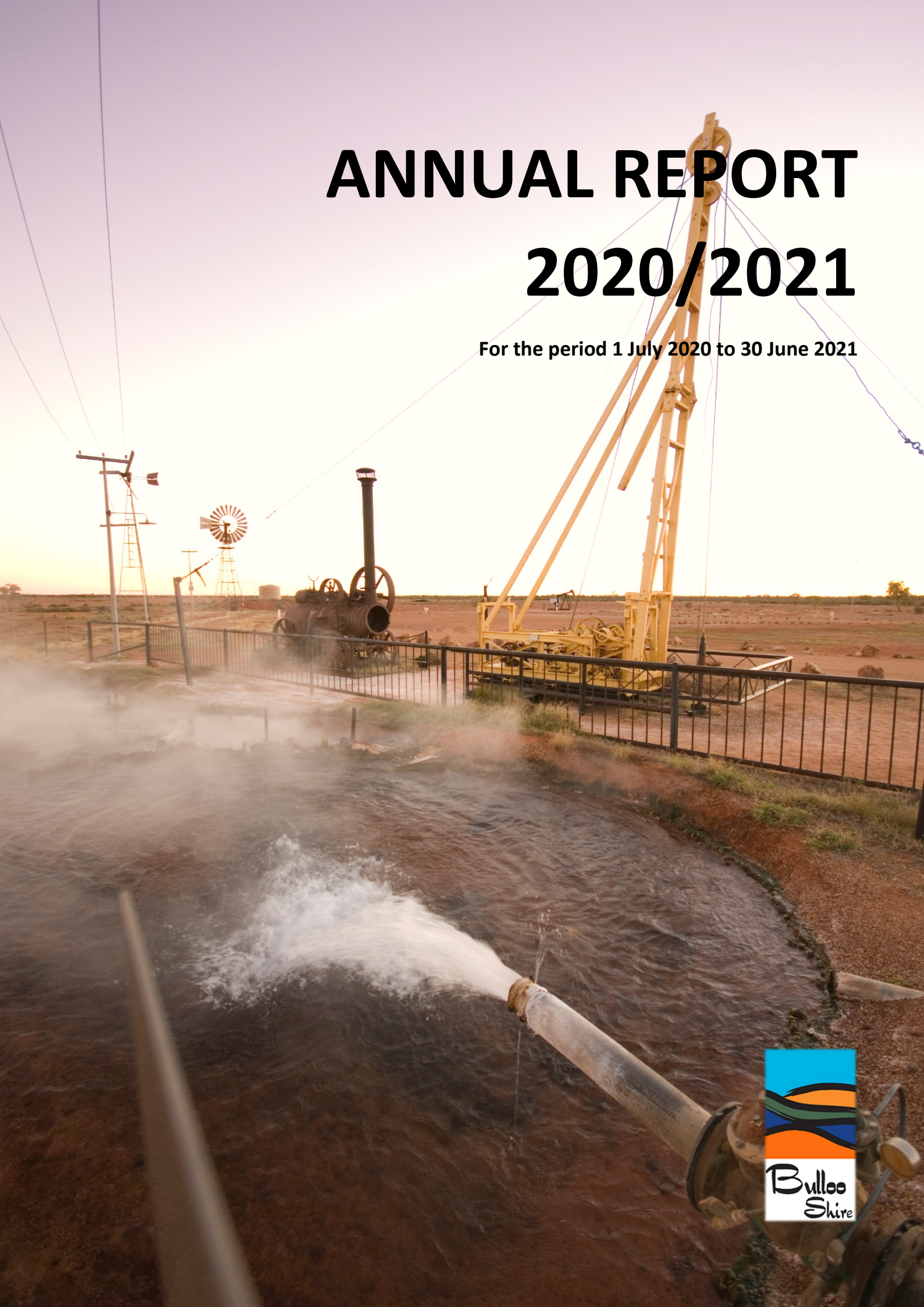


ANNUAL REPORT

2020/2021

For the period 1 July 2020 to 30 June 2021



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.

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MAYOR'S REPORT AND WELCOME

Welcome to the 2020-21 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.

The new Council is working well. Councillors have been busy trying to manage their roles as Councillors as well as deal with their own businesses.

Cr Collins role as police officer has had him having to spend long hours patrolling State borders; Cr Girdler has had to run a business with the impact of COVID19; Cr Morton has had to run major cattle operations and truck cattle across borders with regulations in place and Cr Dare has continued to manage his catering business whilst trying to work with increased numbers of tourists in the Caravan Park.

2020-2021 was a big tourism year for Bulloo Shire with 9,655 tourists visiting the Thargomindah Visitor Information Centre.

The Bulloo Shire Council hosted the Shearers Shindig from the 20th to 22nd of May 2021. The Shearers Shindig was a successful event, seeing a lot of money brought to the community with some 700 people attending the event.

The second Channel Country Music Muster (Give the Bush a Helping Hand) Festival was held on the 17th & 18th July 2021. While State lockdown restrictions did impact the event, people came from near and far with over 236 Caravans converging at the Rodeo Grounds, more than the 2019 Festival. An estimated \$200,000.00 went back into the local businesses.

The Explorers Caravan Park is having a great tourist season due to COVID 19 impacting people travelling out of state.

Council has had a good operational year achieving strong productivity across our road making with increased lengths of road being sealed.

Additional works have been granted by TMR on the REEF funded project on Cunnamulla Road. Council also received additional external funds for meeting all our obligations with our RMPC contract.

Council has maintained funding for the teaching staff at the high school and extended the building for the Education Department to allow additional room for an increased number of students.

Council has again renewed its commitment to support community groups with the use of plant at no cost to prepare grounds for polocrosse, motorbike sports, gymkhanas etc.

2020-21 was the 2nd year of the Rural Services department providing liaison with landowners. This has been a great success particularly with the new owners and managers on the properties that have changed hands and has provided good liaison with Government Departments and rural organisations.

Council's economic performance has, over the past two years shown a change in trends towards an upward curve proving that this council is conscious of its responsibility to manage the public funds in an economical, productive and transparent way. We have increased our activity exponentially with our income remaining at a higher level than our expenses whilst at the same time meeting our budgets as planned each year.

With the Pandemic, the access to grant funding is decreasing and we will need to continue to be vigilant over our activities to balance our need for growth as well as trying to maintain a high standard of road and facility infrastructure.

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

This past year, we have learnt a lot from trying to manage in changed landscapes and considering how we can do our jobs differently. Whilst COVID 19 has wreaked havoc amongst the more populated areas, we have been relatively untouched by the pandemic. Having said that though, we have definitely been affected by the fallout from it.

This year we sought to have completed or at least substantially under construction, three building projects. Unfortunately, the Pandemic has reduced the number of accessible tradesmen, the access to supplies has been reduced due to a down turn in timber resources because of bushfires, products have a long lead time, 15 months in some cases, and as a result these projects will carryover into the next financial year.

The purchase of plant can now be a 12-month lead time as opposed to the 3 months that we have been traditionally used to when we call tenders. This has now posed some challenges with our procurement and planning our works schedule.

This has impacted on our budget as well, with the price of a container going from \$3000 to \$18000. This cost of freight has exponentially increased the cost of supplies and assets across the board which in turn has impacted on our Capital Expenditure for the year as well as our operational costs, particularly in plant maintenance with many parts coming from overseas.

Another impact has been the access to qualified staff. Whilst the council is still experiencing a housing shortage, it has also been difficult to attract qualified staff to the remote regions. This is difficult to understand when unemployment was supposedly an issue symptomatic of the Pandemic. However, Council has been offering competitive salaries and conditions yet has found it difficult to attract staff. Consequently, our expenses have again been impacted with the appointment of consulting staff to fill these positions in the interim.

With all these problematic scenarios though, our audit has indicated that many of the issues raised last year have been cleared. The matters raised this year were not unexpected and in a short period, many have also been dealt with and others are works in progress. This attention to detail has resulted in a positive change in our trends for our overall performance. This has resulted from a review of our plant rates which has increased our plant income and reviewing our flood damage works resulting in better outcomes from this work as well. We have also been able to identify efficiencies in our work processes which has led to increased productivity in our roadworks. An example of this is the TIDS work on Quilpie road which gave us an additional 2 kilometres and work on Warri Gate which also gave an additional two kilometres of sealing.

Another contributor to our good outcome for this year was our clearance of our debt. Council took the conscious decision to completely remove our debt based on the low interest rates available and the amount of cash reserves Council held. The delay of projects, has also helped with sustaining a good cash balance and with the projects being pushed forward it is enabling us to preserve enough cash that we can remove the risk we faced with over expenditure due to increased costs of goods and services.

Our liabilities in general have shown a downward trend and our payables are also trending down at the end of this financial year. Whilst the operational indicators appear heartening, it is still our inability to fund depreciation that remains one of Council's overbearing frustrations. As with many western Councils, with low rate bases, and reliance on grant funding we cannot expect to meet this expense. As we seek to build and restore our assets, the rising valuations impact by dictating a higher than realistic depreciation cost. The absurdity of treating Roads as an asset is the main contributor to this outcome.

Again, this year, Council has made the sealing of 149 kilometres 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. Council has planned a round table for later in 2021 to invite all interested stakeholders to come together to demonstrate the need for infrastructure improvement in these western corridors.

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 73,885 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.

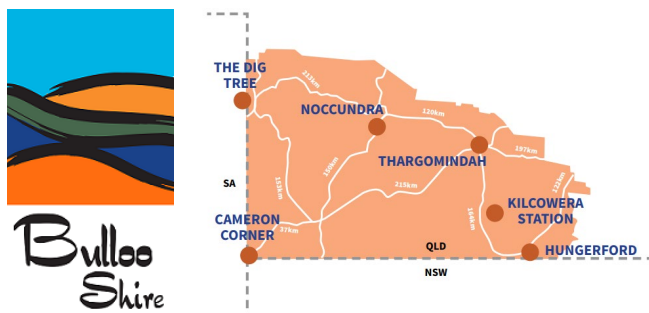
From the nomadic first nation peoples, to the ill-fated Burke and Wills Expedition, through to current expeditions searching for oil and gas reserves, the Bulloo Shire has a long and interesting history of explorers and pastoralists. It covers vast distances, and offers landscapes of immense diversity 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, oil and gas, all contribute to create the vibrant economy of the region.

Thargomindah is situated on the Bulloo River, and is the Shire's major town. 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 Echidna Place Visitor Information Centre, Library, Community Centre, Rodeo Grounds, Water and Sewerage infrastructure and the Town Common. Thargomindah is serviced weekly by the Royal Flying Doctor, has additional clinics and dental service rotations. Thargomindah can be reached via a commercial passenger air service Regional Express Airlines, twice weekly.

The township of Hungerford 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 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 is situated adjacent to the Noccundra Waterhole on the Wilson River, 140 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. The Cameron Corner Store offers Accommodation, Meals, Groceries, Fuel, and Camping.



PROJECT HIGHLIGHTS

WORKS

With a number of successful funding announcements Council has embarked on a very challenging works program.

WORKS FOR QUEENSLAND PROJECTS

In 2018/19 W4Q Round 3 funding of \$1,040,000 was approved for works to be carried out during the 2019- 2021 financial years. All works under this Round commenced after 1 July 2019 and were completed by 30 June 2021.

In June 2020 the Department of State Development, Infrastructure, Local Government and Planning announced additional funding for '2020-21 COVID Works for Queensland'. The completion date for projects under this round of funding was 30 June 2021.

The tables below detail the projects that were approved under the Works for Queensland Round 3 & Works for Queensland COVID Program.

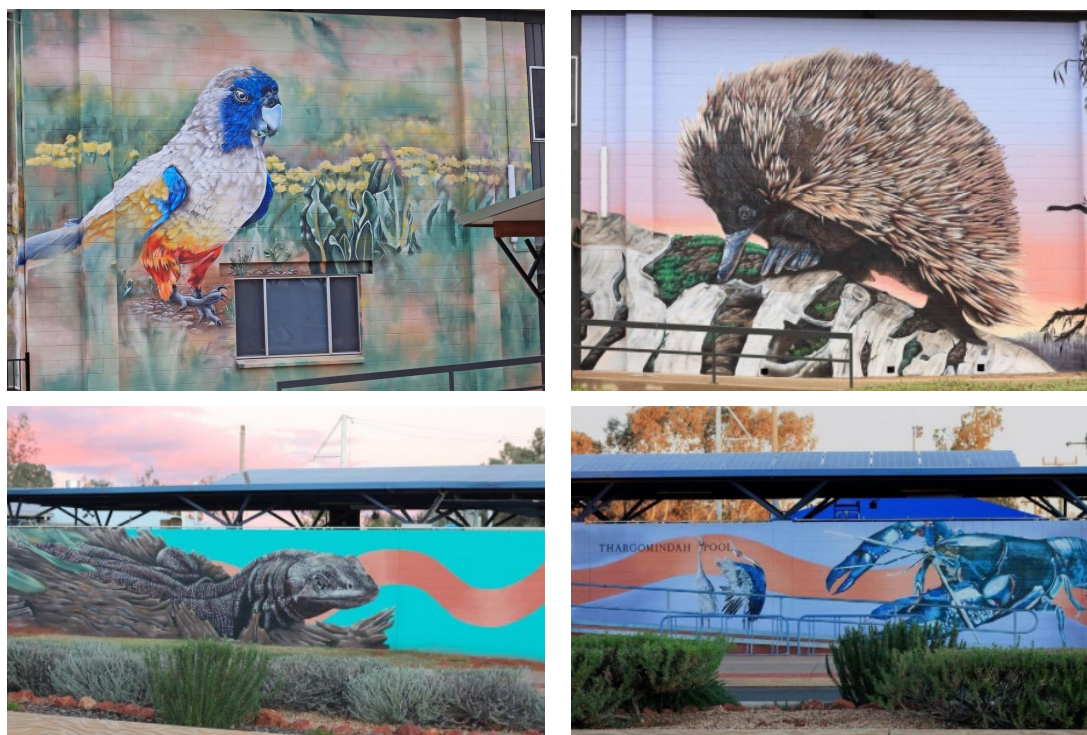
Works for Queensland Round 3	
Project	Amount
Bulloo Housing Maintenance Project	\$100,000
Hungerford Town Water Supply	\$ 50,000
Thargomindah Street Art	\$ 50,000
Thargomindah Rodeo Grounds-Waste Treatment and Disposal	\$150,000
Thargomindah Works Depot Vehicle Shade Covers	\$ 75,000
SES Flood Boat Ramp	\$ 10,000
Vehicle Flood Ramps	\$ 80,000
Thargomindah Kerb and Channelling and Sealing of Streets	\$525,000
Total	\$1,040,000

The following projects under W4Q Round 3 where completed in the 2019/20 year.

- Thargomindah Rodeo Grounds Waste treatment & disposal
- Hungerford Town Water Supply
- Bulloo Housing Maintenance Project
- Thargomindah Works Depot vehicle shade covers
- SES Flood Boat Ramp
- Vehicle Flood Ramp
- Thargomindah Kerb and channelling and sealing of streets

Thargomindah Street Art

The Murals painted on the town Community Centre and Pool were completed in June 2021.



Works for Queensland COVID	
Project	Amount
Thargomindah and Hungerford Town Water Supply Security	\$435,000
Thargomindah Sewerage System Modernisation	\$330,000
Future Proofing Community Gym and Multi-purpose Court	\$265,000
Total	\$1,030,000

Thargomindah and Hungerford Town Water Supply Security & Thargomindah Sewerage System Modernisation

Extension approved to 30 September 2021 to complete project due to delay in materials especially with interstate suppliers.

Future Proofing Community Gym and Multi-purpose Court

Project included installation of exercise stations on the walking track, new gym equipment suitable for 24hr access installed in the gym, installation of swipe access system including new door.

The outside equipment provided the option for residents and visitors to enjoy recreational activities without the need for a gym membership. Covid-19 restrictions proved to be a major obstacle in coordinating the delivery, supply and fitting of equipment especially with interstate suppliers. The conclusion of the project resulted in an increase in gym membership and overall increased usage of the gym facility. Usage of outside equipment was observed to substantially increase due to the correlation of an increase in tourism.



LOCAL ROADS AND COMMUNITY INFRASTRUCTURE GRANTS (LRCI)

The Local Roads and Community Infrastructure (LRCI) Program, funded by the Australian Government, aims to protect and create jobs through stimulating additional infrastructure and roads construction within local councils.

Council received \$848,921 to complete 5 projects within the Bulloo Shire.

Kerb and Channelling in Thargomindah including street widening and seal

Kerb and channel on 5 streets in Thargomindah including street widening and sealing was completed.



Standby Generator - Purchase and Installation at Senior Units

The supply and installation of a standby generator at the Senior Units on Sams Street was completed.



Installation of Security Fencing at tourism sites in Thargomindah

Council completed the installation of security fencing at various tourism sites in the Thargomindah township including the Old Thargomindah Hospital, Leahy House & the Old Jail.



Beautification existing and historical Cemetery

Leak Tech completed underground scanning works to identified existing graves at both the Historic and Main Cemetery's



Thargomindah Multiple Footpaths Construction

Construction of 3 sections of town footpaths was completed in 2020/21.

- 58m footpath along Fitzwalter Street from Dowling Street to Powell Street
- 13m footpath along Fitzwalter Street to Corner Sams Street
- 200m footpath along Sams Street from corner Gilmour Street to corner Stafford Street



LOCAL GOVERNMENT GRANTS & SUBSIDIES

Thargomindah Water Cooling Project

Council worked with Peak Services to install solar across 23 Council facilities to reduce, and in most cases completely end, reliance on grid power during the daytime.

Like many regional and remote councils, communities in Bulloo Shire rely on bore water.

While the water quality is potable, it comes out of the ground at more than 70 degrees Celsius, which without treatment puts the supply well beyond an 'acceptable level of service'.

For many years, Council struggled through the heat of outback summers, to reduce the water temperature, relying on a system of cooling towers and ponds to reach still unsatisfactory temperatures of around 55 degrees Celsius.

This cooling process cost Council more than \$70,000 each year in electricity alone and, with much of the infrastructure nearing the end of its useful life, mounting maintenance and renewal costs necessitated the fast-tracking of a better solution.

The new water cooling system uses reliable technology in an innovative way, without compromising on maintenance and operational ease.

The system cools the bore water via plate heat exchangers that are coupled with cooling towers to bring the water temperature down from 72 to 35 degrees Celsius.

The entire cooling and delivery system is powered by solar with battery storage to minimize grid reliance. This is particularly important in remote communities where grid energy supply can be lost.

The savings for Council are significant. With combined annual electricity savings across the 23 facilities expected to surpass \$160,000, the Water Cooling Project alone will save Council \$79,000 per annum.

These works were made possible through a 60 percent contribution from the Queensland Government of \$3.66 million from the 2017-19 Local Government Grants and Subsidies Program.

The initiative recently won the 2021 Sustainability category at the Queensland Local Government Managers Association (LGMA) Awards for Excellence.



QUEENSLAND FERAL PEST INITIATIVE FUNDING (QFPI) – LOCAL GOVERNMENT CAPACITY BUILDING

QFPI provides funding to support effective invasive plant and animal management in Queensland. These projects were developed on a regional basis and cross at least once Council boundary with a focus on regionally agreed priorities supported by the local government or NRM regional biosecurity plans.

Bulloo Shire Invasive Animal Management Project

Project commenced on 20 January 2021

Funding of \$175,000 over 2 years. Activities delivered to date include:

- 1 coordinated strategic aerial 1080 baiting program covering 795,557 Ha
- 1 Feral Pig Management Workshop in collaboration with SQ Landscapes & DAFF
- On property wild dog trapping assistance on 3 properties covering 178,200 Ha

Aerial Wild Dog Baiting

Council's Strategic Coordinated Aerial 1080 Baiting Program took place from 10-14 May 2021 on properties inside the Wild Dog Barrier Fence, with 10 properties participating. 6,815kg of meat was distributed.



Feral Pig Management Workshop

On 24 June a Feral Pig Workshop was hosted by the Bulloo Shire Council with the support of Southern Queensland Landscapes and the Department of Agriculture & Fisheries. Speakers for the day included Christine Crafter from SQ Landscapes talking about the new Boar Buster trap and Hog Gone baits (sodium nitrite) that are available to help with the control of feral pigs.

Murray Wingett from Department of Agriculture and Fisheries talked about biosecurity threats from feral pigs, particularly African Swine Fever. When African Swine Fever hit China in 2018 it killed 200 million pigs and when the 2nd wave went through it killed 8 million.

Bryson Head, the Local Regional Recovery Officer presented about the Australian Government Assistance that is currently available to landholders.

Due to the rain, James set the portable pig trap up at the back of the Kullilli Room so that everyone could have a look at the design and materials used. A big thank you to Brocky & Aaron for making the traps for us. 13 people attended the day, with some landholders not being able to get in due to the rain.



Feral Pig Workshop participants

RURAL SERVICES HIGHLIGHTS

During the year, the Rural Services team completed invasive animal and plant management, water agreement facilitation, drought support, baiting coordination and training workshops. The team travelled over 8,000kms undertaking property visits across the shire. Improvements were also carried out to the Thargomindah Town Common, with the construction of a holding paddock to be used during the cattle musters.

Training Programs that were held during the year:

- Agforce Property Mapping Workshop
- Thargo Trap & Train
- Bovine Reproduction Training Pregnancy Testing Course
- Creek Repair Field Day
- Chemical Application for Agriculture (ACDC Course)
- Farm Safety Workshop
- Drone Workshop
- Sensible Supplement Workshop
- South West Queensland Regional Resilience Strategy and Local Knowledge Map Workshop
- Feral Pigs and Forage Workshop

Bovine Reproduction Training Pregnancy Testing Course - 5th & 6th September 2020

Landholders, managers and ringers travelled up to 3 hours and stayed overnight to attend the Preg Testing Course on the Saturday 5 and Sunday 6 September. The (11) eleven participants came from Picarilli Downs, Tickalara, Yakara, Nockatunga, Nooyeah Downs, Norley and Thargomindah Station. The course was generously supported by Department of Agriculture and Fisheries, with the Glasson family providing the cattle, yards and accommodation for the course.



Sensible Supplementation Workshop

Rural Services Staff, Landholders and Agforce Staff attended a workshop on the 21st April 2021 on Sensible Supplementation hosted by the Department of Agriculture and Fisheries in Thargomindah. Mick Sullivan and Kylie Hopkins from Rockhampton and Caitlyn Frazer from Charleville were the presenters for the day.

Topics covered were: practical cattle nutrition, cattle nutritional requirements, reading supplement labels, understanding supplement ingredients, feeding management and animal welfare during the dry.



Participants being shown how much food with supplement a cow needs in a day to maintain body weight and rear a healthy calf.

Wild Dog Management

Two Coordinated Aerial 1080 Baiting Programs took place during 16-20 November and 10-14 May.

- 11 dogs trapped
- 2 dogs shot
- 34 scalps received
- 8,962 of dog bait meat distributed
- 5,310kg of pig bait meat distributed

Weeds

Coral Cactus

Coral Cactus before the Cochineal Bug was released.



The Cochineal Bug was released into Coral Cactus at Pympa in 2017. This is all that is remaining of the cactus in August 2021



Coral cactus is also being controlled by the Cochineal Bug at Mirintu and Hungerford and the bug was released into the cactus on the Blackgate Road in January 2021.

Other weeds that have been monitored and controlled:

- Parkinsonia at Bingara
- Prickly pear on the Blackgate Road treated with Grazon
- RMPC roadside spraying of regrowth on the Bundeena Road



Thargomindah Town Common Fencing - Holding Paddock

A new fence has been constructed in the south east corner of the town common to provide a holding paddock for ease of mustering the common cattle. This fence was built by Brocky, Aaron and James



Town Common/Thargomindah Station Boundary Fence

A section of old fence on the horse side of the Town Common was replaced. This forms part of the Town Common/Thargomindah Station boundary fence that needs renewal. Council worked in partnership with Thargomindah Station to complete this project.



Fish Survey

On the 16th April Rural Services Staff travelled to Currawinya to meet with Dr Adam Kerezszy who was completing fish surveys in the lower Paroo and Currawinya National Park.



Samples caught in Lake Karratta and Lake Yumbara at Currawinya National Park.

ROADS HIGHLIGHTS

The Roads and Town Services Department has had a full year striving to deliver high-quality infrastructure across the Shire in a cost-effective manner. Council was committed to maintaining its road assets to ensure a safe road network for all travelling throughout the Bulloo Shire. During 2020/21 Council workforce had 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 Downs 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 and Woomanooka Road.

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

Road Asset Capital Work and Renewal

Council had delivered 7.49 million capital works on our Road Assets. Some projects were jointly funded by Federal and state funding as acknowledged below.

TIDS Funding (Transport Infrastructure Development Scheme)

TIDS funding was spent on improving the Innamincka and Quilpie Roads. Council completed a 2.7km new pavement and seal on Innamincka Road, jointly funded by the TIDS Fund, Roads to Recovery Fund and Council's contribution. 2020-21 saw Innamincka Road fully sealed to the South Australian Border.

Quilpie Road TIDS funding allowed for a 4km seal. This was then incorporated with TMR re-sheeting contract which allowed Council to extend the seal to 6.22km in total.

RTR Funding (Roads to Recovery)

Many different projects were able to be delivered under RTR funding as the Federal Government increased the funding to Council in the drought-affected area. The completed RTR projects are as follows.

- Warri Gate Road 5.27km New Pavement and Seal, jointly funded by Bulloo Shire Council;
- Innamincka Road 2.7km New Pavement and Seal, jointly funded by TMR TIDS Fund and Bulloo Shire Council;
- Hungerford Road Cardenyabba Floodway, jointly funded by Bulloo Shire Council.

RMPC - Road Maintenance Performance Contract

RMPC funding is specifically for the maintenance of State-controlled roads which are Cunnamulla, Bundeena, Eromanga, Quilpie & Hungerford-Eulo Roads. Council has delivered 1.5 million maintenance works on the above state-controlled roads. Works undertaken included shoulder re-sheeting, medium/heavy formation grading, road furniture installation and other general maintenance.

QLD Border Closure

Roads and town services continuously assisted in Border restriction flowing Qld Healthy Direction.

Other Works

Other works that have been carried out are:

- Sealing of end of Cemetery Road;
- Sealing of town Street median strips;
- Town St reseal
- Eulo-Hungerford road re-sheeting
- 4.9 million flood damage restoration works;
- Kerb and channel around Thargomindah
- Water points, grids and gates.

Road Services have another busy year ahead with:

- Warry Gate Road New Pavement and Seal
- Thargomindah Quilpie Road New pavement and Seal
- Cunnamulla Road widening and Drainage Upgrade
- Reseals on Innamincka Roads and Warry Gate Road
- Resheeting on Quilpie and Eulo-Hungerford Roads
- Flood damage rectification
- Shire Road Maintenance



CHANNEL COUNTRY MUSIC MUSTER 2021

The second Channel Country Music Muster (Give the Bush a Helping Hand) Festival was held on the 17th & 18th July 2021. Last year we sadly had to cancel the festival due to COVID, but this year was a huge success. We originally had 260 caravans originally booked in, but due to the lockdown restrictions in southern states and health reasons we had quite a few cancellations.

This travelling festival is targeted towards grey nomads and people came from near and far with over 236 Caravans converging at the Rodeo Grounds. 42 more than the previous festival.

As this is a non-for-profit festival, funded by the Bulloo Shire Council, all the proceeds go back into the community of Thargomindah. All the musterers gave generously again to support all the local groups and committees with a whopping \$36,000.00 in shopper dockets alone. An estimated \$200,000.00 went back into the local businesses.

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 crowd all week
- Evening movie night on the big screen
- Informative talk by Visitor Information Centre representative Gerda Glasson who spoke about all the attractions in the Bulloo Shire and how they can all experience them.
- Damper Cooking Competition (Golden damper award going to Graeme Parfitt)
- Camp Oven Cooking Demonstration by the Mayor of Bulloo Shire, John (Tractor) Ferguson, Rusty Ferguson and local camp oven legend Doug Clifford
- 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 2nd 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 was at the Bulloo River Hotel (the home of Surly Shirley) where an awesome night was had by locals and nomads alike being entertained by artists from the Muster. The P&C Committee and school kids dished out over 300 meals for the party goers and everyone had a great night.

The Poets Breakfast was well attended again on Sunday with Murray Hartin delivering his famous poem Turbulence at 30,000feet.

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



The Bulloo Shire Council hosted the Shearers Shindig at the Thargomindah Football Oval from the 20th to 22nd of May 2021. We received funding from “Year of the Outback Tourism” to help run an authentic Outback Event and that’s exactly what we did.

The idea of the Shearers Shindig came from a brainstorming activity that we had around 4 years ago. We were looking for an event that was different to the rest, lots of family fun, unique and all-round crowd pleasing. With 2021 being the second year of running this event, we learnt a lot from the first one in 2019, what did work and what simply did not.

Quite a bit changed from the first year and looking back on it now, it was a change for the better. The idea of holding everything in one location was the best decision overall, one location with everything set up and ready to go for the three days of the event.

The Shearers Shindig was a successful event, seeing a lot of money brought to the community with some 700 people attending the event. The Explorers Caravan Park, Oasis Motel and the Bulloo River Hotel were all full and the free camp had an abundance of visitors as well.

We incorporated all of Thargomindah's community groups whom were interested in fundraising into the running of this event. By doing so we found that this was a great way not only to bring the outside dollar to these groups but to get the interaction of our great community members with the visitors to our town, something most tourist only dream about.

This event was broadcasted across Australia on most levels of media with great response. We are working on making this event bigger and better each year.



TOURISM

The Thargomindah Visitor Information Centre (VIC) offers a one stop shop for travel information including maps, brochures, and itineraries. From 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, tourism magazines and souvenirs.

The VIC staff are skilled knowledgeable locals who 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: Explore Bulloo

ATTRACTIONS:

- Tourism Experiences - Old Hospital, Hydro Power & Old Jail
- Walking Tracks – River Walk & Tourism Sites Trail, just over 5km of concrete path that is fully solar lite.
- National Parks - Currawinya & Lake Bindegolly
- Historic Hotels - Hungerford & Noccundra
- Historic House – Leahy House
- Cameron Corner - Where NSW, SA & QLD meet.
- Station Stays - Kilcowera & Thargomindah Station
- Burke and Wills Dig Tree
- Bird Watching



STAFF SNAPSHOT



WORK HEALTH & SAFETY

The Work Health & Safety Policy was adopted on 06 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 were 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: 06/01/2020

CUSTOMER SERVICE CHARTER

This charter describes our commitment to you, our customer, and sets out the standard of service you can expect from us. It also outlines what you can do to help us deliver an effective, efficient service and the steps you can take should that service fail to meet your expectations.

The Bulloo Shire Council is committed to providing quality customer service.

We aim to achieve the highest levels of customer satisfaction by:

- Providing a professional, friendly and helpful service experience.
- Listening and responding appropriately to customer's needs in a timely manner.
- Treating customers courteously and with respect.
- Ensuring our services are easy to access and inclusive.
- Providing accurate information.
- Ensuring privacy and confidentiality.

Request and Complaints handling process

When you visit, ring, write or email us, all information is entered into Council's customer service system. This system lets us trace requests and complaints and allocate them to the correct area for action.

What you can expect from us

We will respond within allocated customer service timeframes.

- **When you visit in person**, our friendly and helpful staff will attend to customers promptly and attempt to deal with your enquiry without unnecessary referrals or transfers.
- **When you email us**, we will acknowledge receipt of your email within one business day and you will receive a full response in line with the charter timeframes.
- **When you write to us**, we will respond to your correspondence within seven business days of receiving your correspondence and you will receive a full response in line with the charter timeframes.
- **When you telephone us**, your call will be answered promptly and we will endeavour to deal with your enquiry without unnecessary referrals or transfers.

If a full reply is not possible you will be notified on the timeframe for response and a contact person for your request.

What do we ask of you?

That you treat our staff with courtesy and respect.
Respect the rights of other customers.
Provide accurate and complete information.
Provide feedback on our customer service.



Dissatisfied with our service.

Please discuss your concerns with the person who handled your enquiry.

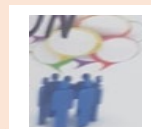
If you are still not satisfied with the outcome please ask to be referred to the Manager of the Department, who will review the matter and respond within 5 working days of hearing from you

CORPORATE VALUES

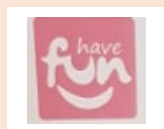
As an organisation we have adopted a set of values - developed by the people, for the people. We expect anyone who applies for a job with us to be aligned with these values.

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*

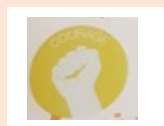
Work is only work if you make it so. In every job that must be done there is an element of fun.

POTENTIAL

We encourage growth



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



COURAGE

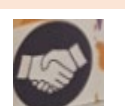
We plan to succeed

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.

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



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	11	4	30
S. E. Girdler	12	4	20
S. Morton	12	4	9
G. Dare	12	4	12
V. Collins	12	4	17

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	\$108,222.00	\$0	\$0
S. E. Girdler	\$62,435.04	\$0	\$1,500.00
V. Collins	\$54,110.04	\$0	\$0
S. Morton	\$54,110.04	\$0	\$0
G. Dare	\$54,110.04	\$0	\$0
Total	\$332,987.16	\$0	\$1,500.00



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	\$157.56	Uniforms	Mobile Phone, iPad, Use of Council car for Official business
S. E. Girdler	\$173.65	Uniform	IPad, Use of Council car for Official business
V. Collins	\$157.56	Uniform	IPad, Use of Council car for Official business
S. Morton	\$5,082.53	Travel Expenses & Accommodation to attend Council Meetings, Uniform	IPad, Use of Council car for Official business
G. Dare	\$157.56	Uniforms	IPad, Use of Council car for Official business
Total	\$5,847.16		

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 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 1 July 2020 to 30 June 2021)	2020/21
(i)	Orders made under s150I(2) of the Act	Nil
(ii)	Orders made under s150AH of the Act	1
(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 1 July 2020 to 30 June 2021)	2020/21
(i)	The name of each Councillor for whom a decision, order or recommendation mentioned in paragraph (d) was made	Cr Shirley Girdler
(ii)	A description of the unsuitable meeting conduct, inappropriate conduct misconduct engaged in by each of the Councillors	Inappropriate conduct in her manner of swearing in the presence of an employee in breach of the Behavioural Standards of the Code of Conduct for Councillors in Queensland.
(iii)	A summary of the decision, order or recommendation made for each Councillor	As the result of a complaint made against Cr Girdler, Council has, in accordance with Section 150AH of the Local Government Act 2009 and as referred by the Office of the Independent Assessor, made an order for Cr Girdler to make a public admission that she had engaged in Inappropriate Conduct.

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 1 July 2020 to 30 June 2021)	2020/21
(i)	Complaints referred to the assessor under section 150P(2)(a) of the Act by local government entities for the local government	1
(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	1
(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	1
(vii)	Occasions information was given under section 150AF(4)(a) of the Act	1
(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 2020/21 to the senior management of the Council was \$1,136,521.67

Band	Number of employees
Under \$100,000	3
\$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 \$97,211.99 during the year.
There were no Council discretionary funds provided during the year.

Organisation	Purpose	Amount
Thargomindah Middle School	Contribution to Middle School	\$ 52,304.11
Thargomindah Middle School	Homework Club	\$ 1,855
Thargomindah State Primary School	Contribution for Additional Teacher	\$ 23,000
Thargomindah Sporting Inc	Grant to Motorbike Gymkhana	\$ 5,500
Hungerford Medical Centre	Pest Control, Aircon Main., Elec., Grounds Maintenance, Cleaning	\$ 4,499
SES	Operating Expenses & Training – Thargomindah	\$ 2,145
SES	Operating Expenses – Hungerford	\$ 1,779
Thargomindah Fire Brigade	Operating Exp (Pest Control & electricity)	\$ 2,259
	In Kind Community Support including, Labour, Plant & Equipment hire to Various Organisations	\$ 3,870.88

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 2020/2021 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	Adopted March 2021 for 2yr period
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 7 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

The Audit Committee which includes two Councillors, and two external member oversees the function of Internal Audit and forwards approved recommendations to Council for consideration and resolution.

The Internal Audit Committee continues to meet 4 times a year and assist Council in fulfilling its corporate governance role and oversight responsibilities in relation to accounting and reporting practices.

During this 2020/21 year of the internal audit function the following work was undertaken:

- Completion of audits of a number of Grant acquittals and reporting thereon
- Attention to ongoing issues with employee housing purchase arrangement including FBT audit review results, advice re Queensland Treasury matters
- Review of Major Plant, Queensland Reconstruction Authority plant rates, plant rate calculation methodology
- Procurement – disclosure matters for contractual arrangements
- Landfill Restoration Position Paper & accounting matters
- Queensland Reconstruction Authority – meeting regarding proposed changes bank account separation
- Revaluation of Infrastructure Assets indexation methodology
- Preferred Supplier Arrangements (report to be completed)



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

	2018/2019	2019/2020	2020/2021
Total employees at year end	69	67	64
Total employees during year	77	85	84
Employee turnover rate	28.35	26.28	31.25

	Target Group Summary			Target Group as a Percentage of Total workforce		
	2018/2019	2019/2020	2020/2021	2018/2019	2019/2020	2020/2021
Aboriginal & Torres Strait Islander	14	14	11	20.28%	20.59%	17.19%
Non-English speaking	2	2	2	2.89%	2.94%	3.12%
Disability	1	1	1	1.44%	1.47%	1.56%
Women	27	28	22	39.13%	41.18%	34.38%

Staff numbers by classification and gender

		Total	Men	Women
LGOA Predominantly Internal	Senior Management	7	4	3
	Level 7-8	0	0	0
	Level 4-6	10	3	7
	Level 1-3	16	6	10
	Total Internal Staff	33	13	20
LGEA Predominantly External	Level 7-9	5	5	0
	Level 4-6	25	24	1
	Level 1-3	1	0	1
	Total External Staff	31	29	2
Total Staff		64	42	22

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

OPERATIONAL PLAN 2020-2021

Current Completion	Goal
90% 90.04 / 100% 10% behind	Community - Operational Plan 2020-2021: 100%
78% 77.78 / 100% 22% behind	→ 1. Natural Environment: 100%
67% 66.67 / 100% 33% behind	→ 1.1 Ecological Sustainability: 100%
33% 33.33 / 100% 67% behind	→ [2020/21] 1.1.2 Support initiatives that encourage and improve eco/enviro outcomes: 100%
100% 1 / 1 Event(s) -	→ Coordinate Clean Up Australia Day: 1 Event(s)
0% 0 / 1 Event(s) 1 Event(s) behind	→ Coordinate National Tree Planting Day: 1 Event(s)
0% 0 / 1 Event(s) 1 Event(s) behind	→ Deliver Annual Bulk Waste Collection: 1 Event(s)
100% 100 / 100% -	→ [2020/21] 1.1.4 Complete Solar Initiative to install Solar Panels on all Council Buildings: 100%
100% 86.19 / 86.19% -	→ 1.2 Natural Resources: 86.19%
100% 100 / 100% -	→ [2020/21] 1.2.1 Partner with other local governments and NRM groups to develop a regional approach to pest management: 100%

100% 3 / 3 Liason(s) -			→ Liaise with SQ Landscapes & DAFF in relation to pest management issues and initiatives.: 3 Liason(s)
100% 100 / 100% -			→ Participate in regional baiting programs: 100%
100% 100 / 100% -			→ Support State and Commonwealth pest management projects: 100%
100% 100 / 100% -			→ [2020/21] 1.2.4 BSC Biosecurity Plan Wild Dog & Pig Management: 100%
100% 6 / 6 Session(s) -			→ Assist landholders with wild dog management techniques and emerging technology i.e. education sessions, CPEs: 6 Session(s)
100% 2 / 2 Campaign(s) -			→ Delivery wild dog & pig management program in line with policy including aerial baiting campaigns: 2 Campaign(s)
100% 100 / 100% -			→ [2020/21] 1.2.5 Implement programs to reduce weed infestation in the Shire by mapping, working with landholders and other governments agencies: 100%
100% 100 / 100% -			→ Deliver High Priority Weed management program in line with 2018-2022 Biosecurity Plan: 100%
100% 100 / 100% -			→ Monitor & Treatment of Coral Cactus: 100%
100% 100 / 100% -			→ Monitor & Treatment of Mother of Millions: 100%
100% 100 / 100% -			→ Monitor & Treatment of Parkinsonia: 100%
100% 100 / 100% -			→ Monitor & Treatment of Parthenium Weeds: 100%
100% 100 / 100% -			→ [2020/21] 1.2.6 Service levels maintained in line with In-active stock Routes: 100%
100% 100 / 100% -			→ Monitor inactive stock routes and continue with pest management program: 100%
100% 100 / 100% -			→ Continue to maintain the Stock Route Network Management System: 100%
100% 41.33 / 41.33% -			→ [2020/21] 1.2.3 Continue to promote public awareness programs and strategies for pest and weeds: 41.33%
100% 100 / 100% -			→ Staff are provided with opportunities to present and attend workshops, conferences, forums.: 100%

100% 3 / 3 Publication(s)			→ Publication of Rural Lands Newsletter & Bulletins: 3 Publication(s)
100% 12 / 12 Article(s)			→ Publication of Fact Sheets/ Best Practice Guides for General Community: 12 Article(s)
291% 100 / 34.33%			→ [2020/21] 1.2.2 Implement our Biosecurity Plan 2018-2022: 34.33%
100% 2 / 2 Meeting(s)			→ Continue to support and coordinate the Pest Management Advisory Committee: 2 Meeting(s)
100% 1 / 1 Plan Review(s)			→ Review Biosecurity Plan 2018-2022 Annually: 1 Plan Review(s)
100%			→ Bulloo Shire Council Biosecurity Plan 2018 - 2022 - YEAR 3
100% 100 / 100%			→ [2020/21] Annual review of action plan and management objectives.: 100%
100% 100 / 100%			→ [2020/21] Participate in Regional baiting programs.: 100%
100% 100 / 100%			→ [2020/21] Ensure all relevant staff are aware of the objectives and their GBO.: 100%
100% 100 / 100%			→ [2020/21] Ensure appropriate staff have relevant training, qualifications and resources.: 100%
100% 100 / 100%			→ [2020/21] Relevant field days and other agricultural events are attended to educate the public about their GBO and the new Biosecurity Plan.: 100%
100% 100 / 100%			→ [2020/21] Landholders/managers and staff are provided with opportunities to present and attend workshops, conferences and forums.: 100%
100% 100 / 100%			→ [2020/21] Council's Land Management Officer/s (LMO) to build and maintain working relationships with relevant stakeholder groups, including but not limited to, Collaborative Area Management groups, Weed Busters, Landcare groups and Traditional Owners.: 100%
100% 100 / 100%			→ [2020/21] Develop, maintain and promote a surveillance, prevention and control program for key projects and priorities.: 100%
100% 100 / 100%			→ [2020/21] Support State and Commonwealth pest management projects.: 100%
100% 100 / 100%			→ [2020/21] Map all pests in the Shire, updated as appropriate (e.g. new infestation identified, infestations eradicated):. 100%
100% 100 / 100%			→ [2020/21] Encourage landholders and community to report pests, especially emerging biosecurity threats, and respond to reports promptly.: 100%

100% 100 / 100% -			→ [2020/21] Promote weed hygiene measures for movement of harvesting and construction machinery and fodder.: 100%
100% 100 / 100% -			→ [2020/21] Consider all factors during planning including, but not limited to animal welfare, utilisation of multiple techniques and workplace health and safety.: 100%
100% 100 / 100% -			→ [2020/21] Provide the community and relevant staff access to Best Practice Manuals and educational resources.: 100%
100% 100 / 100% -			→ [2020/21] 1.2.8 Stocking rates on the common meet the requirements of Department: 100%
100% 2 / 2 Muster(s) -			→ Manage Thargomindah Town Common as per the Local Law: 2 Muster(s)
100% 2 / 2 Assessment(s) -			→ Undertake 6 monthly pasture assessments: 2 Assessment(s)
100% 80 / 80% -			→ Construct holding paddock on Town Common for mustering purposes: 80%
91% 91 / 100% 9% behind			→ [2020/21] 1.2.9 Plant Native Trees & Shrubs: 100%
67% 66.67 / 100% 33% behind			→ 1.3 Conservation and Heritage: 100%
0% 0 / 100% 100% behind			→ [2020/21] 1.3.1 Develop relevant conservation management plans for key assets: 100%
0% 0 / 100% 100% behind			→ Once developed implement the management plan in accordance with councils budget: 100%
0% 0 / 1 Submission(s) 1 Submission(s) behind			→ Seek funding to develop a conservation management plan for the Thargo Hospital: 1 Submission(s)
100% 100 / 100% -			→ [2020/21] 1.3.2 Continue to partner with the Royal Historical Society of Queensland to conserve and promote the Dig Tree National Heritage asset: 100%
100% 100 / 100% -			→ Manage trust account on behalf of the Royal Historical Society Queensland: 100%
100% 4 / 4 Report(s) -			→ Produce quarterly reports for the RHSQ: 4 Report(s)
100% 1 / 1 Review(s) -			→ [2020/21] 1.3.3 Include heritage as another valuable asset in the Tourism Activation Plan.: 1 Review(s)
98% 97.96 / 100% 2% behind			→ 2. Growth to support a strong and diverse Economy: 100%

100% 100 / 100% -	→ 2.1 Robust Economy: 100%
89% 88.67 / 100% 11% behind	→ [2020/21] 2.1.1 Partner with local businesses/industry and other local governments to promote local business: 100%
100% 1 / 1 Review(s) -	→ Existing App updated to promote local business: 1 Review(s)
100% 2 / 2 Meeting(s) -	→ Meet regularly with Shires in the SW to cross promote and explore opportunities: 2 Meeting(s)
66% 66 / 100% 34% behind	→ Implement cross border agreements to support and promote local businesses and maximise tourism visitation: 100%
100% 100 / 100% -	→ [2020/21] 2.1.2 Participate in Council forums/bodies that support regional economic development: 100%
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%
100% 100 / 100% -	→ [2020/21] 2.2.1 Assist in the promotion of local eco-tourism businesses: 100%
100% 10 / 10 Promotion(s) -	→ Council to work with QPWS & Kilcowera Station to cross-promote eco-tourism: 10 Promotion(s)
100% 100 / 100% -	→ [2020/21] 2.2.8 Develop an Economic Development Strategy that provides a range on initiatives to capitalise on environment and economic potential in the region.: 100%
100% 100 / 100% -	→ 2.3 Grow Population: 100%
200% 200 / 100% -	→ [2020/21] 2.3.1 Ensure our Planning Scheme supports growth for industry, tourism and population: 100%
100% 100 / 100% -	→ Effectively manage development assessments and building approvals to manage DAs & Building approvals in line with Councils service standards: 100%
100% 4 / 4 Audit(s) -	→ Audit essential infrastructure to determine its capacity to support development: 4 Audit(s)
100% 100 / 100% -	→ Continue with Native Title clearances and Finalise purchase of 3 industrial lots from DNRM: 100%
100% 100 / 100% -	→ [2020/21] 2.3.2 Subdivide Residential Land on Sams St, Moore St & Frew St: 100%

100% 4 / 4 Meeting(s) -	→ [2020/21] 2.3.3 Continue working with Noni McCarthy to increase opportunity for population growth: 4 Meeting(s)
100% 100 / 100% -	→ [2020/21] 2.3.4 Investigate option for additional housing to allow for growth to become a possibility: 100%
100% 100 / 100% -	→ 2.4 Grow Revenue: 100%
100% 100 / 100% -	→ [2020/21] 2.4.1 Continue to support local purchasing and investment strategies: 100%
100% 1 / 1 Forum(s) -	→ Annual forum with local business for feedback: 1 Forum(s)
100% 4 / 4 Meeting(s) -	→ Collaborate with SWRED & RDA around business opportunities: 4 Meeting(s)
100% 100 / 100% -	→ 2.5 Grow Community Partnerships: 100%
100% 100 / 100% -	→ [2020/21] 2.5.1 Provide financial assistance grants to community organisations to support them in undertaking community events/activities.: 100%
100% 2 / 2 Advertisement(s) -	→ Advertise financial assistance grant twice annually for community events/activities March & September: 2 Advertisement(s)
100% 1 / 1 Report(s) -	→ Annual Report to Council in June on total funds acquitted through grants program: 1 Report(s)
100% 1 / 1 Review(s) -	→ Review Community Grants Policy: 1 Review(s)
100% 100 / 100% -	→ 2.6 Grow Local Workforce and Skills: 100%
100% 1 / 1 Assessment(s) -	→ [2020/21] 2.6.2 Maintain current FTE and analyse if there is a gap in skills provided across Council: 1 Assessment(s)
86% 85.71 / 100% 14% behind	→ 2.7 Awareness of Our Region and Assets Especially Tourism: 100%
100% 100 / 100% -	→ [2020/21] 2.7.1 Maintain investments in related tourism bodies and alliances e.g. OQTA, Bourke Shire MOU.: 100%
100% 4 / 4 Meeting(s) -	→ Maintain working / promotional relationships with Quilpie Shire, Bourke Shire, NSW Outback (Corner Country), OQTA, SWRT.: 4 Meeting(s)
83% 3.32 / 4 Meeting(s) 1 Meeting(s) behind	→ Collaboration on projects such as renewing the Dowling Track including Signage and Maps.: 4 Meeting(s)

74% 2.96 / 4 Meeting(s) 1 Meeting(s) behind	→ Establish cross border promotion with Tibooburra.: 4 Meeting(s)
100% 100 / 100% -	→ [2020/21] 2.2.2 Partner with other local governments and industry bodies to develop a sustainable tourism industry: 100%
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%
100% 100 / 100% -	→ [2020/21] 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%
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)
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% -	→ [2020/21] 2.2.5 VIC to develop a community program of events that signifies the Bulloo Region as an authentic outback destination: 100%
100% 100 / 100% -	→ Enhance tourism promotion by delivering contact with market through attending regional events, i.e. Music in the Mulga: 100%
100% 100 / 100% -	→ Events approved in Budget delivered: 100%
100% 100 / 100% -	→ [2020/21] 2.2.6 Continue development and completion of existing tourism assets to provide the base for tourism activities.: 100%
100% 100 / 100% -	→ Maintain and expand existing resource base for tourism: 100%
100% 10 / 10% -	→ Develop a tourism asset maintenance and upgrade schedule to ensure consistent, quality product: 10%
0% 0 / 100% 100% behind	→ [2020/21] 2.2.7 Investigate the development of new infrastructure using investment strategies for tourism.: 100%
100% 100 / 100% -	→ [2020/21] 2.2.4 Grow tourism and visitation numbers by 10% per annum from 2018 - 2020: 100%
100% 3 / 3 Meeting(s) -	→ Continue to support and participate in the Adventure Way Tourism Initiative: 3 Meeting(s)
100% 100 / 100% -	→ Implement the Realising the Tourism Potential of Bulloo Shire - Tourism Activation Plan – Year 2: 100%

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)
99% 98.75 / 100% 1% behind	→ 3. Community Spirit and Well-being: 100%
95% 95 / 100% 5% behind	→ 3.1 Strong Communities: 100%
80% 80 / 100% 20% behind	→ [2020/21] 3.1.1 Foster the unique sense of community that defines Bulloo Shire for both residents and visitors: 100%
100% 100 / 100%	→ Support community and businesses with value and activities: 100%
100% 100 / 100%	→ Continue to produce and host video content that promotes the community: 100%
100% 100 / 100%	→ Support the "Stay on Track Outback" campaign: 100%
0% 0 / 1 Strategy(ies) 1 Strategy(ies) behind	→ Develop and Implement a Strategic Communications Strategy to support a range of objectives: 1 Strategy(ies)
100% 9 / 9 Newsletter(s)	→ Continue publication and distribution of Community newsletter and consolidate different aspects businesses and landholders: 9 Newsletter(s)
100% 100 / 100%	→ [2020/21] 3.1.2 Provide equitable access and avenues for all residents to participate and contribute to decisions made in their community: 100%
100% 20.8 / 20.8%	→ [2020/21] 3.1.3 Options support a diverse range of opportunities and activities for residents to participate in local community activities and foster common citizenship.: 20.8%
100% 1 / 1 Event(s)	→ Deliver event - Qld Week: 1 Event(s)
100% 1 / 1 Event(s)	→ Deliver event - Australia Day Awards: 1 Event(s)
100% 1 / 1 Event(s)	→ Deliver event - Anzac Day: 1 Event(s)
100% 1 / 1 Event(s)	→ Deliver event - Seniors Week: 1 Event(s)
100% 100 / 100%	→ Visit each community at least once per year: 100%
100% 100 / 100%	→ [2020/21] 3.1.4 Ways to connect are fostered and supported through a range of strategies including community grants for events: 100%

100% 100 / 100%	→ 3.2 A Safe Community: 100%
100% 100 / 100%	→ [2020/21] 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%
100% 1 / 1 Review(s)	→ [2020/21] Review Disaster Management Plan annually: 1 Review(s)
100% 2 / 2 Meeting(s)	→ Support and coordinate the LDMG: 2 Meeting(s)
100% 1 / 1 Review(s)	→ Review Disaster Management Plan annually: 1 Review(s)
100% 100 / 100%	→ [2020/21] 3.2.3 Community Environmental health is secured through ensuring compliance standards are maintained.: 100%
100% 100 / 100%	→ Deliver annual EHO inspection program: 100%
100% 100 / 100%	→ [2020/21] 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%
100% 100 / 100%	→ Deliver Pest Management Program: 100%
100% 100 / 100%	→ Deliver Public Health Program: 100%
100% 100 / 100%	→ Deliver Animal Control Management program: 100%
100% 4 / 4 Occurrence(s)	→ The impact of periodic mosquito infestations are mitigated through appropriate vector control measures: 4 Occurrence(s)
100% 100 / 100%	→ Animal related nuisance is minimised through proactive control measures: 100%
100% 1 / 1 Upgrade(s)	→ [2020/21] 3.2.4 Upgrade Councils App to enhance functions to better engage with community.: 1 Upgrade(s)
100% 100 / 100%	→ [2020/21] 3.2.5 Maintain an active Social Media presence to ensure community education and awareness.: 100%
100% 100 / 100%	→ 3.3 Healthy Community: 100%
100% 100 / 100%	→ [2020/21] 3.3.1 Residents have access to a range of quality health and emergency services in accordance with community expectations: 100%

100% 100 / 100% -			→ [2020/21] 4.2.5 Continue to liaise and brief government and other Health organisations in order to improve service delivery to Bulloo shire residents.: 100%
100% 2 / 2 Briefing(s) -			→ Continue to liaise and brief government and other Health organisations in order to improve service delivery to Bulloo shire residents: 2 Briefing(s)
100% 1 / \$1 -			→ Continue to support additional clinic in conjunction with the Dept. of Health: \$1
100% 4 / 4 Liason(s) -			→ [2020/21] 3.3.4 Provide support & advocacy for community members accessing Aged Care in home services: 4 Liason(s)
100% 100 / 100% -			→ [2020/21] 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%
100% 6 / 6 Program(s) -			→ Deliver and actively market programs and activities that encourage healthy lifestyles: 6 Program(s)
100% 100 / 100% -			→ [2020/21] 4.5.2 Sport and Rec program meets the needs of local residents and visitors: 100%
100% 100 / 100% -			→ Timetables implemented to provide maximum access for the community: 100%
100% 100 / 100% -			→ Deliver Summer & winter sport and recreation programs: 100%
100% 100 / 100% -			→ [2020/21] 3.3.3 Provide the community with linkages to Primary Health Care Services: 100%
100% 100 / 100% -			→ 3.4 Effective Disaster Management: 100%
100% 1 / 1 Review(s) -			→ [2020/21] Review Disaster Management Plan annually: 1 Review(s)
100% 2 / 2 Meeting(s) -			→ [2020/21] 3.4.1 Meet with Regional DDMG to ensure co-ordination of Disaster Management planning and emergency service provision.: 2 Meeting(s)
86% 85.68 / 100% 14% behind			→ 4. Infrastructure and Services: 100%
92% 92.31 / 100% 8% behind			→ 4.1 Community Infrastructure: 100%
100% 26.5 / 26.5% -			→ [2020/21] 4.1.07 Annual inspection of playground equipment within the Shire, to ensure compliance with WH&S and public safety: 26.5%
100% 1 / 1 Audit(s) -			→ Carry out an annual inspection/audition playground equipment: 1 Audit(s)

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)
100% 100 / 100% -		→ [2020/21] 4.1.10 Grow library services and programs to ensure that the library is a well utilised community hub: 100%
100% 100 / 100% -		→ Grow collaboration with Primary and Middle School: 100%
100% 100 / 100% -		→ Deliver School Holiday Programs: 100%
100% 100 / 100% -		→ Continue subscription services: 100%
100% 100 / 100% -		→ Delivery a library service as per state library agreement and in line with Councils budget: 100%
100% 100 / 100% -		→ Grow library programming by 10 per cent: 100%
100% 100 / 100% -		→ Playgroup supported: 100%
100% 100 / 100% -		→ [2020/21] 4.1.11 The Walking Tracks are promoted and effectively utilised: 100%
100% 100 / 100% -		→ Walking Groups, activities are promoted: 100%
100% 100 / 100% -		→ [2020/21] 4.3.5 Improve drainage in line with Thargomindah Master Plan: 100%
15% 15 / 100% 85% behind		→ Implement 3 stages of development. Stage 3 requires funding and is design ready: 100%
100% 5 / 5 Review(s) -		→ [2020/21] 4.1.12 Review infrastructure and services: 5 Review(s)
50% 50 / 100% 50% behind		→ [2020/21] 4.1.06 Maintain Infrastructure for Hungerford in a manner which reflects community priorities and standards: 100%
0% 0 / 90% 90% behind		→ Liaise with DNRM on outstanding land matters in the Hungerford Township: 90%
100% 100 / 100% -		→ 010 Hungerford Hall Upgrades: 100%
100% 100 / 100% -		→ [2020/21] 4.1.05 Maintain good amenity for Thargomindah Main Street including streets, footpath and nature strip including streetscape: 100%

100% 100 / 100% -		→ Deliver Councils annual footpath program: 100%
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)
100% 100 / 100% -		→ Footpaths and nature strips regularly maintained and kept clean and tidy: 100%
100% 100 / 100% -		→ Deliver maintenance level in line with Councils budget and agreed service level: 100%
100% 100 / 100% -		→ [2020/21] 4.1.04 Maintain the cemetery reserve in line with community needs and expectations: 100%
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%
100% 100 / 100% -		→ [2020/21] 4.1.02 Provide well maintained and liveable staff housing as part of Employer of Choice options to retain key staff: 100%
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%
100% 100 / 100% -		→ Deliver Councils Tenancy Management program in line with Councils policy and agreements: 100%
100% 100 / 100% -		→ Ensure that a Tenancy maintenance schedule is in place: 100%
100% 100 / 100% -		→ 10 yr Maintenance schedule completed as part of councils long term planning: 100%
100% 90 / 90% -		→ Ensure that tenancy agreements are up to date and are registered: 90%
50% 50 / 100% 50% behind		→ [2020/21] 4.1.01 Maintain and upgrade the current infrastructure in accordance with the needs of the community: 100%
100% 100 / 100% -		→ Investigate feasibility of updating Manual Signage to Digital for Community & Roads: 100%
0% 0 / 1 Plan(s) Adopted 1 Plan(s) Adopted behind		→ Review condition assessments and finalise review of Asset Management Plans to ensure maintenance and renewal allocations are adequate: 1 Plan(s) Adopted
15% 15 / 100% 85% behind		→ Complete Connectivity Project.: 100%

100% 100 / 100% -	→ Complete W4Q3 Projects: 100%
100% 100 / 100% -	→ Complete Drought Communities Programme Funding Projects: 100%
100% 100 / 100% -	→ 010 Hungerford Hall Upgrades: 100%
100% 100 / 100% -	→ [2020/21] 4.3.7 Carry out service level reviews maximise operational efficiency and cost recovery: 100%
100% 100 / 100% -	→ Service Level Review - Water & Sewerage: 100%
100% 100 / 100% -	→ Service Level Review - Waste & Landfill: 100%
100% 100 / 100% -	→ Service Level Review - Parks & Gardens: 100%
100% 100 / 100% -	→ Service Level Review - Airport Fuelling: 100%
100% 100 / 100% -	→ Service Level Review - Thargomindah Airport: 100%
100% 100 / 100% -	→ [2020/21] 4.1.08 Community hall facilities meet the needs of the community: 100%
100% 100 / 100% -	→ Hall hire encouraged through media advertising: 100%
100% 100 / 100% -	→ Set schedule of fees as part of budgeting process: 100%
100% 100 / 100% -	→ [2020/21] 4.1.09 Provide sustainable and well maintained facilities that meet committee needs in line with councils budget: 100%
96% 95.75 / 100% 4% behind	→ 4.2 Social Services: 100%
100% 100 / 100% -	→ [2020/21] 4.2.1 Maximise educational outcomes for school children in Thargomindah: 100%
100% 100 / 100% -	→ Distance Education Facility has appropriate resources to provide education services in line with community expectations: 100%
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 2ndTeacher at Thargomindah State School: 100%
100% 100 / 100% -		→ Provide financial support for distance education teacher and facility: 100%
100% 100 / 100% -		→ [2020/21] 4.2.2 Primary and lower secondary education is supported through the Thargomindah school: 100%
100% 10 / 10 Program(s) -		→ Continue to support secondary and primary education outcomes through the library such as homework club: 10 Program(s)
100% 100 / 100% -		→ [2020/21] 4.2.3 Support community capacity building, social inclusion and connection through the delivery of Councils community grants program: 100%
100% 100 / 100% -		→ Deliver Councils community grants program and advertise and coordinate twice yearly in line with budget requirements: 100%
79% 78.75 / 100% 21% behind		→ [2020/21] 4.2.4 Equitable access to appropriate telecommunications technologies in accordance with community needs: 100%
15% 15 / 100% 85% behind		→ Complete Connectivity Project.: 100%
100% 100 / 100% -		→ Continue to support radio service infrastructure services: 100%
100% 100 / 100% -		→ Advocacy for improved coverage put forward twice a year as part of intergovernmental briefings: 100%
100% 100 / 100% -		→ Continue to investigate options for re-broadcasting of free to air television: 100%
100% 100 / 100% -		→ [2020/21] 4.2.5 Continue to liaise and brief government and other Health organisations in order to improve service delivery to Bulloo shire residents.: 100%
100% 75.25 / 75.25% -	→ 4.3 Water Supply: 75.25%	
100% 100 / 100% -		→ [2020/21] 4.3.1 Ensure all required testing necessary for compliance with State Legislative requirements: 100%
100% 100 / 100% -		→ [2020/21] 4.3.2 Provide infrastructure required to supply water to urban and rural residents, industry and business in accordance with community needs: 100%
90% 90 / 100% 10% behind		→ Upgrade urban water supply - Connection of bore 2 into town reticulation: 100%
100% 100 / 100% -		→ [2020/21] 4.3.3 Implement water conservation measures including community, industry and business education campaigns to minimise demand: 100%

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%
100% 1 / 1 Campaign(s)		→ [2020/21] 4.3.8 Develop a Water Education Campaign to commence upon completion of Thargomindah community Water Meters installation program: 1 Campaign(s)
80% 80 / 100% 20% behind	→ 4.4 Waste Management: 100%	
100% 6 / 6 Review(s)		→ [2020/21] 4.3.4 Maintain and upgrade the current infrastructure associated with the wastewater collection, pumping, treatment and disposal: 6 Review(s)
100% 100 / 100%		→ [2020/21] 4.4.1 Provide waste management facilities that meet EPA standards: 100%
100% 100 / 100%		→ Maintain Waste transfer and landfill to EPA standard: 100%
100% 100 / 100%		→ Ensure licensing requirements are met including reporting and inspection schedule: 100%
100% 100 / 100%		→ [2020/21] 4.4.2 Review waste management program and facilities to ensure that they meet EPA standards and needs of the community: 100%
100% 100 / 100%		→ Incidents are notified to the regulator and remediated in line with their advice: 100%
100% 100 / 100%		→ Ensure current licence in place: 100%
100% 100 / 100%		→ Ensure maintenance and operation and transfer of waste are compliant with EPA license requirements: 100%
0% 0 / 100% 100% behind		→ [2020/21] 4.4.3 Develop a Strategic Plan for Waste for the long term: 100%
0% 0 / 1 Strategy(ies) 1 Strategy(ies) behind		→ Develop a long term Strategic Waste Management Plan 2020 - 2029 to ensure that long term options are in place including adequate management practices and resourcing: 1 Strategy(ies)
0% 0 / 1 Strategy(ies) 1 Strategy(ies) behind		→ Develop a resourcing strategy including cost benefit analysis to support the Strategic Waste Management Plan 2020 - 2029: 1 Strategy(ies)
100% 100 / 100%		→ [2020/21] 4.4.4 Ensure that services and levels are sustainable: 100%
100% 6 / 6 Review(s)		→ Review current waste collection and street sweeping program and procedures to ensure operational efficiency of existing program and the future needs of the community: 6 Review(s)
100% 100 / 100%	→ 4.5 Recreational Facilities: 100%	

100%	100 / 100%	-	→ [2020/21] 4.5.2 Sport and Rec program meets the needs of local residents and visitors: 100%
100%	100 / 100%	-	→ Timetables implemented to provide maximum access for the community: 100%
100%	100 / 100%	-	→ Deliver Summer & winter sport and recreation programs: 100%
100%	100 / 100%	-	→ [2020/21] 4.5.5 Provide a sustainable level of recreational infrastructure that meets the needs of the community and is safe: 100%
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%	-	→ [2020/21] 4.5.1 Maximise recreational services utilisation: 100%
100%	3 / 3 Engagement(s)	-	→ Participate in Regional recreational services planning activities in conjunction with Dept. of S & R: 3 Engagement(s)
100%	100 / 100%	-	→ Capture data in relation to recreational services utilisation across facilities: 100%
100%	2 / 2 Competition(s)	-	→ Liaise with local and regional sporting groups to identify & promote events & activities including inter-town competitions.: 2 Competition(s)
100%	11 / 11%	-	→ [2020/21] 4.5.4 Carry service level reviews maximise operational efficiency and cost recovery: 11%
100%	1 / 1%	-	→ Facilitate working group with council and committees/clubs and other stakeholders to ensure sporting and recreational facilities are delivered in a cost effective manner: 1%
46%	46 / 100%	54% behind	→ 4.6 Transport: 100%
100%	100 / 100%	-	→ [2020/21] 4.6.1 Maintain an efficient and safe networks of roads: 100%
100%	100 / 100%	-	→ Deliver R2R program: 100%
55%	55 / 100%	45% behind	→ Update the ten year road strategy and Roads Link Strategy: 100%
100%	100 / 100%	-	→ Deliver Councils annual maintenance program: 100%
100%	100 / 100%	-	→ Delivery Councils annual civil works program: 100%

100% 95 / 95% -	→ [2020/21] 4.6.2 Support State Roads Network maintenance. (TMR, TIDS, RMPC, WRUP): 95%
100% 100 / 100% -	→ [2020/21] 4.6.3 Ensure road network recovers from flood events: 100%
100% 100 / 100% -	→ [2020/21] 4.6.6 Ensure compliance with CASA requirements: 100%
100% 350 / 350 Inspection(s)	→ Carry out the inspections of runway prior to arrival and departure of all commercial and RFDS flights: 350 Inspection(s)
100% 1 / 1 Inspection(s)	→ Conduct a technical inspection annually: 1 Inspection(s)
100% 1 / 1 Review(s)	→ Review Councils Airport Manual to ensure compliance requirements are met: 1 Review(s)
100% 100 / 100% -	→ [2020/21] 4.6.5 Provide and maintain aerodrome facilities that accommodate community, business and industry needs: 100%
100% 100 / 100% -	→ Increase fuel storage capacity: 100%
100% 100 / 100% -	→ Source funding for airport fencing upgrade in 2020-21: 100%
100% 1 / 1 Report(s)	→ [2020/21] 4.6.7 Investigate the purchase of a drone and its practical uses: 1 Report(s)
100% 4 / 4 Meeting(s)	→ [2020/21] 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)
90% 90 / 100% 10% behind	Customers - Operational Plan 2020-2021: 100%
90% 90 / 100% 10% behind	→ 5. Excellence in Customer Service: 100%
100% 100 / 100% -	→ 5.1 Product & Service Delivery: 100%
100% 1 / 1 Document(s)	→ [2020/21] 5.1.2 Develop a Customer Service Framework: 1 Document(s)
100% 1 / 1 Document(s)	→ [2020/21] 5.1.3 Develop a Complaints Management Framework: 1 Document(s)
100% 100 / 100% -	→ [2020/21] 5.1.1 Exploit functionality of Council's hardware and IT network to provide products, services and information electronically to customers: 100%

100% 100 / 100% -		→ Maintain an active Social media (Facebook) in accordance with Council's Website and Social Media Policy (1.07.1) for delivery of information.: 100%
100% 100 / 100% -		→ Ensure Website it maintained and up to date.: 100%
80% 80 / 100% 20% behind	→ 5.2 Customer Service Culture: 100%	
80% 80 / 100% 20% behind	→ [2020/21] 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%	
100% 100 / 100% -		→ All new administrative staff have customer service induction: 100%
0% 0 / 100% 100% behind		→ Mandatory customer service training - annually: 100%
100% 100 / 100% -		→ Provide high quality customer service: 100%
100% 1 / 1 Review(s) -		→ Maintain customer service charter and standards to ensure responsive: 1 Review(s)
100% 100 / 100% -		→ Resolute all complaints in accordance with customer service charter and customer service policy: 100%
63% 63.17 / 100% 37% behind	Organisational Capability and Sustainability - Operational Plan 2020-2021: 100%	
60% 60 / 100% 40% behind	→ 6. Strong Business Practices: 100%	
100% 100 / 100% -	→ 6.1 Information Technology (IT) Systems and Processes: 100%	
100% 100 / 100% -		→ [2020/21] 6.1.1 ICT systems are contemporary and are maintained and supported to deliver efficient and responsive business needs: 100%
100% 100 / 100% -		→ [2020/21] 6.1.2 Upgrade Council's hardware and IT network: 100%
100% 100 / 100% -	→ 6.2 Procurement: 100%	
100% 100 / 100% -		→ [2020/21] 6.2.1 Ensure Council's procurement policy is able to meet council objectives in relation to local stimulus and transparency requirements: 100%
100% 100 / 100% -		→ [2020/21] 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%

100% 100 / 100% -	→ 6.3 Service Delivery & Organisational Structure: 100%
100% 100 / 100% -	→ [2020/21] 6.3.1 Support continuing evaluation of organisational structure in line with BSC Strategic Plan.: 100%
100% 100 / 100% -	→ [2020/21] 6.3.2 Optimise service delivery through increased collaboration with other local Council organisations: 100%
0% 0 / 100% 100% behind	→ 6.4 Bulloo 2022: 100%
0% 0 / 1 Plan(s) 1 Plan(s) behind	→ [2020/21] 6.4.2 Develop and implement an ongoing community engagement plan: 1 Plan(s)
0% 0 / 100% 100% behind	→ 6.5 Advocacy: 100%
0% 0 / 100% 100% behind	→ [2020/21] 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%
96% 96.38 / 100% 4% behind	→ 7. Our Workforce: 100%
83% 83.33 / 100% 17% behind	→ 7.1 A Capable, Flexible, Productive and Committed Workforce: 100%
50% 3 / 6 Review(s) 3 Review(s) behind	→ [2020/21] 7.1.3 Review HR Policies in accordance with Policy register: 6 Review(s)
100% 100 / 100% -	→ [2020/21] 7.1.1 Review Corporate values to develop a culture based on trust, teamwork and personal accountability: 100%
100% 100 / 100% -	→ [2020/21] 7.1.2 Establish and implement HR strategies to become an employer of choice that promotes a culture of unification, pride, satisfaction, well-being amongst its workforce: 100%
100% 100 / 100% -	→ 7.2 Learning & Development: 100%
100% 1 / 1 Review(s) -	→ [2020/21] 7.2.4 Ensure adequate budget to meet training and development approved in annual appraisal process: 1 Review(s)
100% 6 / 6 Meeting(s) -	→ [2020/21] 7.2.5 Complete gap analysis, in aim to identify key areas for Council to work on that will benefit existing projects/practices: 6 Meeting(s)
100% 100 / 100% -	→ [2020/21] 7.2.1 Enhance opportunities for people to learn and develop new skills: 100%
100% 100 / 100% -	→ [2020/21] 7.2.2 Access to quality professional development initiatives for Council staff at all levels: 100%

100% 100 / 100% -	→ [2020/21] 7.2.3 Roles, accountabilities and decision-making processes are to be clear to enhance organisational efficiency: 100%
100% 100 / 100% -	→ 7.3 Workplace Health & Safety: 100%
100% 12 / 12 Update(s) -	→ [2020/21] 7.3.2 Continue to update & monitor Safety Management System: 12 Update(s)
100% 12 / 12 Unit(s) -	→ [2020/21] 7.3.3 Implement safety changes where officers are responsible for certain tasks: 12 Unit(s)
100% 12 / 12 Meeting(s) -	→ [2020/21] 7.3.4 Update Council on progress through WHS Meetings & Cascade Reports: 12 Meeting(s)
91% 91.33 / 100% 9% behind	→ 7.4 Leadership & Management: 100%
100% 100 / 100% -	→ [2020/21] 7.4.3 Support staff in undertake leadership and management programs: 100%
74% 74 / 100% 26% behind	→ [2020/21] 7.4.1 Enhance leadership capability through improved relationship behaviour: 100%
100% 100 / 100% -	→ [2020/21] 7.4.2 Drive and promote Councils Recognition Strategy: 100%
100% 100 / 100% -	→ 7.5 HR Systems & Practices: 100%
100% 100 / 100% -	→ [2020/21] 7.5.1 Review and monitor HR practices to ensure alignment with corporate and business planning outcomes: 100%
100% 100 / 100% -	→ [2020/21] 7.5.3 Develop a framework for encouragement of innovation, creativity and continuous improvement: 100%
100% 100 / 100% -	→ [2020/21] 7.5.2 Develop processes and practices to support effective delivery of HR Services: 100%
100% -	→ 7.6 Accountability and Performance
100% 100 / 100% -	→ [2020/21] 7.6.1 Roles, accountabilities and decision-making processes are to be clear to enhance organisational efficiency as part of position descriptions: 100%
100% 1 / 1 Plan Review(s) -	→ [2020/21] 7.6.2 Update the Workforce Plan: 1 Plan Review(s)
100% 100 / 100% -	→ [2020/21] 9.2.4 Council maximises external opportunities for external grants which are in line with corporate aims: 100%

33% 33.33 / 100% 67% behind	→ 8. Asset Management: 100%
33% 33.33 / 100% 67% behind	→ 8.1 Efficient Asset Management: 100%
0% 0 / 100% 100% behind	→ [2020/21] 8.1.1 Develop strategic asset management plans covering all nominated asset types: 100%
33% 33.33 / 100% 67% behind	→ [2020/21] 8.1.2 Implement an integrated asset management system into Council's operational processes: 100%
0% 0 / 1 Review(s) 1 Review(s) behind	→ [2020/21] 8.1.3 Review & Update Asset Plans to Assist in Capital Budgets: 1 Review(s)
100% 1 / 1 Review(s) -	→ [2020/21] 8.1.4 Review of asset management policy.: 1 Review(s)
63% 62.96 / 100% 37% behind	→ 9. Governance and Financial Management: 100%
86% 86.02 / 100% 14% behind	→ 9.1 Corporate Governance: 100%
100% 100 / 100% -	→ [2020/21] 9.1.1 Develop and implement an ongoing community engagement plan to ensure that the community's ongoing needs are understood and met: 100%
100% 100 / 100% -	→ [2020/21] 9.1.3 Strengthen Council's existing corporate governance framework, focusing on such areas as internal controls, risk management and business continuity: 100%
91% 91.11 / 100% 9% behind	→ [2020/21] 9.1.2 Ensure Council decision making represents good Governance: 100%
100% 1 / 1 Plan(s) -	→ [2020/21] 9.1.5 Adopt an Internal Audit Plan: 1 Plan(s)
50% 2 / 4 Review(s) 2 Review(s) behind	→ [2020/21] 9.1.6 Review Quarterly at Audit Meeting: 4 Review(s)
75% 75 / 100% 25% behind	→ [2020/21] 9.1.4 Develop and implement a fraud and corruption framework: 100%
93% 92.86 / 100% 7% behind	→ 9.2 Financial Management: 100%
100% 100 / 100% -	→ [2020/21] 9.2.4 Council maximises external opportunities for external grants which are in line with corporate aims: 100%
100% 50.5 / 50.5% -	→ [2020/21] 9.2.5 Council maintains borrowing levels in line with its debt policy and maximises its own interest revenue: 50.5%

100% 3 / 3 Review(s) -	→ [2020/21] 9.2.8 Review Finance Policies: 3 Review(s)
100% 100 / 100% -	→ [2020/21] 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%
50% 50 / 100% 50% behind	→ [2020/21] 9.2.2 Undertake financial planning and modelling to ensure long-term financial sustainability: 100%
100% 100 / 100% -	→ [2020/21] 9.2.1 Council meets its internal revenue source needs through a balanced and equitable approach to the levy of rates and charges: 100%
100% 100 / 100% -	→ [2020/21] 9.2.6 Manage an efficient and compliant procurement function supporting organisational performance: 100%
10% 10 / 100% 90% behind	→ 9.3 Business Planning Framework: 100%
10% 10 / 100% 90% behind	→ [2020/21] 9.3.1 Review Council's measurement and reporting framework to achieve the corporate goals and objectives: 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 2021.

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 2020/21 Financial Statements?

A complete version of Council's Financial Statements for the 12 months to 30 June 2021 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

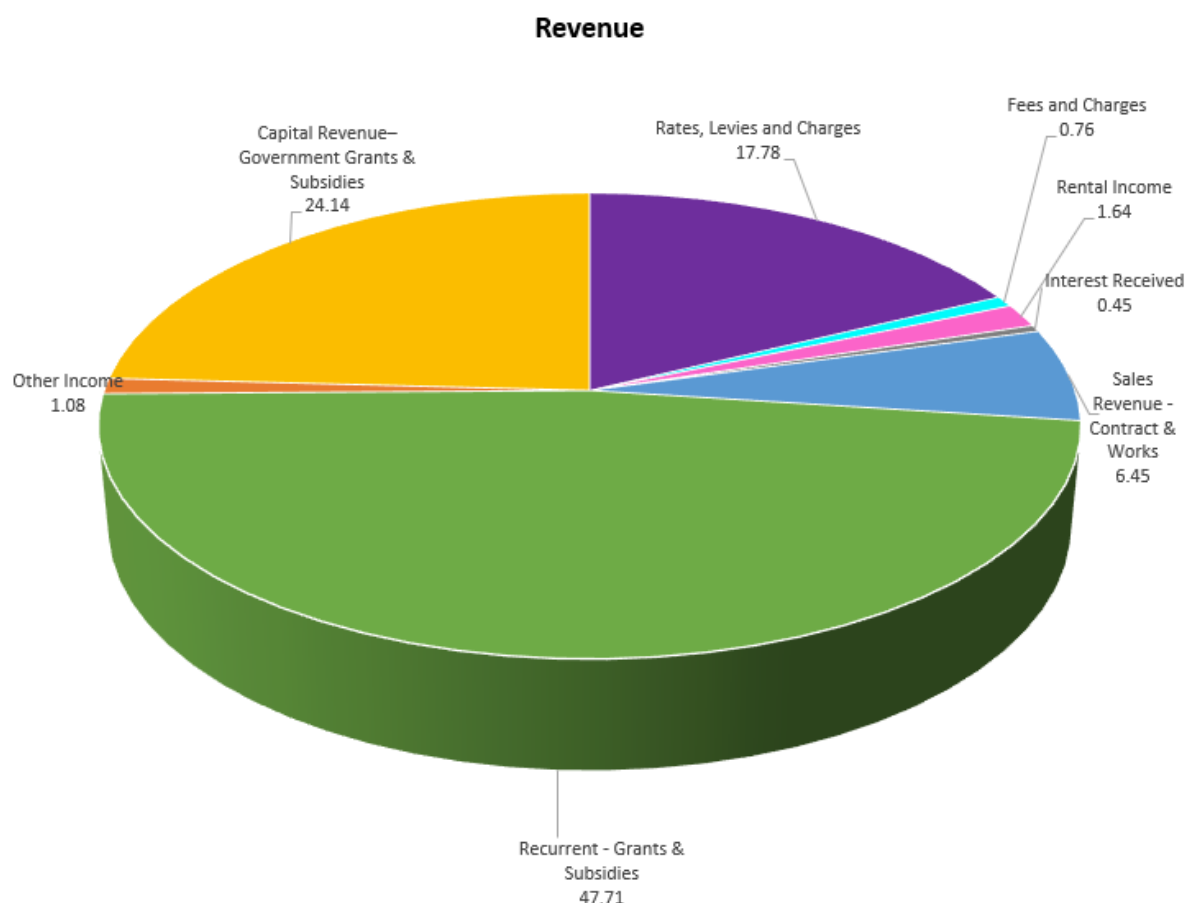


Revenue - Where our money comes from

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

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

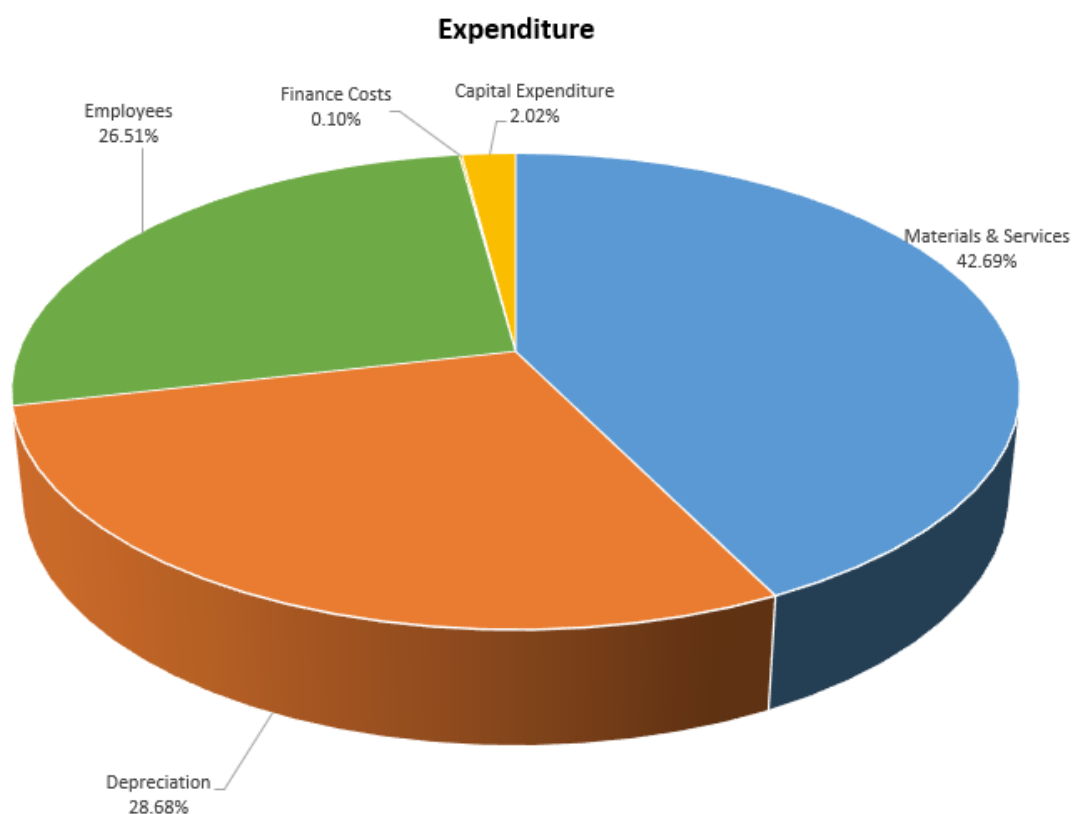
Rates, Levies and Charges	\$ 5,135,234	17.78%
Fees and Charges	\$ 218,551	0.76%
Rental Income	\$ 472,271	1.64%
Interest Received	\$ 130,534	0.45%
Sales Revenue - Contract & Works	\$ 1,862,160	6.45%
Recurrent - Grants & Subsidies	\$ 13,778,435	47.71%
Other Income	\$ 312,522	1.08%
Capital Revenue – Government Grants & Subsidies	\$ 6,972,253	24.14%



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	\$ 10,286,083	42.69%
Depreciation	Represents the rate our assets i.e. roads, buildings and plant & equipment deteriorate through normal wear & tear	\$ 6,910,142	28.68%
Employees	Includes wages & salaries, annual leave, long service leave, allowances and superannuation.	\$ 6,388,873	26.51%
Finance Costs	Bank & interest charges	\$ 23,897	0.10%
Capital Expenditure	Disposal of plant and equipment	\$ 487,762	2.02%

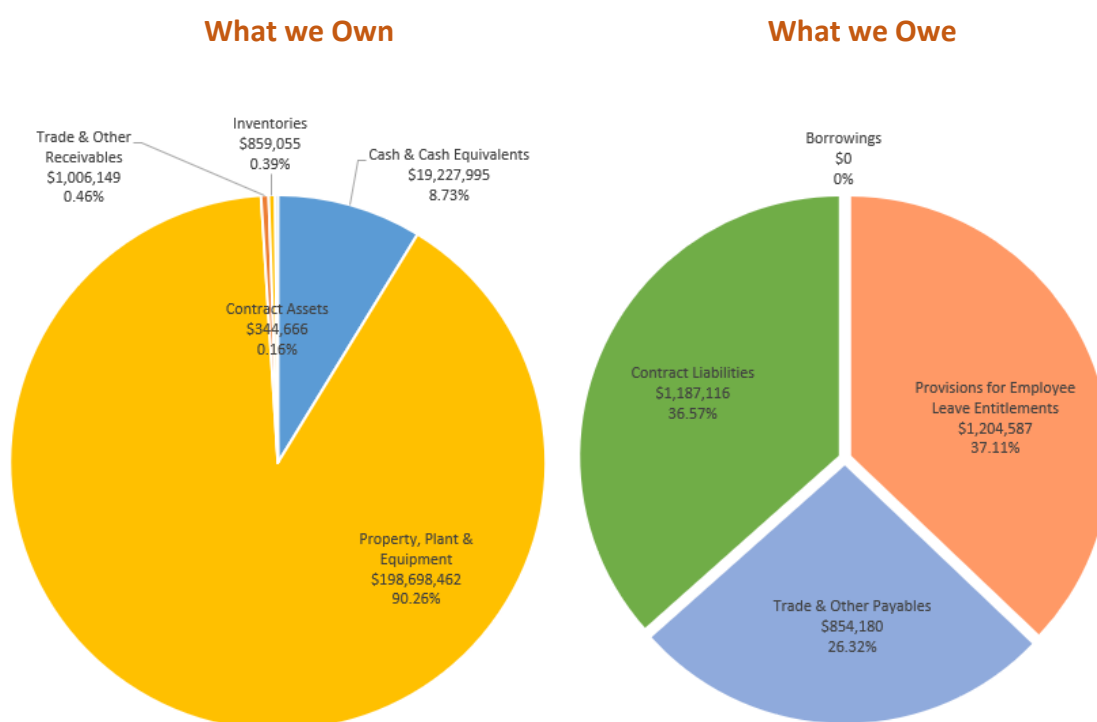


Our position at the year end

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 1.47% of its assets.



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 2021, Council's Operating Surplus Ratio was -7.8%.

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 2021, Council's Asset Sustainability Ratio was 47%.

**(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 2021, Council's Net Financial Liabilities Ratio was -82.8**.

*** (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 2021

Our Vision
Growth - Community - Local - Everyone



BULLOO SHIRE COUNCIL

Financial statements

For the year ended 30 June 2021

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BULLOO SHIRE COUNCIL**Statement of Comprehensive Income**

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
Income			
Revenue			
Recurrent revenue			
Rates, levies and charges	3(a)	5,135,234	4,976,964
Fees and charges	3(b)	218,551	132,372
Sales revenue	3(c)	1,862,160	3,879,459
Grants, subsidies and contributions	3(d)	13,778,435	7,571,622
Total recurrent revenue		<u>20,994,379</u>	<u>16,560,417</u>
Capital revenue			
Grants, subsidies and contributions	3(d)	6,972,253	3,940,063
Total capital revenue		<u>6,972,253</u>	<u>3,940,063</u>
Rental income		472,271	340,923
Interest received	4(b)	130,534	234,662
Other income	4(a)	312,522	46,191
Capital income	5	14,606	44,034
Total income		<u>28,896,566</u>	<u>21,166,290</u>
Expenses			
Recurrent expenses			
Employee benefits	6	6,388,873	6,016,659
Materials and services	7	10,286,083	6,693,969
Finance costs	8	23,897	222,172
Depreciation and amortisation	13	6,910,142	6,143,963
		<u>23,608,995</u>	<u>19,076,763</u>
Capital expenses	9	487,762	202,051
		<u>487,762</u>	<u>202,051</u>
Total expenses		<u>24,096,757</u>	<u>19,278,814</u>
Net result		<u>4,799,810</u>	<u>1,887,476</u>
Other comprehensive income			
Items that will not be reclassified to net result			
Increase in asset revaluation surplus	17	-	1,833,394
Total other comprehensive income for the year		<u>-</u>	<u>1,833,394</u>
Total comprehensive income for the year		<u>4,799,810</u>	<u>3,720,870</u>

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

BULLOO SHIRE COUNCIL

Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
Current assets			
Cash and cash equivalents	10	19,227,995	19,902,750
Receivables	11	950,349	643,743
Inventories	12	859,022	555,137
Contract assets	14(a)	344,666	-
Total current assets		<u>21,382,032</u>	<u>21,101,630</u>
Non-current assets			
Receivables	11	55,800	293,253
Property, plant and equipment	13	198,698,462	194,342,844
Total non-current assets		<u>198,754,262</u>	<u>194,636,097</u>
TOTAL ASSETS		<u>220,136,294</u>	<u>215,737,727</u>
Current liabilities			
Contract liabilities	14(b)	1,187,116	481,936
Payables	15	854,180	2,019,823
Provisions	16	1,102,276	1,042,792
Total current liabilities		<u>3,143,572</u>	<u>3,544,551</u>
Non-current liabilities			
Provisions	16	102,311	102,572
Total non-current liabilities		<u>102,311</u>	<u>102,572</u>
TOTAL LIABILITIES		<u>3,245,883</u>	<u>3,647,123</u>
NET COMMUNITY ASSETS		<u>216,890,411</u>	<u>212,090,604</u>
Community equity			
Retained surplus		127,836,024	123,036,217
Asset revaluation surplus	17	89,054,387	89,054,387
TOTAL COMMUNITY EQUITY		<u>216,890,410</u>	<u>212,090,604</u>

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

BULLOO SHIRE COUNCIL

Statement of Changes in Equity

For the year ended 30 June 2021

	Total		Retained surplus		Asset revaluation surplus	
	2021 \$	2020 \$	2021 \$	2020 \$	2021 \$	2020 \$
Balance at beginning of year	212,090,601	209,432,354	123,036,217	122,211,361	89,054,387	87,220,993
Adjustment on initial application of AASB 15 / AASB 1058	-	(1,062,620)	-	(1,062,620)	-	-
Restated balances	212,090,601	208,369,734	123,036,217	121,148,741	89,054,387	87,220,993
Net result for the year	4,799,810	1,887,476	4,799,810	1,887,476	-	-
Other comprehensive income for the year						
Adjustment to asset revaluation surplus:						
Property, plant & equipment	-	1,833,394	-	-	-	1,833,394
Total comprehensive income for year	4,799,810	3,720,870	4,799,810	1,887,476	-	1,833,394
Balance at end of year	216,890,410	212,090,604	127,836,024	123,036,217	89,054,387	89,054,387

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

BULLOO SHIRE COUNCIL**Statement of Cash Flows**

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
Cash flows from operating activities			
Receipts from customers		8,959,900	10,317,500
Payments to suppliers and employees		<u>(19,668,489)</u>	<u>(11,891,337)</u>
		(10,708,589)	(1,573,837)
Interest received		130,534	234,662
Rental income		472,271	340,923
Grants, subsidies and contributions		21,193,014	10,931,001
Borrowing costs		<u>(23,070)</u>	<u>(213,211)</u>
Net cash inflow from operating activities	22	<u>11,064,160</u>	<u>9,719,538</u>
Cash flows from investing activities			
Payments for property, plant and equipment		(12,176,788)	(7,204,855)
Proceeds from sale of property plant and equipment		<u>437,872</u>	<u>534,637</u>
Net cash outflow from investing activities		<u>(11,738,916)</u>	<u>(6,670,218)</u>
Cash flows from financing activities			
Repayment of borrowings		<u>-</u>	<u>(2,484,487)</u>
Net cash inflow / (outflow) from financing activities		<u>-</u>	<u>(2,484,487)</u>
Net increase in cash and cash equivalents held		<u>(674,756)</u>	<u>564,833</u>
Cash and cash equivalents at beginning of reporting year		19,902,750	19,337,917
Cash and cash equivalents at end of reporting year	10	<u>19,227,995</u>	<u>19,902,750</u>

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

BULLOO SHIRE COUNCIL

Notes to the financial statements

For the year ended 30 June 2021

1 Information about these financial statements

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 2020 to 30 June 2021 and have been prepared in compliance with the requirements of 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 the Australian Accounting Standards as applicable to not-for-profit entities.

These financial statements have been prepared under the historical cost convention, except for certain classes of property, plant and equipment which are measured at fair value.

1.B New and revised Accounting Standards adopted during the year

Council adopted all standards which became mandatorily effective for annual reporting periods beginning on 1 July 2020. None of the standards had a material impact on reported position, performance and cash flows.

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 2021, these standards have not been adopted by Council and will be included in the financial statements on their effective date. The new standards are not expected to have a material impact on Council's future financial statements.

1.D Estimates and Judgements

Council makes 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 of property, plant and equipment - Note 13
Impairment of property, plant and equipment - Note 13
Depreciation - Note 13
Provisions - Note 16
Contingent liabilities - Note 20
Capital expenses - Note 9
Revenue recognition - Note 3
Financial instruments and financial risk management - Note 23

1.E Rounding and Comparatives

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

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

BULLOO SHIRE COUNCIL

Notes to the financial statements

For the year ended 30 June 2021

1.F Volunteer services

Council has elected not to recognise volunteer services in the Financial Statements as they are not material in nature.

1.G Taxation

Council is exempt from Income Tax, however Council is subject to Fringe Benefits Tax ('FBT'), 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.

1.H COVID-19

The 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 beyond 30 June 2021, but current indicators for Council remain positive within this uncertain overall environment. Practical accessibility to goods and services are being 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. Supply of especially some goods are experiencing delayed delivery times to Council, while most of the normal range of services and activities of Council are being maintained.

To date Council and its residents have been mostly unimpacted by the COVID-19 pandemic. The financial impacts for Council to date have been modest (2020/21 \$11,982; 2019/20 \$10,813), and operations within Council and the Council boundary area have continued mostly on a normal operational basis. The biggest risk to this position remains the possibility of an outbreak of cases from the pandemic within the Council area boundaries, which has not happened to date.

BULLOO SHIRE COUNCIL

Notes to the financial statements

For the year ended 30 June 2021

2(a) Analysis of results by function

Components of Council functions

The activities relating to the Council's components reported on in Note 2(b) are as follows:

ADMINISTRATION

Management of Council operations generally including administrative support to Council and to other functions. This function includes finance, 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 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 property, building and plant assets. As such this function also includes depot and workshop operations.

BULLOO SHIRE COUNCIL

Notes to the financial statements
For the year ended 30 June 2021

2(b) Analysis of results by function

Income and expenses defined between recurring and capital have been attributed to the following functions:

Functions	Gross Program Income							Total Income	Gross Program Expenses		Total Expenses	Net Result from Recurrent Operations	Net Result	Assets
	Recurrent			Capital					Recurrent	Capital				
	Grants	Other		Grants	Other									
	2021	2021		2021	2021									
2021	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Administration	6,564,650	5,272,994	-	-	-	11,837,644	(3,602,618)	-	(3,602,618)	8,235,026	8,235,025	22,527,656		
Engineering	6,666,926	1,880,303	3,723,794		-	12,271,023	(13,328,755)	(197,323)	(13,526,078)	(4,781,526)	(1,255,055)	186,033,036		
Health & environment	181,194	85,769	94,387		-	361,349	(1,059,790)	-	(1,059,790)	(792,827)	(698,440)	-		
Community & Culture	230,942	404,733	3,154,072		-	3,789,747	(4,116,056)	-	(4,116,056)	(3,480,380)	(326,308)	-		
Water & Sewerage	-	240,180	-		-	240,180	(987,406)	-	(987,406)	(747,227)	(747,227)	11,575,603		
Asset & resource management	134,724	247,293	-		14,606	396,623	(514,371)	(290,438)	(804,809)	(132,354)	(408,185)	-		
Total	13,778,435	8,131,272	6,972,253	14,606	28,896,567	(23,608,995)	(487,761)	(24,096,756)	(1,699,287)	4,799,810	220,136,294			

Functions	Gross Program Income						Total Income	Gross Program Expenses		Total Expenses	Net Result from Recurrent	Net Result	Assets
	Recurrent			Capital				Recurrent	Capital				
	Grants	Other		Grants	Other								
	2020	2020	2020	2020	2020	2020		2020	2020		2020	2020	2020
2020	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Administration	5,855,092	4,951,901		125,639			10,932,632	(3,446,556)	-	(3,446,556)	7,360,437	7,486,076	22,452,478
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 & environment	228,929	84,587		76,955			390,470	(1,068,978)	-	(1,068,978)	(755,462)	(678,508)	-
Community & Culture	135,774	286,702		187,000			609,476	(2,702,853)	-	(2,702,853)	(2,280,376)	(2,093,376)	-
Water & Sewerage	-	226,634		168,550			395,184	(628,088)	-	(628,088)	(401,454)	(232,904)	9,005,903
Asset & 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)	(1,894,569)	1,887,476	215,737,727

BULLOO SHIRE COUNCIL

Notes to the financial statements

For the year ended 30 June 2021

2021

\$

2020

\$

3 Revenue

(a) Rates, levies and charges

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

General rates	4,992,584	4,849,567
Separate rates	5,827	5,461
Water	136,516	129,095
Sewerage	101,895	95,749
Garbage charges	47,786	43,298
Rates and utility charge revenue	5,284,608	5,123,170
Less: Discounts	(147,947)	(144,515)
Less: Remissions	(1,427)	(1,691)
Net rates and utility charges	5,135,234	4,976,964

(b) Fees and charges

Revenue arising from fees and charges are recognised at the point in time when 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 receipt of the service. 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 the infringement notice after applying the expected credit loss model relating to impairment of receivables for initial recognition of statutory receivables.

Building and development fees	2,758	8,983
Infringements and impounding fees	245	2,630
Reserve fees	5,062	8,918
Licences and registrations	3,060	3,200
Dog registration	6,315	5,873
Tourism receipts	136,027	82,187
Other fees and charges	65,084	20,581
Total fees and charges	218,551	132,372

BULLOO SHIRE COUNCIL

Notes to the financial statements

For the year ended 30 June 2021

	2021 \$	2020 \$
3 Revenue (continued)		
(c) Sales revenue		
Sale of goods revenue is recognised in the point in time that the customer obtains control of the goods, generally at delivery. Revenue from services is recognised when the service is rendered.		
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 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.		
Rendering of services		
Contract and recoverable works	1,466,278	3,367,811
Private Works	99,480	89,073
Other sale of services	1,654	4,500
Total sale of services	<u>1,567,412</u>	<u>3,461,384</u>
Sale of goods		
Café	13,884	66,626
Aviation fuel	280,864	351,449
Total sale of goods	<u>294,748</u>	<u>418,075</u>
Total for sales revenue	<u><u>1,862,160</u></u>	<u><u>3,879,459</u></u>

(d) Grants, subsidies, contributions and donations

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 obligation is satisfied.

Performance obligations vary in each agreement and may include events to be held for the community and the provision of services. 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.

Where control is transferred over time, revenue is recognised using either costs or time incurred.

Grant income under AASB 1058

Where Council receives an asset for significantly below fair value, the asset is recognised at fair value, related liability (or equity items) are recorded and income then is recognised for any remaining asset value at the time that the asset is received.

BULLOO SHIRE COUNCIL

Notes to the financial statements

For the year ended 30 June 2021

	2021 \$	2020 \$
3 Revenue (continued)		
(d) Grants, subsidies, contributions and donations (continued)		
Capital grants		
Where Council receives funding under an enforceable contract to acquire or construct a specified item of property, plant and equipment which will be under Council's control on completion, revenue is recognised 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.		
Donations and contributions		
Where assets are donated or purchased for significantly below fair value, the revenue is recognised when the asset is acquired and controlled by Council.		
Donations and contributions are generally recognised on receipt of the asset since there are no enforceable performance obligations.		
(i) Operating grants		
General purpose grants	6,545,808	5,870,092
State government subsidies and grants	430,977	250,854
Commonwealth government subsidies and grants	6,801,650	1,450,676
Total operating revenue	<u>13,778,435</u>	<u>7,571,622</u>
(ii) Capital grants		
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.		
(i) Monetary revenue designated for capital funding purposes:		
State government subsidies and grants	4,059,761	2,290,707
Commonwealth government subsidies and grants	2,912,492	1,649,356
	<u>6,972,253</u>	<u>3,940,063</u>
(iii) Timing of revenue recognition for grants, subsidies and contributions		
Revenue recognised at a point in time		
Grants and subsidies	<u>13,778,435</u>	<u>7,571,622</u>
	<u>13,778,435</u>	<u>7,571,622</u>
Revenue recognised over time		
Grants and subsidies	<u>6,972,253</u>	<u>3,940,063</u>
	<u>6,972,253</u>	<u>3,940,063</u>
Total for grants, subsidies and contributions	<u>20,750,689</u>	<u>11,511,685</u>

BULLOO SHIRE COUNCIL

Notes to the financial statements

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
4 Interest and other income			
(a) Other income			
Recovered costs		303,550	20,774
Other		8,972	25,417
		<u>312,522</u>	<u>46,191</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 8.53% 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		125,747	229,822
Interest received from other sources		596	995
Interest from overdue rates and utility charges		4,191	3,845
		<u>130,534</u>	<u>234,662</u>
5 Capital income			
Gain / (loss) on the disposal of non-current assets			
(a) Proceeds from disposal of land		2,455	24,330
Less: Carrying value of land disposed	13	(6,756)	(29,382)
		<u>(4,301)</u>	<u>(5,052)</u>
(b) Proceeds from disposal of plant and equipment		435,417	510,307
Less: Carrying value of plant and equipment disposed	13	(416,510)	(461,221)
		<u>18,907</u>	<u>49,086</u>
Total capital income		<u>14,606</u>	<u>44,034</u>

BULLOO SHIRE COUNCIL

Notes to the financial statements

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
6 Employee benefits			
Employee benefit expenses are recorded when the service has been provided by the employee.			
Staff wages and salaries		4,573,102	4,506,426
Councillors' remuneration		337,145	309,712
Annual, sick and long service leave entitlements		1,036,876	966,852
Superannuation	21	536,153	521,380
		<u>6,483,276</u>	<u>6,304,370</u>
Other employee related expenses		306,693	149,584
		<u>6,789,969</u>	<u>6,453,954</u>
Less: Capitalised employee expenses		<u>(401,096)</u>	<u>(437,295)</u>
		<u>6,388,873</u>	<u>6,016,659</u>

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

	2021 Number	2020 Number
Total employees at the reporting date		
Elected members	5	5
Administration staff	27	27
Depot and outdoors staff	34	34
Total full time equivalent employees	<u>66</u>	<u>66</u>

7 Materials and services

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

Advertising and marketing	75,640	12,651
Administration supplies and consumables	268,668	129,525
Audit of annual financial statements by the Auditor-General of Queensland	58,499	41,470
Communications and IT	473,728	400,102
Consultants	505,061	285,028
Coronavirus (COVID-19)	8,169	8,629
Donations paid	94,297	133,969
Insurance	251,914	206,917
Repairs and maintenance	7,221,383	4,068,841
Other materials and services	1,328,724	1,406,837
	<u>10,286,083</u>	<u>6,693,969</u>

Total audit fees quoted by the Queensland Audit Office relating to the 2020-21 financial statements are \$67,800 (2020: \$65,700).

8 Finance costs

Finance costs charged by the Queensland Treasury Corporation	-	208,723
Bank charges	13,317	4,467
Impairment of receivables	10,580	8,982
	<u>23,897</u>	<u>222,172</u>

BULLOO SHIRE COUNCIL

Notes to the financial statements

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
9 Capital expenses			
Loss on the write-off of other structures		-	29,551
Loss on the write-off of water infrastructure		-	47,969
Loss on the write-off of buildings		290,438	57,181
Loss on the write-off of road, drainage and bridge network		197,324	67,349
Total capital expenses	13	<u>487,762</u>	<u>202,050</u>

10 Cash and cash equivalents

Cash and cash equivalents in the statement of cash flows includes 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 known amounts of cash and which are subject to an insignificant risk of changes in value.

Cash at bank and on hand	393,617	2,089,231
Deposits at call	<u>18,834,378</u>	<u>17,813,519</u>
Balance as per statement of cash flows	<u>19,227,995</u>	<u>19,902,750</u>

Council is exposed to credit risk through its investments in the QTC Cash Fund. The QTC Cash Fund is an asset management portfolio investing in a wide range of high credit rated counterparties. Deposits with the QTC Cash Fund are capital guaranteed.

Council's cash, cash equivalents and investments are subject to a number of externally imposed expenditure restrictions that limit the amount available for discretionary or future use at the reporting date. These restrictions relate to the following cash assets:

Unspent government grants and subsidies	<u>1,187,116</u>	<u>744,960</u>
Total externally imposed restrictions on cash assets	<u>1,187,116</u>	<u>744,960</u>

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. Funds held in the trust account on behalf of outside parties include monies held in trust for the Burke and Wills Dig Tree activities as well as contract deposits, paid into the trust account by the Council. The Council performs only a custodian role in respect of these monies and because the monies cannot be used for Council purposes, they are not considered revenue nor brought to account in the financial statements since Council has no control over the assets.

Trust funds held for outside parties

Monies collected or held on behalf of other entities yet to be paid out to or on behalf of those entities

<u>27,785</u>	<u>4,517</u>
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BULLOO SHIRE COUNCIL

Notes to the financial statements

For the year ended 30 June 2021

Note	2021 \$	2020 \$
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11 Receivables

Receivables are amounts owed to Council at year end. They are recognised at the amounts due at the time of sale or service delivery. Settlement of receivables, except for deferred house sale payments, is required within 30 days after the invoice is issued. Deferred house sale payments represents amounts owing by Council employees for the land and buildings sold by Council to the employees. Under the sale agreement staff are provided extended repayment terms of 5 Years. Council has the right to the land and buildings in the event the amounts are not paid by the employee.

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.

As Council has the power under the *Local Government Act 2009* to sell an owner's property to recover outstanding rate debts, Council will only impair rate receivables when outstanding debt exceeds unimproved capital values.

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.

Receivables by type

Current

Rates and charges	67,520	24,202
Other debtors	425,143	428,448
GST recoverable	378,218	139,018
Deferred house sale payments	92,080	64,480
	<u>962,961</u>	<u>656,148</u>
Less: loss allowance	(12,612)	(12,403)
Total current receivables	<u><u>950,349</u></u>	<u><u>643,745</u></u>

Non-current

Deferred house sale payments	55,800	293,253
Total non-current receivables	<u><u>55,800</u></u>	<u><u>293,253</u></u>

Interest is charged on outstanding rates (8.53% per annum from 1 July 2020, previously 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.

Council applies normal business credit protection procedures prior to providing goods or services to minimise credit risk.

There is some geographical concentration of risk in Council's jurisdiction in terms of the production (extraction) of oil, gas and petroleum.

The Council does not require collateral in respect of trade and other receivables.

BULLOO SHIRE COUNCIL

Notes to the financial statements

For the year ended 30 June 2021

	2021	2020
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	429,609	161,722
Plant and general equipment and consumables	429,413	393,415
	<u>859,022</u>	<u>555,137</u>

BULLOO SHIRE COUNCIL

Notes to the financial statements
For the year ended 30 June 2021

13 (a) Property, plant and equipment

Basis of measurement Fair value category	Land	Buildings	Other Structures	Plant and equipment	Office equipment and furniture	Roads, drainage and bridges network	Water infrastructure	Sewerage infrastructure	Work in Progress	Total
	Fair value Level 3	Fair value Level 3	Fair value Level 3	Cost	Cost	Fair value Level 3	Fair value Level 3	Fair value Level 3	Cost	
Asset values	Note	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening gross value as at 1 July 2020	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	266,246,497
Additions										
- Renewals	-	-	-	-	-	-	-	-	3,960,401	3,960,401
- Other additions	5,590	-	-	-	-	-	-	-	8,210,799	8,216,388
Transfers between classes	-	853,823	1,569,293	1,184,202	90,007	7,490,312	3,276,496	48,940	(14,513,072)	-
Disposals	5,9	(6,756)	-	(1,049,723)	(54,691)	(28,249)	-	-	-	(1,139,418)
Write offs	5,9	-	(1,244,866)	-	-	(297,118)	-	-	-	(1,541,984)
Closing gross value as at 30 June 2021	569,575	33,376,948	12,609,778	12,816,393	828,398	197,917,789	12,094,631	3,812,764	1,715,607	275,741,882

Accumulated depreciation and impairment

Opening gross value as at 1 July 2020	-	13,535,067	3,562,297	6,590,341	313,089	44,039,800	2,644,671	1,218,389	-	71,903,654
Depreciation expense	-	846,156	446,734	1,004,372	49,753	4,094,395	391,725	77,007	-	6,910,142
Depreciation on disposals	5,9	-	-	(633,213)	(54,691)	-	-	-	-	(687,904)
Depreciation on write offs	5,9	-	-	-	-	(128,043)	-	-	-	(1,082,471)
Accumulated depreciation as at 30 June 2021	-	13,426,795	4,009,031	6,961,500	308,151	48,006,152	3,036,397	1,295,395	-	77,043,420

Net value at 30 June 2021	569,575	19,950,153	8,600,747	5,854,893	520,247	149,911,637	9,058,234	2,517,368	1,715,607	198,698,462
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Range of estimated useful life in years	Not depreciated	10 - 100	10 - 150	2 - 30	2 - 15	7 - 1000	5 - 115	10 - 100	Not depreciated

Asset additions comprise

Asset renewals	-	88,207	47,734	1,184,202	21,917	2,298,255	-	320,086	-	3,960,401
Other additions	5,590	1,021,119	1,147,179	22,624	-	3,359,830	2,660,047	-	-	8,216,388
Total asset additions	5,590	1,109,326	1,194,913	1,206,826	21,917	5,658,085	2,660,047	320,086	-	12,176,789

BULLOO SHIRE COUNCIL

Notes to the financial statements
For the year ended 30 June 2021

13 (b) Property, plant and equipment - prior year

30 June 2020		Land	Buildings	Other Structures	Plant and equipment	Office equipment and furniture	Roads, drainage and bridges network	Water infrastructure	Sewerage infrastructure	Work in Progress	Total
Basis of measurement	Fair value	Fair value	Fair value	Fair value	Cost	Cost	Fair value	Fair value	Fair value	Cost	
	Level 3	Level 3	Level 3	Level 3			Level 3	Level 3	Level 3		
Fair value category											
Asset values	Note	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening gross value as at 1 July 2019		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
Transfers from work in progress		19,940	1,446,042	644,252	1,623,969	-	4,106,465	257,271	122,404	(8,220,343)	-
Disposals	5,9	(29,379)	-	-	(1,739,419)	-	-	-	-	-	(1,768,798)
Revaluation adjustment to asset revaluation surplus		(47,278)	629,629	227,081	-	-	1,288,358	82,984	39,478	-	2,220,252
Write offs	5,9	-	(94,087)	(60,956)	-	-	(130,213)	(63,003)	-	-	(348,259)
Closing gross value as at 30 June 2020		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

Accumulated depreciation and impairment

Opening gross value as at 1 July 2019		-	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
Depreciation on disposals	5,9	-	-	-	(1,278,195)	-	-	-	-	-	-	(1,278,195)
Revaluation adjustment to asset revaluation surplus		-	252,371	73,270	-	-	23,549	-	24,888	12,780	-	386,858
Depreciation on write offs	5,9	-	(36,906)	(31,407)	-	-	(62,865)	-	(15,034)	-	-	(146,212)
Total accumulated depreciation as at 30 June 2020		-	13,535,067	3,562,297	6,590,341	313,089	44,039,800	2,644,671	1,218,389	-	-	71,903,654

Net value at 30 June 2020		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
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BULLOO SHIRE COUNCIL

Notes to the financial statements

For the year ended 30 June 2021

13 Property, plant and equipment (continued)

(c) Recognition

Purchases of property, plant and equipment are recognised as assets unless they are below the asset recognition threshold or maintenance expenditure.

Individual assets valued below the asset recognition threshold are recognised as an asset if they form part of an integrated function.

Land under roads and reserve land under the *Land Act 1994* or *Land Title Act 1994* is controlled by Queensland State Government and not recognised in Council's financial statements.

(d) 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 incidental to the acquisition. Direct labour and materials and an appropriate proportion of overheads incurred in the acquisition or construction of assets are also included as capital costs.

Property, plant and equipment received in the form of contributions, for significantly less than fair value or as offsets to infrastructure charges are recognised as assets and revenues at fair value.

When Council raises a provision for the restoration of a Council-controlled site, such as a landfill site, the provision is initially recognised against property, plant and equipment.

(e) Depreciation

Assets are depreciated from the date of acquisition or when an asset is ready for use.

Land assets and work in progress are not depreciated.

Depreciation, where applicable, is calculated on a straight-line basis such that the cost of the asset less its residual value is recognised progressively over its estimated useful life to Council. Management believe that the straight-line basis appropriately reflects the pattern of consumption of all Council assets.

Where assets have separately identifiable components, these components have separately assigned useful lives.

Depreciation methods, estimated useful lives and residual values 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.

Key judgements and estimates:

Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected future performance of the assets.

13 Property, plant and equipment (continued)

(f) Impairment

Property, plant and equipment held at cost is assessed for indicators of impairment annually. If an indicator of possible impairment exists, 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.

(g) Valuation

Valuation Processes

Council considers the carrying amount of its property, plant and equipment on an annual basis compared to fair value and makes adjustment where these are materially different. Every 5 years Council performs a full comprehensive revaluation by engaging an external professionally qualified valuer or suitably qualified internal staff.

In the intervening years, Council utilises a combination of internal and external sources of information, as appropriate, in a structured manner in order to determine if there has been any potential material movement in the fair value of assets. Where this is indicated the relevant assets will be revalued by indexation or a desktop valuation as appropriate. A "desktop" valuation may involve 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.

Key judgements and estimates:

Australis Asset Advisory Group performed an indexation exercise of Council assets for 30 June 2021. Council officers evaluated the findings of the indexation report by Australis Asset Advisory Group, and deemed the outcomes to be appropriate for the circumstances of Council. The indexation increases were mostly modest and was considered not material by Council, and as such the indexation increases were not implemented for 30 June 2021.

Revaluation increases are recognised in the asset revaluation surplus unless they are reversing a previous decrease which was taken through the income statement. Under such conditions the increase is taken to the income statement to the extent of the previous decrease.

Fair values are classified into three levels as follows:

- Level 1 - Fair value based on quoted prices (unadjusted) in active markets for identical assets or liabilities
- Level 2 - Fair value based on inputs that are directly or indirectly observable, such as prices for similar assets, for the asset or liability
- Level 3 - Fair value based on unobservable inputs for the asset and liability

There were no transfers between levels of the hierarchy during the year.

BULLOO SHIRE COUNCIL

Notes to the financial statements For the year ended 30 June 2021

13(g). Property, plant and equipment

Valuation techniques used to derive fair values

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Land (level 3) 2021: \$569,575 2020: \$570,742	Market value	30 June 2018	Australis Asset Advisory Group	Sales prices (database of recent sales) of comparable properties adjusted for differences in key attributes such as property size and other factors including restrictive use for special purposes	Nil	Nil
Other structures (level 3) 2021: \$8,600,747 2020: \$7,478,188	Current replacement cost	30 June 2018	Australis Asset Advisory Group	Current replacement cost (rate per square metre) based on cost guides, unit rate databases and available market and construction data of modern equivalent assets Condition assessments and useful life information	Nil	Nil
Buildings (level 3) 2021: \$19,950,153 2020: \$20,232,925	Current replacement cost	30 June 2018	Australis Asset Advisory Group	Current replacement cost (rate per square metre) based on cost guides, unit rate databases and available market and construction data of modern equivalent assets Condition assessments and useful life information	Nil	Nil
Roads, drainage and bridges network (level 3)	Current replacement cost	30 June 2018	Australis Asset Advisory Group	Current replacement cost calculated by reference to linear and area specifications, production rates, estimated labour and material inputs, services costs, and overhead allocations based on existing supplier contract and Council rates. Soil types and pavement surfacing materials are considered in determining unit rates.	Nil	Nil
Water (level 3) Sewerage (level 3)	Current replacement cost	30 June 2018	Australis Asset Advisory Group	Current replacement cost unit rates were based on similar recent project costs, unit rate databases, indices, Rawlinson's construction rates and quotations and reviews by Council officers except for active assets (treatment, pumping and storage), as well as making full use of observable data where possible.	Nil	Nil

BULLOO SHIRE COUNCIL

Notes to the financial statements

For the year ended 30 June 2021

	2021 \$	2020 \$
14 Contract balances		
Contract assets represents the excess of costs incurred in relation to a contract with a customer or construction of an asset over the amounts that Council has invoiced the customer or the grantor. Where Council has invoiced the customer or the grantor amounts in excess of what it has incurred in relation to a contract or in constructing an asset, this gives rise to a contract liability.		
(a) Contract assets	<u>344,666</u>	<u>-</u>
(b) Contract liabilities		
Non-capital performance obligations not yet satisfied	79,479	-
Funds received upfront to construct Council controlled assets	<u>1,107,637</u>	<u>481,936</u>
	<u>1,187,116</u>	<u>481,936</u>
Deposits received in advance mostly relate to State and Federal Government grants.		
Revenue recognised that was included in the contract liability balance at the beginning of the year		
Non-capital performance obligations	-	-
Funds to construct Council controlled assets	<u>481,936</u>	<u>1,062,620</u>
	<u>481,936</u>	<u>1,062,620</u>
(c) Significant changes in contract balances		
The increase in contract liabilities mostly relates to funds received in advance for restoration works to roads resulting from a 2020 flood event.		
15 Payables		
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.		
Current		
Creditors	100,807	1,001,526
Accrued expenses	709,076	992,214
Prepaid rates	20,199	-
Employee entitlements	21,893	25,258
Other creditors	<u>2,205</u>	<u>825</u>
	<u>854,180</u>	<u>2,019,823</u>

BULLOO SHIRE COUNCIL

Notes to the financial statements

For the year ended 30 June 2021

Note	2021 \$	2020 \$
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16 Provisions

Liabilities are recognised for employee benefits such as wages and salaries, sick, 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 includes 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.

Council has an obligation to pay sick leave on termination to certain employees and therefore a liability has been recognised in regards to this obligation.

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 projected 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 provision is discounted using the Commonwealth Bond yield rates as published on the Department of State Development, Infrastructure, Local Government and Planning website.

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 non-current.

Current

Annual leave	486,608	458,676
Long service leave	615,668	584,116
	<u>1,102,276</u>	<u>1,042,792</u>

Non-current

Long service leave	102,311	102,572
	<u>102,311</u>	<u>102,572</u>

17 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.

BULLOO SHIRE COUNCIL

Notes to the financial statements

For the year ended 30 June 2021

Note	2021 \$	2020 \$
18 Commitments for expenditure		
Contractual commitments		
Contractual commitments at end of financial year but not recognised in the financial statements by functions are as follows:		
Thargomindah swimming pool	260,000	-
Explorers Caravan Park	89,668	187,488
ICT management and support contract	198,000	30,032
Thargomindah airport	538,200	-
Other	207,959	117,312
	<u>1,293,827</u>	<u>334,832</u>
Capital commitments		
Commitment for the purchase of two Mack Trucks and donga related amenities at the reporting date but not recognised as liabilities:		
	751,594	-
	<u>751,594</u>	<u>-</u>
Contractual commitments at end of financial year but not recognised in the financial statements by payable period are as follows:		
Within one year	1,562,621	245,164
Within 2-5 years	482,800	89,668
	<u>2,045,421</u>	<u>334,832</u>

19 Events after the reporting period

There were no other material adjusting or non-adjusting events after 30 June 2021.

20 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 2021 the financial statements reported an accumulated surplus and it is not anticipated any liability will arise.

BULLOO SHIRE COUNCIL

Notes to the financial statements

For the year ended 30 June 2021

Note	2021 \$	2020 \$
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20 Contingent liabilities (continued)

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 \$95,834 (2020: \$77,803).

21 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 pooled defined benefit plan and it is not in accordance with the deed to allocate obligations, plan assets and costs at the council level.

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.

Council may 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 measure of vested benefits represents the value of benefit entitlements should all participating employees voluntarily exit the scheme. 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.

BULLOO SHIRE COUNCIL**Notes to the financial statements**

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
21 Superannuation - Regional Defined Benefit Fund (continued)			
Superannuation contributions made to the Regional Defined Benefits Fund		11,519	12,581
Other superannuation contributions for employees	6	524,634	508,799
		<u>536,153</u>	<u>521,380</u>
22 Reconciliation of net result attributable to Council to net cash flow from operating activities			
Net operating result from income statement		4,799,810	1,887,476
Non-cash operating items:			
Depreciation and amortisation		6,910,142	6,143,963
Changes in accounting policy		-	(1,062,620)
		<u>6,910,142</u>	<u>5,081,343</u>
Investing and development activities:			
Net (profit)/loss on disposal of assets		(14,606)	(44,034)
Loss on write-off of assets		487,762	202,051
		<u>473,156</u>	<u>158,017</u>
Changes in operating assets and liabilities:			
(increase)/decrease in receivables		(69,360)	705,909
Increase/(decrease) in provision for doubtful debts		209	8,961
(increase)/decrease in inventories		(303,885)	(140,622)
(increase)/decrease in contract assets		(344,666)	-
Increase/(decrease) in payables		(1,165,643)	1,499,338
Increase/(decrease) in contract liabilities		705,180	481,936
Increase/(decrease) in employee leave entitlements		59,218	37,180
		<u>(1,118,947)</u>	<u>2,592,702</u>
Net cash inflow from operating activities		<u>11,064,160</u>	<u>9,719,538</u>

23 Financial instruments and financial risk management

Council's activities expose it to a variety of financial risks including; credit risk, liquidity risk and market risk.

Risk management framework

Council is responsible for the establishment and oversight of the risk management framework, together with developing and monitoring risk management policies.

Council approves policies for overall risk management, as well as specifically for managing credit, liquidity and market risk.

Council's risk management policies are established to identify and analyse the risks faced, to set appropriate limits and controls and to monitor these risks and adherence against limits. Council aims to manage volatility to minimise potential adverse effects on the financial performance of the Council.

Council's audit committee oversees how management monitors compliance with Council's risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by Council. Council's audit committee is assisted in its oversight role by internal audit. Internal audit undertakes both regular and ad hoc reviews of risk management controls and procedures, the results of which are reported to the audit committee.

Council does not enter into derivatives.

Credit risk

Credit risk is the risk of financial loss if a counterparty to a financial instrument fails to meet its contractual obligations. These obligations arise principally from Council's investments and receivables.

Exposure to credit risk is managed through regular analysis of credit counterparty ability to meet payment obligations.

Investments in financial instruments are required to be made with Queensland Treasury Corporation (QTC) or similar state / commonwealth bodies or financial institutions in Australia, in line with the requirements of the *Statutory Bodies Financial Arrangements Act 1982*.

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

The carrying amount of financial assets at the end of the reporting period represent the maximum exposure to credit risk.

Liquidity risk

Liquidity risk is the risk that Council will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset.

Council's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to Council's reputation.

23 Financial instruments and financial risk management (continued)*Exposure to liquidity risk*

Council is exposed to liquidity risk through its normal course of business. Council currently does not have borrowings with QTC.

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

The following table sets out the liquidity risk in relation to financial liabilities held by Council. It represents the remaining contractual cashflows (principal and interest) of financial liabilities at the end of the reporting period, excluding the impact of netting agreements:

	0 to 1 year	1 to 5 years	Over 5 years	Total	Carrying amount
	\$	\$	\$	\$	\$
2021					
Trade payables	854,180	-	-	854,180	854,180
	854,180	-	-	854,180	854,180
2020					
Trade payables	2,019,823	-	-	2,019,823	2,019,823
	2,019,823	-	-	2,019,823	2,019,823

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

Market Risk

Market risk is the risk that changes in market indices, such as interest rate, will affect Council's income or the value of its holdings of financial instruments.

Interest rate risk

Council is exposed to interest rate risk through investments and borrowings with QTC and investments held with other financial institutions.

Council has access to a mix of variable and fixed rate funding options through QTC so that interest rate risk exposure can be minimised.

The Council does not account for any fixed-rate financial assets or financial liabilities at Fair Value through Profit or Loss, therefore a change in interest rates at the reporting date would not affect profit or loss. Sensitivity calculations have not been done as they are deemed not to be material.

Council does not have any loans or borrowings with QTC currently.

BULLOO SHIRE COUNCIL

Notes to the financial statements

For the year ended 30 June 2021

23 Financial instruments and financial risk management (continued)

Fair Value

The fair value of trade and other receivables and payables is assumed to approximate the value of the original transaction, less any allowance for impairment.

The fair value of the cash held with Council's bank and with the Queensland Treasury Corporation is equal to the amounts shown in Note 10.

BULLOO SHIRE COUNCIL

Notes to the financial statements

For the year ended 30 June 2021

24 Transactions with related parties

(a) Remuneration for Key Management Personnel (KMP)

KMP include the Mayor, Councillors, Council's Chief Executive Officer and some executive management. The compensation paid to KMP comprises:

Details of benefits	2021	2020
	\$	\$
Short-term employee benefits	1,301,174	1,290,566
Post-employment benefits	103,447	99,928
Long-term benefits	(34,076)	14,871
Termination benefits	69,045	-
Total	<u>1,439,590</u>	<u>1,405,365</u>

(i) Detailed remuneration disclosures are provided in the annual report.

(b) Transactions with KMP and other related parties

Other related parties include the close family members of KMP and any entities under significant influence by KMP or their close family members. Close family members include a spouse, child and dependent of a KMP or their spouse.

Details of transactions between Council, KMP and other related parties are disclosed below:

Details of transactions	2021	2020
	\$	\$
Fees and charges charged by Council to KMP and other related parties	25,095	61,696
Employee expenses paid by Council for close family members of KMP	1,294,483	1,122,792
Purchase of materials and services by Council from other related parties	3,484,436	2,455,914

(i) The fees and charges charged to KMP and related parties of KMP were on an arm's length basis in accordance with the schedule of fees and charges adopted by Council.

(ii) All close family members of KMP were employed through an arm's length process. They are paid in accordance with the Award (or contract if applicable) for the job they perform. Council employs 61 employees (61 in 2020) of which 19 (16 in 2020) are close family members of key management personnel.

BULLOO SHIRE COUNCIL

Notes to the financial statements

For the year ended 30 June 2021

24 Transactions with related parties (continued)

(iii) Council purchased the following materials and services from entities that are controlled by KMP. All purchases were at arm's length and were in the normal course of Council operations:

Details of materials and services purchased	2021	2020
	\$	\$
Purchase of accommodation	19,852	19,112
Purchase of goods - Thargomindah General Store	142,793	138,690
Purchase of goods - other	5,297	1,860
Purchase of mechanical services - Turnouts Mechanical Services	299,764	364,522
Purchase of goods and maintenance services - Ago Vires Pty Ltd	2,827,150	1,777,305
Purchase of goods and maintenance services - other	216,614	154,425
	<u>3,511,470</u>	<u>2,455,914</u>

The managers/owners of Ago Vires Pty Ltd and Turnouts Mechanical Services are sons-in-law of the Mayor of Council. Both are also related parties to the Corporate Services Manager, another KMP of Council, the second being married to her, and the first being married to her sister, who was employed by Council until March 2021.

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's operations.

(c) Outstanding balances

Council owed \$87,722 to related parties for supplies, while related parties owed \$3,341 to Council, at the end of the financial year.

(d) Loans and guarantees to / from related parties

Council does not make loans to or receive loans from related parties. No guarantees have been provided.

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

Most of the entities and people that are related parties of 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 regional swimming pools
- Dog registration
- Borrowing books from a Council library

Council has not included these types of transaction in its disclosure, where they are made on the same terms and conditions available to the general public.

BULLOO SHIRE COUNCIL

Financial statements

For the year ended 30 June 2021

Management Certificate

For the year ended 30 June 2021

These general purpose financial statements have been prepared pursuant to sections 176 and 177 of the *Local Government Regulation 2012* (the Regulation) 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 1 to 32, 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

Date: 08 October 2021



Lew Rojahn
Chief Executive Officer

Date: 08 October 2021

BULLOO SHIRE COUNCIL

Current-year Financial Sustainability Statement

For the year ended 30 June 2021

Measures of Financial Sustainability

Council's performance at 30 June 2021 against key financial ratios and targets:	How the measure is calculated	Actual - Council	Target
Operating surplus ratio	Net result (excluding capital items) divided by total operating revenue (excluding capital items)	(7.8%)	Between 0% and 10%
Asset sustainability ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.	47.0%	Greater than 90%
Net financial liabilities ratio	Total liabilities less current assets divided by total operating revenue (excluding capital items)	(82.8%)	Not greater than 60%


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 2021.

Certificate of Accuracy For the year ended 30 June 2021

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

Date: 08 October 2021


Lew Rojahn
Chief Executive Officer
Date: 08 October 2021

BULLOO SHIRE COUNCIL

Unaudited Long-Term Financial Sustainability Statement
Prepared as at 30 June 2021

Measures of Financial Sustainability	Measure	Target	Actuals at 30 June 2021	Projected for the years ended:								
				30 June 2022	30 June 2023	30 June 2024	30 June 2025	30 June 2026	30 June 2027	30 June 2028	30 June 2029	30 June 2030
Operating surplus ratio	Net result divided by total operating revenue	Between 0% and 10%	(7.8%)	(14.8%)	(7.5%)	(7.0%)	(6.6%)	(6.5%)	(6.4%)	(6.7%)	(6.4%)	(5.7%)
Asset sustainability ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.	greater than 90%	47.0%	53.0%	64.4%	63.8%	63.0%	62.1%	61.0%	59.8%	66.6%	67.9%
Net financial liabilities ratio	Total liabilities less current assets divided by total operating revenue	not greater than 60%	(82.8%)	(48.3%)	(55.5%)	(55.9%)	(56.8%)	(58.3%)	(60.0%)	(62.1%)	(62.1%)	(62.1%)

Council's Financial Management Strategy

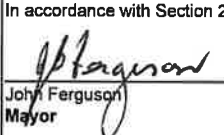
Council measures revenue and expenditure trends over time as a guide to future requirements and to make decisions about the efficient allocation of resources to ensure the most effective provision of services. Council ensures that its financial management strategy is prudent and that its long-term financial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

Certificate of Accuracy

For the long-term financial sustainability statement as at 30 June 2021

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

Date: 08 October 2021


LeW Rojahn
Chief Executive Officer

Date: 08 October 2021