital Expenditure	Disposal of plant and equipment	\$ 202,051	1.05%



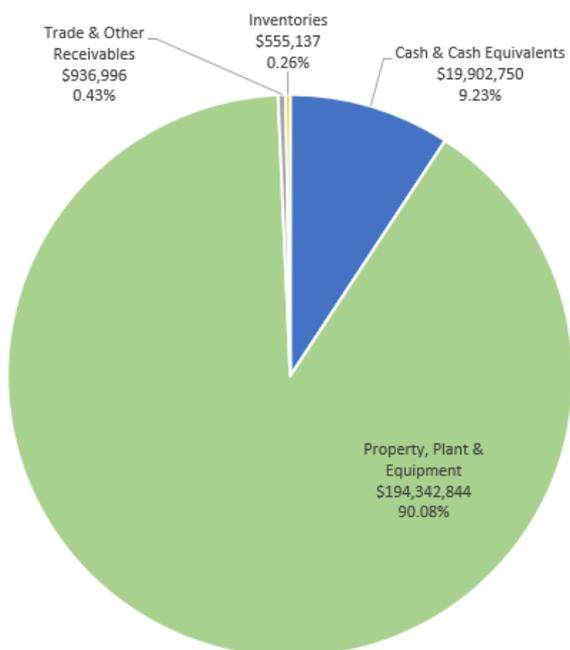
Our position at the year end

The Statement of Financial Position reports on Council's financial position for the year. It shows the value of what Council owns, for example cash, investments, monies owing to Council, inventories and other assets such as land, buildings, road, water and sewerage infrastructure. It also shows the value of what Council owes to Trade & Other Payables, Provision for Long Service Leave and any Borrowings.

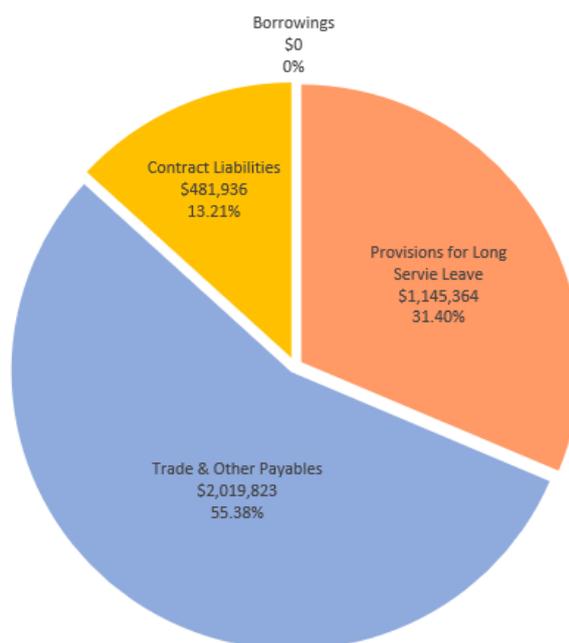
The financial position is made up by the value of what we own less what we owe. That is the net wealth of the Council.

The total owed by Council is 1.69% of its assets.

What we Own



What we Owe



Financial Sustainability Measures

The Financial Sustainability of Councils is now a cornerstone of the Local Government Act and a core responsibility of individual Councils across Queensland.

Financial Sustainability is defined as when a *"Local Government is able to maintain its financial capital and infrastructure capital over the long term"* [source: Local Government Act 2009 section 102(2)].

The Financial Sustainability indicators (in accordance with the *Local Government Regulation 2012*) that Council must publish are as follows:

Operating Surplus Ratio

*Net Result divided by Total Operating Revenue
(Target between 0% and 10%)*

This is an indicator of the extent to which revenues raised cover operational expenses only or are available for capital funding purposes or other purposes.

As at 30 June 2020, Council's Operating Surplus Ratio was -11.03%.

Asset Sustainability Ratio

*Capital Expenditure on the Replacement of Assets (Renewals) divided by Depreciation Expense
(Target greater than 90%)*

This is an approximation of the extent to which the infrastructure assets managed by the local government are being replaced as these reach the end of their useful lives.

Depreciation expense represents an estimate of the extent to which the infrastructure assets have been consumed in a period.

Capital expenditure on renewals (replacing assets that the local government already has) is an indicator of the extent to which the infrastructure assets are being replaced.

This ratio indicates whether a local government is renewing or replacing existing non-financial assets at the same rate that its overall stock of assets is wearing out.

As at 30 June 2020, Council's Asset Sustainability Ratio was 67.76%.

**(It is noted Council did not meet the target of 90% this year as Council invested a significant sum on upgrading and constructing new assets for the community.*

Net Financial Liabilities Ratio

*Total Liabilities less Current Assets divided by Total Operating Revenue
(Target not greater than 60%)*

This is an indicator of the extent to which the net financial liabilities of a local government can be serviced by its operating revenues. A ratio of less than 60% indicates that Council can comfortably fund its liabilities.

As at 30 June 2020, Council's Net Financial Liabilities Ratio was -101.58**.

*** (The negative number indicates that Council's current assets exceed its total liabilities. Council has outperformed this target & is a very strong position to meet all its financial commitments).*



Long Term Financial Management Strategy

The financial management strategies of Council which are incorporated into its budgets and financial operations are as follows:

- The underlying operating result must ensure Council's long-term sustainability. All strategies contained within the Council Plan must be funded in the budget.
- Rate revenue should be levied in accordance with Council's Revenue Policy and Statement
- Spending and rating policies must be consistent with a reasonable degree of stability in the level of the rates burden.
- Council must have regard to the effect on future generations of decisions made.
- Staffing levels should be sufficient to achieve the outcomes in the operational plan.
- Long-term assets should be managed to maximise community benefit.
- Existing fees and charges should be increased in line with market forces.
- New revenue sources should be identified wherever possible.
- New initiatives or new employee proposals should be justified.
- Council recognises that government grants are a crucial element of financial sustainability.
- The balance of a year's projects that were not completed by the year end should be included in the following year's budget.
- Council's budget must take into account all of Council's other strategic plans.
- Financial risks faced by Council must be managed having regard to economic circumstances.

Resolutions relating to Non-Current Asset Thresholds

Section 206(1) (2) of the Local Government Regulation 2012

As part of Council's *Non-Current Assets Accounting Policy* Council has resolved to apply the following thresholds in recognising non-current assets:-

Asset Recognition Thresholds

These accumulated costs represent the value of an asset at cost as at the date in which the asset is deemed to be complete and available for use. The recognition thresholds to be applied on initial acquisition of an asset are as follows:-

Asset Type	Threshold
Land	No threshold*
Buildings	\$10,000
Fleet, Plant and Equipment	\$5,000
Infrastructure Assets	\$5,000
Artworks	\$1

**Minor land parcels (<100m² or less than 3m in width) have no market and possess limited or negligible service potential. Due to materiality these minor land parcels are recorded in Council's financial asset register at nominal value.*

Amounts below these thresholds are expensed in the year they are incurred.

(Refer to Policy 2.91.2)

Audited Financial Statements

- Statements
- Notes
- Audit report



Bulloo Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2020

Our Vision
Growth - Community - Local - Everyone



General Purpose Financial Statements

for the year ended 30 June 2020

Table of Contents		Page
1. Primary Financial Statements:		
Statement of Comprehensive Income		2
Statement of Financial Position		3
Statement of Changes in Equity		4
Statement of Cash Flows		5
2. Notes to the Financial Statements		
Note	Details	Page
1	Summary of significant accounting policies	6
2(a)	Council functions - component descriptions	7
2(b)	Council functions - analysis of results by function	8
3	Revenue	9
4	Interest and other income	13
5	Capital income	14
6	Employee benefits	14
7	Materials and services	15
8	Finance costs	15
9	Capital expenses	15
10	Cash and cash equivalents	16
11	Receivables	17
12	Inventories	18
13	Property, plant and equipment	19
14	Contract balances	33
15	Payables	34
16	Borrowings	34
17	Provisions	35
18	Asset revaluation surplus	36
19	Contingent liabilities	36
20	Superannuation - regional defined benefit fund	37
21	Reconciliation of net result for the year to net cash inflow (outflow) from operating activities	38
22	Reconciliation of liabilities arising from finance activities	38
23	Events after the reporting period	39
24	Financial instruments and financial risk management	40
25	Transactions with related parties	43
26	Changes in accounting policy	44
27	Impact of COVID-19 Pandemic	46
3. Management Certificate		48
4. Independent Auditor's Report		49
5. Current Year Financial Sustainability Statement		51
Certificate of Accuracy - Current Year Financial Sustainability Statement		53
Independent Auditor's Report - Current Year Financial Sustainability Statement		54
6. Unaudited Long Term Financial Sustainability Statement		56
Certificate of Accuracy - Unaudited Long Term Financial Sustainability Statement		58

Bulloo Shire Council

Statement of Comprehensive Income for the year ended 30 June 2020

	Notes	2020 \$	2019 \$
Income			
Revenue			
Recurrent revenue			
Rates, levies and charges	3a	4,976,964	4,862,438
Fees and charges	3b	132,372	62,674
Sales revenue	3c	3,879,459	2,319,111
Grants, subsidies, contributions and donations	3d	7,571,622	7,775,691
Total recurrent revenue		16,560,417	15,019,914
Capital revenue			
Grants, subsidies, contributions and donations	3d	3,940,063	3,436,272
Total capital revenue		3,940,063	3,436,272
Other income			
Rental income		340,923	319,221
Interest received	4b	234,662	490,958
Other income	4a	46,191	31,084
Capital income	5	44,034	-
Total other income		665,810	841,263
Total income		21,166,290	19,297,449
Expenses			
Recurrent expenses			
Employee benefits	6	6,016,659	5,754,623
Materials and services	7	6,693,969	3,868,038
Finance costs	8	222,172	165,655
Depreciation property, plant and equipment	13	6,143,963	5,495,200
Total recurrent expenses		19,076,763	15,283,516
Other expenses			
Capital expenses	9	202,051	649,180
Total other expenses		202,051	649,180
Total expenses		19,278,814	15,932,696
Net result		1,887,476	3,364,753
Other comprehensive income			
Items that will not be reclassified to net result			
Increase/(decrease) in asset revaluation surplus	13	1,833,394	6,307,549
Total other comprehensive income for the year		1,833,394	6,307,549
Total comprehensive income for the year		3,720,870	9,672,302

The above statement should be read in conjunction with the accompanying Notes and Significant Accounting Policies.

The comparatives have not been restated on adoption of AASB 15/1058 and AASB 16 and therefore the comparative information is presented using the previous Standards relating to revenue and leases.

Bulloo Shire Council

Statement of Financial Position

as at 30 June 2020

	Notes	2020 \$	2019 \$
ASSETS			
Current assets			
Cash and cash equivalents	10	19,902,750	19,337,917
Receivables	11	643,743	1,104,280
Inventories	12	555,137	414,515
Total current assets		21,101,630	20,856,712
Non-current assets			
Receivables	11	293,253	547,586
Property, plant and equipment	13	194,342,844	192,141,212
Total non-current assets		194,636,097	192,688,798
TOTAL ASSETS		215,737,727	213,545,510
LIABILITIES			
Current liabilities			
Payables	15	2,019,823	520,485
Contract liabilities	14	481,936	-
Borrowings	16	-	528,429
Provisions	17	1,042,792	1,009,421
Total current liabilities		3,544,551	2,058,335
Non-current liabilities			
Borrowings	16	-	1,956,058
Provisions	17	102,572	98,763
Total non-current liabilities		102,572	2,054,821
TOTAL LIABILITIES		3,647,123	4,113,156
Net community assets		212,090,604	209,432,354
COMMUNITY EQUITY			
Asset revaluation surplus	18	89,054,387	87,220,993
Retained surplus		123,036,217	122,211,361
Total community equity		212,090,604	209,432,354

The above statement should be read in conjunction with the accompanying Notes and Significant Accounting Policies.

The comparatives have not been restated on adoption of AASB 15/1058 and AASB 16 and therefore the comparative information is presented using the previous Standards relating to revenue and leases.

Bulloo Shire Council

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

	Notes	Asset revaluation surplus \$	Retained surplus \$	Total equity \$
2020				
Balance as at 1 July 2019		87,220,993	122,211,361	209,432,354
Adjustment on initial application of AASB 15 / AASB 1058	26	-	(1,062,620)	(1,062,620)
Restated balance as at 1 July 2019		87,220,993	121,148,741	208,369,734
Net result		-	1,887,476	1,887,476
Other comprehensive income for the year				
- Increase/(decrease) in asset revaluation surplus	13	1,833,394	-	1,833,394
Other comprehensive income		1,833,394	-	1,833,394
Total comprehensive income for the year		1,833,394	1,887,476	3,720,870
Balance as at 30 June 2020		89,054,387	123,036,217	212,090,604

	Notes	Asset revaluation surplus \$	Retained surplus \$	Total equity \$
2019				
Balance as at 1 July 2018		80,913,444	118,807,766	199,721,210
Adjustment on initial application of AASB 9		-	38,842	38,842
Restated balance as at 1 July 2018		80,913,444	118,846,608	199,760,052
Net result		-	3,364,753	3,364,753
Other comprehensive income				
- Increase/(decrease) in asset revaluation surplus	13	6,307,549	-	6,307,549
Other comprehensive income		6,307,549	-	6,307,549
Total comprehensive income for the year		6,307,549	3,364,753	9,672,302
Balance as at 30 June 2019		87,220,993	122,211,361	209,432,354

The above statement should be read in conjunction with the accompanying Notes and Significant Accounting Policies.

The comparatives have not been restated on adoption of AASB 15/1058 and AASB 16 and therefore the comparative information is presented using the previous Standards relating to revenue and leases.

Bulloo Shire Council

Statement of Cash Flows

for the year ended 30 June 2020

	Notes	2020 \$	2019 \$
Cash flows from operating activities			
Receipts from customers		10,317,500	8,064,812
Payments to suppliers and employees		<u>(11,891,337)</u>	<u>(10,530,165)</u>
		(1,573,837)	(2,465,353)
Receipts:			
Interest received		234,662	490,958
Rental income		340,923	319,221
Grants, subsidies and contributions		10,931,001	11,211,963
Payments:			
Borrowing costs		(213,211)	(165,655)
Other		-	(51,794)
Net cash - operating activities	21	<u>9,719,538</u>	<u>9,339,340</u>
Cash Flows from investing activities			
Receipts:			
Proceeds from sale of property, plant and equipment		534,637	337,591
Payments:			
Payments for property, plant and equipment		(7,204,855)	(9,224,573)
Net cash - investing activities		<u>(6,670,218)</u>	<u>(8,886,982)</u>
Cash flows from financing activities			
Payments:			
Repayment of borrowings		(2,484,487)	(505,091)
Net cash flow - financing activities		<u>(2,484,487)</u>	<u>(505,091)</u>
Net increase/(decrease) for the year		<u>564,833</u>	<u>(52,733)</u>
plus: cash and cash equivalents - beginning		19,337,917	19,390,650
Cash and cash equivalents - closing	10	<u>19,902,750</u>	<u>19,337,917</u>

The above statement should be read in conjunction with the accompanying Notes and Significant Accounting Policies.

The comparatives have not been restated on adoption of AASB 15/1058 and AASB 16 and therefore the comparative information is presented using the previous Standards relating to revenue and leases.

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

Note 1. Summary of Significant Accounting Policies

(1.a) Basis of preparation

The Bulloo Shire Council is constituted under the Queensland *Local Government Act 2009* and is domiciled in Australia.

These general purpose financial statements are for the period 1 July 2019 to 30 June 2020. They are prepared in accordance with the *Local Government Act 2009* and the *Local Government Regulation 2012*.

These financial statements comply with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB). Council is a not-for-profit entity for financial reporting purposes and complies with Australian Accounting Standards as applicable to not-for-profit entities.

These financial statements have been prepared under the historical cost convention except for the revaluation of certain classes of property, plant and equipment and investment property.

(1.b) New and revised Accounting Standards adopted during the year

Bulloo Shire Council adopted all standards which became mandatorily effective for annual reporting periods beginning on 1 July 2019. The standards which had an impact on reported position, performance and cash flows were those relating to revenue. AASB 16 *Leases* also became effective, but as Council has no leases there was no impact for Council.

Refer to the change in accounting policy Note 26 for transition disclosures for AASB 15 *Revenue from Contracts with Customers* and AASB 1058 *Income of NFP Entities*.

(1.c) Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2020, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a significant impact for Council then further information has been provided in this note.

The following list identifies all the new and amended Australian Accounting Standards, and Interpretation, that were issued but not yet effective at the time of compiling these illustrative statements that could be applicable to Councils.

Effective for NFP annual reporting periods beginning on or after 1 January 2020

- AASB 1059 Service Concession Arrangements: Grantors

(1.d) Estimates and Judgements

Councils make a number of judgements, estimates and assumptions in preparing these financial statements. These are based on the best information available to Council at the time, however due to the passage of time, these assumptions may change and therefore the recorded balances may not reflect the final outcomes. The significant judgements, estimates and assumptions relate to the following items and specific information is provided in the relevant note:

- Valuation and depreciation of Property, Plant & Equipment - Note 13
- Impairment of Property, Plant and Equipment - Note 13
- Provisions - Note 17
- Contingent Liabilities - Note 19
- Financial instruments and financial assets – Note 24
- Revenue - Note 3

(1.e) Rounding and Comparatives

The financial statements are in Australian dollars and have been rounded to the nearest \$1 unless otherwise indicated.

Comparative information is generally restated for reclassifications, errors and changes in accounting policies unless permitted otherwise by transition rules in a new Accounting Standard.

(1.f) Taxation

Council is exempt from income tax, however Council is subject to Fringe Benefits Tax, Goods and Services Tax ('GST') and payroll tax on certain activities. The net amount of GST recoverable from the ATO or payable to the ATO is shown as an asset or liability respectively.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 2(a). Council functions - component descriptions

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

FINANCE

Provides professional financial operations of the Council not specifically related to any other function. This function includes rates & charges, as well as grants, budget support, subsidies and contributions and other financial transactions relating to all areas of Council. The goal of this function is to provide accurate, timely and appropriate information to support sound decision making and meet statutory requirements.

ADMINISTRATION

Management of Council operations generally including administrative support to Council and to other functions. This function includes internal audit, communication and information technology services, insurances, strategic and operational planning, risk management, legal and administrative support. The goal of this function is to provide accurate, timely and appropriate information to support sound decision making and meeting statutory requirements. The Mayor, Councillors and Chief Executive Officer are included in the Administration function.

ENGINEERING

Maintaining and improving the road network and other council infrastructure. The objects of the engineering program are:

- a) to ensure the community is serviced by a high quality and effective road network,
- b) to ensure the community is serviced by high quality and effective aerodromes and associated infrastructure.

The function provides and maintains transport infrastructure including the maintenance and provision of the drainage network and aerodromes.

This functions includes activities and services related to town planning, workplace health and safety and quality assurance.

HEALTH AND ENVIRONMENT

Providing services and facilities to maintain the health of the community and protect the environment. The function provides refuse collection and disposal services, maintains public conveniences and cemeteries, animal control including registrations and environmental licences and approvals. The function also provides effective management of stock routes, animal and weed pests.

COMMUNITY AND CULTURE

The goal of Community and Culture is to ensure the Bulloo Shire is a healthy, vibrant, contemporary and connected community. Community and Culture provides well managed and maintained community facilities, and ensures the effective delivery of cultural, educational, tourism, sport and recreational services.

This function includes Libraries, Entertainment venues, Sporting venues, Education facilities, Caravan parks and Parks and gardens.

WATER AND SEWERAGE

The goal of this program is to support a healthy, safe community through sustainable water services by providing a potable water supply and system for the collection and disposal of waste water. The water function includes all activities relating to water, whilst the sewerage function protects and supports the health of our community by sustainably managing sewerage infrastructure.

ASSET AND RESOURCE MANAGEMENT

This function provides the management of Council's real property, building and plant assets.

The objective of the Asset and Resource Management function is to provide and maintain a reliable and safe fleet of vehicles and machinery to ensure works are carried out in an efficient and productive manner. This function provides and maintains Council's housing stock. This function includes depot, workshop and plant operations.

Bulloo Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 2(b). Council functions - analysis of results by function

Functions	Gross program income				Total income	Gross program expenses		Total expenses	Net result from recurring operations	Net result	Total assets
	Recurring		Capital			Recurring	Capital				
	Grants	Other	Grants	Other							
2020	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Finance	5,855,092	4,935,837	-	-	10,790,929	-	-	-	10,790,929	10,790,929	21,394,884
Administration	-	16,063	125,639	-	141,703	(3,446,556)	-	(3,446,556)	(3,430,493)	(3,304,854)	1,057,594
Engineering	1,291,055	3,817,316	3,381,918	-	8,490,289	(10,493,753)	-	(10,493,753)	(5,385,383)	(2,003,464)	184,279,346
Health and environment	228,929	84,587	76,955	-	390,470	(1,068,978)	-	(1,068,978)	(755,462)	(678,508)	-
Community and culture	135,774	286,702	187,000	-	609,476	(2,702,853)	-	(2,702,853)	(2,280,376)	(2,093,376)	-
Water and sewerage	-	226,634	168,550	-	395,184	(628,088)	-	(628,088)	(401,454)	(232,904)	9,005,903
Asset and resource management	60,772	243,432	-	44,034	348,238	(736,536)	(202,051)	(938,587)	(432,331)	(590,348)	-
Total	7,571,622	9,610,572	3,940,062	44,034	21,166,290	(19,076,763)	(202,051)	(19,278,814)	(1,894,570)	1,887,476	215,737,727

Functions	Gross program income				Total income	Gross program expenses		Total expenses	Net Result from recurring operations	Net result	Total assets
	Recurring		Capital			Recurring	Capital				
	Grants	Other	Grants	Other							
2019	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Finance	5,928,607	5,058,420	936,000	-	11,923,027	-	-	-	10,987,027	11,923,027	29,909,161
Administration	-	23,316	-	-	23,316	(3,461,169)	-	(3,461,169)	(3,437,853)	(3,437,853)	530,519
Engineering	1,194,750	2,307,410	1,147,754	-	4,649,914	(7,655,701)	-	(7,655,701)	(4,153,541)	(3,005,787)	148,142,591
Health and environment	111,440	59,326	-	-	170,766	(740,191)	-	(740,191)	(569,425)	(569,425)	-
Community and culture	421,065	186,132	1,352,518	-	1,959,715	(2,348,438)	-	(2,348,438)	(1,741,241)	(388,723)	-
Water and sewerage	-	217,099	-	-	217,099	(590,526)	-	(590,526)	(373,427)	(373,427)	8,625,317
Asset and resource management	119,829	233,783	-	-	353,612	(487,491)	(649,180)	(1,136,671)	(133,879)	(783,059)	26,337,922
Total	7,775,691	8,085,486	3,436,272	-	19,297,449	(15,283,516)	(649,180)	(15,932,696)	577,661	3,364,753	213,545,510

Bulloo Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Revenue

		AASB 15 2020 \$	AASB 1058 2020 \$
	Notes		
Revenue is recognised at the fair value of the consideration received or receivable, at the time indicated below.			
Revenue recognised at a point in time			
Rates, levies and charges (excluding those related to services)	3a	-	4,976,964
Fees and charges (excluding infringements)	3b	129,742	-
Infringements	3b	-	2,630
Sale of goods and services	3c	3,879,459	-
Grants, subsidies, donations and contributions	3d	-	7,571,622
		<u>4,009,201</u>	<u>12,551,216</u>
Revenue recognised over time			
Grants and subsidies	3d	-	3,940,063
		<u>-</u>	<u>3,940,063</u>
Total revenue		<u>4,009,201</u>	<u>16,491,279</u>
		2020 \$	2019 \$

(a). Rates, levies and charges

2020 accounting policy

Rates and annual charges are recognised as revenue when the council obtains control over the assets comprising these receipts which is the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.

2019 accounting policy

Rates are recognised as revenue at the start of the rating period. If a ratepayer pays their rates before the start of the rating period, they are recognised as revenue when they are received.

General rates	4,849,567	4,746,934
Separate rates	5,461	5,151
Water	129,095	122,255
Sewerage	95,749	90,741
Garbage charges	43,298	39,574
Total rates and utility charge revenue	<u>5,123,170</u>	<u>5,004,655</u>
Less: discounts	(144,515)	(141,400)
Less: pensioner remissions	(1,691)	(817)
TOTAL RATES, LEVIES AND CHARGES	<u>4,976,964</u>	<u>4,862,438</u>

Bulloo Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Revenue (continued)

	2020	2019
	\$	\$

(b). Fees and charges

2020 accounting policy

Revenue arising from fees and charges 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, the customer is required to pay on arrival, for example caravan parks. There is no material obligation for Council in relation to refunds or returns.

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

Revenue from infringements is recognised on issue of infringement notice after applying the expected credit loss model relating to impairment of receivables for initial recognition of statutory receivables.

2019 accounting policy

Fees and charges are recognised when council is unconditionally entitled to those funds. Generally this is upon lodgement of the relevant applications or documents, issuing of the infringement notice or when the service is provided.

Building and development fees	8,983	3,006
Infringements and impounding fees	2,630	1,696
Reserve fees	8,918	2,600
Licences and registrations	3,200	2,240
Dog registration	5,873	6,895
Tourism receipts	82,187	24,028
Other fees and charges	20,581	22,209
TOTAL FEES AND CHARGES	132,372	62,674

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Revenue (continued)

	2020	2019
	\$	\$
(c). Sales revenue		
<p>Sale of goods revenue is recognised when the customer has taken delivery of the goods. Revenue from services is recognised when the service is rendered.</p> <p>Revenue from contracts and recoverable works generally comprises a recoupment of material costs together with an hourly charge for use of equipment and employees. This revenue and the associated costs are recognised by reference to the stage of completion of the contract activity based on costs incurred at the reporting date. There are no contracts in progress at the year end. The contract work carried out is not subject to retentions.</p>		
Sale of services		
Contract and recoverable works	3,367,811	1,614,418
Private Works	89,073	331,514
Other sale of services	4,500	-
Total sale of services	3,461,384	1,945,932
Sale of goods		
Café	66,626	14,706
Aviation fuel	351,449	358,473
Total sale of goods	418,075	373,179
TOTAL SALES REVENUE	3,879,459	2,319,111

(d). Grants, subsidies, contributions and donations

2020 accounting policy

Grant income under AASB 15

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

The performance obligations are varied based on the agreement but include when the associated works detailed in the agreement have been completed. 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.

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

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Revenue (continued)

(d). Grants, subsidies, contributions and donations (continued)

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

Grant income under AASB 1058

Assets arising from grants in the scope of AASB 1058 are recognised at the asset's 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.

Capital grants

Capital grants received to enable Council to acquire or construct an item of property, plant and equipment to identified specifications which will be under Council's control and which is enforceable are recognised as revenue as and when the obligation to construct or purchase is completed. For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project as there is no profit margin.

Where assets are donated or purchased for significantly below fair value, the revenue is recognised when the asset is acquired and controlled by Council.

2019 accounting policy

Grants, subsidies, donations and contributions that are non-reciprocal in nature are recognised as revenue when Council obtains control over them, which is usually upon receipt of funds. Where grants are received that are reciprocal in nature, revenue is recognised as the various performance obligations under the funding agreement are fulfilled. In 2019, Council did not have any reciprocal grants.

Bulloo Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Revenue (continued)

	2020	2019
	\$	\$
(d). Grants, subsidies, contributions and donations (continued)		
(i) Recurrent		
General purpose grants	5,870,092	5,896,107
State government subsidies and grants	250,854	216,834
Commonwealth government subsidies and grants	1,450,676	1,662,750
TOTAL RECURRENT GRANTS, SUBSIDIES, CONTRIBUTIONS AND DONATIONS	<u>7,571,622</u>	<u>7,775,691</u>
(ii) Capital		
Capital revenue includes grants and subsidies received which are tied to specific projects for the replacement or upgrade of existing non-current assets and/or investment in new assets.		
State government subsidies and grants	2,290,707	1,758,947
Commonwealth government subsidies and grants	1,649,356	1,677,325
TOTAL CAPITAL GRANTS, SUBSIDIES, CONTRIBUTIONS AND DONATIONS	<u>3,940,063</u>	<u>3,436,272</u>

Note 4. Interest and other income

(a). Other income		
Recovered costs	20,774	24,798
Other	25,417	6,286
TOTAL OTHER INCOME	<u>46,191</u>	<u>31,084</u>
(b). Interest received		
Interest received from Queensland Treasury Corporation (QTC) is recognised as income over the term of the investment.		
Interest is charged on outstanding rates at a rate of 9.83% per annum. No interest is charged on other debtors. There is no concentration of credit risk for rates and utility charges, fees and other debtors receivable.		
Interest received from bank accounts	229,822	482,380
Interest received from other sources	995	1,257
Interest from overdue rates and utility charges	3,845	7,321
TOTAL INTEREST RECEIVED	<u>234,662</u>	<u>490,958</u>

Bulloo Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 5. Capital income

	Notes	2020 \$	2019 \$
Gain / loss on disposal of non-current assets			
Proceeds from the disposal of plant and equipment		510,307	-
Less: book value of plant and equipment disposed	13	(461,221)	-
		49,086	-
Proceeds from disposal of land and improvements		24,330	-
Less: book value of land disposed	13	(29,382)	-
		(5,052)	-
TOTAL CAPITAL INCOME		44,034	-

Note 6. Employee benefits

Wages and salaries		4,506,426	4,310,306
Councillor's remuneration		309,712	320,483
Annual, sick and long service leave entitlements		966,852	940,917
Superannuation	20	521,380	491,664
Training costs		44,753	81,451
Workers compensation insurance		22,935	61,493
		6,372,058	6,206,314
Other employee related expenses		81,896	108,773
		6,453,954	6,315,087
Less: capitalised employee expenses		(437,295)	(560,464)
TOTAL EMPLOYEE BENEFITS		6,016,659	5,754,623

Councillor remuneration represents salary, and other allowances paid in respect of carrying out their duties.

Additional information:

Total Council employees at the reporting date:	No.	No.
Elected members	5	5
Administration staff	27	22
Depot and outdoors staff	34	32
Total full time equivalent employees	66	59

Bulloo Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 7. Materials and services

	Notes	2020 \$	2019 \$
Advertising and marketing		12,651	11,222
Administration supplies and consumables		121,980	88,016
Audit of annual financial statements by the Auditor-General of Queensland		41,470	80,318
Communications and IT		400,102	325,103
Consultants		285,028	334,977
Donations paid		133,969	180,629
Coronavirus (COVID-19)		8,629	-
Repairs and maintenance		4,068,841	2,349,557
Subscriptions and registrations		7,545	7,519
Insurance		206,917	191,972
Other materials and services, including recoverable works		1,406,837	298,725
TOTAL MATERIALS AND SERVICES		6,693,969	3,868,038

Total audit fees quoted by the Queensland Audit Office relating to the 2019-20 financial statements are \$65,700 (2019: \$64,600).

Note 8. Finance costs

Finance Costs - Queensland Treasury Corporation		208,723	126,435
Bank charges		4,467	7,512
Impairment of Debts		8,982	31,708
TOTAL FINANCE COSTS		222,172	165,655

Note 9. Capital expenses

(a) Loss on disposal of non-current assets

Proceeds from the disposal of property, plant and equipment		-	337,591
Less: book value of property, plant and equipment disposed	13	-	(986,771)
Loss on disposal of non-current assets		-	649,180

(b) Other capital expenses

Loss on write-off of property, plant & equipment		202,051	-
		202,051	-
TOTAL CAPITAL EXPENSES		202,051	649,180

Bulloo Shire Council

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

Note 10. Cash and cash equivalents

	2020	2019
	\$	\$
<p>Cash and cash equivalents in the statement of cash flows include cash on hand, all cash and cheques receipted but not banked at the year end, 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 cash and which are subject to an insignificant risk of changes in value, and bank overdrafts.</p>		
Cash at bank and on hand	2,089,231	4,076,773
Deposits at call	17,813,519	15,261,144
TOTAL CASH AND CASH EQUIVALENTS	<u>19,902,750</u>	<u>19,337,917</u>

Cash at bank is held in the National Australia Bank in normal business cheque accounts. The bank currently has a short term credit rating of A1+ and long term rating of Aa2.

Deposits at call are held in the Queensland Treasury Corporation(QTC). QTC's current credit rating ranging between Aa1 & AAA.

Restricted cash and cash equivalents

Council's cash and cash equivalents are subject to a number of external restrictions that limit amounts available for discretionary or future use at the reporting date. These restrictions relate to the following cash assets:

Externally imposed expenditure restrictions at the reporting date relate to the following cash assets:

Unspent government grants and subsidies	<u>744,960</u>	<u>1,191,620</u>
Total external restrictions	<u>744,960</u>	<u>1,191,620</u>

Trust funds held for outside parties

In accordance with the *Local Government Act 2009* and *Local Government Regulation 2012*, a separate trust bank account and separate accounting records are maintained for funds held on behalf of outside parties.

Council performs a custodian role in respect of Trust Fund monies amounting to \$4,517. (2019: \$19,301). As these funds cannot be used by Council, they are not brought into account in these financial statements.

Bulloo Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 11. Receivables

	2020	2019
	\$	\$

Receivables are amounts owed to council at year end. They are recognised at the amount due at the time of sale or service delivery or advance. Settlement of receivables is required within 30 days after the invoice is issued. Security is not normally obtained.

Debts are regularly assessed for collectability and allowance is made, where appropriate, for impairment. All known bad debts were written-off at 30 June. If an amount is recovered in a subsequent period it is recognised as revenue.

The loss is recognised in finance costs. The amount of the impairment is the difference between the asset's carrying amount and the present value of the estimated cash flows discounted at the effective interest rate.

Subsequent recoveries of amounts previously written off in the same period are recognised as finance costs in the Statement of Comprehensive Income.

As Council has the power under the provisions of the *Local Government Act 2009* to sell an owner's property to recover outstanding rate debts, Council does not impair rate receivables.

Current

Rates and charges	24,202	43,059
Other debtors	428,448	844,353
GST recoverable	139,016	133,210
Deferred house sale payments	64,480	87,100
Total	<u>656,146</u>	<u>1,107,722</u>
less: Provision for impairment		
Other debtors	(12,403)	(3,442)
Total provision for impairment - receivables	<u>(12,403)</u>	<u>(3,442)</u>
TOTAL CURRENT RECEIVABLES	<u><u>643,743</u></u>	<u><u>1,104,280</u></u>

Non-current

Deferred house sale payments	293,253	547,586
TOTAL NON-CURRENT RECEIVABLES	<u><u>293,253</u></u>	<u><u>547,586</u></u>

Bulloo Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 11. Receivables (continued)

	2020	2019
	\$	\$
Movement in accumulated impairment losses is as follows:		
Opening balance at 1 July	(3,442)	(43,290)
Adjustment to opening balance upon application of AASB 9	-	38,842
<i>Add</i>		
Additional impairments recognised	(8,982)	(31,708)
<i>Less</i>		
Impairment debts written off during the year	21	32,714
Balance at the end of the year	(12,403)	(3,442)

Refer also to Note 24 for further information about credit risk.

Interest is charged on outstanding rates (9.83% per annum from 1 July 2019, previously 11% per annum). No interest is charged on other debtors. There is no concentration of credit risk for rates and utility charges, fees and other debtors receivable.

Note 12. Inventories

Stores and raw materials are valued at the lower of cost and net realisable value and include, where applicable, direct material, direct labour and an appropriate portion of variable and fixed overheads. Costs are assigned on the basis of weighted average cost.

Inventories held for distribution are:

- goods to be supplied at no or nominal, charge, and
- goods to be used for the provision of services at no or nominal, charge.

These goods are valued at cost, adjusted, when applicable, for any loss of service potential.

Inventories held for distribution

Quarry and road materials	161,722	-
Plant and equipment stores	393,415	414,515
TOTAL CURRENT INVENTORIES	555,137	414,515

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

Note 13. Property, plant and equipment

30 June 2020		Land	Buildings	Other structures	Plant and equipment	Office equipment and furniture	Roads, drainage and bridges network	Water infrastructure	Sewerage	Work in progress	Total
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Measurement basis	Note	Fair value	Fair value	Fair value	Cost	Cost	Fair value	Fair value	Fair value	Cost	
Opening gross balance		627,459	31,786,408	10,230,108	12,797,364	793,082	185,488,234	8,540,883	3,601,942	5,072,972	258,938,452
Additions - new		-	-	-	-	-	-	-	-	7,204,851	7,204,851
Disposals	5, 9	(29,379)	-	-	(1,739,419)	-	-	-	-	-	(1,768,798)
Write-offs	5, 9	-	(94,087)	(60,956)	-	-	(130,213)	(63,003)	-	-	(348,259)
Revaluation decrements to equity (ARS)		(47,278)	-	-	-	-	-	-	-	-	(47,278)
Revaluation increments to equity (ARS)		-	629,629	227,081	-	-	1,288,358	82,984	39,478	-	2,267,530
Work in progress transfers		19,940	1,446,042	644,252	1,623,969	-	4,106,465	257,271	122,404	(8,220,343)	-
Total gross value of property, plant and equipment		570,742	33,767,992	11,040,485	12,681,914	793,082	190,752,844	8,818,135	3,763,824	4,057,480	266,246,498
Opening accumulated depreciation		-	12,501,068	3,142,767	6,852,190	270,583	40,437,699	2,461,959	1,130,974	-	66,797,240
Depreciation expense		-	818,534	377,667	1,016,346	42,506	3,641,417	172,858	74,635	-	6,143,963
Disposals	5, 9	-	-	-	(1,278,195)	-	-	-	-	-	(1,278,195)
Write-offs	5, 9	-	(36,906)	(31,407)	-	-	(62,865)	(15,034)	-	-	(146,212)
Revaluation increments to equity (ARS)		-	252,371	73,270	-	-	23,549	24,888	12,780	-	386,858
Total accumulated depreciation of property, plant and equipment		-	13,535,067	3,562,297	6,590,341	313,089	44,039,800	2,644,671	1,218,389	-	71,903,654
Total net book value of property, plant and equipment		570,742	20,232,925	7,478,188	6,091,573	479,993	146,713,044	6,173,464	2,545,435	4,057,480	194,342,844
Other information											
Range of estimated useful life (years)		Not depreciated	50 - 100	15 - 45	2- 30	2 - 15	1 - 1000	20 - 115	16 - 100	Not depreciated	
*Asset additions comprise											
Asset renewals		-	517,451	12,169	1,623,969	-	2,684,460	129,852	101,734	-	5,069,635
Other additions		19,940	325,618	632,083	-	-	1,009,486	127,419	20,670	-	2,135,216
Total asset additions		19,940	843,069	644,252	1,623,969	-	3,693,946	257,271	122,404	-	7,204,851

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

Note 13. Property, plant and equipment

30 June 2019		Land	Buildings	Other structures	Plant and equipment	Office equipment and furniture	Roads, drainage and bridges network	Water infrastructure	Sewerage	Work in progress	Total
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Measurement basis	Note	Fair value	Fair value	Fair value	Cost	Cost	Fair value	Fair value	Fair value	Cost	
Opening gross balance		780,700	29,898,750	9,601,389	12,585,840	785,662	178,391,439	7,648,028	3,431,048	377,568	243,500,424
Additions - new		15,000	573,156	314,408	-	-	703,403	154,496	-	2,328,003	4,088,466
Additions - other		-	252,737	61,102	1,360,685	44,901	55,364	761,718	65,335	2,534,266	5,136,108
Disposals	5, 9	-	-	-	(1,149,161)	-	-	-	-	-	(1,149,161)
Write-offs	5, 9	-	(151,750)	(111,228)	-	(37,481)	(347,136)	(387,311)	(43,810)	-	(1,078,716)
Revaluation decrements to equity (ARS)		(168,241)	-	-	-	-	-	-	-	-	(168,241)
Revaluation increments to equity (ARS)		-	1,078,072	340,020	-	-	6,685,164	356,947	149,369	-	8,609,572
Work in progress transfers		-	135,443	24,417	-	-	-	7,005	-	(166,865)	-
Total gross value of property, plant and equipment		627,459	31,786,408	10,230,108	12,797,364	793,082	185,488,234	8,540,883	3,601,942	5,072,972	258,938,452
Opening accumulated depreciation		-	11,457,318	2,728,059	6,709,234	251,713	35,864,241	2,360,726	1,038,072	-	60,409,363
Depreciation expense		-	724,471	336,587	971,674	46,023	3,209,417	138,992	68,036	-	5,495,200
Disposals	5, 9	-	-	-	(828,718)	-	-	-	-	-	(828,718)
Write-offs	5, 9	-	(112,684)	(30,344)	-	(27,153)	(76,400)	(143,536)	(22,270)	-	(412,387)
Revaluation increments to equity (ARS)		-	431,963	108,465	-	-	1,440,441	105,777	47,136	-	2,133,782
Total accumulated depreciation of property, plant and equipment		-	12,501,068	3,142,767	6,852,190	270,583	40,437,699	2,461,959	1,130,974	-	66,797,240
Total net book value of property, plant and equipment		627,459	19,285,340	7,087,341	5,945,174	522,499	145,050,535	6,078,924	2,470,968	5,072,972	192,141,212
Other information											
Range of estimated useful life (years)		Not depreciated	50 - 100	15 - 45	2- 30	2 - 15	1 - 1000	20 - 115	16 - 100	Not depreciated	
*Asset additions comprise											
Asset renewals		-	252,737	61,102	1,360,685	44,901	55,364	761,718	65,335	2,534,266	5,136,108
Other additions		15,000	573,156	314,408	-	-	703,403	154,496	-	2,328,003	4,088,466
Total asset additions		15,000	825,893	375,510	1,360,685	44,901	758,767	916,214	65,335	4,862,269	9,224,574

Notes to the Financial Statements

for the year ended 30 June 2020

Note 13. Property, plant and equipment (continued)

(a) Recognition

Acquisitions of assets are initially recorded at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition including freight, architect's fees and engineering design fees and all other establishment costs. Items of plant and equipment and infrastructure assets with a total value of less than \$5,000, and buildings with a total value of less than \$10,000 are treated as an expense in the year of acquisition.

Replacement of a major component of an asset, in order to maintain its service potential, is treated as the acquisition of a new asset. However, routine operating maintenance, repair costs and minor renewals to maintain the operational capacity and useful life of the non-current asset is expensed as incurred.

Expenditure incurred in accordance with natural disaster relief and recovery arrangements on road assets is analysed to determine whether the expenditure is capital in nature. The analysis of the expenditure requires Council Engineers to review the nature and extent of expenditure on a given asset. For example, expenditure that patches a road is generally maintenance in nature, whereas a kerb to kerb rebuild is treated as capital. Material expenditure that extends the useful life or renews the service potential of the asset is capitalised.

Land under roads

Land under the roads and reserve land which falls under the *Land Act 1994* or the *Land Title Act 1994* is controlled by the Queensland Government pursuant to the relevant legislation. This land is not recognised in these financial statements.

(b) Measurement

Property, plant and equipment assets are initially recorded at cost. Subsequently, each class of property, plant and equipment is stated at cost or fair value less, where applicable, any accumulated depreciation and accumulated impairment loss.

Cost is determined as the fair value of the assets given as consideration plus costs directly attributable to bringing the asset to a location and condition capable of being used by Council.

Direct labour and materials and an appropriate proportion of overheads incurred in the acquisition or construction of assets are also included in their cost.

Property, plant and equipment received in the form of contributions or for significantly less than fair value are initially recognised at their fair value.

(c) Depreciation

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time an asset is completed and commissioned ready for use, at which time they are reclassified from work in progress to the appropriate property, plant and equipment class.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 13. Property, plant and equipment (continued)

(c) Depreciation (continued)

Land is not depreciated as it has an unlimited useful life. Depreciation on other property, plant and equipment assets is calculated on a straight-line basis so as to write-off the net cost or revalued amount of each depreciable asset, less its estimated residual value, progressively over its estimated useful life to the Council. Management believe that the straight-line basis appropriately reflects the pattern of consumption of all Council assets.

Where assets have separately identifiable components that are subject to regular replacement, these components are assigned useful lives distinct from the asset to which they relate. Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised and the new depreciable amount is depreciated over the remaining useful life of the asset to the Council.

Major spares purchased specifically for particular assets that are above the asset recognition threshold are capitalised and depreciated on the same basis as the asset to which they relate.

Depreciation methods, estimated useful lives and residual values of property, plant and equipment assets are reviewed at the end of each reporting period and adjusted where necessary to reflect any changes in the pattern of consumption, physical wear and tear, technical or commercial obsolescence, or management intentions. The condition assessments performed as part of the annual valuation process for assets measured at written down current replacement cost are used to estimate the useful lives of these assets at each reporting date.

Key judgements and estimates

Straight line depreciation is used as that is consistent with the even consumption of service potential of these assets over their useful life to the Council.

Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to technical obsolescence that may change the utility of certain software and IT equipment.

(d) Impairment

Property, plant and equipment is assessed for indicators of impairment annually. If an indicator of possible impairment exists, the Council determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

An impairment loss is recognised as an expense in the Statement of Comprehensive Income, unless the asset is carried at a revalued amount. When the asset is measured at a revalued amount, the impairment loss is offset against the asset revaluation surplus of the relevant class to the extent available.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised as income unless the asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation surplus increase.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 13. Property, plant and equipment (continued)

(e) Valuation

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.

Valuation Processes

Land, Buildings, and all Infrastructure assets are measured on the revaluation basis, at fair value, in accordance with AASB 116 Property, Plant & Equipment and AASB 13 Fair Value Measurement. Plant and Equipment, Office Furniture and Equipment and Work in Progress are measured at cost.

Non-current physical assets measured at fair value are revalued, where required, so that the carrying amount of each class of asset does not materially differ from its fair value at the reporting date. This is achieved by engaging either an independent professionally qualified valuer or internally professionally qualified staff to determine the fair value for each class of Property, Plant and Equipment assets at least once every 3 to 5 years. This process involves the valuer physically sighting a representative sample of Council assets across all asset classes and making their own assessment of the condition of the assets at the date of inspection.

In the intervening years, Council has assessed fair value of all infrastructure assets, by applying an appropriate cost index as provided by an independent valuer or sourcing them via Government sites (Desktop valuation). With respect to the valuation of the land and improvements and buildings in the intervening years, if the change in values is considered likely to be material, management engages either independent professionally qualified valuers or qualified staff to perform a "desktop" valuation. A desktop valuation involves management providing updated information to the valuer regarding additions, deletions and changes in assumptions such as useful life, residual value and condition rating. The valuer then determines suitable indices which are applied to each of these asset classes.

Further details in relation to valuers, the methods of valuation and the key assumptions used are disclosed within this note.

Any revaluation increment arising on the revaluation of an asset is credited to the appropriate class of the asset revaluation surplus, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense to the extent it exceeds the balance, if any, of the revaluation surplus of that asset class.

On revaluation, accumulated depreciation is restated proportionately with the change in the carrying amount of the asset and any change in the estimate of remaining useful life.

Separately identified components of assets are measured on the same basis as the assets to which they relate.

In accordance with AASB 13 fair value measurements are categorised on the following basis:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities,

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).

Notes to the Financial Statements

for the year ended 30 June 2020

Note 13. Property, plant and equipment (continued)

(e) Valuation (continued)

(1) The following table presents all assets and liabilities that have been measured and recognised at fair values:

	Date of latest valuation	Fair value measurement using:			Total
		Level 1 Quoted prices in active mkts	Level 2 Significant observable inputs	Level 3 Significant unobservable inputs	
		\$	\$	\$	\$
2020					
Property, plant and equipment					
Land	30/06/20	-	-	570,742	570,742
Buildings					
- Residential and Commercial Properties	30/06/20	-	-	8,360,755	8,360,755
- Specialised Buildings	30/06/20	-	-	11,872,180	11,872,180
Other Structures	30/06/20	-	-	7,478,188	7,478,188
Infrastructure assets:					
- Road, Drainage and Bridge Network	30/06/20	-	-	146,713,044	146,713,044
- Water	30/06/20	-	-	6,173,464	6,173,464
- Sewerage	30/06/20	-	-	2,545,435	2,545,435
Total property, plant and equipment		-	-	183,713,807	183,713,807
2019					
Property, plant and equipment					
- Land	30/06/19	-	-	627,459	627,459
- Residential and Commercial Properties	30/06/19	-	-	7,634,525	7,634,525
- Specialised Buildings	30/06/19	-	-	11,650,815	11,650,815
Other Structures	30/06/19	-	-	7,087,341	7,087,341
Infrastructure assets:					
- Road, Drainage and Bridge Network	30/06/19	-	-	145,050,535	145,050,535
- Water	30/06/19	-	-	6,078,924	6,078,924
- Sewerage	30/06/19	-	-	2,470,968	2,470,968
Total property, plant and equipment		-	-	181,228,026	181,228,026

(2) 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.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 13. Property, plant and equipment (continued)

(e) Valuation (continued)

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

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

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

Infrastructure, property, plant and equipment

Land (level 3)

Land Fair Values were determined by independent valuer, Australis Asset Advisory Group effective 30 June 2018 and a desktop valuation as at 30 June 2020 by Australis Asset Advisory Group.

Where an observable market for Council land assets could be identified, Fair Value was measured by way of a Market Approach (Level 2), utilising sale prices of comparable properties after adjusting for differences in key attributes of the property. Where a significant adjustment was required between the sale prices of comparable properties, Fair Value was measured by way of a Market Approach (Level 3).

Land has been valued by the independent valuer using valuation techniques that maximise the use of observable data and under the principles of Highest and Best Use. The valuer has utilised the market approach method when assessing land taking into account any adjustments factors that may be applicable.

Observable inputs used by the valuer were registered sales transactions of land within the Shire (Level 2) with adjustments made for differences in key attributes between the land subject to valuation and the land recently sold.

Where there were significant differences in key attributes between the land subject to valuation and the land recently sold, the valuations methodology is considered a Level 3 on the Fair value hierarchy.

Under the level 3 approach, unobservable inputs such as reference to discussions with real estate agents, statistical data from reputable published sources and sales history of other land types were utilised.

For the actual land valuation performed for year ended 30 June 2018 there was a lack of land sales, and therefore all land was categorised as Level 3 and the value based on rates per square meter as determined by the valuer, using unobservable inputs. The lack of land sales in the Council area continued for the year ended 30 June 2020, again impacting on the indexation formula used for the movement in land values by the valuers, Australis Asset Advisory Group.

The final index rate used by the valuers for the purpose of the land indexation report for 2020 is based on the cumulative weighted indexes of the analysis of medium trend data for land by the Real Estate Institute of Queensland, weighted with the very sparse cumulative land sales in the Council area.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 13. Property, plant and equipment (continued)

(e) Valuation (continued)

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

Buildings and other structures (level 3)

The Fair Value of Buildings and Other Structures was independently valued by Australis Asset Advisory Group effective for 30 June 2018 and a desktop valuation as at 2020 by Australis Asset Advisory Group. Where an observable market for Council assets can be identified, Fair Value is measured by way of a Market Approach (Level 2), utilising sale prices of comparable properties after adjusting for differences in key attributes of the property.

Due to a lack of sales for Buildings as well as Other Structures significant professional judgement inputs were implemented by the valuers, Australis Asset Advisory Group, for the purpose of the 30 June 2020 indexation report. This involved a weighted approach of various sources if and where available. These sources include industry or sector indices, price guides and quotes from market participants which may include Producer Price Indexes, ABS Construction Materials Index, Wage Index, and Architectural, Engineering and Technical Services Index, all available from the Australian Bureau of Statistics. This is where appropriate supplemented by Building Cost Indices which is available from various sources.

As the Buildings and Other Structures did not meet the criteria for a market approach, Fair Value was measured on the basis of a Cost Approach (Level 3). Under this methodology the gross replacement cost was assessed on the basis that it reflected a modern equivalent asset with similar service potential.

Under the Cost approach, the asset's Fair Value is the result of the gross current value less accumulated depreciation, to reflect the consumed or expired service potential of the asset. The most significant inputs into the valuation were the rate per square metre (to arrive at the Gross Replacement Cost) and a condition score reflecting the remaining useful life of the asset. Building and Other Structures assets were assessed under this approach.

In determining the level of accumulated depreciation for assets under Cost Approach, as the first step an Economic Useful Life (EUL) was provided to each asset on a componentised basis. As a second step, the condition score, which has direct influence on the Remaining Useful life (RUL) of the asset was assessed and applied to each asset. The RUL takes into consideration the assets physical characteristics, age, recent repairs or capital works, as well as factors such as functionality, capability, utilisation and obsolescence. Estimates of expired service potential and remaining useful lives were determined on a straight-line basis and where required, assets were disaggregated into significant components which exhibit different useful lives.

There are no residual values on Council's Building and Other Structures assets.

While the unit rates based on square metres can be supported by market evidence (Level 2). The estimates of residual value, useful life, pattern of consumption and asset condition that are used to calculate accumulated depreciation comprise unobservable inputs (Level 3). Where these other inputs are significant to the valuation the overall valuation has been classified as Level 3.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 13. Property, plant and equipment (continued)

(e) Valuation (continued)

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

Infrastructure Assets - Roads, Water and Sewerage (level 3)

All Council infrastructure assets were fair valued using written down Current Replacement Cost. This valuation comprises the asset's current replacement cost (CRC) less accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset. Council first determined the gross cost of replacing the full service potential of the asset and then adjusted this amount to take account of the expired service potential of the asset.

CRC was measured by reference to the lowest cost at which the gross future economic benefits of the asset could currently be obtained in the normal course of business. Where existing assets were over designed had excess capacity, or were redundant an adjustment was made so that the resulting valuation reflected the cost of replacing the existing economic benefits based on an efficient set of modern equivalent assets to achieve the required level of service output within the Council's planning horizon.

The unit rates (labour and materials) and quantities applied to determine the CRC of an asset or asset component were based on a "Greenfield" assumption meaning that the CRC was determined as the full cost of replacement with a new asset including components that may not need to be replaced, such as earthworks. The CRC was determined using methods relevant to the asset class as described under individual asset categories below.

Infrastructure assets fair values were determined by independent valuer, Australis Asset Advisory Group effective 30 June 2018 and a desktop valuation as at 2020 by Australis Asset Advisory Group.

Accumulated depreciation of Infrastructure Assets was calculated using the same approach as buildings.

Roads (level 3)

Current replacement costs

Current replacement costs are calculated by reference to asset linear and area specifications, production rates, estimated labour and material inputs, services costs, and overhead allocations based on existing supplier contract rates or list and Council rates.

The replacement cost of road assets have been determined by considering:

- Actual construction cost
- Written or verbal quotes / estimates of current market prices
- Modified market prices of a different asset similar in type, use and condition

Specifically replacement cost values are determined by utilising unit costs for specific asset categories and components, these unit rate costs were calculated based on:

- Current market costs of labour, plant and materials
- Estimated production rates for plant and labour

Soil types, availability of pavement and surfacing materials and other local factors are considered in determining unit rates.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 13. Property, plant and equipment (continued)

(e) Valuation (continued)

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

Roads (level 3) (continued)

Two core asset classes are defined for road assets:

1. Road Segment Assets (those assets comprising the road right of way / carriageway)
2. Structural Assets (culverts and other drainage, etc.)

Road Segment Assets are categorised into four components including:

1. Formation (earthworks, earth drainage and network assets (guide posts))
2. Pavement for gravelled roads and under bitumen surfaced roads
3. Surfacing (sprayed bituminous seal or asphalt)
4. Kerb & channel

Accumulated Depreciation

All road asset components are considered to depreciate linearly with time (straight line depreciation). In most cases the actual installation or construction date of assets are known by Council. However, for some assets, it has been necessary to estimate the age based on its current condition and useful life.

The formation component of road segments consists of a number of main elements including:

1. Clearing, ground surface treatment and earthworks
2. Earth drainage (table drains, inverts, diversion drains. etc)
3. Formed Carriageway

It is Council's policy that formation for gravelled and sealed roads depreciates linearly until replacement. At replacement, it is assumed that all earthworks related to the formation component require full replacement.

All works to retain formation assets is considered maintenance by Council. However, as formation may become obsolete or full reconstruction may be required, a useful life of 1,000 years has been adopted.

The pavement component of a road segment consists of a gravel-running course on unsealed roads and floodways or a structural gravel layer on bitumen or concrete roads and floodways.

Council's policy for pavement on gravelled and sealed roads is that they depreciate linearly over the life of the asset until replacement is required.

The useful life of the lower layer is adjusted to be a multiple of the upper layer, which have shorter lives. The asset useful life for lower layer is 60-80 years and upper layer is 15 years.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 13. Property, plant and equipment (continued)

(e) Valuation (continued)

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

Roads (level 3) (continued)

Bitumen seals generally consist of two (2) coats of bitumen and two (2) coats of aggregate. For the purpose of this valuation, a componentisation system is incorporated, which consists of separating the bitumen seal into two (2) components. The lower layer is considered to have a longer life than the upper layer. Typically, the upper layer of bitumen and aggregate is resealed between 7 to 15 years depending on traffic volumes, aggregate characteristics, and environment. It is assumed in this valuation that Council's roads are resealed every fifteen (15) years and every four (4) resealing cycle a full replacement of the pavement structure will be required.

These assumptions are in conjunction with Council's Road Management Strategy until better, reliable and more accurate deterioration curves on an asset-by-asset basis are obtained or/and becomes available.

The asset useful lives that are adopted are shown below:

		Years
Seal	Sealed Lower	60 -100
Seal	Sealed Upper	15
Seal/Unsealed/Formed		INF
Unsealed		20
Kerb & Channel		60
Footpaths		60
Grids		60
Bridges		60-90
Culverts		15-80
Floodways		90
Formation		1,000

A useful life of 90 years is adopted for concrete floodways, which are based on typical values given by the Local Government and Municipal Knowledge Base website and Local Government Association of Queensland (LGAQ) Submission to the Australian Accounting Standards Board (AASB). The current installed concrete floodways in the Shire are relatively new (not greater than 30 years). Therefore, at this point in time it is not possible to determine with a high level of certainty whether the proposed useful life value is or is not appropriate to be implemented by the Council.

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

Note 13. Property, plant and equipment (continued)

(e) Valuation (continued)

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

Roads (level 3) (continued)

Structure assets consist of cross-road drainage installations including box and pipe culverts, gravel, bitumen, concrete floodways and single and double grids. The size and type of drainage structure have been considered and unit replacement costs determined.

All structure assets are considered to depreciate linearly for the length of their useful lives and will be completely replaced with no cost recovery at replacement.

Consistent with roads it has been assumed that environmental factors such as soil type, climate and topography are consistent across each segment and that a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials. Construction estimates were determined on a similar basis to roads.

Condition rating (useful life)

Rating	Description of condition		
1	0%	Excellent	Asset as "new" and only planned maintenance required.
2	25%	Good	Asset is reliable, asset operates as intended and its appearance and structural integrity is up to the standard expected of an operating asset. Minor maintenance required plus planned maintenance.
3	50%	Fair	Asset is reliable and operates as intended, but its appearance and structural integrity are questionable and significant maintenance is required.
4	75%	Poor	Asset still operates but does not meet intended duty or does not appear sound and significant renewal / upgrade is required.
5	100%	Unserviceable	Asset is not functioning / needs immediate attention.

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

Note 13. Property, plant and equipment (continued)

(e) Valuation (continued)

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

Water and sewerage (level 3)

Current Replacement Costs

Water and Sewerage infrastructure assets fair values were determined by independent valuer, Australis Asset Advisory Group effective 30 June 2018 and a desktop valuation as at 2020 by Australis Asset Advisory Group.

Water and Sewer assets have been assessed utilising valuation techniques that maximise the use of observable data where possible. Typically, the methodology applied will be determined based on the AASB13 Input Decision tree. Standard valuation principles dictate that a cost approach method (generally incremental Greenfield) is a suitable primary methodology when assessing infrastructure that has no active market nor has directly applicable income.

Characterisation of assets

The assets to be valued were initially checked for completeness of data and classified into asset systems based on functional characteristics:

- Water Mains
- Water Passive
- Water Active
- Sewer Mains
- Sewer Points
- Sewer Active

These categories were further refined with the adoption of sub-systems and assets and components, this hierarchy is predominantly applicable to active assets and is based on a functional asset breakdown. This functional classification was then used to verify the existing componentisation and allowed the identification of additional components to be added.

Componentisation was expanded to include components of a varying consumption pattern or aid in asset identification and asset management practises.

Active Assets included Pump Stations, Bores, Ponds and Reservoirs. Passive Assets include pipework. These Active Assets were componentised dependant on size, capacity, site conditions and other factors judged relevant by the Valuer. This componentisation was reviewed by Council Staff and where possible matched to their asset management requirements. Gravity Sewer mains were the only Passive Asset componentised into long and short life components to allow for accurate modelling of pipe relining, this split was varied based on depth and diameter based on brownfield relining costs.

Accumulated Depreciation

In determining accumulated depreciation, assets were either subject to a site inspection or an assessment to determine remaining useful life.

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

Note 13. Property, plant and equipment (continued)

(e) Valuation (continued)

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

Water and sewerage (level 3) (continued)

Where site inspections were conducted (i.e. for Active Assets), the assets were allocated a condition assessment rating which was used to estimate remaining useful life as tabled below

Rating	Description of condition		
1	0%	Excellent	Asset as "new" and only planned maintenance required.
2	25%	Good	Asset is reliable, asset operates as intended and its appearance and structural integrity is up to the standard expected of an operating asset. Minor maintenance required plus planned maintenance.
3	50%	Fair	Asset is reliable and operates as intended, but its appearance and structural integrity are questionable and significant maintenance is required.
4	75%	Poor	Asset still operates but does not meet intended duty or does not appear sound and significant renewal / upgrade is required.
5	100%	Unserviceable	Asset is not functioning/ needs immediate attention.

Where site inspections were not conducted (i.e. for Passive Assets and Active Assets for which no site inspections were undertaken) the remaining useful life was calculated on an age basis after taking into consideration current and planned maintenance.

For all pipes, replacement cost was determined based on replacement by trench excavation, useful life was determined as the pipe useful life and the pipe fair value was based on age.

Bulloo Shire Council

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

Note 14. Contract balances

	2020	2019
	\$	\$

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

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

When an amount of consideration is received from a customer / fund provider prior to Council transferring a good or service to the customer, Council presents the funds which exceed revenue recognised as a contract liability.

(a) Contract liabilities

Funds received upfront to construct Council controlled assets	481,936
TOTAL CONTRACT LIABILITIES	<u><u>481,936</u></u>

Classified as:

Current contract liabilities	<u>481,936</u>
Total contract liabilities	<u><u>481,936</u></u>

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

Funds to construct Council controlled assets	1,062,620
Total revenue included in the contract liability	<u><u>1,062,620</u></u>

(b) Significant changes in contract balances

The contract liabilities have arisen on adoption of AASB 15 and AASB 1058. Previously the revenue was recognised on receipt and therefore there was no effect on the statement of financial position.

Bulloo Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 15. Payables

	2020	2019
	\$	\$
<p>Creditors are recognised when goods or services are received, at the amount owed. Amounts owing are unsecured and are generally settled on 30 day terms.</p>		
Creditors and accruals	1,993,740	503,004
Employee entitlements	25,258	15,301
Security bonds, deposits and retentions	825	2,180
TOTAL CURRENT PAYABLES	<u><u>2,019,823</u></u>	<u><u>520,485</u></u>

Note 16. Borrowings

Borrowings are initially recognised at fair value plus any directly attributable transaction cost. Thereafter, they are measured at amortised cost. Principal and interest repayments were made quarterly up to February 2020, at which stage the loans were paid in full by Council.

All borrowings are in \$A denominated amounts and interest is expensed as it accrues. No interest has been capitalised during the current or comparative reporting period. There have been no defaults or breaches of the loan agreement during the period.

Council adopts an annual debt policy that sets out council's planned borrowings for the next nine years. Council's current policy is to only borrow for capital projects and for a term no longer than the expected life of the asset. Council also aims to comply with the Queensland Treasury Corporation's borrowing guidelines and ensure that sustainability indicators remain within acceptable levels at all times.

Current

Loans - Queensland Treasury Corporation	-	528,429
TOTAL CURRENT BORROWINGS	<u><u>-</u></u>	<u><u>528,429</u></u>

Non-current

Loans - Queensland Treasury Corporation	-	1,956,058
TOTAL NON-CURRENT BORROWINGS	<u><u>-</u></u>	<u><u>1,956,058</u></u>

Bulloo Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 16. Borrowings (continued)

	2020	2019
	\$	\$
Reconciliation of loan movements for the year		
Loans - Queensland Treasury Corporation		
Opening balance at beginning of financial year	2,484,487	2,989,578
Principal repayments	<u>(2,484,487)</u>	<u>(505,091)</u>
Book value at end of financial year	<u>-</u>	<u>2,484,487</u>

The QTC loan market value at 30 June 2019 was \$ 2,655,722. This represents the value of the debt if Council repaid it at that date. As it was the intention of Council to hold the debt for its term, no provision was required to be made in these accounts.

No assets have been pledged as security by the Council for any liabilities, however all loans are guaranteed by the Queensland Government. There have been no defaults or breaches of the loan agreement during the 2020 or 2019 financial years.

Note 17. Provisions

Liabilities are recognised for employee benefits such as wages and salaries, annual and long service leave in respect of services provided by the employees up to the reporting date.

Short-term benefits which are expected to be wholly settled within 12 months are calculated on wage and salary levels which are expected to be paid and include related employee on-costs. Amounts not expected to be wholly settled within 12 months are calculated on projected future wage and salary levels and related employee on-costs, and are discounted to present values.

Long service leave

The provision for long service leave represents the present value of the estimated future cash outflows to be made in respect of services provided by employees up to the reporting date. The liability is calculated using current pay rates and and future increases in those rates and includes related employee on-costs. The estimates are adjusted for the probability of the employee remaining in the Council's employment or other associated employment which would result in the Council being required to meet the liability. Adjustments are then made to allow for the proportion of the benefit earned to date, and the result is discounted to present value. The interest rates attaching to Commonwealth Government guaranteed securities at the reporting date are used to discount the estimated future cash outflows to their present value.

Where employees have met the prerequisite length of service and Council does not have an unconditional right to defer this liability beyond 12 months, long service leave is classified as a current liability. Otherwise it is classified as a non-current liability.

Bulloo Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 17. Provisions (continued)

	2020	2019
	\$	\$
Current		
Annual leave	458,676	459,566
Long service leave	584,116	549,855
TOTAL CURRENT PROVISIONS	<u><u>1,042,792</u></u>	<u><u>1,009,421</u></u>
Non-current		
Long service leave	102,572	98,763
TOTAL NON-CURRENT PROVISIONS	<u><u>102,572</u></u>	<u><u>98,763</u></u>

Note 18. Asset revaluation surplus

The asset revaluation surplus comprises revaluation movements on property, plant and equipment. Increases and decreases on revaluation are offset within a class of assets.

Note 19. Contingent liabilities

Details and estimates of maximum amounts of contingent liabilities are as follows:

Local Government Mutual

The Council is a member of the local government mutual liability self-insurance pool, LGM Queensland. In the event of the pool being wound up or it is unable to meet its debts as they fall due, the trust deed and rules provide that any accumulated deficit will be met by the individual pool members in the same proportion as their contribution is to the total pool contributions in respect to any year that a deficit arises.

As at 30 June 2020 the financial statements reported an accumulated surplus and it is not anticipated any liability will arise.

Local Government Workcare

The Council is a member of the Queensland local government worker's compensation self-insurance scheme, Local Government Workcare. Under this scheme the Council has provided an indemnity towards a bank guarantee to cover bad debts which may remain should the self insurance licence be cancelled and there was insufficient funds available to cover outstanding liabilities. Only the Queensland Government's workers compensation authority may call on any part of the guarantee should the above circumstances arise. The Council's maximum exposure to the bank guarantee is \$77,803, (2019: \$85,424).

Notes to the Financial Statements

for the year ended 30 June 2020

Note 20. Superannuation - regional defined benefit fund

Council contributes to the LGIAsuper Regional Defined Benefits Fund (the scheme), at the rate of 12% for each permanent employee who is a defined benefit member. This rate is set in accordance with the LGIAsuper trust deed and may be varied on the advice of an actuary. The Regional Defined Benefits Fund is a complying superannuation scheme for the purpose of the Commonwealth Superannuation Industry (Supervision) legislation and is also governed by the Local Government Act 2009.

The scheme is a defined benefit plan, however Council is not able to account for it as a defined benefit plan in accordance with AASB119 because LGIAsuper is unable to account for its proportionate share of the defined benefit obligation, plan assets and costs.

Any amount by which the scheme is over or under funded may affect future benefits and result in a change to the contribution rate, but has not been recognised as an asset or liability of the Council.

Technically, Council can be liable to the scheme for a portion of another local governments' obligations should that local government be unable to meet them. However the risk of this occurring is extremely low and in accordance with the LGIAsuper trust deed changes to council's obligations will only be made on the advice of an actuary.

The last completed actuarial assessment of the scheme was undertaken as at 1 July 2018. The actuary indicated that "At the valuation date of 1 July 2018, the net assets of the scheme exceeded the vested benefits and the scheme was in a satisfactory financial position as at the valuation date." The Council is not aware of anything that has happened since that time that indicates the assets of the scheme are not sufficient to meet the vested benefits, as at the reporting date.

No changes have been made to prescribed employer contributions which remain at 12% of employee assets and there are no known requirements to change the rate of contributions.

The next triennial actuarial review is not due until 1 July 2021.

The most significant risks that may result in LGIAsuper increasing the contribution rate, on the advice of the actuary, are:

Investment risk - The risk that the scheme's investment returns will be lower than assumed and additional contributions are needed to fund the shortfall.

Salary growth risk - The risk that wages or salaries will rise more rapidly than assumed, increasing vested benefits to be funded.

	Notes	2020 \$	2019 \$
Superannuation contributions made to the Regional Defined Benefits Fund		12,581	12,581
Other superannuation contributions for employees		508,799	479,083
Total superannuation contributions paid by Council for employees	6	<u>521,380</u>	<u>491,664</u>

Bulloo Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 21. Reconciliation of net result for the year to net cash inflow (outflow) from operating activities

	2020 \$	2019 \$
Net operating result from income statement	1,887,476	3,364,753
Non-cash items		
Changes in accounting policy	(1,062,620)	-
Depreciation and amortisation	6,143,963	5,495,200
	<u>5,081,343</u>	<u>5,495,200</u>
Investing and development activities		
Net (profit)/loss on disposal of assets	(44,034)	649,180
Loss on write-off of assets	202,051	-
	<u>158,017</u>	<u>649,180</u>
Changes in operating assets and liabilities:		
(Increase)/decrease in receivables	705,909	(369,969)
Increase/(decrease) in provision for doubtful debts	8,961	(1,006)
(Increase)/decrease in inventories	(140,622)	(24,283)
Increase/(decrease) in payables	1,499,338	152,487
Increase/(decrease) in contract liabilities	481,936	-
Increase/(decrease) in employee leave entitlements	37,180	72,978
	<u>2,592,702</u>	<u>(169,793)</u>
Net cash provided from/(used in) operating activities from the statement of cash flows	<u><u>9,719,538</u></u>	<u><u>9,339,340</u></u>

Note 22. Reconciliation of liabilities arising from finance activities

	As at 30-Jun-19 \$	Cashflows \$	Non-cash changes \$	As at 30-Jun-20 \$
Loans	2,484,487	(2,484,487)	-	-
	<u>2,484,487</u>	<u>(2,484,487)</u>	<u>-</u>	<u>-</u>
	As at 30-Jun-18 \$	Cashflows \$	Non-cash changes \$	As at 30-Jun-19 \$
Loans	2,989,578	(505,091)	-	2,484,487
	<u>2,989,578</u>	<u>(505,091)</u>	<u>-</u>	<u>2,484,487</u>

Notes to the Financial Statements

for the year ended 30 June 2020

Note 23. Events after the reporting period

Events that occur after the reporting date of 30 June 2020, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

Council has adopted the date of receipt of the Auditors' Report as the appropriate "authorised for issue" date relating to these General Purpose Financial Statements.

Council is unaware of any material or significant events after the reporting date that should be disclosed.

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

Note 24. Financial instruments and financial risk management

Bulloo Shire Council's activities expose it to a variety of financial risks including interest rate risk, credit risk, and liquidity risk.

Exposure to financial risks is managed in accordance with Council approved policies on financial risk management. These policies focus on managing the volatility of financial markets and seek to minimise potential adverse effects on the financial performance of the Council.

The Council minimised its exposure to financial risk in the following ways:

- Investments in financial assets are only made where those assets are with a bank or other financial institution in Australia.
- The Council does not invest in derivatives or other high risk investments.
- When the Council borrows, it borrows from the Queensland Treasury Corporation (QTC) unless another financial institution can offer a more beneficial rate, taking into account any risk. Borrowing by the Council is constrained by the provisions of the Statutory Bodies Financial Agreements Act 1982.

Bulloo Shire Council measures risk exposure using a variety of methods as follows:

Risk exposure	Measurement method
Credit risk	Ageing analysis
Liquidity risk	Maturity analysis
Interest rate risk	Sensitivity analysis

Credit Risk

Credit risk exposure refers to the situation where the Council may incur financial loss as a result of another party to a financial instrument failing to discharge their obligations.

In the case of rate receivables, the Council has the power to sell the property to recover any defaulted amounts. In effect this power protects the Council against credit risk in the case of these debts.

The Council is exposed to credit risk through its investments with the QTC and deposits held with banks or other financial institutions. The QTC Cash Fund is an asset management portfolio that invests with a wide variety of high credit rating counterparties. Deposits are capital guaranteed. Other investments are held with highly rated and regulated banks and whilst not capital guaranteed, the likelihood of a credit failure is remote.

The maximum exposure to credit risk at balance date in relation to each class of recognised financial asset is the gross carrying amount of those assets inclusive of any provisions for impairment.

No collateral is held as security relating to the financial assets held by the Council.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 24. Financial instruments and financial risk management (continued)

	Notes	2020 \$	2019 \$
Financial assets			
Cash and cash equivalents	10	19,902,750	19,337,917
Receivables - rates and utility charges	11	24,202	43,059
Receivables - other	11	567,464	974,121
Other financial assets	11	357,733	634,686
Total		<u>20,852,149</u>	<u>20,989,783</u>

The following table represents the Council's maximum exposure to credit risk:

Past, due or impaired

No financial assets have had their terms renegotiated so as to prevent them from being past due or impaired, and are stated at the carrying amounts as indicated.

The following represents an analysis of the age of the Council's financial assets that are either fully performing, past due or impaired (excluding cash & cash equivalents):

	2020 \$	2019 \$
Fully Performing	358,392	962,772
Past due 31-60 days	185,639	644
Past due 61-90 days	(240)	3,901
More than 90 days	405,609	687,991
Total	<u>949,400</u>	<u>1,655,308</u>

Refer to Note 11 for the movement in the allowance for impairment for receivables during the year.

Liquidity Risk

Liquidity risk refers to the situation where the Council may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. The Council is exposed to liquidity risk through its trading in the normal course of business and borrowings from the QTC for capital works.

The Council manages its exposure to liquidity risk by maintaining sufficient undrawn facilities, both short and long term, to cater for unexpected volatility in cash flows. These facilities are disclosed in the borrowings Note 16. There are no additional facilities or lines of credit available.

The following table sets out the liquidity risk of financial liabilities held by the Council in a format as it might be provided to management. The amounts disclosed in the maturity analysis represent the contractual undiscounted cash flows at balance date.

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

Note 24. Financial instruments and financial risk management (continued)

	0 to 1 year	1 to 5 years	Over 5 years	Total contractual cash flows	Carrying amount
	\$	\$	\$	\$	\$
2020					
Payables	2,019,823	-	-	2,019,823	2,019,823
	<u>2,019,823</u>	<u>-</u>	<u>-</u>	<u>2,019,823</u>	<u>2,019,823</u>
2019					
Payables	520,485	-	-	520,485	520,485
Loans - QTC	631,526	2,114,495	-	2,746,021	2,484,487
	<u>1,152,011</u>	<u>2,114,495</u>	<u>-</u>	<u>3,266,506</u>	<u>3,004,972</u>

The outflows in the above table are not expected to occur significantly earlier and are not expected to be for significantly different amounts than indicated in the table.

Interest Rate Risk

The Council is exposed to interest rate risk through its borrowings from the QTC and investments held with financial institutions.

The risk in borrowing is effectively managed by borrowing from financial institutions which provide access to a mix of floating and fixed funding sources such that the desired interest rate risk exposure can be constructed. Interest rate risk in other areas is minimal.

The Council does not undertake any hedging of interest rate risk.

Bulloo Shire Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 25. Transactions with related parties

	2020	2019
	\$	\$

Council did not have any subsidiaries, transactions with associates or transactions with joint ventures.

(a) Transactions with key management personnel (KMP)

KMP include the Mayor, Councillors, Chief Executive Officer and Executive Management. The compensation paid to KMP comprises:

Short-term employee benefits	1,290,566	1,311,572
Post-employment benefits	99,928	108,497
Long-term benefits	14,871	18,004
Total	1,405,365	1,438,073

(b) Transactions with other related parties

Other related parties include the close family members of Key Management Personnel (KMP) and any entities controlled or jointly controlled by KMP or their close family members. Close family members include a spouse, child and dependant of a KMP or their spouse. Details of transactions between Council and other related parties are disclosed below.

Employee expenses for close family member of KMP (16 employees)	(i)	1,122,792	332,314
Purchases of materials and services from other related parties	(ii)	2,455,914	2,851,909
Sales of materials and services to other related parties	(iii)	61,696	13,886

(i) All close family members of key management personnel were employed through an arm's length process. They are paid in accordance with the Award for the job they perform. Council employed 61 full time equivalent employees (54 in 2019) of which 16 (5 in 2019) are close family members of key management personnel.

(ii) The Council purchased the following material and services from entities that are controlled by related parties of key management personnel. All purchases were at arm's length and were in the normal course of council operations:

Purchase of accommodation	19,112	40,533
Purchase of Buildings	-	300,000
Purchase of goods - Thargomindah General Store	138,690	116,255
Purchase of goods - other	1,860	-
Purchase of mechanical services - Turnouts Mechanical Services	364,522	357,297
Purchase of goods and maintenance services - Ago Vires Pty Ltd	1,777,305	2,037,624
Purchase of goods and maintenance services - other	154,425	200
	2,455,914	2,851,909

The managers/owners of Ago Vires Pty Ltd and Turnouts Mechanical Services are sons-in-law of the Mayor of Bulloo Shire Council (BSC). Both are also related parties to the Manager Corporate Services, another KMP of Council, the second being married to her, and the first being married to her sister, who is also employed by Council. The joint owner of Thargomindah General Store was a councillor to March 2020 and married to the other owner of the store.

(iii) The Council sold materials and services to entities that are controlled by related parties of key management personnel. These sales related to private works and stores issues. All sales were at arm's length and were in the normal course of Council operations.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 25. Transactions with related parties (continued)

(c) Transactions with related parties that have not been disclosed

Most of the entities and people that are related parties to Council live and operate within the Bulloo Shire Council area. Therefore, on a regular basis ordinary citizen transactions occur between Council and its related parties. Some examples include:

- Payment of rates
- Use of the swimming pool & other recreation facilities
- Dog Registration
- Borrowing Books from the Council library

Council has not included these types of transactions in its disclosures, where they were made on the same terms and conditions available to the public.

(d) Outstanding balances

As at 30 June 2020 the amount of \$47,490 (2019 \$135,650) was owing by Council to related parties.

Note 26. Changes in accounting policy

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

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

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

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

Note 26. Changes in accounting policy (continued)

Leases standard - AASB 16

Council has adopted the new leases standard from 1 July 2019.

Council does not have any leases.

There have been no changes as a result of the adoption of this new accounting standard.

Revenue standards - AASB 15 and AASB 1058

The following options have been applied on transition to AASB 15 and AASB 1058:

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

Changes in accounting policy on adoption of AASB 15 and AASB 1058 include the following:

- Recognition of grant revenue within the scope of AASB 15
- Prepaid rates - now recorded as a financial liability until the beginning of the rating period
- Recognition of grant revenue for acquisition or construction of assets controlled by Council

Opening contract balances on transition at 1 July 2019

	Balance as at 1 July 2019
	\$
Contract liabilities	
Under AASB 15	-
Under AASB 1058	1,062,620
Total contract liabilities	<u>1,062,620</u>

Comparison of affected financial statements lines between AASB 15 / 1058 and previous revenue standards

The following table shows the amount by which the financial statement line item is affected by the application of AASB 15 and AASB 1058 as compared to the previous revenue standards.

Statement of financial position at 30 June 2020

	Carrying amount per statement of Financial Position	Adjustments	Carrying amount if previous standards had been applied
	\$	\$	\$
Contract liabilities	481,936	(481,936)	-
Retained earnings	124,353,053	481,936	124,834,989
	<u>124,834,989</u>	<u>-</u>	<u>124,834,989</u>

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

Note 26. Changes in accounting policy (continued)

Statement of comprehensive income for the year ended 30 June 2020

	Balance per statement of Comprehensive Income	Adjustments	Carrying amount if previous standards had been applied
	\$	\$	\$
Revenue - capital grants	3,940,063	(580,684)	3,359,379
	<u>3,940,063</u>	<u>(580,684)</u>	<u>3,359,379</u>

The adjustments above relate to the recognition of contract liabilities for revenue streams where the revenue is recognised over time rather than on receipt of funding under AASB 1004.

Statement of cash flows for the year ended 30 June 2020

The adoption of AASB 15 and AASB 1058 has not caused a material change to the Statement of Cash Flows for the year ended 30 June 2020.

Note 27. Impact of COVID-19 pandemic

The spread of novel coronavirus (COVID-19) was declared a public health emergency by the World Health Organisation on 31 January 2020 and upgraded to a global pandemic on 11 March 2020. The rapid rise of the virus saw an unprecedented global response by Governments, regulators and industry sectors. The Australian Federal Government enacted its emergency plan on 29 February 2020 which has seen the closure of Australian borders from 20 March and the release of a number of government stimulus packages to support individuals and business as the Australian economy faces significant slowdowns and uncertainties.

For the year ended 30 June 2020, COVID-19 has impacted Council specifically as follows:

From late March 2020, in response to social distancing requirements and travel restrictions enacted by the Queensland Government, Council implemented a range of temporary measures including:

- Temporary closure of community facilities such as parks, swimming pools, community halls, library, gym, playgrounds, sport grounds, various tourist attractions and caravan parks.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 27. Impact of COVID-19 pandemic (continued)

Other Council services continued to be delivered with the implementation of social distancing and COVID-19 safe working procedures. The majority of Council services that were impacted by COVID-19 restrictions were re-opened by June 2020 in line with the Queensland Government's staged recovery, however certain Council facilities or events are yet to fully recommence. These include the use of community halls and community facilities which can be used but under strict safety protocols. Sport grounds are still closed and are only available and functional under exceptional circumstances on application.

The full impact of the COVID-19 outbreak continues to evolve at the date of this report. Council is therefore uncertain as to the full impact that the pandemic will have on its financial condition, liquidity, and future results of operations during 2020, and beyond, but current indicators for Council remains positive within this uncertain overall environment. Practical accessibility to goods and services were tested, as was psychological and emotional wellbeing of residents, but due to the geographical isolation of the region residents are used to and adapt well to most challenges.

To date Council and its residents has mostly not been financial impacted materially, and this situation should continue into the future. The biggest risk to this naturally remains the possibility of an outbreak of cases from the pandemic within the Council area boundaries.

Bulloo Shire Council

General Purpose Financial Statements for the year ended 30 June 2020

Management Certificate for the year ended 30 June 2020

These general purpose financial statements have been prepared pursuant to sections 176 and 177 of the *Local Government Regulation 2012* (the Regulations) and other prescribed requirements.

In accordance with Section 212(5) of the Regulation, we certify that:

- (i) the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulation 2012* for the establishment and keeping of accounts have been complied with in all material respects; and
- (ii) the general purpose financial statements, as set out on pages 2 to 47, present a true and fair view, in accordance with Australian Accounting Standards, of the Council's transactions for the financial year and financial position at the end of the year.



John Ferguson
MAYOR

9 October 2020



Lew Rojahn
CHIEF EXECUTIVE OFFICER

9 October 2020

INDEPENDENT AUDITOR'S REPORT

To the Councillors of Bulloo Shire Council

Report on the current year financial sustainability statement

Opinion

I have audited the accompanying current year financial sustainability statement of Bulloo Shire Council (the council) for the year ended 30 June 2020 comprising the statement, explanatory notes, and the certificate of accuracy given by the Mayor and the Chief Executive Officer.

In accordance with section 212 of the Local Government Regulation 2012, in my opinion, in all material respects, the current year financial sustainability statement of Bulloo Shire Council for the year ended 30 June 2020 has been accurately calculated.

Basis of opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the current year financial sustainability statement* section of my report.

I am independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the statement in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

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

Emphasis of matter – basis of accounting

I draw attention to Note 1 which describes the basis of accounting. The current year financial sustainability statement has been prepared in accordance with the Financial Management (Sustainability) Guideline 2013 for the purpose of fulfilling the council's reporting responsibilities under the Local Government Regulation 2012. As a result, the statement may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Other Information

Other information comprises financial and non-financial information (other than the audited financial report) in an entity's annual report.

At the date of this auditor's report, the available other information in Bulloo Shire Council's annual report for the year ended 30 June 2020 was the general purpose financial statements and long-term financial sustainability statement.

The councillors are responsible for the other information.

My opinion on the current year financial sustainability statement does not cover the other information and accordingly I do not express any form of assurance conclusion thereon. However, as required by the Local Government Regulation 2012, I have expressed a separate opinion on the general purpose financial report.

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

If, based on the work I have performed, I conclude that there is a material misstatement of this information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of the councillors for the current year financial sustainability statement

The councillors are responsible for the preparation and fair presentation of the current year financial sustainability statement in accordance with the Local Government Regulation 2012. The councillors' responsibility also includes such internal control as the councillors determine is necessary to enable the preparation and fair presentation of the statement that is accurately calculated and is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the current year financial sustainability statement

My objectives are to obtain reasonable assurance about whether the current year financial sustainability statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this statement.

My responsibility does not extend to forming an opinion on the appropriateness or relevance of the reported ratios, nor on the council's future sustainability.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the council.

- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Dale Hassell
as delegate of the Auditor-General

12 October 2020

Queensland Audit Office
Brisbane

Bulloo Shire Council

Current Year Financial Sustainability Statement for the year ended 30 June 2020

	Actual 2020	Target 2020
--	----------------	----------------

Measures of financial sustainability

Council's performance at 30 June 2020 against key financial ratios and targets.

Performance indicators

1. Operating surplus ratio

$\frac{\text{Net result (excluding capital items)}^{(1)}}{\text{Total operating revenue (excluding capital items)}^{(2)}}$	-11.03%	0 - 10%
--	---------	---------

An indicator of which the extent to which revenues raised cover operational expenses only or are available for capital funding purposes or other purposes.

2. Asset sustainability ratio

$\frac{\text{Capital expenditure on the replacement of assets (renewals)}^{(3)}}{\text{Depreciation expense}}$	67.76%	more than 90%
--	--------	------------------

An approximation of the extent to which the infrastructure assets managed are being replaced as these reach the end of their useful lives.

3. Net financial liabilities ratio

$\frac{\text{Total liabilities less current assets}}{\text{Total operating revenue (excluding capital items)}^{(2)}}$	-101.58%	less than 60%
---	----------	------------------

An indicator of the extent to which the net financial liabilities can be serviced by its operating revenue.

Note 1 - basis of preparation

The current year financial sustainability statement is a special purpose statement prepared in accordance with the requirements of the *Local Government Regulation 2012* and the *Financial Management (Sustainability) Guideline 2013*. The amounts used to calculate the three reported measures are prepared on an accrual basis and are drawn from the Council's audited general purpose financial statements for the year ended 30 June 2020.

Current Year Financial Sustainability Statement (continued) for the year ended 30 June 2020

Notes

- ⁽¹⁾ Includes only recurrent revenue and recurrent expenditure disclosed in the income statement. Excludes capital revenue grants, contributions, donations and subsidies received for capital acquisitions, capital income items such as profit from the sale of: property, plant and equipment, financial assets, real estate and investment properties (refer to note 5 for exclusions), and any capital expenditure such as write-off of assets, movements in provisions for restoration and rehabilitation and revaluation decrements that hit the statement of comprehensive income.
- ⁽²⁾ Includes only recurrent revenue disclosed in the income statement. Excludes capital revenue grants, contributions donations and subsidies received for capital acquisitions. Also excludes any capital income items such as profit from the sale of: property, plant and equipment, financial assets, real estate and investment properties (refer to note 5 for exclusions).
- ⁽³⁾ Asset renewals are defined as costs associated with renewing or replacing an asset in order to maintain existing service level capacity.

These ratios are the relevant measures of financial sustainability required to be reported under section 178(1) of the *Local Government Regulation 2012*.

Definitions are sourced from the Financial Management (Sustainability) Guideline issued by the Department of Local Government, Racing and Multicultural Affairs.

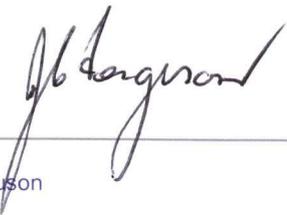
Bulloo Shire Council

Current Year Financial Sustainability Statement
for the year ended 30 June 2020

Certificate of Accuracy
for the year ended 30 June 2020

This current-year financial sustainability statement has been prepared pursuant to Section 178 of the *Local Government Regulation 2012* (the Regulation).

In accordance with Section 212(5) of the Regulation we certify that this current year financial sustainability Statement has been accurately calculated.



John Ferguson

MAYOR

9 October 2020



Lew Rojahn

CHIEF EXECUTIVE OFFICER

9 October 2020

INDEPENDENT AUDITOR'S REPORT

To the Councillors of Bulloo Shire Council

Report on the current year financial sustainability statement

Opinion

I have audited the accompanying current year financial sustainability statement of Bulloo Shire Council (the council) for the year ended 30 June 2020 comprising the statement, explanatory notes, and the certificate of accuracy given by the Mayor and the Chief Executive Officer.

In accordance with section 212 of the Local Government Regulation 2012, in my opinion, in all material respects, the current year financial sustainability statement of Bulloo Shire Council for the year ended 30 June 2020 has been accurately calculated.

Basis of opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the current year financial sustainability statement* section of my report.

I am independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the statement in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

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

Emphasis of matter – basis of accounting

I draw attention to Note 1 which describes the basis of accounting. The current year financial sustainability statement has been prepared in accordance with the Financial Management (Sustainability) Guideline 2013 for the purpose of fulfilling the council's reporting responsibilities under the Local Government Regulation 2012. As a result, the statement may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Other Information

Other information comprises financial and non-financial information (other than the audited financial report) in an entity's annual report.

At the date of this auditor's report, the available other information in Bulloo Shire Council's annual report for the year ended 30 June 2020 was the general purpose financial statements and long-term financial sustainability statement.

The councillors are responsible for the other information.

My opinion on the current year financial sustainability statement does not cover the other information and accordingly I do not express any form of assurance conclusion thereon. However, as required by the Local Government Regulation 2012, I have expressed a separate opinion on the general purpose financial report.

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

If, based on the work I have performed, I conclude that there is a material misstatement of this information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of the councillors for the current year financial sustainability statement

The councillors are responsible for the preparation and fair presentation of the current year financial sustainability statement in accordance with the Local Government Regulation 2012. The councillors' responsibility also includes such internal control as the councillors determine is necessary to enable the preparation and fair presentation of the statement that is accurately calculated and is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the current year financial sustainability statement

My objectives are to obtain reasonable assurance about whether the current year financial sustainability statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this statement.

My responsibility does not extend to forming an opinion on the appropriateness or relevance of the reported ratios, nor on the council's future sustainability.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the council.

- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Dale Hassell
as delegate of the Auditor-General

12 October 2020

Queensland Audit Office
Brisbane

Unaudited Long-Term Financial Sustainability Statement

prepared as at 30 June 2020

	Target 2020	Actual 2020	2021	2022	2023	2024	Forecast					
							2025	2026	2027	2028	2029	2030

Measures of financial sustainability

Council's performance at 30 June 2020 against key financial ratios and targets.

Performance indicators

1. Operating surplus ratio

Net result (excluding capital items) ⁽¹⁾	0 - 10%	-11.03%	-7.55%	-7.14%	-5.18%	-4.62%	-2.33%	-2.81%	-1.76%	-0.77%	0.71%	1.77%
Total operating revenue (excluding capital items) ⁽²⁾												

An indicator of which the extent to which revenues raised cover operational expenses only or are available for capital funding purposes or other purposes.

2. Asset sustainability ratio

Capital expenditure on the replacement of assets (renewals) ⁽³⁾	> 90%	67.76%	137.97%	92.15%	92.70%	9.38%	103.24%	102.81%	104.69%	107.95%	110.74%	118.26%
Depreciation expense												

An approximation of the extent to which the infrastructure assets managed are being replaced as these reach the end of their useful lives.

3. Net financial liabilities ratio

Total liabilities less current assets	< 60%	-101.58%	-112.70%	-103.46%	-100.14%	-93.75%	-96.73%	-99.18%	-101.66%	-103.84%	-80.53%	-77.60%
Total operating revenue (excluding capital items) ⁽²⁾												

An indicator of the extent to which the net financial liabilities can be serviced by its operating revenue.

Unaudited Long-Term Financial Sustainability Statement (continued)

prepared as at 30 June 2020

Bulloo Shire Council Financial Management Strategy

Council measures revenue and expenditure trends over time as a guide to future requirements and to make decisions about the efficient allocation of resources to ensure the most effective provision of services. Council ensures that its financial management strategy is prudent and that its long-term financial forecast shows a sound financial position whilst also being able to meet the community's current and future needs.

Council aims to operate within a set of conservative guide-posts to ensure we are financially sustainable in the short, medium and long term. As part of our financial strategy, we have adopted seven key financial performance indicators to guide our financial health. In addition to the financial indicators, we have the above three sustainability indicators that have been set by the Department of Local Government, Community Recovery and Resilience to help monitor the long-term sustainability of all councils across Queensland. Throughout the financial year, these indicators are calculated and reported on monthly at Council meetings, as part of a full suite of financial reports. Should there be any deviation outside these parameters, the executive management and Council will be fully informed and may take corrective action as required.

The table above summarises how we performed against set targets for the seven key financial performance indicators established in our financial strategy. In summary, we achieved or bettered six of the financial targets, performing strongly in our ability to generate cash from day-to-day operations, meeting all financial commitments in the financial year, and keeping debt to conservative and manageable levels. This was achieved while maintaining community services and making ongoing investment in community infrastructure. Our operating result in this period was adversely affected by the impacts of water reform and this issue is outlined in more detail in the coming pages.

Notes

- ⁽¹⁾ Includes only recurrent revenue and recurrent expenditure disclosed in the income statement. Excludes capital revenue grants, contributions, donations and subsidies received for capital acquisitions, capital income items such as profit from the sale of: property, plant and equipment, financial assets, real estate and investment properties (refer to Note 5 for exclusions), and any capital expenditure such as write-off of assets, movements in provisions for restoration and rehabilitation and revaluation decrements that hit the statement of comprehensive income.
- ⁽²⁾ Includes only recurrent revenue disclosed in the income statement. Excludes capital revenue grants, contributions donations and subsidies received for capital acquisitions. Also excludes any capital income items such as profit from the sale of: property, plant and equipment, financial assets, real estate and investment properties (refer to Note 5 for exclusions).
- ⁽³⁾ Asset renewals are defined as costs associated with renewing or replacing an asset in order to maintain existing service level capacity.

These ratios are the relevant measures of financial sustainability required to be reported under section 178(1) of the *Local Government Regulation 2012*.

Definitions are sourced from the Financial Management (Sustainability) Guideline issued by the Department of Local Government, Racing and Multicultural Affairs.

Bulloo Shire Council

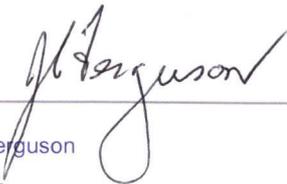
Unaudited Long-Term Financial Sustainability Statement

Certificate of Accuracy

for the long-term financial sustainability statement prepared as at 30 June 2020

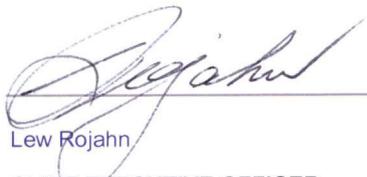
This long-term financial sustainability statement has been prepared pursuant to Section 178 of the *Local Government Regulation 2012* (the Regulation).

In accordance with Section 212(5) of the Regulation we certify that this long-term financial sustainability statement has been accurately calculated.



John Ferguson
MAYOR

9 October 2020



Lew Rojahn
CHIEF EXECUTIVE OFFICER

9 October 2020