



Notice of Meeting

Notice is hereby given that the **Ordinary Meeting** of the **Whitsunday Regional Council** will be held at the Proserpine Community Centre, 36 Gardenia Street, Proserpine on **Wednesday 9 September 2020** commencing at **9:00 a.m.** and the Agenda is attached.

Councillors: Andrew Willcox, Jan Clifford, Al Grundy, John Collins, Michelle Wright, Gary Simpson and Michael Brunker.

Local Government Regulation 2012

258.(1) Written notice of each meeting or adjourned meeting of a local government must be given to each councillor at least 2 days before the day of the meeting unless it is impracticable to give the notice.

(2) The written notice must state:

- (a) the day and time of the meeting; and
- (b) for a special meeting – the business to be conducted at the meeting

(3) A **special meeting** is a meeting at which the only business that may be conducted is the business stated in the notice of meeting.

Rodney Ferguson

CHIEF EXECUTIVE OFFICER





Agenda of the Ordinary Meeting to be held at
the Proserpine Community Centre, 36 Gardenia Street Proserpine
on Wednesday 9 September 2020 commencing at **9:00am**

Council acknowledges and shows respect to the Traditional Custodian/owners in whose country we hold this meeting.

9:00 am

- Formal Meeting Commences

10:00 am - 10.30 am

- Morning Tea

Agenda of the Ordinary Meeting to be held at
the Proserpine Community Centre, 36 Gardenia Street Proserpine
on Wednesday 9 September 2020 commencing at **9:00am**

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1. Apologies

No Agenda items for this section.

2. Condolences

2.1 CONDOLENCES REPORT

AUTHOR: Tailah Jensen – Governance Administration Officer

RESPONSIBLE OFFICER: Rodney Ferguson – Chief Executive Officer

RECOMMENDATION

Council observes one (1) minutes silence for the recently deceased.

The following report has been submitted for inclusion into Council's Ordinary Council Meeting to be held 9 September 2020.

SUMMARY

Council has received advice of the passing of community members within the Whitsunday Region.

PURPOSE

To acknowledge and observe a minute silence for the recently deceased throughout the Whitsunday Region.

BACKGROUND

Bereavement cards have been forwarded to the families of the deceased by the Mayor and Chief Executive Officer on behalf of the Whitsunday Regional Council.

STATUTORY MATTERS

N/A

ANALYSIS

N/A

STRATEGIC IMPACTS

N/A

CONSULTATION

Andrew Willcox – Mayor

DISCLOSURE OF OFFICER'S INTERESTS

N/A

CONCLUSION

Councillors, committee members, staff, general public and anyone participating in the meeting are to stand and observe a minute silence for the recently deceased.

ATTACHMENTS

N/A

3.1 Mayoral Minute

No Agenda items for this section.

3.2 Mayoral Update

Verbal update will be provided at the meeting.

4. Confirmation of Minutes

4.1 CONFIRMATION OF MINUTES REPORT

AUTHOR: Tailah Jensen – Governance Administration Officer

RESPONSIBLE OFFICER: Rodney Ferguson – Chief Executive Officer

RECOMMENDATION

That Council confirms the Minutes of the Ordinary Meeting held on 26 August 2020.

The following report has been submitted for inclusion into Council's Ordinary Council Meeting to be held 9 September 2020.

SUMMARY

Council is required to confirm the minutes of the Ordinary Council Meeting Minutes held on 26 August 2020.

PURPOSE

At each Council meeting, the minutes of the previous meeting must be confirmed by the councillors present and signed by the person presiding at the later meeting. The Minutes of Council's Ordinary Meeting held on 26 August 2020 are provided for Council's review and confirmation.

BACKGROUND

In accordance with s272 of the Local Government Regulation 2012, minutes were taken at Council's Ordinary meeting held on 26 August 2020 under the supervision of the person presiding at the meeting. These unconfirmed minutes once drafted were submitted to the Chief Executive Officer for review and are available on Council's website for public inspection.

STATUTORY MATTERS

In accordance with the Act, Council must record specified information in the minutes of a meeting regarding any declared material personal interests or conflicts of interest. At the Ordinary Meeting held on 26 August 2020, the following interests were declared and recorded in the minutes:

Councillor	MPI/COI	Report No.	Particulars of the interest
Cr Mike Brunker	COI	13.1	<i>Cr Brunker declared a perceived conflict of interest in this matter (as per section 175E of the Local Government Act 2009), due to his intended nomination for the seat of Burdekin in the upcoming state election, but he had considered his position and decided that he would leave the room while the matter is debated and voted on.</i>

All required information regarding declarations of interest under the Act is recorded in the minutes and consolidated in Council's Councillor COI and MPI Public Register, which is available on Council's website at the following link:

<https://www.whitsunday.qld.gov.au/DocumentCenter/View/5358>

Additionally, the chairperson of a local government meeting must also ensure that details of an order made against a Councillor for unsuitable meeting conduct at a Council meeting are recording in the minutes of the meeting. At the Ordinary Meeting held on 26 August 2020, the following orders were made:

Councillor	Order Made
<i>None for the 26 August 2020</i>	

All required information regarding orders made about the unsuitable meeting conduct of councillors at Council meetings under the Act is recorded in the minutes and consolidated in Council's Councillor Conduct Register. This register is available on Council's website at the following link: <https://www.whitsunday.qld.gov.au/DocumentCenter/View/5302>

Local Government Regulation 2012

Section 272 of the Regulation stipulates that the Chief Executive Officer must ensure that minutes of each meeting of a local government are taken under the supervision of the person presiding at the meeting.

Minutes of each meeting must include the names of councillors present at the meeting and if a division is called on a question, the names of all persons voting on the question and how they voted.

At each meeting, the minutes of the previous meeting must be confirmed by the councillors present and signed by the person presiding at the later meeting.

A copy of the minutes of each meeting must be available for inspection by the public, at a local government's public office and on its website, within 10 days after the end of the meeting. Once confirmed, the minutes must also be available for purchase at the local government's public office(s).

ANALYSIS

Council's options are:

Confirm the Minutes of the Ordinary Meeting held on 26 August 2020

If Council is satisfied that the unconfirmed minutes are an accurate representation of what occurred at the meeting held on 26 August 2020 and comply with legislative requirements outlined in this report, no further action is required other than to confirm the minutes as per the recommendation.

Confirm the Minutes of the Ordinary Meeting held on 26 August 2020 with amendments

If Council is not satisfied that the unconfirmed minutes are an accurate representation of what occurred at the meeting held on 26 August 2020 and comply with legislative requirements outlined in this report, then they move a motion that they be confirmed but with a list of amendments to ensure they are correct and compliant.

STRATEGIC IMPACTS

Alignment to Corporate Plan

Outcome 1.1: Our Leadership engages with the community and provides open, accountable and transparent local government.

Alignment to Operational Plan

KPI: Council agendas and business papers are delivered to Councillors within required timeframes.

Financial Implications

The price for a member of the public to purchase a copy of the minutes must not be more than the cost to the local government of having the copy printed and made available for purchase, and if the copy is supplied to the purchaser by post, the cost of the postage.

Risk Management Implications

Council risks non-compliance with the local government legislation by not confirming minutes of the previous meeting.

CONSULTATION

Jason Bradshaw – Director Corporate Services

DISCLOSURE OF OFFICER'S INTERESTS

No officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the Local Government Act 2009 or the Staff Code of Conduct.

CONCLUSION

These minutes from the 26 August 2020 are therefore submitted for adoption of their accuracy by the Councillors at this meeting of Council.

ATTACHMENTS

Attachment 1 - Copy of the minutes from Ordinary Meeting held on 26 August 2020

Attached separately

5. Delegations

No agenda items for this section.

6. Petitions

No agenda items for this section.

7. Notice of Motion

No agenda items for this section.

8. Questions on Notice

No agenda items for this section.

9. Questions from Public Gallery

PUBLIC QUESTION TIME

Excerpt of Council's Standing Orders:

1. Questions from the Public Gallery must be submitted in writing to Council prior to the Council Meeting.
2. The time allocated shall not exceed fifteen (15) minutes for each speaker (and no more than three (3) speakers shall be permitted to speak at any one (1) meeting).
3. If any address or comment is irrelevant, offensive, or unduly long, the Chairperson may require the person to cease making the submission or comment.
4. Any person addressing the Council shall stand, state their name and address, act and speak with decorum and frame any remarks in respectful and courteous language.

10. Office of the Mayor and CEO

No agenda items for this section.

11. Corporate Services

11.1 REGIONAL SOCIAL DEVELOPMENT COALITION

AUTHOR: Norm Garsden – Acting Manager Governance and Administration

RESPONSIBLE OFFICER: Jason Bradshaw – Director of Corporate Services

OFFICER'S RECOMMENDATION

That Council agree to provide a further \$10,000 funding from (budget number 7841-10668-61004) to the Regional Social Development Coalition and make an adjustment to Council's Budget in the upcoming Budget Review 1 from other operational budgets.

Further, that Council seek to ensure additional benefit to the Whitsunday Region as a result of the increased contribution.

The following report has been submitted for inclusion into Council's Ordinary Meeting to be held on 9 September 2020.

SUMMARY

To consider providing additional funding to the Regional Social Development Coalition.

PURPOSE

The Regional Social Development Coalition have sought additional funding (through GWCoM) to assist in restructuring the organisation.

BACKGROUND

The Regional Social Development Coalition (RSDC) was established in 1974 to build community leadership and capacity to strengthen regional communities in the Whitsunday Isaac and Mackay area. RSDC has a support and advocacy role, rather than a service delivery role. They provide individual mentoring and support to ensure ongoing sustainability of organisations which provide those services and activities which are essential for a strong and resilient community.

RSDC is also an advocate for local and regional issues, supporting the collective voice. Through their relationships with peak bodies, such as Volunteering QLD, Coalition for Community Boards, QCOSS and Community Services Industry Alliance, as well as the Federal and Queensland Government departments, RSDC is able to lobby and progress local concerns by fostering collaboration and regional planning around those concerns.

STATUTORY/COMPLIANCE MATTERS

Local Government Act 2009

Local Government Regulations 2012

Council's 2020/21 Budget

ANALYSIS

RSDC has written to the Greater Whitsunday Council of Mayors (GWCoM) seeking an additional \$30,000 to assist with renaming, rebranding and restructuring their organisation. RSDC's correspondence indicates that Councils' representatives and RSDC coordinating

committee members came together for a workshop to explore renaming, rebranding and restructuring their organisation. The additional funds will fund an interim executive officer to carry-out the restructure.

As GWCoM is not a funding body, they are seeking advice from WRC on whether it would agree to fund a portion of the \$30,000 (i.e. \$10,000). Indications from Mackay and Isaac Regional Councils are that they are supportive of making additional payments as requested.

STRATEGIC IMPACTS

Council's Budget allocation for the Regional Social Development Coalition has already been fully expended and to provide funding as requested, an equal amount will need to be withdrawn from a previously approved program, which may deprive funding for that program. An amended budget will also need to be approved.

The relevant job number is 7841 (budget number 7841-10668-61004) with a budget of \$25,000 sitting under the control of Rod Cousins in Community under "Community & Social Development".

CONSULTATION

Committee appointments were resolved by Council at the 27 May 2020 Ordinary Meeting where Cr Clifford was appointed to be Council's representative to RSDC.

ELT – August 2020

DISCLOSURE OF OFFICER'S INTERESTS

No officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the Local Government Act 2009 or the Staff Code of Conduct.

CONCLUSION

Cr Clifford may be able to provide further and better particulars about the proposal (as Council's representative on the organisation) and an opinion on the value to Council and the community, however, on the face of the request, the organisation appears to be undertaking an important role and attempting to provide greater services into the Whitsunday Region.

ATTACHMENTS

Attachment - Letter from GWCoM



24 August 2020

Via e-mail –

Rod.ferguson@whitsundayrc.qld.gov.au

Mr Rod Ferguson
Chief Executive Officer
Whitsunday Regional Council
PO Box 104
PROSERPINE QLD 4800

Dear Rod

Confirmation that at the most recent Greater Whitsunday Council of Mayors (GWCoM's) meeting held on 20 August 2020, correspondence was received from the Regional Social Development Coalition (RSDC) requesting that separate to the existing funding agreement for delivery of regional activities between RSDC, GWCoM's (and the 3 Council's), that consideration be given to granting of an amount of \$30,000 to assist with renaming, rebranding, and restructuring their organisation.

From their correspondence –

Last week your council representatives and RSDC coordinating committee members came together for a workshop to explore renaming, rebranding and restructuring our organisation.

The workshop was facilitated by Vicki Smith from Concept Consulting and Amanda Camm from Connect Approach. It was a great opportunity to work in collaboration across the 3 councils to help shape the future of our organisation.

To enable the organisation to restructure and we are seeking additional funds to support and fund an interim role in the way of an executive office to undertake the necessary work to restructure the organisation.

At this stage RSDC doesn't have the capacity to carry out the required work to enable the change and therefore are seeking additional assistance of \$30,000 from the Greater Whitsunday Council of Mayors.

Any assistance that you may provide will be greatly appreciated.

As you are aware the discussion at the GWCoM's meeting was generally supportive of such a request, however conscious that the GWCoM's is not itself a funding body and any such initiatives should have the approval and support of the member Councils for funding.

Therefore, the views of Whitsunday Regional Council are sought regarding this request, in particular the concept of Whitsunday Regional Council agreeing to fund a portion of the requested \$30,000.

Yours sincerely,



David McKendry
Company Secretary

11. Corporate Services

11.2 AUDITED FINANCIAL STATEMENTS - 2019/20 FINANCIAL YEAR

AUTHOR: Stephen Fernando - Chief Financial Officer

RESPONSIBLE OFFICER: Jason Bradshaw - Director Corporate Services

OFFICER'S RECOMMENDATION

That Council receive the Audited Financial Statements for the 2019/20 Financial Year together with the Audit Opinion of the Auditor-General of Queensland.

The following report has been submitted for inclusion into Whitsunday Regional Council's (Council) Ordinary Meeting to be held on 09 September 2020.

SUMMARY

To present the Audited Financial Statements for the 2019-20 Financial Year and the audit opinion from the Queensland Audit Opinion on the financial statements.

PURPOSE

To present Councillors the Annual Financial Statements 2019/20(including the opinion of the Auditor-General of Queensland on those statements).

BACKGROUND

The Local Government Act 2009 and Local Government Regulation 2012 requires Council to compile annual financial statements in accordance with Australian Accounting Standards and have them audited by the Auditor-General of Queensland.

The Annual Financial Statements were presented to Council's Audit & Risk Committee on 19 August 2020 for endorsement. Subsequent to the endorsement the Management representation letter was signed by the Chief Financial Officer and the Chief Executive Officer and the Annual Financial Statements were signed by the Chief Executive Officer and the Mayor.

On 28 August 2020, the Auditor-General of Queensland issued an unqualified opinion on Council's Annual Financial Statements.

The objective of having the financial statements audited and an audit opinion obtained within 60 days of the end of the financial year has been achieved.

As per the Local Government Act 2009 and Local Government Regulation 2012, Council's Annual Report will need to be published by 26 September 2020.

STATUTORY/COMPLIANCE MATTERS

Local Government Act 2009 (LGA) and Local Government Regulation 2012 (LGR)
Australian Accounting Standards (AAS).

ANALYSIS

The Annual Financial Statements and the analysis and comments of the Auditor-General are contained in Attachment 1 and 2 to this report, respectively. Council's Financial Sustainability Risk has been assessed by the Audit-Office as being "Low" (extract below). This indicates that

Council is in a sound financial position and can meet its financial obligations as and when they fall due. This is a positive result in the current climate, but focus remains on the longer term to ensure that Council remains viable into the future.

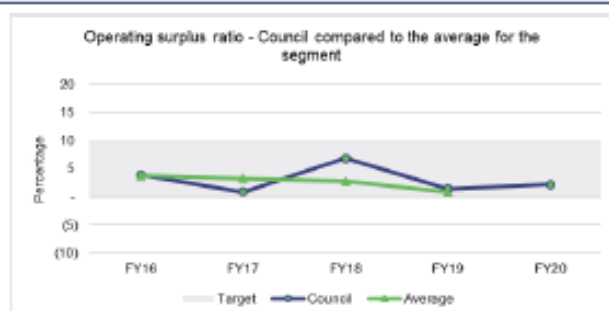
4. Financial sustainability assessment

The table below details our assessment of your financial sustainability and is based on the results of your asset sustainability, operating surplus and net financial liabilities ratios. Our likely 2020 assessment of council's overall financial sustainability risk is **Low** ●

Refer to Appendix D for guidance on how these ratios are calculated and our financial sustainability risk rating definitions.

Operating surplus ratio

Commentary



Council's five-year average operating ratio is 3.11%. This is within the target range.

The average operating surplus ratio indicates that Council has a healthy operating surplus ratio and can generate reasonable levels of funding from its own source revenue that it can fund ongoing operations as well as capital projects with some level of debt funding.

Net financial liabilities ratio

Commentary

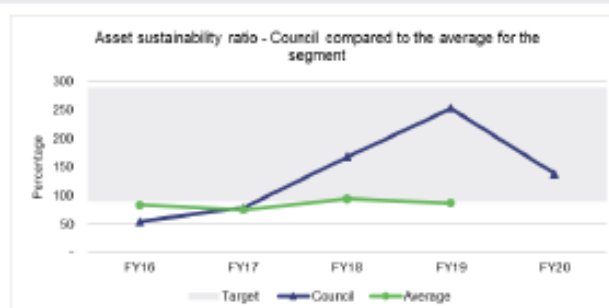


Council's net financial liabilities ratio as at 30 June 2020 is 28.11%. This is within the target range.

The net financial liabilities ratio indicates that Council's capital structure is very strong. This, combined with an operating surplus ratio of 2.25%, allows council to service any borrowings that it may need for any future capital projects.

Asset sustainability ratio

Commentary



Council's average asset sustainability ratio is 138.75%. This is within the target range.

The average asset sustainability ratio indicates that Council has continued to perform capital works for disaster recovery renewals, this has contributed to the result being over the target of 90%.

The report also identified that the financial reports were prepared in a "timely manner" and that there were "no significant adjustments" made to the reports.

The auditors identified five control issues, primarily related to the implementation of the new enterprise resource planning (ERP) system, of which one was identified and rectified before the commencement of the audit, and two more have already resolved, with one of them pending audit verification. The two items yet to be resolved have due dates of 30 September 2020 and 30 November 2020.

STRATEGIC IMPACTS

The Annual Financial Statements ensure that Council complies with the requirements of the legislation.

CONSULTATION

Rod Ferguson - Chief Executive Officer
Jason Bradshaw - Director Corporate Services
Julie Moller - Manager Strategic Finance
Audit & Risk Committee
Queensland Audit Office – William Buck (contract auditors)

DISCLOSURE OF OFFICER'S INTERESTS

No officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the Local Government Act 2009 or the Staff Code of Conduct.

CONCLUSION

Council are to receive the Annual Financial Statements 2019/20 and the audit opinion of the Auditor-General of Queensland.

ATTACHMENTS

Attachment 1 - Whitsunday Regional Council Audited Financial Statements for the 2019-20 Financial Year
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Statement of Comprehensive Income For the year ended 30 June 2020

	Note	2020 \$	2019 \$
Income			
Revenue			
Recurrent revenue			
Rates and levies	3 (a)	84,913,237	83,136,863
Sale of goods and major services	3 (b)	12,367,742	15,921,458
Fees and charges	3 (c)	3,232,050	3,485,387
Interest received		1,650,666	2,071,756
Sales of contract and recoverable works		4,915,902	4,292,550
Rental income		428,889	268,964
Grants, subsidies, contributions and donations	3 (d) (i)	10,632,767	9,891,406
Other recurrent income	3 (e)	7,689,236	4,106,996
Total recurrent revenue		125,830,489	123,175,380
Capital revenue			
Grants, subsidies, contributions and donations	3 (d) (ii)	60,449,475	53,445,393
Other capital income	4	63,764	-
Total capital revenue		60,513,239	53,445,393
Total income	2 (b)	186,343,728	176,620,773
Expenses			
Recurrent expenses			
Employee benefits	5	(36,876,686)	(35,743,952)
Materials and services	6	(52,881,261)	(58,007,575)
Finance costs	7	(4,066,083)	(3,171,698)
Depreciation and amortisation			
Property, plant and equipment	14	(28,988,187)	(24,264,672)
Intangible assets		-	(161,307)
Right of use assets	16	(193,084)	-
Total recurrent expenses		(123,005,301)	(121,349,204)
Capital expenses	8	(26,416,518)	(16,981,944)
Total expenses	2 (b)	(149,421,819)	(138,331,148)
Net result		36,921,909	38,289,625
Other comprehensive income			
Items that will not be reclassified to net result			
Increase/(decrease) in asset revaluation surplus	20	683	24,920,888
Total other comprehensive income for the year		683	24,920,888
Total comprehensive income for the year		36,922,592	63,210,513

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

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

Whitsunday Regional Council

Statement of Financial Position As at 30 June 2020

	Note	2020 \$	2019 \$
Current assets			
Cash and cash equivalents	9	68,775,501	63,618,285
Trade and other receivables	10 (a)	11,900,757	14,788,262
Inventories	11	1,330,586	1,050,130
Contract assets	15	9,492,762	-
Other assets	12	6,374,837	5,983,927
		97,874,443	85,440,604
Non-current assets held for sale		315,000	25,000
Total Current Assets		98,189,443	85,465,604
Non-current assets			
Trade and other receivables	10 (b)	21,000	-
Investment property	13	1,800,000	1,650,000
Property, plant and equipment	14	1,133,494,546	1,087,146,422
Right of use assets	16	1,833,351	-
Intangible assets		-	-
Total non-current assets		1,137,148,897	1,088,796,422
Total assets	2 (b)	1,235,338,340	1,174,262,026
Current liabilities			
Trade and other payables	17	26,338,220	29,158,292
Contract liabilities	15	7,042,906	-
Provisions	18	5,740,066	4,182,970
Borrowings	19	5,114,670	4,356,753
Lease liabilities	16	257,462	-
Total current liabilities		44,493,324	37,698,015
Non-current liabilities			
Provisions	18	7,931,719	5,947,776
Borrowings	19	79,540,469	76,358,219
Lease liabilities	16	1,594,616	-
Total non-current liabilities		89,066,804	82,305,995
Total liabilities		133,560,128	120,004,010
Net community assets		1,101,778,212	1,054,258,016
Community equity			
Asset revaluation surplus	20	360,463,221	360,462,538
Retained surplus		741,314,991	693,795,478
Total community equity		1,101,778,212	1,054,258,016

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

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

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

	Note	Total		Retained surplus		Asset revaluation surplus Note 18	
		2020 \$	2019 \$	2020 \$	2019 \$	2020 \$	2019 \$
Balance at beginning of year		1,054,258,016	984,550,783	693,795,478	649,009,133	360,462,538	335,541,650
Adjustment on initial application of AASB 15 / AASB 1058	22	7,819,074	-	7,819,074	-	-	-
Assets not previously recognised	14	2,778,530	6,496,720	2,778,530	6,496,720	-	-
Restated opening balances		1,064,855,620	991,047,503	704,393,082	655,505,853	360,462,538	335,541,650
Net result		36,921,909	38,289,625	36,921,909	38,289,625	-	-
Other comprehensive income for the year							
Revaluations:							
Property, plant & equipment	14	-	24,952,966	-	-	-	24,952,966
Change in value of future rehabilitation costs	20	683	(32,078)	-	-	683	(32,078)
Total comprehensive income for year		36,922,592	63,210,513	36,921,909	38,289,625	683	24,920,888
Balance at end of year		1,101,778,212	1,054,258,016	741,314,991	693,795,478	360,463,221	360,462,538

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

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

Statement of Cash Flows
For the year ended 30 June 2020

	Note	2020 \$	2019 \$
Cash flows from operating activities			
Receipts from customers		129,970,591	125,161,471
Payments to suppliers and employees		(110,396,357)	(95,779,047)
Interest received		1,650,666	2,071,756
Rental income		428,889	268,964
Non capital grants and contributions		12,359,972	9,891,406
Borrowing costs		(3,249,524)	(2,623,032)
Net cash inflow from operating activities	26	30,764,237	38,991,518
Cash flows from investing activities			
Payments for property, plant and equipment	14	(95,288,067)	(116,447,135)
Payments for investment property	13	(135,576)	(54,144)
Net movement in loans to community organisations		(25,281)	(993,125)
Proceeds from sale of property, plant and equipment		702,227	787,485
Return of capital on equity investments		-	81,766
Grants, subsidies, contributions and donations		65,375,323	51,072,673
Net cash outflow from investing activities		(29,371,374)	(65,552,480)
Cash flows from financing activities:			
Proceeds from borrowings	19	8,165,636	34,500,000
Repayment of borrowings	19	(4,226,926)	(2,717,512)
Repayments made on leases (principal only)	16	(174,357)	-
Net cash inflow (outflow) from financing activities		3,764,353	31,782,488
Net increase in cash and cash equivalents held		5,157,216	5,221,526
Cash and cash equivalents at beginning of the financial year		63,618,285	58,396,759
Cash and cash equivalents at end of the financial year	9	68,775,501	63,618,285

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

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

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

1 Significant accounting policies

1. 1 Basis of preparation

These general purpose financial statements are for the period 1 July 2019 to 30 June 2020 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 Australian Accounting Standards as applicable to not-for-profit entities.

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

1. 2 Constitution

The Whitsunday Regional Council (Council) is constituted under the *Queensland Local Government Act 2009* and is domiciled in Australia.

1. 3 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 2019, the standards which had an impact on reported position, performance and cash flows were those relating to revenue and leases.

Refer to the Change in accounting policy note 22 for transition disclosures for AASB 15 Revenue from Contracts with Customers, AASB 1058 Income of NFP Entities and AASB 16 Leases.

1. 4 Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2020, these standards have not been adopted by Council and will be included in the financial statements on their effective date. These standards will have no material impact for Council

1. 5 Estimates and Judgements

In the application of Council's accounting policies, management is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and ongoing assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods as relevant.

Judgements, estimates and assumptions that have a potential significant effect are outlined in the following financial statement notes:

- Investment Property - note 13
- Valuation and depreciation of property, plant and equipment - note 14
- Provisions - note 18
- Contingent liabilities - note 24
- Revenue - note 3
- Leases - note 16

1. 6 Rounding and comparatives

The financial statements have been rounded to the nearest \$1.

Comparative information has been restated where necessary to be consistent with disclosures in the current reporting period.

1. 7 Volunteer Services

The Council is in receipt of volunteer services provided by Townsville Correctional Centre's Bowen Women's Work Camp. The Work Camp team supports the performance of tasks such as maintenance of fences, cemeteries, playgrounds & showground and participates in restoration & general maintenance projects. Although the fair value of these volunteer services can be reliably measured, as these services would not be purchased if they were not donated, they have not been recognised as per AASB 1058. The Council partners with Queensland Corrective Services to provide beneficial works projects for the community, and rehabilitate offenders with their return to society

1. 8 Taxation

Income of local authorities and public authorities is exempt from Commonwealth taxation except for Fringe Benefits Tax and Goods and Services Tax ('GST'). The net amount of GST recoverable from the ATO or payable to the ATO is shown as an asset or liability respectively.

The Council pays payroll tax to the Queensland Government on certain activities.

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

2 Analysis of Results by Function

(a) Components of council functions

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

Office of the Chief Executive

Incorporates the offices of the Mayor, Councillors and the Chief Executive Officer to set and achieve Council's goals and objectives for the citizens of the Whitsunday region by providing direction, support, co-ordination, sound resource management policy and achieve effective and efficient management of Council's assets and resources.

Corporate Services

Corporate Services is responsible for the provision of efficient, effective and accountable financial and administrative services to Council and the community it serves. The core branches include Asset Management, Financial Services, Procurement, Property & Fleet, and Information Services.

Planning & Development

Planning and Development Services caters for Council's aim to achieve sustainable development in the region's communities through Planning Strategies, Development Assessment, Building Assessment, and Plumbing Assessment.

Community and Environmental Services

Community and Environmental Services caters for Council's aim to achieve sustainability by maintaining a healthy economy, vibrant communities and a thriving biophysical environment. This includes Libraries, Civic Centres, Museums and Art Galleries.

Engineering

To provide well constructed, safe & efficient transport infrastructure networks and engineering services that will meet community needs.

Customer Experience

To provide efficient and effective service in the areas of cemetery and public open space management to meet the community's current and future needs. This area also manages Council's customer contact centres.

Waste Management

To protect public health, safety and the environment by the provision of an efficient system for safe collection, transportation, recycling and disposal of waste products

Airport and Port Operations

To maintain fully operational airports and ports as commercial business enterprises as well as to meet the community and tourism needs within the Whitsunday region

Water Services

To meet the community needs for potable water by the efficient purchase, treatment, storage and distribution of water to consumers.

Sewerage Services

To protect public health, safety and the environment by the provision of an efficient system for safe collection, transportation, treatment and disposal of sewage waste

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

2 Analysis of results by function

(b) Revenue, expenses and assets have been attributed to the following functions :

Programs	Gross program income				Total income	Gross program expenses		Total expenses	Operating surplus/(deficit) from recurrent operations	Net result for year	Assets
	Recurrent revenue		Capital revenue			Recurrent	Capital				
	Grants	Other	Grants	Other							
	2020 \$	2020 \$	2020 \$	2020 \$	2020 \$	2020 \$	2020 \$	2020 \$	2020 \$	2020 \$	as at 30/6/20 \$
Office of the Chief Executive	398,381	184,497	(42,802)	-	540,076	(8,643,211)	-	(8,643,211)	(8,060,333)	(8,103,135)	-
Corporate Services	4,235,802	55,895,573	11,319,609	-	71,450,984	6,851,932	(2,670,172)	4,181,760	66,983,307	75,632,744	194,769,358
Planning & Development Services	97,853	1,757,300	-	-	1,855,153	(4,946,863)	-	(4,946,863)	(3,091,710)	(3,091,710)	-
Community and Environmental Services	490,975	2,588,930	200,712	63,764	3,344,381	(12,474,090)	(48,366)	(12,522,456)	(9,394,185)	(9,178,075)	3,896,706
Engineering	4,452,316	7,388,948	21,215,662	-	33,056,926	(39,254,186)	(13,026,677)	(52,280,863)	(27,412,922)	(19,223,937)	558,291,965
Customer Experience	957,440	143,607	4,622,286	-	5,723,333	(15,517,711)	(618,461)	(16,136,172)	(14,416,664)	(10,412,839)	37,477,649
Waste Management	-	7,998,668	137,185	-	8,135,853	(7,700,815)	(3,375,487)	(11,076,302)	297,853	(2,940,449)	9,376,096
Airport and Port Operations	-	5,264,046	17,340,915	-	22,604,961	(7,707,049)	(4,871,793)	(12,578,842)	(2,443,003)	10,026,119	95,922,243
Water Services	-	18,393,161	1,000,474	-	19,393,635	(19,294,581)	(486,867)	(19,781,448)	(901,420)	(387,813)	146,797,321
Sewerage Services	-	15,582,992	4,655,434	-	20,238,426	(14,318,727)	(1,318,695)	(15,637,422)	1,264,265	4,601,004	188,807,002
Total	10,632,767	115,197,722	60,449,475	63,764	186,343,728	(123,005,301)	(26,416,518)	(149,421,819)	2,825,188	36,921,909	1,235,338,340

Programs	Gross program income				Total income	Gross program expenses		Total expenses	Operating surplus/(deficit) from recurrent operations	Net result for year	Assets
	Recurrent revenue		Capital revenue			Recurrent	Capital				
	Grants	Other	Grants	Other							
	2019 \$	2019 \$	2019 \$	2019 \$	2019 \$	2019 \$	2019 \$	2019 \$	2019 \$	2019 \$	as at 30/6/19 \$
Office of the Chief Executive	419,404	341,943	-	-	761,347	(8,441,562)	-	(8,441,562)	(7,680,215)	(7,680,215)	1,405,577
Corporate Services	4,248,917	52,568,931	2,029,407	-	58,847,255	3,588,577	(1,311,488)	2,277,089	60,406,425	61,124,344	143,911,273
Planning & Development Services	96,877	1,844,432	-	-	1,941,309	(4,262,633)	-	(4,262,633)	(2,321,324)	(2,321,324)	-
Community and Environmental Services	445,561	2,904,479	77,294	-	3,427,334	(12,514,148)	(399,032)	(12,913,180)	(9,164,108)	(9,485,846)	15,832,518
Engineering	4,642,190	7,125,509	34,699,786	-	46,467,485	(39,890,420)	(5,348,344)	(45,238,764)	(28,122,720)	1,228,721	565,236,332
Customer Experience	7,159	166,975	4,289,332	-	4,463,466	(12,925,249)	(532,169)	(13,457,418)	(12,751,115)	(8,993,952)	32,341,449
Waste Management	-	8,996,258	145,901	-	9,142,159	(6,909,998)	(3,579,902)	(10,489,900)	2,086,259	(1,347,742)	8,598,175
Airport and Port Operations	-	6,855,365	9,477,273	-	16,332,638	(6,863,291)	(2,369,723)	(9,233,014)	(7,926)	7,099,623	87,724,396
Water Services	28,457	16,911,102	802,325	-	17,741,884	(18,067,200)	(729,310)	(18,796,510)	(1,127,642)	(1,054,627)	142,416,258
Sewerage Services	2,841	15,568,981	1,924,075	-	17,495,897	(15,063,280)	(2,711,975)	(17,775,255)	508,542	(279,357)	176,796,049
Total	9,891,406	113,283,974	53,445,393	-	176,620,773	(121,349,204)	(16,981,943)	(138,331,147)	1,826,176	38,289,625	1,174,262,026

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

	Note	2020 \$	2019 \$
3 Revenue			
		AASB 15 2020 \$	AASB 1058 2020 \$
Revenue recognised at a point in time			
Rates, levies and charges (excluding those related to services)	3 (a)	-	84,913,237
Grants, subsidies, donations and contributions	3 (d)	27,500	6,824,536
Infringements	3 (c)	-	328,230
Fees and charges (excluding infringements)	3 (c)	2,247,027	656,793
Sale of goods and services	3 (b)	12,367,742	-
		14,642,269	92,722,796
Revenue recognised over time			
Grants and subsidies	3 (d)	664,537	8,698,412
Revenue relating to grants for assets controlled by Council	3 (d)	-	54,867,257
		664,537	63,565,669
Total revenue		15,306,806	156,288,465
(a) Rates, levies and charges			
2020 accounting policy: Rates and annual charges are recognised as revenue when the council obtains control over the assets comprising these receipts which is the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.			
2019 accounting policy: Where rate monies are received prior to the commencement of the rating/levying period, the amount is recognised as revenue in the period in which they are received, otherwise rates are recognised at the commencement of rating period.			
General rates		50,181,420	50,171,213
Water		8,674,904	8,563,762
Water consumption, rental and sundries		7,743,833	7,063,598
Sewerage		16,586,925	16,108,404
Waste management		5,469,534	5,279,305
Rates and utility charge revenue		88,656,616	87,186,281
Less: Discounts		(3,074,746)	(3,387,639)
Less: Pensioner remissions		(668,633)	(661,780)
Net rates, levies and charges		84,913,237	83,136,863
(b) Sale of goods and major services			
Sale of goods is recognised when the significant risks and rewards of ownership are transferred to the buyer, generally when the customer has taken undisputed delivery of the goods.			
Council generates revenues from a number of services. The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service or in some cases, the customer is required to pay on arrival, for example caravan parks. There is no material obligation for Council in relation to refunds or returns. Contract 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. Revenue is measured at the fair value of consideration received or receivable in relation to that activity. Where consideration is received for the service in advance it is included in other liabilities and is recognised as revenue in the period when the service is performed.			
Parking and other ranger services		1,083,561	1,375,857
Refuse tips and transfer station charges		2,098,997	4,003,820
Aerodrome charges		3,980,384	5,917,081
Quarry charges		3,195,155	3,253,585
Shute harbour commercial activities		196,620	315,019
Caravan parks fees and charges		607,236	628,522
Water and sewerage fees and charges		1,060,363	427,575
Other services		145,426	-
		12,367,742	15,921,458

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

	Note	2020 \$	2019 \$
(c) Fees and charges			
2020 accounting policy: Revenue arising from fees and charges is recognised when or as the performance obligation is completed and the customer receives the benefit of the goods / services being provided.			
Licences granted by Council are all either short-term or low value and all revenue from licences is recognised at the time that the licence is granted rather than the term of the licence.			
Revenue from infringements is recognised on issue of infringement notice after applying the expected credit loss model relating to impairment of receivables for initial recognition of statutory receivables.			
2019 accounting policy: Fees and charges are recognised when council is unconditionally entitled to those funds. Generally this is upon lodgement of the relevant applications or documents, issuing of the infringement notice or when the service is provided.			
Lodgement fees		1,176,419	1,576,237
Dog registrations		249,490	236,880
Inspection fees		501,496	91,595
Licences and permits		374,312	498,090
Fines and infringements		371,148	470,548
Search Fees		140,215	119,460
Other statutory fees		59,112	116,490
User fees and charges		359,858	376,087
		3,232,050	3,485,387
(d) Grants, subsidies, contributions and donations			
2020 accounting policy:			
<u>Grant income under AASB 15</u>			
Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations, then the revenue is recognised when conformance to each performance obligations is satisfied.			
The performance obligations are varied based on the agreement but include delivery of services and events. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain milestones for others.			
Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control. 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, generally the input methods being either costs incurred or time elapsed are deemed to be the most appropriate methods to reflect the transfer of benefit.			
<u>Grant income under AASB 1058</u>			
Assets arising from grants in the scope of AASB 1058 is recognised at the assets fair value when the asset is received. Council considers whether there are any related liability or equity items associated with the assets which are recognised.			
Once the assets and liabilities have been recognised, then income is recognised for any remaining asset value at the time that the asset is received.			
<u>Capital grants</u>			
Capital grants received to enable Council to acquire or construct an item of property, plant and equipment to identified specifications, which will be under Council's control and which is enforceable, are recognised as revenue as and when the obligation to construct or purchase is completed. For construction projects, this is generally as the construction progresses in accordance with costs incurred, since this is deemed to be the most appropriate measure of the completeness of the construction project as there is no profit margin.			
Where assets are donated or purchased for significantly below fair value, the revenue is recognised when the asset is acquired and controlled by Council.			
2019 accounting policy: Grants, subsidies and contributions that are non-reciprocal in nature are recognised as revenue in the year in which Council obtains control over them, which is usually upon receipt of funds.			

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

	Note	2020 \$	2019 \$
(d) Grants, subsidies, contributions and donations (continued)			
(i) Recurrent			
General purpose grants		5,549,328	5,523,287
Commonwealth subsidies and grants		-	-
State Government subsidies & grants		2,314,811	1,194,141
State Government grant for flood damage		2,663,696	2,003,181
Contributions		104,932	1,170,797
Total recurrent revenue		10,632,767	9,891,406
Council has not spent all recurrent grants in the year received and therefore Council has established an internal reserve for this purpose.			
Developers pay infrastructure charges for trunk infrastructure, such as pump stations, treatment works, water & sewer mains, and water pollution control works. These infrastructure charges are not within the scope of AASB 1058 because there is no performance obligation associated with them. Consequently, the infrastructure charges are recognised as income when received.			
(ii) Capital			
(a) Monetary revenue designated for capital funding purposes:			
Commonwealth government grants		5,481,533	1,107,455
State Government subsidies & grants		19,917,532	21,597,041
NDRRA flood damage grants for capitalised repairs		29,553,310	26,653,928
Contributions		1,557,252	1,714,249
Insurance claim		2,616,000	-
		59,125,627	51,072,673
Physical assets contributed to Council by developers in the form of road works, stormwater, water & wastewater infrastructure, and park equipment are recognised as revenue when the development becomes "off maintenance" (i.e. the Council obtains control of the assets and becomes liable for any ongoing maintenance) and there is sufficient data in the form of drawings and plans to determine the approximate specifications and values of such assets. All non-cash contributions are recognised at the fair value of the contribution received on the date of acquisition.			
(b) Non-monetary revenue received is analysed as follows:			
Developer assets contributed by developers at fair value	14	1,323,848	2,372,720
Total capital revenue		60,449,475	53,445,393
(iii) Conditions over grants			
Non-reciprocal grants and contributions which were recognised as revenues during the reporting period and which were obtained on the condition that they be expended in a specified manner (eg. headworks) by the contributor but not expended at the reporting date:			
Non-reciprocal grants for infrastructure and services funding		5,735,875	7,907,439
Contributions for infrastructure and services		1,574,888	1,714,249
		7,310,763	9,621,688
Non-reciprocal grants and contributions which were recognised as revenues during a previous reporting period and were expended during the current reporting period:			
Non-reciprocal grants for infrastructure and services funding		14,060,572	23,462,201
(e) Other recurrent income			
Insurance claims		5,651,000	2,000,000
Other recurrent		2,038,236	2,106,996
		7,689,236	4,106,996
4 Capital income			
Revaluation of investment property	13	63,764	-
		63,764	-

Notes to the Financial Statements

For the year ended 30 June 2020

	Note	2020 \$	2019 \$
5 Employee benefits			
Total staff wages and salaries		29,010,793	27,549,100
Councillors' remuneration		559,059	538,674
Annual, sick and long service leave entitlements		5,577,686	5,582,848
Superannuation	25	3,554,302	3,474,864
		38,701,840	37,145,486
Other employee related expenses		1,392,730	1,187,107
		40,094,570	38,332,593
Less: Capitalised employee expenses		(3,217,884)	(2,588,641)
		36,876,686	35,743,952
Councillor remuneration represents salary paid as per the Local government remuneration commission report 2018.			
6 Materials and services			
Audit of annual financial statements by the Auditor-General of Queensland		125,928	123,500
Community donations, grants, subsidies & contributions		2,320,844	2,076,046
Legal services		987,123	1,209,797
Insurance		1,946,722	1,490,511
Consultants & services		1,310,765	1,470,661
Contractors		16,923,508	26,919,367
Plant & equipment		3,873,676	1,240,541
Advertising & marketing		324,425	332,661
Cost of inventories		400,997	1,065,239
Communications & IT		4,188,212	3,200,732
Repairs & maintenance & utility charges		4,131,399	4,593,505
Raw materials & consumables		10,570,097	5,764,185
Registrations & subscriptions		278,073	211,332
Safety		948,914	487,335
Purchase of water		2,417,403	2,419,516
Rentals - operating leases (2019 only)		-	507,635
Short-term leases	16	276,796	-
Low-value leases	16	119,684	-
Other material and services		1,344,564	4,511,227
Direct expenses in investment properties		392,131	383,785
		52,881,261	58,007,575
7 Finance costs			
Finance costs charged by the Queensland Treasury Corporation		3,211,095	2,623,032
Bank charges		368,039	332,765
Impairment of receivables and bad debts written off		435,623	202,025
Quarry rehabilitation - change in present value	18	11,439	13,875
Interest on leases	16	39,887	-
		4,066,083	3,171,698
8 Capital expenses			
Loss on sale of capital assets		319,509	92,517
Loss on write-off of capital assets	14	22,743,372	13,138,619
Revaluation down of investment properties	13	48,366	2,355
Investment property written-off	13	-	31,789
Change arising from revision of the future restoration expenditure		-	10,982
Increase in rehabilitation provision for future costs, on land not controlled by council, due to a change in discount rate		67,625	125,780
Increase in the rehabilitation provision, due to recognition of new sites or a change in the estimated future cost	18	3,263,523	3,579,902
Change in future cost for the quarry rehabilitation		(25,877)	-
Total capital expenses		26,416,518	16,981,944

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

	Note	2020 \$	2019 \$
9 Cash and cash equivalents			
Cash and cash equivalents in the Statement of Cash Flows includes cash at bank and on hand, all cash and cheques received but not banked at the year end and deposits held at call with the Queensland Treasury Corporation.			
Cash at bank and on hand		975,280	1,061,351
Deposits at call		67,800,221	62,556,934
Balance per Statement of Cash Flows		68,775,501	63,618,285
Councils cash and cash equivalents are subject to a number of internal and external restrictions that limit amounts available for discretionary or future use.			
(a) Externally imposed expenditure restrictions at the reporting date relate to the following cash assets:			
Restricted government grants and subsidies		7,042,906	4,722,516
Restricted developer contributions		9,147,163	14,931,393
Waste levy refund received in advance	17	-	1,415,881
(b) Internally imposed expenditure restrictions at the reporting date:			
Funds set aside by council and held in reserves for future projects		37,325,443	29,214,328
Total unspent restricted cash		53,515,512	50,284,118
Cash and deposits at call are held in the National Australia Bank (NAB) and Queensland Treasury Corporation in normal term deposits and business cheque accounts.			
9 Cash and cash equivalents (continued)			
Trust funds held for outside parties			
Funds held in the trust account on behalf of outside parties include those funds from the sale of land for arrears in rates, deposits for the contracted sale of land, security deposits lodged to guarantee performance and unclaimed monies (e.g. wages) paid into the trust account by Council. 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		33,572	97,131
Security deposits		1,394,196	1,160,938
		1,427,768	1,258,069
10 Trade and other receivables			
Trade receivables are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase price or contract price. Settlement of these amounts is required within 30 days from invoice date.			
Council has undertaken a comprehensive review of past records to determine an appropriate level of provision for debts that may be potentially uncollectible in the future. Based on this analysis, Council has determined the following as an appropriate basis for calculating the provision for doubtful debts.			
• Rates & Utility Charges Debtors - 0.025% of amounts outstanding past the due date • Infringement Debtors - 30% of amounts outstanding past the due date • Other General Debtors - 7.5% of amounts outstanding past the due date			
The collectability of receivables is assessed periodically and if there is objective evidence that Council will not be able to collect all amounts due, the carrying amount is impaired for potentially unrecoverable amounts, prior to the calculation of the provision.			
The provision for Rates & Utility Charges is low because Council is empowered under the provisions of the <i>Local Government Act 2009</i> to sell an owner's property to recover outstanding rates and utility charges.			

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

	Note	2020 \$	2019 \$
10 Trade and other receivables (continued)			
Loans and advances are recognised at the amount due at the time of the advance. Terms are usually a maximum of five years with interest charged at negotiated rates. Security is not normally obtained.			
(a) Current			
Rateable revenue		7,847,983	7,012,794
Other debtors		3,657,187	7,062,355
Less: Impairment		(610,413)	(288,606)
		10,894,757	13,786,543
Loans and advances to community organisations		1,006,000	1,001,719
		11,900,757	14,788,262
(b) Non-current			
Loans and advances to community organisations		21,000	-
Interest is charged on outstanding rates and levies at a rate of 9.83% per annum, compounded daily. No interest is charged on other debtors. There is no concentration of credit risk for rates and utility charges, fees and other debtors receivable.			
Loans relate to advances made to various sporting bodies. These loans arise from time to time and are subject to negotiated interest rates. The credit risk on these loans is considered low.			
Movement in accumulated impairment losses (trade and other receivables) is as follows:			
Opening balance		288,606	234,279
Adjustment to opening balance upon application of AASB 9*		-	26,260
Impairment adjustment in period		321,807	28,067
Closing balance		610,413	288,606
Ageing of past due receivables and the amount of any impairment is disclosed in the following table:			
Not past due		2,330,411	6,094,257
Past due 31-60 days		240,886	1,298,264
Past due 61-90 days		59,241	41,673
More than 90 days		9,901,632	7,642,674
Impaired		(610,413)	(288,606)
Total		11,921,757	14,788,262
11 Inventories			
Inventories held for distribution (internal consumption) 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.			
Inventory held for distribution is valued at cost, adjusted, when applicable, for any loss of service potential.			
Inventories for internal use			
Quarry and road materials		772,465	603,935
Stores and materials		558,121	446,195
Closing Balance		1,330,586	1,050,130
12 Other assets			
Water charges not yet levied		3,400,000	2,944,000
GST recoverable		1,683,384	1,556,374
Prepayments		1,291,453	1,483,553
		6,374,837	5,983,927

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

	Note	2020 \$	2019 \$
13 Investment property			
Investment properties are properties held for the primary purpose of earning rentals and/or capital appreciation.			
Investment properties are measured using the fair value model. This means all investment properties are initially recognised at cost (including transaction costs) and then subsequently revalued annually at the balance date by a registered valuer. Where investment property is acquired at no or nominal cost it is recognised at fair value on initial recognition.			
Gains or losses arising from changes in the fair value of investment properties are recognised as income or expenses respectively for the period in which they arise. Investment property is not depreciated and is not tested for impairment.			
Owned investment property			
Fair value at beginning of financial year		1,650,000	1,630,000
Fair value of assets transferred to other asset category	14	(974)	-
Revaluation adjustment to income statement	4	63,764	(2,355)
Acquisitions		135,576	54,144
Revaluation down of investment properties	8	(48,366)	(31,789)
Fair value at end of financial year		1,800,000	1,650,000
Investment properties comprises of:			
Proserpine Caravan Park			
Wangaratta Caravan Park			
'Investment properties were valued at fair value by Gregory Williams API No: 66044, QVRB No: 2004 from Herron Todd White, an independent professionally qualified valuation firm, as at 30 June 2020. Herron Todd White valuers have extensive experience in valuing properties of this nature in the Whitsunday Regional Council and surrounding areas. Further information about the valuation techniques used to derive fair value are included in note 14. Income from the investment properties are shown in note 3 . Operating expenses in respect of investment properties are shown in note 6.			

Notes to the Financial Statements

For the year ended 30 June 2020

14 Property, plant and equipment

Note	Land and Improvements	Buildings and Other Structures	Plant and Equipment	Transport Infrastructure	Water Infrastructure	Sewerage Infrastructure	Works in progress	Total
	Fair Value 2020	Fair Value 2020	Cost 2020	Fair Value 2020	Fair Value 2020	Fair Value 2020	Cost 2020	2020
	\$	\$	\$	\$	\$	\$	\$	\$
Basis of measurement								
Asset Values								
Opening gross value as at 1 July 2019	45,782,080	130,595,921	35,186,256	678,932,762	278,451,050	219,960,213	117,280,426	1,506,188,708
Minor correction to opening balance	-	35,000	312,123	2,331,001	550,631	146,880	-	3,375,635
Additions at cost	-	-	-	-	-	-	95,423,643	95,423,643
Contributed assets at valuation	-	9,040	-	988,167	180,338	146,303	-	1,323,848
Internal transfers from work in progress	126,461	25,862,803	9,121,423	45,114,929	2,373,200	11,303,748	(93,902,564)	-
Disposals	-	-	(3,215,105)	-	-	-	-	(3,215,105)
Write-offs	-	(16,101,800)	(517,769)	(20,360,020)	(1,186,979)	(2,668,277)	-	(40,834,845)
Internal transfers between asset classes	-	(20,004,980)	15,081,870	7,235,097	(2,483,193)	171,206	-	-
Transfer to Non-current assets held for sale	(290,000)	-	-	-	-	-	-	(290,000)
Transfer to investment properties	-	9,795	-	-	-	-	(135,576)	(125,781)
Closing gross value as at 30 June 2020	45,618,541	120,405,779	55,968,798	714,241,936	277,885,047	229,060,073	118,665,929	1,561,846,103
Accumulated depreciation and impairment								
Opening balance as at 1 July 2019	22,419	52,750,923	20,758,481	132,738,558	142,753,536	70,018,369	-	419,042,286
Minor correction to opening balance	-	2,266	19,494	415,402	103,841	56,102	-	597,105
Depreciation provided in period	1,245	3,555,630	3,278,110	12,039,848	5,678,783	4,434,571	-	28,988,187
Depreciation on disposals	-	-	(2,193,369)	-	-	-	-	(2,193,369)
Depreciation on write-offs	-	(9,007,227)	(271,862)	(6,762,691)	(700,111)	(1,349,582)	-	(18,091,473)
Internal transfers between asset classes	-	(7,339,024)	6,832,329	2,043,748	(1,605,755)	68,702	-	-
Transfer from investment properties	-	8,821	-	-	-	-	-	8,821
Accumulated depreciation as at 30 June 2020	23,664	39,971,389	28,423,183	140,474,865	146,230,294	73,228,162	-	428,351,557
Total written down value as at 30 June 2020	45,594,877	80,434,390	27,545,615	573,767,071	131,654,753	155,831,911	118,665,929	1,133,494,546
Range of estimated useful life in years	Land: Not depreciated. Improvements: 0 - 50	3 - 80	2 - 70	10 - 500	3 - 500	5 - 500	n/a	n/a
Addition of renewal assets	-	-	-	-	-	-	40,156,333	40,156,333
Addition of other assets	-	-	-	-	-	-	55,267,310	55,267,310
Total additions in period	-	-	-	-	-	-	95,423,643	95,423,643

* ARS denotes - Asset Revaluation Surplus

Notes to the financial statements

For the year ended 30 June 2020

14 Property, plant and equipment

Note	Land and Improvements	Buildings and Other Structures	Plant and Equipment	Transport Infrastructure	Water Infrastructure	Sewerage Infrastructure	Works in progress	Total
	Fair Value 2019	Fair Value 2019	Cost 2019	Fair Value 2019	Fair Value 2019	Fair Value 2019	Cost 2019	2019
Basis of measurement	\$	\$	\$	\$	\$	\$	\$	\$
Asset Values								
Opening gross value as at 1 July 2018	46,177,080	134,529,911	32,829,514	667,477,416	273,098,466	218,172,132	33,481,945	1,405,766,463
Minor correction to opening balance	-	19,497	23,455	2,456,982	3,778,703	3,849,110	-	10,127,747
Additions at cost	-	-	-	-	-	-	116,501,279	116,501,279
Contributed assets at valuation	-	31,818	-	1,562,370	356,068	422,463	-	2,372,720
Internal transfers from work in progress	-	7,834,782	3,851,566	16,504,795	2,570,847	1,886,664	(32,648,654)	-
Disposals	(370,000)	-	(1,473,553)	-	-	-	-	(1,843,553)
Write-offs	-	(14,822,580)	(44,726)	(7,692,818)	(1,353,034)	(4,370,156)	-	(28,283,314)
Revaluation adjustment to other comprehensive income. (refer the ARS*)	-	3,002,493	-	(1,375,983)	-	-	-	1,626,510
Transfer to Non-current assets held for sale	(25,000)	-	-	-	-	-	-	(25,000)
Transfer to investment properties	-	-	-	-	-	-	(54,144)	(54,144)
Closing gross value as at 30 June 2019	45,782,080	130,595,921	35,186,256	678,932,762	278,451,050	219,960,213	117,280,426	1,506,188,708
Accumulated depreciation and impairment								
Opening balance as at 1 July 2018	21,174	58,706,891	19,849,189	150,146,729	136,226,353	65,649,188	-	430,599,524
Minor correction to opening balance	-	-	-	-	1,497,220	2,133,807	-	3,631,027
Depreciation provided in period	1,245	3,795,910	1,904,161	9,058,693	5,653,687	3,850,976	-	24,264,672
Depreciation on disposals	-	-	(981,786)	-	-	-	-	(981,786)
Depreciation on write-offs	-	(10,108,708)	(13,083)	(2,783,578)	(623,724)	(1,615,602)	-	(15,144,695)
Revaluation adjustment to other comprehensive income. (refer the ARS*)	-	356,830	-	(23,683,286)	-	-	-	(23,326,456)
Accumulated depreciation as at 30 June 2019	22,419	52,750,923	20,758,481	132,738,558	142,753,536	70,018,369	-	419,042,286
Total written down value as at 30 June 2019	45,759,661	77,844,998	14,427,775	546,194,204	135,697,514	149,941,844	117,280,426	1,087,146,422
Range of estimated useful life in years	Land: Not depreciated. Improvements: 0 - 50	0 - 120	0 - 60	0 - 500	0 - 100	5 - 100	n/a	n/a
Addition of renewal assets	-	-	-	-	-	-	61,483,347	61,483,347
Addition of other assets	-	-	-	-	-	-	55,017,932	55,017,932
Total additions in period	-	-	-	-	-	-	116,501,279	116,501,279

* ARS denotes - Asset Revaluation Surplus

14 Property, plant and equipment

(a) Recognition

Each class of property, plant and equipment is stated at cost or fair value less, where applicable, any accumulated depreciation and accumulated impairment loss. Items of plant and equipment with a total value of less than \$7,500 are treated as an expense in the year of acquisition. All other items of property, plant and equipment (including assets which are treated as network assets) are capitalised.

Expenditure necessarily incurred in either maintaining the operational capacity of assets or ensuring that their original life estimates are achieved, is considered maintenance and is treated as an expense as incurred. Pre-feasibility project costs (which may involve research and development) are also treated as an expense in the year they are incurred.

Expenditure incurred in accordance with Natural Disaster Relief and Recovery arrangements, on road assets is analysed to determine whether the expenditure is capital in nature or not. The analysis of the expenditure involves Council engineers reviewing the nature and extent of expenditure on a given asset. For example, expenditure that patches a road is generally maintenance in nature, whereas a kerb to kerb rebuild is treated as capital. Material expenditure that extends the useful life or renews the service potential of the asset is capitalised.

(b) Measurement

Acquisitions of assets are initially recorded at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including freight in, architect's fees and engineering design fees and all other establishment costs.

Property, plant and equipment received in the form of contributions, are recognised as assets and revenues at fair value.

Capital and operating expenditure

Direct labour and materials and an appropriate proportion of overheads expenditure incurred in the purchase or construction of assets is treated as capital expenditure and is included in capital work in progress. Assets under construction are not depreciated until they are completed and commissioned, at which time they are capitalised to the appropriate property, plant and equipment asset class.

(c) Capital work in progress

The cost of property, plant and equipment being constructed by the Council includes the cost of purchased services, materials, direct labour and an appropriate proportion of labour on-costs.

(d) Depreciation

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

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time an asset is completed and commissioned ready for use.

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

The depreciable amount of improvements to or on leasehold land is allocated progressively over the estimated useful lives of the improvements to the Council or the unexpired period of the lease, whichever is the shorter.

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

(e) Land under roads

Land under the road network within the Council area that has been dedicated and opened for public use under the *Land Act 1994* or the *Land Title Act 1994* is not controlled by Council but is controlled by the state pursuant to the relevant legislation. Therefore this land is not recognised in these financial statements.

(f) Impairment of non current assets

Each non-current physical and intangible asset and group of assets is assessed for indicators of impairment annually.

(g) Valuation

(i) Valuation Processes

Council's valuation policies and procedures are set by the Council, based on advice of the Executive Management Team which comprises the Chief Executive Officer, Chief Financial Officer, Director of Corporate Services, Manager Strategic Finance and Asset Custodians. They are reviewed annually taking into consideration an analysis of movements in fair value and other relevant information.

Whitsunday Regional Council

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

14 Property, plant and equipment (continued)

Land and improvements, buildings and all infrastructure assets are measured on the revaluation basis, at fair value, in accordance with AASB 116 *Property, Plant & Equipment* and AASB 13 *Fair Value Measurement*. Other plant and equipment and work in progress are measured at cost.

Non-current physical assets measured at fair value are revalued, where required, so that the carrying amount of each class of asset does not materially differ from its fair value at the reporting date. This is achieved by engaging independent, professionally qualified condition assessors and valuers to determine the condition of the assets and the fair value (with the assets condition being one input) for each class of property, plant and equipment assets at least once every 4 years from 1 July 2016. This comprehensive valuation process involves the condition assessor/valuer making their own assessments of the condition of the assets at the date of inspection by either physically sighting a representative sample of Council assets across all asset classes or by referring to condition inspection information provided by another independent party.

In the intervening years between comprehensive valuations, Council uses independent valuers or internal engineers to assess the condition and cost assumptions associated with all infrastructure assets, the results of which are considered in combination with an appropriate cost index for the region. Together these are used to form the basis of a management valuation for infrastructure asset classes in each of the intervening years. With respect to the valuation of the land and improvements and buildings classes in the intervening years, management engage independent, professionally qualified valuers to perform a "desktop" valuation. A desktop valuation involves management providing updated information to the valuer regarding additions, deletions and changes in assumptions such as useful life and condition rating. The valuer then determines suitable indices which are applied to each of these asset classes.

An analysis performed by management has indicated that, on average, the variance between an indexed asset value and the valuation by an independent valuer when performed is not significant and the indices used by Council are appropriate.

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

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

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

Recognised fair value measurements

Council measures and recognises the following assets at fair value on a recurring basis:

Investment properties

Property, plant and equipment

- Land and Improvements
- Buildings and Other Structures
- Transport Infrastructure
- Water Infrastructure
- Sewer Infrastructure

Council does not measure any liabilities at fair value on a recurring basis.

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

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

The following table categorises fair value measurements as either level 2 or level 3 in accordance with AASB 13. Council does not have any assets or liabilities measured at fair value which meet the criteria for categorisation as level 1.

The fair values of the assets are determined using valuation techniques which maximise the use of observable data, where it is available, and minimise the use of entity specific estimates. If all significant inputs required to fair value an asset are observable, the asset is included in level 2. If one or more of the significant inputs is not based on observable market data, the asset is included in level 3. This is the case for Council infrastructure assets, which are of a specialist nature for which there is no active market for similar or identical assets. These assets are valued using a combination of observable and unobservable inputs.

The table presents the Council's assets and liabilities measured and recognised at fair value at 30 June 2020.

	Note	Level 2 (Significant other observable inputs)	Level 2 (Significant other observable inputs)	Level 3 (Significant unobservable inputs)	Level 3 (Significant unobservable inputs)	Total	Total
		2020	2019	2020	2019	2020	2019
		\$	\$	\$	\$	\$	\$
Recurring fair value measurements							
Investment Property	13						
- Investment property - Land and Buildings		1,800,000	1,650,000	-	-	1,800,000	1,650,000
Property, plant and equipment	14						
- Land and Improvements		45,594,877	45,759,661	-	-	45,594,877	45,759,661
- Buildings and Other Structures		-	-	80,434,390	77,844,998	80,434,390	77,844,998
- Transport Infrastructure		-	-	573,767,071	546,194,204	573,767,071	546,194,204
- Water		-	-	131,654,753	135,697,514	131,654,753	135,697,514
- Sewerage		-	-	155,831,911	149,941,844	155,831,911	149,941,844
		47,394,877	47,409,661	941,688,125	909,678,560	989,083,002	957,088,221
Non-recurring fair value measurements							
Non-current assets held for sale		315,000	25,000	-	-	315,000	25,000

14 Property, plant and equipment (continued)

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

Council's policy is to recognise transfers in and out of the fair value hierarchy levels as at the end of the reporting period.

(ii) Specific valuation techniques used to value Council assets comprise:

Investment Property

Investment property - Land and Buildings (level 2)

Council obtains independent valuations every year for all investment properties. The last valuation was undertaken as at 30 June 2020.

Council's investment properties are caravan parks in areas with regular sales of comparable properties. Therefore they were valued using the sales comparison approach. Sales prices of comparable properties in close proximity are adjusted for differences in key attributes such as property size (level 2).

Land and Improvements (level 2)

The valuation of Land has been undertaken in accordance with the prescribed requirements on a market value basis. A Qualified Land Valuer was engaged to undertake a desktop valuation of Council land. Market values have been derived from Direct Comparison Method with local market trends. Investigations through multiple data sources have provided sufficient recent sales evidence to enable the majority of the subject properties to be assessed. In some cases, however, such as commercial sites and isolated properties, no recent sales evidence is available. In those instances, the valuer has had regard to the best available evidence and adopted a value that reflects parity between similar properties in other locations as well as considering the level of demand and the market direction for that type of property and location.

Valuation

The valuation indicated an overall decrease in land values of around 8.79% from 2018, which is under the $\pm 10\%$ threshold for adjusting asset values. When assessed against the Asset Accounting Policy for materiality, the approach was not to apply indexation as the movement was within Council's threshold.

Buildings and Other Structures (level 3) and Residential Buildings (Level 2)

A comprehensive revaluation of fair value of buildings was determined by an independent third party valuer (Valuer) effective 30 June 2018 using the independent condition inspections performed by an independent third party with the exception of Parks assets, which were still being assessed under the NDRRA claims at that time.

Inputs to the valuation include the design and construction, average cost of construction, condition and consumption score for each component. Assets were classified as Level 3 valuation inputs or unobservable inputs and being used for their highest and best use under Fair Value Disclosures.

In the year ending 30th June 2019, Park assets were valued in the financial class of Building and Others Structures. In 2018/19, Park & Garden assets were condition rated by a Valuer and valued at Fair Value measurement. Building and Other Structures valued in 2018 were indexed at 2.0%, the increase in the Local Government Association of Queensland Council Cost Index (LGAQ CCI) for the year. Inputs to the Park & Garden assets valuation include the design and construction, average cost of construction, condition of the assets, and consumption score for each component. These assets were valued at Fair Value at a Level 3 input and are used at their highest and best use.

Valuation

In the year ending 30th June, 2020 the class of Building and Other Structures was reviewed as a desk top valuation for material changes in fair value of $\pm 10\%$ since the last comprehensive valuation in 2018. The Valuer applied the LGAQ CCI. Aggregation of the CCI of +2.00% (2019) and +1.88% (2020) indicated that the change in value was not material, and therefore indexation has not been applied.

Infrastructure Assets (Level 3)

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

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

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

Site improvements are depreciated over their useful life to the council. The useful life of cells and some other improvements extends until the site becomes available for another use, as they continue to provide benefits over this period (including the monitoring period) by facilitating the safe disposal of waste.

Roads, (including Kerb & Channel, Footpaths, Carpark, Retaining Walls and Fences)

Current replacement cost

Council categorises its road infrastructure into sealed and unsealed roads. Sealed roads and unsealed roads are managed in segments. All road segments are then componentised into formation, base, sub-base and surface (where applicable). Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment. Council also assumes a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials.

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

14 Property, plant and equipment (continued)

In the 2018/19 financial year Transport Infrastructure was conditioned assessed and valued using the CRC approach to determine fair value. Observable inputs such as condition, useful and remaining service potential index (SPI) were examined. The Gross Current Value of assets were assessed on the basis of determining the Replacement Cost of the modern equivalent (or cost of reproduction where relevant) and then adjusting for the level of consumed future economic benefit and impairment. For internal construction estimates, material and services prices were based on existing supplier contract rates or supplier price lists and labour rates were based on Council's Enterprise Agreement (EA). All direct costs were allocated to assets at standard usage quantities according to recently completed similar projects. Remaining useful lives were determined by the Valuer taking into consideration the visual condition, construction date, evidence of recent repairs or capital works, and the surrounding environmental factors.

Council roads are inspected annually with higher order roads inspected more frequently. Council has a rolling road maintenance and renewal program to ensure road assets are maintained at a useable condition.

Accumulated depreciation

In determining the level of physical obsolescence, roads were disaggregated into significant components which exhibited different useful lives, that are applicable as observed for roads in this region of Queensland.

Remaining useful lives were determined by the valuer taking into consideration the visual condition, construction date, evidence of recent repairs or capital works and the surrounding environmental factors.

Valuation

In the year ending 30th June, 2020 the class of Roads, (including Kerb & Channel, Footpaths, Carparks, Retaining Walls and Fences) was reviewed as a desk top valuation for material changes in fair value of $\pm 10\%$ since the last comprehensive valuation in 2019. The Valuer applied the LGAQ CCI of +1.88%. As the change in value was not material, and therefore indexation was not applied.

Bridges

Current replacement cost

In 2018/19 as part of the Transport Infrastructure valuation, Bridges were assessed for condition and subjected to valuation by the Valuers. CRC was calculated by reference to the linear and area specifications, estimated labour and material inputs, services costs, and overhead allocations. For internal construction estimates, material and services prices were based on existing supplier contract rates or supplier price lists and labour rates were based on Council's EA. All direct costs were allocated to assets at standard usage quantities according to recently completed similar projects. Where construction is outsourced, CRC was based on the average of completed similar projects over the last few years.

Accumulated depreciation

In determining the level of physical obsolescence, remaining useful lives were determined based on condition assessments. The condition assessments were made using an eleven point scale with zero being the lowest and ten the highest. A zero condition assessment indicates an asset with an extremely high level of remaining service potential and ten represents an asset at the end of life.

Remaining useful lives were determined by the Valuer taking into consideration the visual condition, construction date, evidence of recent repairs or capital works and the surrounding environmental factors.

Valuation

In the year ending 30th June, 2020 the class of Bridges was reviewed as a desk top valuation for material changes in fair value of $\pm 10\%$ since the last comprehensive valuation in 2019. The Valuer applied the LGAQ CCI of +1.88%. As the change in value was not material, no indexation was applied.

Drainage

Current replacement cost

In 2018/19 as part of the Transport Infrastructure valuation, Stormwater Drainage assets were assessed for condition and subjected to valuation by the Valuers. CRC was calculated by reference to asset linear and area specifications, estimated labour and material inputs, services costs, and overhead allocations. For internal construction estimates, material and services prices were based on existing supplier contract rates or supplier price lists and labour wage rates were based on Council's EA. All direct costs were allocated to assets at standard usage quantities according to recently completed similar projects. Where construction is outsourced, CRC was based on the average of completed similar projects over the last few years.

Consistent with roads, Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment and that a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials. Where drainage assets are located underground and physical inspection is not possible, the age, size and type of construction material, together with current and planned maintenance records are used to determine the fair value at reporting date. Construction estimates were determined on a similar basis to roads.

Accumulated depreciation

In determining the level of physical obsolescence, drainage assets were disaggregated into significant components which exhibited different useful lives.

Valuation

Estimates of expired service potential and remaining useful lives were determined on a straight line basis based on industry standard practices and past experience, supported by maintenance programs.

In the year ending 30th June, 2020 the class of Drainage was reviewed as a desk top valuation for material changes in fair value of $\pm 10\%$ since the last comprehensive valuation in 2019. The Valuer applied the LGAQ CCI of +1.88%. As the change in value was not material, no indexation was applied.

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

14 Property, plant and equipment (continued)

Water and Sewer Infrastructure

Current replacement cost

The last full valuation of water and sewer infrastructure was undertaken by the Valuer effective 30 June 2017. As part of a 3 year rolling revaluation plan, The Valuer undertook the re-componentisation and investigation of water and sewerage assets. This provided a reliable measure of cost and service capacity and deterioration of estimated remaining life, based on locality, use and asset network information provided by project engineers.

The asset inventory and condition data was independently assessed by the Valuer via onsite visual assessments. The condition data was assigned using Council's Water and Sewerage Conditions Assessment Manual.

As per Council policy, the Valuer was engaged to provide Valuation Indices to determine if a revaluation is required in the interim period between comprehensive valuations and whether the cumulative indices are material for recognition of a change in Fair Value.

Accumulated depreciation

In determining the estimated rate of depreciation and the estimate of depreciation expense for each component, consideration was given to useful life, pattern of consumption and current stage of the asset lifecycle (being age based).

For sewerage gravity mains the assumption adopted is that the pipes will be replaced at end of useful life by trench excavation.

Valuation

In the year ending 30th June, 2020 the class of water & sewer Infrastructure was reviewed as a desk top valuation for material changes in fair value of $\pm 10\%$ since the last comprehensive valuation in 2018. Aggregation of the LGAQ CCI of +1.89% (2018), +2.00% (2019) and +1.88% (2020) indicated that change in value was not material, and therefore indexation was not applied.

Cannonvale reservoir

The Cannonvale reservoir (Asset) suffered potential damage from Cyclone Debbie. The exact extent of the damage (or if there has been any damage) can only be determined after the reservoir has been taken off line. The reservoir will only be taken off-line once the new Cannon Valley reservoir has been brought on line to ensure continuity of services. While the Asset is insured whether any damages would be covered and to what extent cannot be determined until the existence and extent of the damage has been ascertained. The Asset currently has a written down value of \$1,165,816.

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

15 Contract balances

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

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

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

	2020 \$
(a) Contract assets	9,492,762
(b) Contract liabilities	
Funds received upfront to construct Council controlled assets	4,636,750
Deposits received in advance of services provided	2,406,156
	7,042,906
Current contract liabilities	7,042,906
Non-current contract liabilities	-
	7,042,906
Revenue recognised that was included in the contract liability balance at the beginning of the year	
Funds to construct Council controlled assets	4,199,263
Deposits received in advance of services provided	143,134
	4,342,397

(c) Significant changes in contract balances

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

16 Leases

Council as a lessee

Council has leases in place over land and buildings. Council has applied the exception to lease accounting for leases of low-value assets and short-term leases.

Where Council assesses that an agreement contains a lease, a right of use asset and lease liability is recognised on inception of the lease. Council does not separate lease and non-lease components for any class of assets and has accounted for lease payments as a single component.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises: the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration, less any lease incentives received. The right-of-use is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of asset accounting policy.

The lease liability is initially recognised at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Council's incremental borrowing rate for a similar term with similar security is used.

Exceptions to lease accounting

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

Leases at significantly below market value / Concessionary leases.

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

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

16 Leases (continued)

Terms and conditions of leases

Buildings

Council leases twelve buildings, ten of which are used for offices whilst the new Council office in Proserpine is being completed. These ten building leases have remaining terms of 1 year or less and have been treated as short-term. Seven of the short-term leases are subject to index review increases on commencement of the option periods. It is not reasonably certain the options will be exercised.

The remaining two building leases are for the Cannonvale Library and the Cannonvale Customer Service Centre. These leases are each for 2 years and both leases include a fixed increase after the first year.

Equipment

Council leases numerous IT hardware assets from Telstra. 2 of these leases are for high value items, the remaining 180 leases are for low value assets. The leases are generally for a term of 3 years.

Land

Council leases ten land assets from the Department of Natural Resources, Mining and Energy. Five of these land leases have terms of between 20 and 100 years, while five have no term i.e. can be cancelled with reasonable notice.

Right of use assets

	Buildings	Equipment	Land	Total
	\$	\$	\$	\$
Adoption of AASB 16 at 1 July 2019	-	8,290	1,549,566	1,557,856
Additions to right-of-use assets	457,258	-	11,322	468,579
Depreciation charge	(152,419)	(4,613)	(36,051)	(193,084)
Balance at 30 June 2020	304,839	3,677	1,524,837	1,833,351

Lease liabilities

The movement in lease liabilities during the year is as per the table below.

	2020 \$
Balance (after adoption of AASB 16) as at July 1, 2019	1,557,856
New finance leases in year	468,579
Payments made in the year	(174,357)
Balance at end of the year	1,852,078
Classified as:	
Current	257,462
Non-Current	1,594,616
	1,852,078

The table below shows the maturity analysis of the lease liabilities based on contractual cashflows and therefore the amounts will not be the same as the recognised lease liability in the statement of financial position.

< 1 year	1-5 years	> 5 years	Total	Total per Statement of Financial Position
\$	\$	\$	\$	\$
295,926	291,319	2,810,582	3,397,827	1,852,078

Liabilities not recognised - extension options

For building leases, Council includes extension options which can be exercised at Council's discretion, at each reporting date Council assesses whether it is reasonably certain that the extension options will be exercised based on current operations and Council strategy.

There are \$115,935 in potential future lease payments which are not included in the lease liability as the exercise of the option has been assessed as not reasonably certain.

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

16 Leases (continued)

Amounts included in the statement of comprehensive income related to leases

The following amounts have been recognised in the statement of comprehensive income for leases where Council is the lessee

Consolidated and Council	\$
Interest on lease liabilities	39,887
Depreciation of right to use assets	193,084
Expenses relating to short-term leases	276,796
Expenses relating to low-value assets	119,684
	629,451
Total cash outflows for leases	214,244

Leases at significantly below market value - Concessionary / peppercorn leases

Council has a number of leases at significantly below market for land and buildings which are used for:

- Euri Creek Cattle Yards
- Bowen Tourist Information Centre (Big Mango)
- Dingo Beach Transfer Station
- Mt Rooper Reservoir
- Dingo Beach Telecommunication Facility
- Llyod Robert Jetty
- High Tide Area
- Water Licence No 577241
- Shute Harbour Road, Hamilton Plains (Water Supply)
- Black Street Riordanvale (Telecommunications)

The leases are generally between 20 and 100 years and require payments between \$100 and \$31,000 per annum. The use of the right-to-use asset is restricted by the lessors to specified community services which Council must provide, these services are detailed in the leases.

Council does not believe that any of the leases in place are individually material.

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

	Note	2020 \$	2019 \$
17 Trade and other payables			
Trade creditors are recognised upon receipt of the goods or satisfactory performance of the services ordered and are measured at the agreed purchase/contract price net of applicable discounts other than contingent discounts. Amounts owing are unsecured and are generally settled on 30 day terms.			
A liability for salaries and wages is recognised and measured as the amount unpaid at the reporting date at current pay rates in respect of employees' services up to that date.			
A liability for annual leave is recognised. Amounts expected to be settled within 12 months are calculated on current wage and salary levels and includes related employee on-costs. Amounts not expected to be settled within 12 months are calculated on projected future wage and salary levels and related employee on-costs, and are discounted to present values.			
As Council does not have an unconditional right to defer this liability beyond 12 months, annual leave is classified as a current liability.			
Current			
Creditors and accruals		18,929,745	24,014,690
Prepaid rates		2,591,430	-
Employee related accruals		243,415	-
Annual leave		3,931,696	3,532,840
Other entitlements		216,811	194,881
Other Liabilities		425,123	1,415,881
		26,338,220	29,158,292
Other Liabilities			
The State government made an advance payment to Council in June 2019 to mitigate the impacts on households for 2019-20 of the State Waste Levy, which takes effect from 1 July 2019. The Council will be liable to the State for payment of the Levy on most forms of commercial and household waste delivered to its disposal sites from 1 July 2019. The State is required to make an annual payment to the Council that essentially refunds the Council for the portion of the Levy that relates to households. Council will fund the portion of the Levy that relates to commercial waste through charges to commercial users of disposal sites from 1 July 2019. As the receipt from the State in June 2019 is for a refund of Council's 2019-20 Levy expense, the full amount has been recognised as a liability at 30 June 2019.			
No advance payments have been received from the State government for 2020/21.			
18 Provisions			
Long Service Leave			
A liability for long service leave is measured as 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 value of 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 interest rates attaching to Commonwealth Government guaranteed securities at the reporting date are used to discount the estimated future cash outflows to their present value.			
Where employees have met the prerequisite length of service and council does not have an unconditional right to defer this liability beyond 12 months long service leave is classified as a current liability. Otherwise it is classified as non-current.			
Details of movements in provision:			
Balance at the beginning of financial year		5,922,330	5,261,612
Amount provided for in the period		739,255	979,994
Amount paid in the period		(514,243)	(319,276)
Balance at end of financial year		6,147,342	5,922,330

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

	Note	2020 \$	2019 \$
18 Provisions (continued)			
Quarry rehabilitation			
A provision is made for the cost of restoration in respect of the quarry where it is probable the Council will be liable, or required, to incur such a cost on the cessation of use of this facility. The provision is measured at the expected cost of the work required, discounted to current day values using the interest rates attaching to Commonwealth Government guaranteed securities with a maturity date corresponding to the anticipated date of the restoration. The provision represents the present value of the anticipated future costs associated with the closure of the quarry, reclamation and rehabilitation of these sites. The calculation of this provision requires assumptions such as application of environmental legislation, site closure dates, available technologies and engineering cost estimates. These uncertainties may result in future actual expenditure differing from amounts currently provided. Because of the long-term nature of the liability, the most significant uncertainty in estimating the provision is the costs that will be incurred. The provision recognised is reviewed annually and updated based on the facts and circumstances available at the time. Management estimates that the restoration will occur in 2042. The provision is the present value of the estimated cost of restoring the Foxdale Quarry site to a usable state at the end of its useful life. The projected cost is \$935,562 and this cost is expected to be incurred in 2042.			
Details of movements in provision:			
Balance at the beginning of financial year		628,514	445,799
Increase in provision - due to change in time	7	11,439	13,875
Increase/(decrease) in provision - change in discount rate		28,355	155,283
Increase in estimate of future cost		(31,947)	13,557
Balance at end of financial year		636,361	628,514
Landfill remediation			
A provision is made for the monitoring and future remediation activities at currently operating as well as closed landfill sites, where it is probable that Council will be liable for undertaking such activities and incurring such costs at a future date. The provision is measured at the expected cost of the work required, discounted to current day values using an appropriate cost of capital figure. The provision represents the present value of the anticipated future costs associated with the monitoring and remediating the landfill sites within the region. The calculation of this provision requires assumptions such as application of environmental legislation, site closure dates, available technologies and engineering cost estimates. These uncertainties may result in future actual expenditure differing from amounts currently provided. Because of the long-term nature of the liability, the most significant uncertainty in estimating the provision is the costs that will be incurred in the future. Management estimates that costs will be incurred annually over future years between 2021 and 2030. The provision will be reviewed annually and updated based on the facts and circumstances available at the time.			
Details of movements in provision:			
Balance at the beginning of financial year		3,579,902	-
Increase due to recognition of future obligations at landfill sites	8	3,263,523	3,579,902
Increase due to change in discount rate		44,657	-
Balance at end of financial year		6,888,082	3,579,902
Breakdown of provisions between current and non-current:			
Current			
Landfill remediation		1,704,675	221,178
Long service leave		4,035,391	3,961,792
		5,740,066	4,182,970
Non-Current			
Landfill remediation		5,183,407	3,358,724
Long service leave		2,111,951	1,960,538
Quarry rehabilitation		636,361	628,514
		7,931,719	5,947,776

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

	Note	2020 \$	2019 \$
19 Borrowings			
Borrowings are initially recognised at fair value plus any directly attributable transaction costs. Subsequent to initial recognition these liabilities are measured at amortised cost.			
In accordance with the <i>Local Government Regulation 2012</i> council adopts an annual debt policy that sets out council's planned borrowings for the next nine years. Council's current policy is to only borrow for capital projects and for a term no longer than the expected life of the asset. Council also aims to comply with the Queensland Treasury Corporation's borrowing guidelines and ensure that sustainability indicators remain within acceptable levels at all times. All borrowing costs are expensed in the period in which they are incurred.			
Current			
Queensland Treasury Corporation		5,114,670	4,356,753
Non Current			
Queensland Treasury Corporation		79,540,469	76,358,219
Total Borrowings	27	84,655,139	80,714,973
Movements in borrowings			
Queensland Treasury Corporation			
Balance at the beginning of financial year		80,714,972	48,932,484
Principal repayments		(4,226,926)	(2,717,512)
New loans borrowed		8,165,636	34,500,000
Interest payable on new borrowings		1,457	-
Balance at end of financial year	27	84,655,139	80,714,972
The QTC loan market value at the reporting date was \$96,664,312.60			
This represents the value of the debt if Council repaid it at that date. As it is the intention of Council to hold the debt for its term, no provision is required to be made in these accounts.			
No assets have been pledged as security by the council for any liabilities.			
Borrowings are underwritten by the Queensland State Government.			
Unsecured borrowings are provided by the Queensland Treasury Corporation.			
No interest has been capitalised during the current or comparative reporting period. Expected final repayment dates vary from 15 June 2026 to 15 June 2040.			
There have been no defaults or breaches of the loan agreement during the period.			
Principal and interest repayments are made quarterly in arrears.			
20 Asset revaluation surplus			
The asset revaluation surplus comprises adjustments relating to changes in value of property, plant and equipment that do not result from the use of those assets. Net incremental changes in the carrying value of classes of non-current assets since their initial recognition are accumulated in the asset revaluation surplus.			
Increases and decreases on revaluation are offset within a class of assets.			
Where a class of assets is decreased on revaluation, that decrease is offset first against the amount remaining in the asset revaluation surplus in respect of that class. Any excess is treated as an expense.			
When an asset is disposed of, the amount reported in surplus in respect of that asset is retained in the asset revaluation surplus and not transferred to retained surplus.			
Movements in the Asset Revaluation Surplus were as follows:			
Balance at the beginning of financial year		360,462,538	335,541,650
Adjustments to property, plant and equipment through revaluations			
Buildings and other structures	14	-	2,645,663
Transport infrastructure	14	-	22,307,303
Change in value of future rehabilitation costs credited (charged) to the surplus		683	(32,078)
		683	24,920,888
Balance at end of financial year		360,463,221	360,462,538

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

	Note	2020 \$	2019 \$
20 Asset revaluation surplus (continued)			
Asset revaluation surplus analysis			
The closing balance of the asset revaluation surplus is comprised of the following asset categories:			
Land and improvements		3,907,593	3,906,910
Buildings and other structures		5,505,519	5,505,519
Transport infrastructure		271,716,863	271,716,863
Water infrastructure		22,583,540	22,583,540
Sewerage infrastructure		56,749,706	56,749,706
		360,463,221	360,462,538
21 Commitments for expenditure			
Operating leases (2019 only)			
Minimum lease payments in relation to non-cancellable operating leases are as follows:			
Within one year		-	101,445
Later than 1 year but not later than 5 years		-	69,118
		-	170,563
Refer to note 16 for information on leases for 2020.			
Contractual commitments			
Contractual commitments at balance sheet date but not recognised in the financial statements are as follows:			
Management of Bowen and Kelsey Creek Landfill Services - expires January 2023		3,109,242	4,310,166
Refuse collection - Bowen and Whitsunday - expires June 2021		2,855,790	5,711,580
Provision of Airport Screening Services - expires June 2021		898,761	1,863,608
Provision of Lifeguard Services for Airlie Beach Lagoon - expires September 2020		661,023	594,398
Provision of Maintenance for the Whitsunday Coast Airport Aquarium- expires May 2020		258,416	135,656
Provision for Cleaning Services - expires 31/10/2021		1,790,154	-
Provision for Security Services - expires 15/01/2022		1,371,669	-
Provision for Legal Services - expires 31/08/2021		701,918	-
Other contractual commitments - expiring between 2019 and 2027		3,493,523	1,481,898
		15,140,496	14,097,306
Capital commitments			
Commitment for the construction of the following assets, contracted for at the reporting date, but not recognised as liabilities are as follows:			
New Bowen Sewerage Treatment Plant and Upgrade Project		955,499	14,265,614
Whitsunday Coast Airport upgrade		-	1,395,240
Airlie Beach Foreshore Revitalisation Project		-	1,253,005
Proserpine Entertainment Centre Project - Consultancy Services		220,241	696,184
Construction of Collinsville Heavy Vehicle Parking Area		-	593,446
Cannonvale-Airlie Beach Water Security Augmentation		5,402,972	-
Disaster Recovery NDRRA		-	282,228
Disaster Recovery DFRA		19,792,999	7,668,849
Disaster Recovery NDRRA - Shute Harbour		30,278,724	1,702,636
Other Assets		3,325,286	2,486,557
		59,975,721	30,343,759

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

	Note	2020 \$	2019 \$
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22 Changes in accounting policy

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

All adjustments on adoption of AASB 15, AASB 1058 and AASB 16 have been taken to retained earnings at 1 July 2019.

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

Revenue standards - AASB 15 and AASB 1058

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

- Council has not adopted the completed contract expedient and therefore has not excluded revenue which was fully recognised in previous years in accordance with the former accounting standards and pronouncements.

- Council has not retrospectively restated contracts for modifications that occurred before 1 July 2019 unless such contract modification were minor.

Changes in accounting policy on adoption of AASB 15 and AASB 1058

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

Opening contract balances on transition at 1 July 2019

	Balance at 1 July 2019 \$
Contract assets	
- AASB 15	-
- AASB 1058	18,357,126
Total contract assets	18,357,126
Contract liabilities	
- AASB 15	252,285
- AASB 1058	10,285,767
Total contract liabilities	10,538,052

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

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

Statement of financial position at 30 June 2020

	Carrying amount per Statement of Financial Position Dr / (Cr) \$	Adjustments Dr / (Cr) \$	Carrying amount if previous standards had been applied
Contract assets	9,492,762	(9,492,762)	-
Trade and other payables - current	(26,338,220)	2,591,430	(23,746,790)
Contract liabilities - current	(7,042,906)	7,042,906	-
Retained earnings	(741,314,991)	(141,574)	(741,456,565)
	(765,203,355)	(0)	(765,203,355)

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

Note	2020 \$	2019 \$
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22 Changes in accounting policy (continued)

Statement of Comprehensive Income for the year ended 30 June 2020

	Carrying amount per Statement of Comprehensive Income Dr / (Cr) \$	Adjustments Dr / (Cr) \$	Carrying amount if previous standards had been applied
Revenue - operating			
Grants	(10,632,767)	(1,727,205)	(12,359,972)
Rates & Levies	(84,913,237)	16,253	(84,896,984)
Revenue - capital	(60,513,239)	(6,249,696)	(66,762,935)
	(156,059,243)	(7,960,648)	(164,019,891)

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

Statement of Cash Flows for the year ended 30 June 2020

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

Lease standard - AASB 16

Council as lessee

Under the previous lease accounting standard, Council assessed whether leases were operating or finance leases, based on its assessment of whether the significant risks and rewards of ownership had been transferred to Council or remained with the lessor. Under AASB 16, there is no differentiation between finance and operating leases for the lessee and therefore all leases which meet the definition of a lease are recognised on the statement of financial position (except for short-term leases and leases of low-value assets).

Council has used the exception to lease accounting for short-term leases and leases of low-value assets, and the lease expense relating to these leases is recognised in the Statement of Comprehensive Income on a straight-line basis.

In applying AASB 16 for the first time, the Council has used the following practical expedients permitted by the standard:

- Lease liabilities have been discounted using the Council's incremental borrowing rate at 1 July 2019.
- Right-of-use assets at 1 July 2019 have been measured at an amount equal to the lease liability adjusted for any prepaid or accrued lease payments.
- Excluded leases with an expiry date prior to 30 June 2020 from the Statement of Financial Position, and lease expenses for these leases have been recorded on a straight-line basis over the remaining term.
- Used hindsight when determining the lease term if the contract contains options to extend or terminate the lease.

On adoption of AASB 16, the Council recognised lease liabilities in relation to leases which had previously been classified as 'operating leases' under the principles of AASB 117 *Leases*. These liabilities were measured at the present value of the remaining lease payments, discounted using the Council's incremental borrowing rates as of 1 July 2019. The lessees incremental borrowing rates applied to the lease liabilities on 1 July 2019 was between 1.375% and 2.425%, dependent on the term of the lease.

Operating lease commitments disclosed as at 30 June 2019

Less: short-term leases recognised on a straight-line basis as an expense

Add/(less): adjustments as a result of amendments to 30 June 2019 Closing Balance for inclusion of all concessionary land leases and equipment leases

Lease liability recognised as at 1 July 2019

2020 \$
170,563
(170,563)
1,557,856
1,557,856

23 Events after reporting period

There were no material adjusting or disclosing events after the balance date.

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

	Note	2020 \$	2019 \$
24 Contingent liabilities			
Details and estimates of maximum amounts of contingencies are as follows			
Local Government Workcare			
The Whitsunday Regional Council is a member of the Queensland local government workers compensation self-insurance scheme, Local Government Workcare. Under this scheme the Council has provided 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:		823,667	763,308
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 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 to the total pool contributions in respect to any year that a deficit arises. At 30 June 2019 the Financial Statements reported an accumulated surplus and it is not anticipated any liability will arise.			
Accumulated surplus:		76,992,954	75,834,341
25 Superannuation			
Council contributes to the LGIASuper Regional Defined Benefits Fund (the scheme), at the rate of 12% for each permanent employee who is a defined benefit member. This rate is set in accordance with the LGIASuper trust deed and may be varied on the advice of an actuary. The Regional Defined Benefits Fund is a complying superannuation scheme for the purpose of the Commonwealth Superannuation Industry (Supervision) legislation and is also governed by the Local Government Act 2009.			
The scheme is a defined benefit plan, however Council is not able to account for it as a defined benefit plan in accordance with AASB119 because LGIASuper is unable to account for its proportionate share of the defined benefit obligation, plan assets and costs.			
Any amount by which the scheme is over or under funded may affect future benefits and result in a change to the contribution rate, but has not been recognised as an asset or liability of the Council.			
Technically Whitsunday Regional Council can be liable to the scheme for a portion of another local governments' obligations should that local government be unable to meet them. However the risk of this occurring is extremely low and in accordance with the LGIASuper trust deed changes to council's obligations will only be made on the advice of an actuary.			
The last completed actuarial assessment of the scheme was undertaken as at 1 July 2018. The actuary indicated that "At the valuation date of 1 July 2018, the net assets of the scheme exceeded the vested benefits and the scheme was in a satisfactory financial position as at the valuation date." The Council is not aware of anything that has happened since that time that indicates the assets of the scheme are not sufficient to meet the vested benefits, as at the reporting date.			
No changes have been made to prescribed employer contributions which remain at 12% of employee assets and there are no known requirements to change the rate of contributions.			
The next triennial actuarial review is not due until 1 July 2021.			
The most significant risks that may result in LGIASuper increasing the contribution rate, on the advice of the actuary, are:			
Investment risk - The risk that the scheme's investment returns will be lower than assumed and additional contributions are needed to fund the shortfall.			
Salary growth risk - The risk that wages or salaries will rise more rapidly than assumed, increasing vested benefits to be funded.			
There are currently 62 entities contributing to the scheme and any changes in contribution rates would apply equally to all 62 entities. Whitsunday Regional Council made less than 4% of the total contributions to the plan in the 2019-20 financial year.			
Superannuation contributions made to the Regional Defined Benefits Fund		162,197	175,591
Other superannuation contributions for employees		3,392,105	3,299,273
Total superannuation contributions paid by Council for employees:	5	3,554,302	3,474,864

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

	Note	2020 \$	2019 \$
26 Reconciliation of net result for the year to net cash inflow from operating activities			
Net result		36,921,909	38,289,625
Non-cash operating items			
Impairment of receivables and bad debts written off		435,623	202,025
Depreciation and amortisation		29,181,271	24,425,979
Change in restoration provisions expensed to finance costs		11,439	13,875
		29,628,333	24,641,879
Investing and development activities (non-cash)			
Capital grants, subsidies and contributions	3 (d) (ii)	(60,449,475)	(53,445,393)
Capital income		(63,764)	-
Capital expenses	8	26,416,518	16,981,944
		(34,096,721)	(36,463,449)
Changes in operating assets and liabilities			
(Increase)/ decrease in receivables		1,511,446	(1,680,894)
(Increase)/ decrease in other assets		192,101	(942,143)
(Increase)/ decrease in contract assets		(127,432)	-
(Increase)/ decrease in inventories (excluding land)		(280,456)	495,946
Increase/ (decrease) in payables		(5,928,816)	13,989,835
Increase/ (decrease) in contract liabilities		1,854,637	-
Increase/ (decrease) in other liabilities		864,225	-
Increase/ (decrease) in provisions		225,011	660,719
		(1,689,284)	12,523,463
Net cash inflow from operating activities		30,764,237	38,991,518

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

27 Reconciliation of liabilities arising from financing activities

2020	As at 30 June 2019	Change in Accounting Policy	Cash flows	Non-cash changes	As at 30 June 2020
Loans	80,714,972	-	3,938,710	1,457	84,655,139
Lease liability	-	1,557,856	(174,357)	468,579	1,852,078
	80,714,972	1,557,856	-	470,036	86,507,217

2019	As at 30 June 2018	Change in Accounting Policy	Cash flows	Non-cash changes	As at 30 June 2019
Loans	48,932,484	-	31,782,488	-	80,714,972
	48,932,484	-	31,782,488	-	80,714,972

28 National competition policy

Disclosures about business activities to which the Competitive Code of Conduct applies, must be made in the annual financial statements

A "business activity" of a local government is any activity that involves trading in goods or services.

The code of competitive conduct (CCC) must be applied to the following business activities

(a) A building certifying activity that

- (i) involves performing building certifying functions within the meaning of the Building Act, section 8; and
- (ii) is prescribed under a regulation*.

*Section 38 of the *Local Government Regulation 2012* lists the local government's whose activities are prescribed building certifying activities

(b) A roads activity, other than a roads activity for which business is conducted only through a sole supplier arrangement, that involves

- (i) the construction or maintenance of state controlled roads for which the local government submits an offer to carry out work in response to a tender invitation.
- (ii) construction or road maintenance on another local government's roads which the local government has put out to tender.

Each local government may elect to apply a Code of Competitive Conduct (CCC) to any other identified business activities. However, for any with current expenditure of \$325,000 or more, the local government must decide, by resolution each year, whether to apply the CCC to that activity.

In general, applying the competitive code of conduct means that the competitive neutrality principle is applied to the business activity.

Under the competitive neutrality principle, an entity that is conducting a business activity in competition with the private sector should not enjoy a net advantage over competitors only because the entity is in the public sector.

The competitive neutrality principle may be applied by commercialisation or full cost pricing. This includes removing any competitive advantage or disadvantage, where possible, and charging for goods and services at full cost.

In addition, the cost of performing community service obligations, less any revenue received from carrying out those obligations, must be treated as revenue for the business activity.

A community service obligation is an obligation the local government imposes on a business activity that is not in its commercial interest. For example, giving a concession to pensioners.

A local government's financial statements must contain an activity statement for each business activity to which the CCC applies.

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

28 National competition policy (continued)

The Council applies the competitive code of conduct to the following activities

Whitsunday Coast Airport
Foxdale Quarry
Shute Harbour Transit Terminal
Waste Services
Water Supply & Sewerage Services

This requires the application of full cost pricing, identifying the cost of community service obligations (CSO) and eliminating the advantages and disadvantages of public ownership within that activity.

The CSO value is determined by Council, and represents an activity's cost(s) which would not be incurred if the primary objective of the activities was to make a profit. The Council provides funding from general revenue to the business activity to cover the nett cost of providing non-commercial community services.

The following table summaries the financial results for the business activities, including competitive neutrality adjustments if applicable.

The following activity statements are for activities subject to the competitive code of conduct:

	Whitsunday Coast Airport	Foxdale Quarry	Shute Harbour Transit Terminal	Waste Services	Water Supply & Sewerage Services
	2020 \$	2020 \$	2020 \$	2020 \$	2020 \$
Revenue for services provided to external clients	5,558,101	3,352,639	183,263	7,998,668	33,976,152
Community service obligations *	-	-	-	59,702	617,803
	5,558,101	3,352,639	183,263	8,058,370	34,593,955
Less : Expenditure	7,217,847	3,606,590	489,200	7,700,815	33,613,308
Surplus (deficiency)	(1,659,746)	(253,951)	(305,937)	357,555	980,647

Whitsunday Coast Airport was not operational from 29 March 2020 to 16 June 2020 due to travel restrictions related to the COVID-19 pandemic.

	Whitsunday Coast Airport	Foxdale Quarry	Shute Harbour Transit Terminal	Waste Services	Water Supply & Sewerage Services
	2019 \$	2019 \$	2019 \$	2019 \$	2019 \$
Revenue for services provided to external clients	6,554,460	3,560,925	300,905	8,996,258	32,511,381
Community service obligations *	-	-	-	76,712	528,956
	6,554,460	3,560,925	300,905	9,072,970	33,040,337
Less : Expenditure	6,406,140	3,558,942	457,151	6,909,998	33,130,480
Surplus (deficiency)	148,320	1,982	(156,246)	2,162,972	(90,143)

* CSO's provided to business activities during the period.

Activities	CSO description	2020 Actual \$	2019 Actual \$
Waste Services	Pensioner concessions	59,702	76,712
Water Supply & Sewerage Services	Pensioner concessions	251,692	231,318
Water Supply & Sewerage Services	Sporting/community organisation concessions	366,111	297,638
		617,803	528,956

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

	Note	2020 \$	2019 \$
29 Controlled entities that have not been consolidated			
<u>Whitsunday Coast Airport and Infrastructure Pty Ltd</u>			
On the tenth day of March 2016 Whitsunday Regional Council formed the Whitsunday Coast Airport and Infrastructure Pty Ltd (ACN 611242196) as a registered company under the Corporations Act 2001. This company, while being registered with the Australian Security and Investments Commission, is currently a dormant company. The Company's issued share capital is \$10.			
30 Transactions with Related Parties			
(a) River Improvement Trusts			
Council have councillors as representative on both the Don River Improvement Trust and the Whitsunday River Improvement Trust. They are represented in the membership of the trusts pursuant to the River Improvement Act 1940. Council pays a precept to each trust, which is determined by the Trusts, based on the amount of revenue estimated by the trust in their budget for the year.			
Don River Improvement Trust		172,461	153,708
Whitsunday River Improvement Trust		172,461	169,079
		344,922	322,787
(b) Transactions with key management personnel (KMP)			
KMP include the Mayor, Councillors, Council's Chief Executive Officer and some Executive Management. The compensation paid to KMP for 2019/20 comprises:			
Short-term employee benefits		2,843,466	3,010,385
Post-employment benefits		305,039	320,297
Long-term benefits		34,469	140,776
Termination benefits		456,927	207,240
		3,639,901	3,678,698
Detailed remuneration disclosures are provided in the annual report.			
(c) Transactions with other related parties			
<i>(i) Employee expenses for close family members of key management personnel.</i>			
All close family members of key management personnel were employed through an arm's length process. They are paid in accordance with the Award and Council Enterprise Bargaining Agreement for the duties they perform.			
The council employs 381 staff of which only 4 are close family members of key management personnel. Total employee expenses applicable to these 4 employees are:-		284,668	259,888
<i>(ii) Key management personnel services provided by a related entity.</i>			
Payments totalling \$55,550 were made to Peak Services for the services of Mr Bruce Davidson who acted in the Chief Executive Officer position during the period 9 June 2019 to 21 July 2019. A number of smaller amounts, totalling \$132, were also paid for accommodation, motor vehicle hire and associated expenses. These amounts have been excluded from the KMP remuneration disclosures in (b) above.			
Council have reviewed all other related party transactions and found that there were no materially relevant amounts to report.			
(d) 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 Whitsunday Regional Council. Therefore, on a regular basis ordinary citizen transactions occur between Council and its related parties. Some examples include			
- Payment of rates			
- Dog registration			
- Borrowing books from a council library			

Whitsunday Regional Council

FINANCIAL STATEMENTS For the year ended 30 June 2020

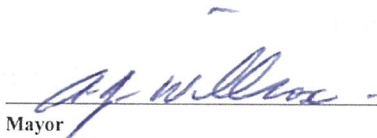
MANAGEMENT CERTIFICATE

For the year ended 30 June 2020

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

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

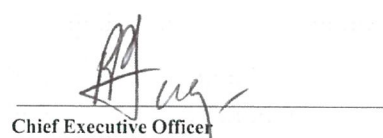
- (i) the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulation 2012* for the establishment and keeping of accounts have been complied with in all material respects; and
- (ii) the general purpose financial statements, as set out on pages 1 to 35, present a true 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.



Mayor

Andrew Willcox

Date: 19/8/20



Chief Executive Officer

Rodney Ferguson

Date: 19/8/20

INDEPENDENT AUDITOR'S REPORT

To the Councillors of Whitsunday Regional Council

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Whitsunday Regional Council (the council).

In my opinion, the financial report:

- a) gives a true and fair view of the council's financial position as at 30 June 2020, and of its financial performance and cash flows for the year then ended
- b) complies with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2020, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including significant accounting policies and other explanatory information, and the certificate given by the Mayor and Acting Chief Executive Officer.

Basis for opinion

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

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

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

Other information

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

At the date of this auditor's report, the available other information in Whitsunday Regional Council's annual report for the year ended 30 June 2020 was the current year financial sustainability statement and long-term financial sustainability statement.

The councillors are responsible for the other information.

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

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

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

Responsibilities of the councillors for the financial report

The councillors are responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards, and for such internal control as the councillors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The councillors are also responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the council or to otherwise cease operations of the council.

Auditor's responsibilities for the audit of the financial report

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

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

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

- Conclude on the appropriateness of the council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

Report on other legal and regulatory requirements

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2020:

- a) I received all the information and explanations I required.
- b) In my opinion, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.



28 August 2020

Sri Narasimhan
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

FINANCIAL STATEMENTS
For the year ended 30 June 2020

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Independent Auditor's Report
Long Term Financial Sustainability Statement
Certificate of Accuracy - for the Long Term Financial Sustainability Statement

CURRENT-YEAR FINANCIAL SUSTAINABILITY STATEMENT For the year ended 30 June 2020

Measures of Financial Sustainability

- (i) **Operating surplus ratio**
Operating surplus (Net result excluding all capital items) divided by total operating revenue (excludes capital revenue)
- (ii) **Asset sustainability ratio**
Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.
- (iii) **Net financial liabilities ratio**
Total liabilities less current assets divided by total operating revenue (excluding capital items).

Council's performance at 30 June 2020 against key financial ratios:

Target

Operating surplus ratio	Asset sustainability ratio	Net financial liabilities ratio
between 0% and 10%	greater than 90%	not greater than 60%
2.25%	138.53%	28.11%

Note 1 - Basis of Preparation

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

Certificate of Accuracy For the year ended 30 June 2020

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

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

Mayor

Andrew Willcox

Date: 19 / 8 / 20

Chief Executive Officer

Rodney Ferguson

Date: 19 / 8 / 20

INDEPENDENT AUDITOR'S REPORT

To the Councillors of Whitsunday Regional Council

Report on the current year financial sustainability statement

Opinion

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

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

Basis of opinion

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

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

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

Emphasis of matter – basis of accounting

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

Other Information

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

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

The councillors are responsible for the other information.

My opinion on the current year financial sustainability statement does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

However, as required by the Local Government Regulation 2012, I have expressed a separate opinion on the general purpose financial report.

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

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

Responsibilities of the councillors for the current year financial sustainability statement

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

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

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

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

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

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

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

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



28 August 2020

Sri Narasimhan
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

LONG-TERM FINANCIAL SUSTAINABILITY STATEMENT Prepared as at 30 June 2020

Measures of Financial Sustainability

- (i) **Operating surplus ratio**
Operating surplus (Net result excluding all capital items) divided by total operating revenue (excludes capital revenue)
- (ii) **Asset sustainability ratio**
Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.
- (iii) **Net financial liabilities ratio**
Total liabilities less current assets divided by total operating revenue

Council's performance at 30 June 2020 against key financial ratios:

Target

Actuals at 30 June 2020

Projected for the years ended: 30 June 2021

30 June 2022

30 June 2023

30 June 2024

30 June 2025

30 June 2026

30 June 2027

30 June 2028

30 June 2029

Operating surplus ratio	Asset sustainability ratio	Net financial liabilities ratio
between 0% and 10%	greater than 90%	not greater than 60%
2.25%	138.53%	28.11%
0.10%	170.90%	34.49%
0.47%	80.40%	27.22%
0.43%	76.90%	21.87%
0.12%	73.70%	16.56%
1.25%	73.00%	9.06%
2.62%	77.40%	2.40%
3.14%	88.60%	-4.11%
3.48%	89.10%	-10.18%
3.84%	86.30%	-17.56%

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 prepared as at 30 June 2020

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

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

Mayor

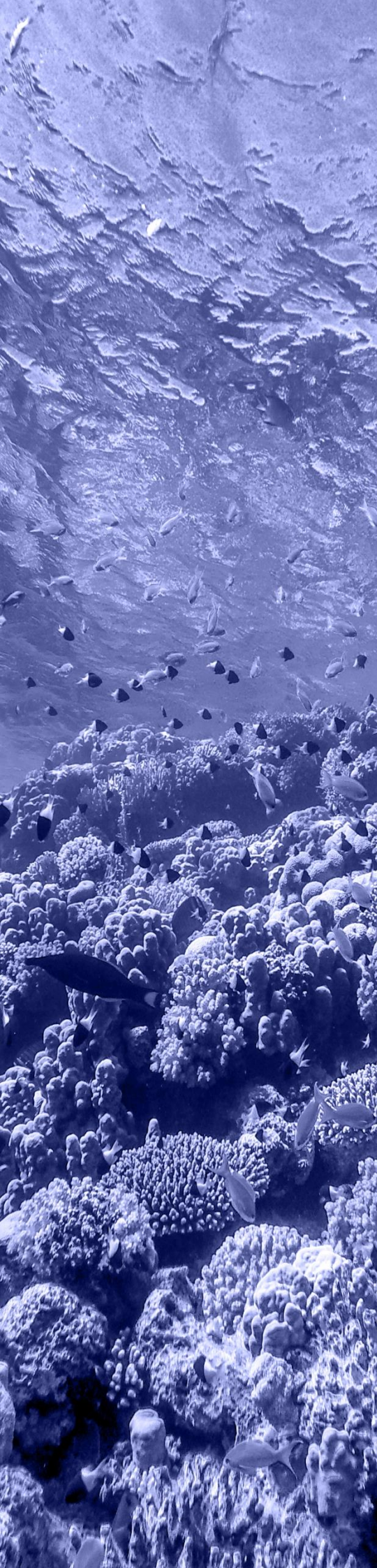
Andrew Willcox

Date: 19/8/20

Chief Executive Officer

Rodney Ferguson

Date: 19/08/20



Whitsunday Regional Council 2020 Closing report

13 August 2020

Our ref: JAL:MJM:WRCAA88

SENSITIVE

13 August 2020

Mr R Ferguson
Chief Executive Officer
Whitsunday Regional Council
PO Box 104
Proserpine QLD 4680

Dear Mr Ferguson

2020 Closing report

We present to you our closing report for Whitsunday Regional Council ("council") for the financial year ended 30 June 2020. It includes the results of our audit, identified audit misstatements, and other matters.

Our audit was conducted in accordance with our external audit plan issued 11 February 2020. We confirm that up to the date of this report we have maintained our independence obligations in relation to our conduct of this audit.

Based on the information that has been assessed as part of our audit, we expect to issue an unmodified audit opinion.

We will be issuing a report to parliament incorporating your council. In this report, we will comment on the results of our audit of your financial report, performance and sustainability matters, any significant internal control issues we identified, and the overall results of the Council sector, including, major transactions and events. This report is prepared in accordance with the *Auditor-General Act 2009*.

We are keen to hear your views about the audit services we provide and will seek your feedback via an online survey. This survey will help us understand what is working well and where there are opportunities for us to improve our engagement with you.

If you have any questions or would like to discuss the audit report, please contact me or Matthew Monaghan on 07 3229 5100

Yours sincerely



Junaide Latif
Engagement leader

Enc.

cc. Councillor Wilcox, Mayor

Graham Carpenter, Chair of the Audit and Risk Committee

Jason Bradshaw, Director of Corporate Services

1. Summary

This closing report documents our audit of Whitsunday Regional Council's financial statements for the year ended 30 June 2020, including how we have responded to significant financial reporting risks.

The final audit opinion is subject to the completion of the financial statement audit process. Key aspects still to be finalised are included in highlights below.

Highlights



Expected audit opinion

We expect to issue an unmodified opinion on the financial statements.



Financial statement preparation process

Year-end close process

● Partially implemented

Timeliness

● Timely

Quality

● No significant adjustments



Internal control environment

Control environment

● Ineffective

Risk assessment

● Effective

Control activities

● Ineffective

Information and communication

● Effective

Monitoring controls

● Effective

Refer to *Section 6 Audit issues* for further details



Materiality \$1.38million

No change to planning materiality



Estimated final fees

\$125,000

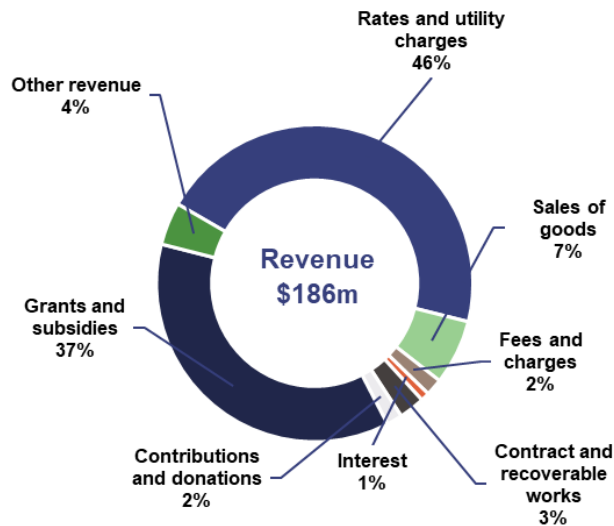
Outstanding audit matters

Item	Responsibility
Financial statements review—quality check over final version	Audit
Subsequent events update—review of transactions to date of signing	Management and Audit
Management representation letter—to be signed with the financial statements	Management
Financial report certification—signing of the financial statements by management following adoption by the council	Management and Audit
Roads to Recovery acquittal	Management and Audit

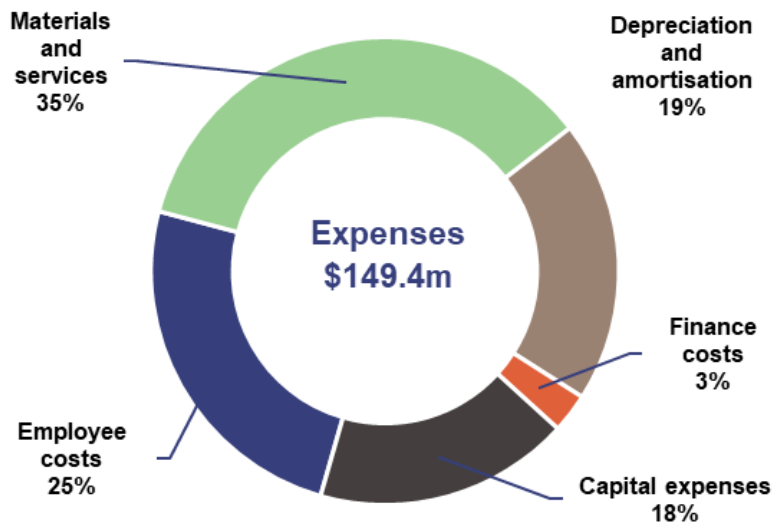


2. Key insights

The composition of Whitsunday Regional Council's income statement is highlighted below. These charts were also presented in the external audit plan, relating to the 30 June 2019 composition of Council's revenue and expenses as proportion of total revenue and expenses. The changes from 30 June 2019 to 30 June 2020 are noted below:



- Grants and subsidies increased from 33% to 37%, due to the large volume of capital grants received.
- Sales of goods decreased from 9% to 7% due to the closure of Whitsunday Airport for nearly 3 months and reduced waste collections.
- Other revenue increased from 3% to 4%.
- Rates and utility charges, contributions and donations and contract and recoverable works all decreased by 1%.



- Materials and services fell from 42% to 35% largely due to reduced disaster cleanup costs.
- Capital expenses increased from 12% to 18% due to the write-off of large assets following capital works and other disposals
- All other categories moved by 1%.

3. Financial statements overview

Statement of comprehensive income

Classes of transactions, account balances or disclosures	Change	Key drivers
Rates and levies \$84.9m	 \$1.8m 2%	Minor rate increased applied for the 2020 year.
Sales of goods and major services \$12.4m	 \$3.5m 22%	Closure of the airport for nearly 3 months. Reduced waste from disaster clean-up and solar farm construction in FY20.
Grants, subsidies, contributions and donations \$71.1m	 \$7.8m 11%	Large number of capital projects funded by grants for re-construction.
Employee benefits \$36.9m	 \$1.1m 3%	EBA and other minor increases
Materials and services \$52.9m	 \$5.1m 9%	Reduced contractors and operational disaster recovery clean-up work required in 2020 financial year
Depreciation \$29.2m	 \$4.8m 20%	Increased depreciation on large number of capitalised projects, with increased asset base

Statement of financial position

Cash and cash equivalents \$68.8m	 \$5.2m 8%	Net cash inflows from operating activities
Contract assets \$9.5m	 \$9.5m	New accounting standard – representing construction of non-current assets in advance of grant funding. Large capital projects.
Trade and other receivables \$11.9m	 \$2.9m 20%	Reduced airport activity, timelier receipt of recoverable works funds in 2020 financial year.
Property, plant and equipment \$1.133b	 \$46m 4%	Large capital works for new and re-construction projects for Council.
Trade and other payables \$26.3m	 \$2.9m 10%	Reduced accounts payable for large progress claims at 30 June, partially offset by prepaid rates, new balance for FY20.
Contract liabilities \$7.0m	 \$7.0m	New accounting standard – representing receipt of grant funds in advance of construction of non-current assets.
Provisions \$13.7m	 \$3.5m 35%	Increased expected costs on landfill sites, following Environmental Protection Order. Reduced discount rates.
Borrowings \$84.6m	 \$3.9m 5%	New borrowings to fund further construction works in excess of repayments.



4. Financial sustainability assessment

The table below details our assessment of your financial sustainability and is based on the results of your asset sustainability, operating surplus and net financial liabilities ratios. Our likely 2020 assessment of council's overall financial sustainability risk is **Low** ●

Refer to Appendix D for guidance on how these ratios are calculated and our financial sustainability risk rating definitions.

Operating surplus ratio Operating surplus ratio - Council compared to the average for the segment <table><tr><th>Fiscal Year</th><th>Target Range (%)</th><th>Council (%)</th><th>Average (%)</th></tr><tr><td>FY16</td><td>0 - 10</td><td>4</td><td>4</td></tr><tr><td>FY17</td><td>0 - 10</td><td>1</td><td>3</td></tr><tr><td>FY18</td><td>0 - 10</td><td>7</td><td>3</td></tr><tr><td>FY19</td><td>0 - 10</td><td>1</td><td>1</td></tr><tr><td>FY20</td><td>0 - 10</td><td>2</td><td>2</td></tr></table>	Fiscal Year	Target Range (%)	Council (%)	Average (%)	FY16	0 - 10	4	4	FY17	0 - 10	1	3	FY18	0 - 10	7	3	FY19	0 - 10	1	1	FY20	0 - 10	2	2	Commentary Council's five-year average operating ratio is 3.11%. This is within the target range. The average operating surplus ratio indicates that Council has a healthy operating surplus ratio and can generate reasonable levels of funding from its own source revenue that it can fund ongoing operations as well as capital projects with some level of debt funding.
Fiscal Year	Target Range (%)	Council (%)	Average (%)																						
FY16	0 - 10	4	4																						
FY17	0 - 10	1	3																						
FY18	0 - 10	7	3																						
FY19	0 - 10	1	1																						
FY20	0 - 10	2	2																						
Net financial liabilities ratio Net financial liabilities ratio - Council compared to the average for the segment <table><tr><th>Fiscal Year</th><th>Target Range (%)</th><th>Council (%)</th><th>Average (%)</th></tr><tr><td>FY16</td><td>0 - 10</td><td>5</td><td>5</td></tr><tr><td>FY17</td><td>0 - 10</td><td>3</td><td>2</td></tr><tr><td>FY18</td><td>0 - 10</td><td>2</td><td>2</td></tr><tr><td>FY19</td><td>0 - 10</td><td>28</td><td>3</td></tr><tr><td>FY20</td><td>0 - 10</td><td>28</td><td>3</td></tr></table>	Fiscal Year	Target Range (%)	Council (%)	Average (%)	FY16	0 - 10	5	5	FY17	0 - 10	3	2	FY18	0 - 10	2	2	FY19	0 - 10	28	3	FY20	0 - 10	28	3	Commentary Council's net financial liabilities ratio as at 30 June 2020 is 28.11%. This is within the target range. The net financial liabilities ratio indicates that Council's capital structure is very strong. This combined with an operating surplus ratio of 2.25%, allows council to service any borrowings that it may need for any future capital projects.
Fiscal Year	Target Range (%)	Council (%)	Average (%)																						
FY16	0 - 10	5	5																						
FY17	0 - 10	3	2																						
FY18	0 - 10	2	2																						
FY19	0 - 10	28	3																						
FY20	0 - 10	28	3																						
Asset sustainability ratio Asset sustainability ratio - Council compared to the average for the segment <table><tr><th>Fiscal Year</th><th>Target Range (%)</th><th>Council (%)</th><th>Average (%)</th></tr><tr><td>FY16</td><td>50 - 100</td><td>50</td><td>80</td></tr><tr><td>FY17</td><td>50 - 100</td><td>70</td><td>70</td></tr><tr><td>FY18</td><td>50 - 100</td><td>170</td><td>90</td></tr><tr><td>FY19</td><td>50 - 100</td><td>250</td><td>80</td></tr><tr><td>FY20</td><td>50 - 100</td><td>140</td><td>80</td></tr></table>	Fiscal Year	Target Range (%)	Council (%)	Average (%)	FY16	50 - 100	50	80	FY17	50 - 100	70	70	FY18	50 - 100	170	90	FY19	50 - 100	250	80	FY20	50 - 100	140	80	Commentary Council's average asset sustainability ratio is 138.75%. This is within the target range. The average asset sustainability ratio indicates that Council has continued to perform capital works for disaster recovery renewals, this has contributed to the result being over the target of 90%.
Fiscal Year	Target Range (%)	Council (%)	Average (%)																						
FY16	50 - 100	50	80																						
FY17	50 - 100	70	70																						
FY18	50 - 100	170	90																						
FY19	50 - 100	250	80																						
FY20	50 - 100	140	80																						

5. Update on emerging risks

In our interim letter dated 30 June 2020 we had identified the potential areas of concerns and associated risks that arose from COVID-19. The table below provides our understanding of the impact areas of concern and associated risks had on Whitsunday Regional Council and our conclusion:

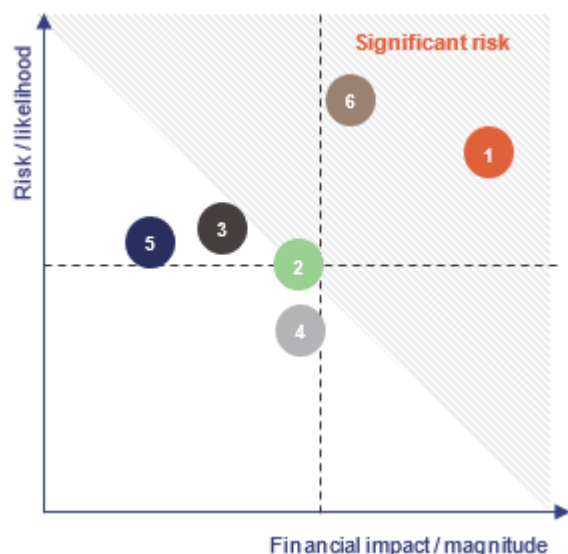
Area of concerns and associated risk	Audit conclusion
‘Everyday’ internal controls Most entities have expanded to working from home to support social distancing. With any change in working arrangements comes an increased risk of controls failing, particularly manual controls and where controls previously operated with a high level of management oversight within an office environment.	There were minimal changes required to everyday internal controls. While some staff worked from home, most of the finance staff continued to work in Council offices. No audit issue identified
Information technology and cyber security Entities’ exposure to cyber security risks increases in vulnerable and uncertain times as their resources are focused on being re-deployed to address critical matters. There is also a risk that identifying cyberattacks may be potentially delayed causing financial and/or reputational risks.	Council advised that there has been no increase in cyber-attacks since COVID-19. Multi-factor authentication was rolled out for staff working from home and password lengths were increased to 14 characters. No audit issue identified.
Valuation of property, plant and equipment Economic uncertainty may impact the ability of valuers to accurately perform comprehensive and/or desktop valuations and meet the fair value measurement requirements of AASB 13.	Council did not undertake a full valuation during the 2020 year. A desktop assessment was performed. Majority of council assets are valued using current replacement cost, as such no potential material impact on the valuation. No audit issue identified.
Accounting for lease As a result of COVID-19, some entities (those accounting for as a lessee in a lease) may receive ‘rent holidays’ and other exemptions from their lessors. This could have an impact on the accounting of the right of use assets and the associated liabilities.	No lease concessions were received by Council. No impact on the audit.
Impairment of receivables There is an increased likelihood that debtors may take longer to pay and, in some instances, not be able to pay their obligations at all.	Council made a specific impairment for Virgin Australia and Tiger Airways, as well as increasing the provision for infringement debtors. Based on the remainder of Council’s debtor profiles, no other significant changes required.
Financial statement disclosure Several disclosures in the financial statements will be impacted.	No significant disclosures based on the nature of Council operations.



5. Audit conclusions

Areas of audit significance

We identified the areas of your financial report that we considered to be at significant risk of material error. The risk map below sets out the identified areas of audit significance.



- 1** Risk 1 – Property, plant and equipment. Valuation and/or depreciation of infrastructure assets is materially misstated.
2020 \$1.133 billion
- 2** Risk 2 - Provisions
2020: \$13.67 million
- 3** Risk 3 – Probity and propriety considerations
- 4** Risk 4 – Financial sustainability
- 5** Risk 5 – Related parties
- 6** Risk 6 – Change of Accounting Software

Our overall conclusions on these key risk areas are outlined in the table below.

Risk	Description	Audit conclusion
1	Property, plant and equipment - Property plant and equipment is the most material balance in the financial statements at \$1.133 billion - Valuation involves significant estimates and judgements	- We have performed procedures over additions, disposals, depreciation, desktop valuation and work in progress. - We obtained explanations from management and made enquiries of the valuers who performed the desktop assessment. - Based on the results of the procedures performed, we have not identified evidence of any material misstatements.
2	Provisions - Judgement required by management to determine provision amounts - Appropriateness of methodology used to calculate provision with regard to accounting standards	- We have performed procedures over restoration and employee provisions, including tests of the completeness and accuracy of the calculations and testing the key assumptions. - We obtained explanations from management over key assumptions used in the provision calculations. - Based on the results of the procedures performed, we have not identified evidence of any material misstatements.
3	Probity and propriety considerations - Large local supplier base and projects where legislative requirements guide tendering and probity processes - Increase in vendor fraud attacks across Queensland - Numerous purchases of low value items requiring appropriate requisition and authorisation procedures - Transactions with related parties - Prior issues raised around procurement	- Audit procedures included agreeing to supporting documentation for procurement and tendering approval processes and purchase order approvals on a sample basis and reviewing for compliance and propriety. - Based on the results of the procedures performed, we have not identified evidence of any material misstatements.

5. Audit conclusions (continued)

4	<i>Financial sustainability</i> • Key inputs dependent on management judgement • Public interest in financial sustainability of Councils	Audit procedures included: • assessing management's assumptions over the financial information presented in the financial sustainability statement (renewals, depreciation and classification of recurrent/capital revenues and expenses, in particular NDRRA funds). • Reviewing the input and mathematical accuracy of the calculated ratios. • discussions with management and • reviewing and testing the split between renewals and additions. Based on the results of the above procedures we identified one item which required adjustment. Refer to Appendix B for further details.
5	<i>Related parties</i> • Appropriate disclosure of related parties • Completeness of related party transactions • Completeness and accuracy of key management personnel remuneration • Changes in key management personnel during the current year	Our audit approach included: • Review of declarations completed by key management personnel for accuracy and completeness, including with reference to other public information • Review of Council data for completeness of transactions and balances with related parties captured by Council • Review of key management personnel (KMP) remuneration disclosures for completeness and accuracy. Based on the results of the procedures performed, we have not identified evidence of any material misstatements.
6	<i>Change of Accounting Software</i> • Data migrated correctly from Civica to Technology One • Setup & implementation of key application controls in Technology One	Our audit approach included: • Testing opening balances to ensure appropriate data migration noting no issues. • Testing system controls. • Testing transfer of revenue transactions still being initially processed through Civica noting no issues. • Testing reconciliation of revenue between the two systems. Refer to Appendix A2 for issues identified from the new systems implementation.



5. Audit conclusions (continued)

Audit materiality

Our audit materiality thresholds have been reassessed based on your year-end financial statement balances and have not changed since we communicated those in the external audit plan.

We used these thresholds in assessing misstatements.

 Overall	 Performance	 Reported misstatements	 Specific—property, plant & equipment
\$1.38m	\$1.03m	\$13.8k	\$54.3m

Evaluation of misstatements

At the date of this report, we have identified corrected misstatements that that resulted in an increase in net assets and an increase in operating results amounting to \$905k.

At the date of this report, we have not identified any uncorrected misstatements that were clearly more than trivial.

Details of these corrected and uncorrected misstatements are included in Appendix B to this closing report.

Evaluation of disclosure misstatements

At the date of this report, we have identified misstatements in disclosures that required correction to the financial statements.

Details of these corrected disclosure misstatements are included in Appendix B to this closing report.

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6. Audit issues

Internal controls

This table summarises our reporting on significant deficiencies/deficiencies in internal controls. See Appendix A for details.

	Number of significant deficiencies		Number of deficiencies		Rating
	Current year	Prior year unresolved	Current year	Prior year unresolved	
 Control environment <i>Structures, policies, attitudes and values that influence daily operations</i>	2	-	-	-	
 Risk assessment <i>Processes for identifying, assessing and managing risk</i>	-	-	-	-	
 Control activities <i>Implementation of policies and procedures to prevent or detect errors and safeguard assets</i>	2	-	-	1	
 Information and communication <i>Systems to capture and communicate information to achieve reliable financial reporting</i>	-	-	-	-	
 Monitoring activities <i>Oversight of internal controls for existence and effectiveness</i>	-	-	-	-	

 **Effective**

No significant deficiencies identified

 **Partially effective**

One significant deficiency

 **Ineffective**

More than one significant deficiency

Financial reporting issues and other matters

This table summarises our financial reporting and other issues raised in the current year and those carried forward from prior years. See Appendix A for details.

	Financial reporting issues—risk ratings			Other matters*
	High	Moderate	Low	
Current year				
Unresolved	-	1	-	-
Resolved	-	-	-	-
Prior year				
Unresolved	-	-	-	-
Resolved	-	-	-	-

* We only track resolution of other matters where management has committed to address the item raised.

7. Audit assessments

Effectiveness of financial statements preparation process

Our assessment of the effectiveness of your financial statement preparation process involved considering three components: your year-end close process, the timeliness of your financial statements, and the overall quality of your financial statements. We assessed these based on the criteria disclosed in the external audit plan. These are further explained below.

We assessed the outcomes of your year-end close processes, based on the dates outlined below, unless we agreed an earlier date in your financial reporting timetable.

Year-end close processes	Timeliness of draft financial statements	Quality of draft financial statements
 Your rating: ● Partially effective	 Your rating: ● Timely	 Your rating: ● No significant adjustments
We assessed the outcomes of your year-end close processes, based on the agreed dates in the external audit plan. All five key processes were completed on time: - finalising non-current asset valuations (12 July) - preparing complete pro forma financial statements (25 May) - resolving known accounting issues (1 May) - Workpapers reviewed and available for audit (27 July) - Final draft financial statements completed (27 July) 4 out of 5 milestones were met	We assessed the actual date we receive acceptable draft financial statements and compared this to your planned date. We defined acceptable draft financial statements as being a complete set of statements that management would be prepared to certify.	We assessed the quality of your financial statements in terms of adjustments you make between the first draft of the financial statements and the final version we receive. This includes adjustments to current year, prior year and other disclosures. This is an indicator of how effective your review of the financial statements is at identifying and correcting errors.

Our ratings criteria		
● Effective All key milestones achieved	● Timely Audit opinion issued on or before 13 October 2020	● No adjustments No adjustments were required
● Partially effective Three to four milestones achieved	● Legally compliant Audit opinion issued between 14 October 2020 and 31 October 2020 or meet approved ministerial extension	● No significant adjustments Immaterial adjustments to financial statements
● Ineffective Less than three milestones achieved	● Untimely Audit opinion issued after 31 October 2020	● Significant adjustments Material adjustments to financial statement components were required

8. Other required information

We are required to report certain matters to those charged with governance. The table below provides a summary of the matters usually communicated at the end of our audit.

Matters for QAO to consider	How these were addressed
Disagreements with management	During our audit, we received full co-operation from management and had no unresolved disagreements over the application of accounting principles and the scope of our audit.
Significant difficulties	We did not encounter any significant difficulties during the audit.
Compliance with laws and regulations	We did not identify any instances of non-compliance with laws and regulations that may have a material effect on the financial report.
Matters significant to related parties	We did not note any significant matters in relation to related parties during the audit.
Changes to accounting policies	We confirm there were no significant changes to accounting policies during the period, except for those changes arising from the adoption of the new accounting standards.
Other matters significant to the oversight of the financial reporting process	We did not note any significant matters in relation to the financial reporting process during the audit.
Fraud and illegal acts	We have made enquiries of management regarding: • knowledge of any fraud or suspected or alleged fraud affecting the entity involving management, employees who have significant roles in internal control, or others where fraud could have a material effect on the financial report • knowledge of any allegations of fraud, or suspected fraud, affecting the financial information. We did not become aware of any fraud or illegal acts during our audit.
Other information in the entity's annual report	We have not yet undertaken audit procedures to verify other information in the entity's annual report as required by Australian Auditing Standard ASA 720 The Auditor's Responsibilities Relating to Other Information. The draft of the annual report is expected to be provided in August.
Controlled entities/joint ventures	Whitsunday Coast Airport and Infrastructure Pty Ltd remains dormant.



Appendix A1—Financial reporting issues

The following tables detail financial reporting issues identified through our audit since our last interim report dated 30 April 2020. It includes a response from management.

Our risk ratings are as follows—refer to Financial reporting issues rating definitions for more detail.



High



Medium



Low



Medium risk issue

20CR-1 Monitoring of Loans to Community Organisations

Observation

We noted that Council provided a \$1 million loan to Whitsunday Sportspark Ltd (WSL) in June 2019 which was due for repayment on 31 May 2020. The loan was to be repaid by WSL, following receipt of grant funds, which was to be received upon completion of works for the major development of their site. On 7 May 2020 WSL wrote to Council requesting an extension on repayment to 31 May 2022 due to significant delays in the tendering and appointment process for the work to be carried out by WSL. The date for the original repayment has passed without Council obtaining approval from Treasury and the relevant grant funding bodies resulting in Council also not granting approval to WSL for the revised repayment at the date of this report.

Implication

Without the appropriate procedures in place there is a risk to Council of the funds not being repaid by WSL and other Community Organisations moving forward.

QAO recommendation

We recommend that Council actively monitors the progress of the development and ensure it has the appropriate approvals from the Treasurer under S61A of the Statutory Bodies Financial Arrangements Act 1982 and the funding bodies, to delay repayment and ensure certainty of the repayment funds. We further recommend that Council review its procedures for the granting and monitoring of Loans to Community Organisations.

Management response

The Whitsunday Sportspark loan is in effect a secured loan in that the repayment is not dependent on internally generated cash flows of the borrower, but rather on state and federal government grant agreements that are in place. The funding was provided to allow the achievement of certain project milestones and then the loan repaid to Council.

As such the risks of default primarily stem from the two following causes:

- Whitsunday Sportspark does not complete the project in time (as per the requirements of the grant funding agreements) and loses the right to draw down on the grants. While the project is delayed due to current economic disruptions, given the current focus on infrastructure investments to drive economic recovery, we assess that the risk of either level of government pulling out of their grant funding due to project delays (within reasonable limits) is very low.
- Project cost overruns. We have and will be monitoring the progress of the projects. We are aware that the construction contracts being considered are fixed price contracts which limits this risk. We also have conditions in the loan agreement to receive grant funds directly from the funding agencies, and we will likely look to strengthen these conditions for any extension of the repayment period.

Whitsunday Sportspark has responded to our recent communications and has sought a meeting with Council officers to discuss the way forward, which is likely to take place in coming weeks.

Formalisation of any revised arrangements will be subsequent to approval of the Treasurer as required by the Statutory Bodies Financial Arrangements Act 1982 as well as adoption of a resolution by Council as required by the Local Government Act 2009 and Local Government Regulations 2012

Responsible officer: Stephen Fernando – Chief Financial Officer

Status: Work in progress

Action date: To be determined*

* Setting in place a revised agreement with a new timeframe for repayment will depend on the speed with which Whitsunday Sportspark respond with the required information as well as the time taken by the Treasurer to provide the required approvals. The approval by the Treasurer for the initial loan took approximately 5 months.

Appendix A2—Matters previously reported

The following table summarises all control deficiencies, financial reporting issues and other matters that we have raised this year and those issues raised in prior years but are not yet resolved.

Reference	Rating	Issue	Status/Comment action date
Internal control issues			
20IR-1		Supplier Master data changes oversight	Resolved
20IR-2		Payroll Masterfile changes and exception reporting	Payroll Exception Report – Resolved Employee Master File Changes Report – Resolved pending audit clearance
20IR-3		Employee access to the payroll system	Work in progress Action date: 30/09/2020 Requires resources from system vendor. Project fully scoped internally and submitted to system vendor (case # 0029749). We have been informed that vendor has commenced work on it. Awaiting draft changes for testing
20IR-4		Employees with insufficient delegated authority can approve purchase order amendments	Resolved
FY18-IT2		Council policies out of date – appropriate procedures need to be put in place to ensure policies are regularly reviewed and updated.	Work in progress Previous Action date: 30/06/2020 Revised Action Date: 30/11/2020 Of the 13 policies overdue for review, 4 have been dealt with (1 revised policy adopted, Councillors Acceptable Requests Policy and 3 policies rescinded, Discount on Rates when Special Circumstances Apply Policy, Financial Reserves Policy, Notice to Purchasers of Land in Rural and Rural Residential Areas Policy). The other 9 are all in various stages of review (Briefing Session Policy, Community Engagement Policy, Council Committees Policy, Council Meeting Standing Orders, Councillor Conduct Investigation Policy, Education, Compliance and Enforcement Policy, Motor Vehicle Use Policy, Procurement Policy, Road Register Policy)



Appendix A3—Our rating definitions



Internal controls rating definitions

	Definition	Prioritisation of remedial action
Significant deficiency 	A significant deficiency is a deficiency, or combination of deficiencies, in internal control that requires immediate remedial action. Also, we increase the rating from a deficiency to a significant deficiency based on: - the risk of material misstatement in the financial statements - the risk to reputation - the significance of non-compliance with policies and applicable laws and regulations - the potential to cause financial loss including fraud, or - where management has not taken appropriate timely action to resolve the deficiency.	This requires immediate management action to resolve.
Deficiency 	A deficiency arises when internal controls are ineffective or missing, and are unable to prevent, or detect and correct, misstatements in the financial statements. A deficiency may also result in non-compliance with policies and applicable laws and regulations and/or inappropriate use of public resources.	We expect management action will be taken in a timely manner to resolve deficiencies.
Other matter 	An other matter is expected to improve the efficiency and/or effectiveness of internal controls, but does not constitute a deficiency in internal controls. If an other matter is not resolved, we do not consider that it will result in a misstatement in the financial statements or non-compliance with legislative requirements.	Our recommendation may be implemented at management's discretion.

Financial reporting issues rating definitions

	Potential effect on the financial statements	Prioritisation of remedial action
High 	We assess that there is a high likelihood of this causing a material misstatement in one or more components (transactions, balances and disclosures) of the financial statements, or there is the potential for financial loss including fraud.	This requires immediate management action to resolve.
Medium 	We assess that there is a medium likelihood of this causing a material misstatement in one or more components of the financial statements.	We expect management action will be taken in a timely manner.
Low 	We assess that there is a low likelihood of this causing a material misstatement in one or more components of the financial statements.	We recommend management action to resolve; however, a decision on whether any action is taken is at management's discretion.



SENSITIVE

Appendix B—Misstatements



In total, the effect of the corrected misstatements on the financial statements has resulted in an increase in net profit of \$920k and an increase in net assets of \$920k

Summary of corrected misstatements

The following misstatements were identified during the audit and have subsequently been corrected by management in the financial statements.

#	Details	Profit or loss	Balance sheet
		Increase/(decrease) \$000	Increase/(decrease) \$000
1	Prepayments	-	905
	Insurance Expense	394	-
	Information technology costs	511	
	<i>Reclassification of costs that were expensed which should have been recorded as prepayments</i>	905	905
Total		905	905

Summary of uncorrected misstatements

During the course of our audit there were no unadjusted differences identified by audit that were clearly more than trivial.

Summary of corrected / uncorrected financial statement disclosure misstatements

Reduction to renewals additions of \$4.4m for incorrect classification of Proserpine Admin building. Consequent adjustment to asset sustainability ratio down by 15%.

Adjustment to employee benefits for split between salaries and wages (increase) and other employee costs (decrease) of \$1.8m.

Adjustment to trade and other receivables ageing split.

Adjustment to note 16 contract cashflows on lease liabilities

Adjustment to note 22 – breakup of impact at 30 June 2020 of new accounting standards.



Appendix C—Next year planning considerations

We identified the following financial reporting matters during the current year audit for consideration in planning next year's audit.

Next year audit planning considerations	Potential effect on financial statements	Potential effect on audit
Assessment of likely impact for new accounting standard AASB 1059 Service Concession Arrangements: Grantors (applicable for financial reporting periods beginning on or after 1 January 2020)	Recognition of a service concession asset/liability Reclassifying an existing asset as a service concession asset Measure a service concession asset. Disclosure of service concession arrangement	Verify recognition, measurement and disclosure of service concession arrangements
Monitoring the implementation and upgrade to Councils existing systems. Council has taken a hold and improve the existing systems approach to the transition, with two accounting systems continuing to be in use for 2021.	Additional expenses to Council. Accounting for revenue from Civica into Technology One.	Review system controls and processes for the respective finance systems and the transfer from Civica into TechnologyOne.

Appendix D—Assessment of Financial Sustainability



Assessment of financial sustainability

Section 169(5) of the *Local Government Regulation 2012* outlines the following relevant measures of financial sustainability for all Queensland local governments must report on:

Sustainability measure	Purpose	How is it measured?	Target
Operating surplus ratio	The Operating Surplus Ratio indicates the extent to which operating revenues raised cover operating expenses.	<i>Net operating result/Total operating revenue (excluding capital items)</i>	Between 0% and 10% per annum
Net financial liabilities ratio	The Net Financial Liabilities Ratio indicates the extent to which operating revenues (including grants and subsidies) can cover net financial liabilities (usually loans and leases).	<i>(Total Liabilities – current assets)/Total operating revenue</i>	< 60% per annum
Asset sustainability ratio	The Asset Sustainability Ratio indicates the extent to which assets are being replaced as they reach the end of their useful lives.	<i>Capital Expenditure on replacement of assets (renewals)/Depreciation</i>	> 90% per annum

We assigned a risk rating to each measure using the below criteria.

Risk rating measure for Individual Ratios	Operating surplus ratio	Net financial liabilities ratio	Asset sustainability ratio
Higher	Less than negative 10% (i.e. losses) Insufficient revenue is being generated to fund operations and asset renewal	More than 80% Potential long-term concern over ability to repay debt levels from operating revenue	Less than 50% Insufficient spending on asset replacement or renewal resulting in reduced service levels and increased burden on future ratepayers
Moderate	Negative 10% to zero A risk of long-term reduction in cash reserves and inability to fund asset renewals	60% to 80% Some concerns over the ability to repay debt from operating revenue	50% to 90% Irregular spending or insufficient asset management practices creating a backlog of maintenance/renewal work
Lower	More than zero (i.e. surpluses) Well positioned to fund operations and asset renewals	Less than 60% No concern over the ability to repay debt from operating revenue	More than 90% Likely to be sufficiently replacing or renewing assets as they reach the end of their useful lives



Appendix D—Assessment of Financial Sustainability (continued)



Our assessment of financial sustainability risk factors does not take into account council's long-term forecasts or credit assessments undertaken by Queensland Treasury Corporation. We calculate the overall financial sustainability risk assessment using the ratings determined for each measure using the criteria in the table below.

Risk level	Detail of risk
Higher risk 	Higher risk of sustainability issues arising in the short to medium term if current operating income and expenditure policies continue, as indicated by average operating deficits (losses) of more than 10 per cent of operating revenue.
Moderate risk 	Moderate risk of sustainability issues over the longer term if current debt financing and capital investment policies continue, as indicated by: - current net financial liabilities more than 80 per cent of operating revenue or - average asset sustainability ratio over the last 5 years is less than 50 per cent or - average operating deficits (losses) over the last five years of between two and 10 per cent of operating revenue or - realising two or more of the individual ratios for moderate risk assessments (per the table opposite).
Lower risk 	Lower risk of financial sustainability concerns based on current income, expenditure, asset investment and debt financing policies.



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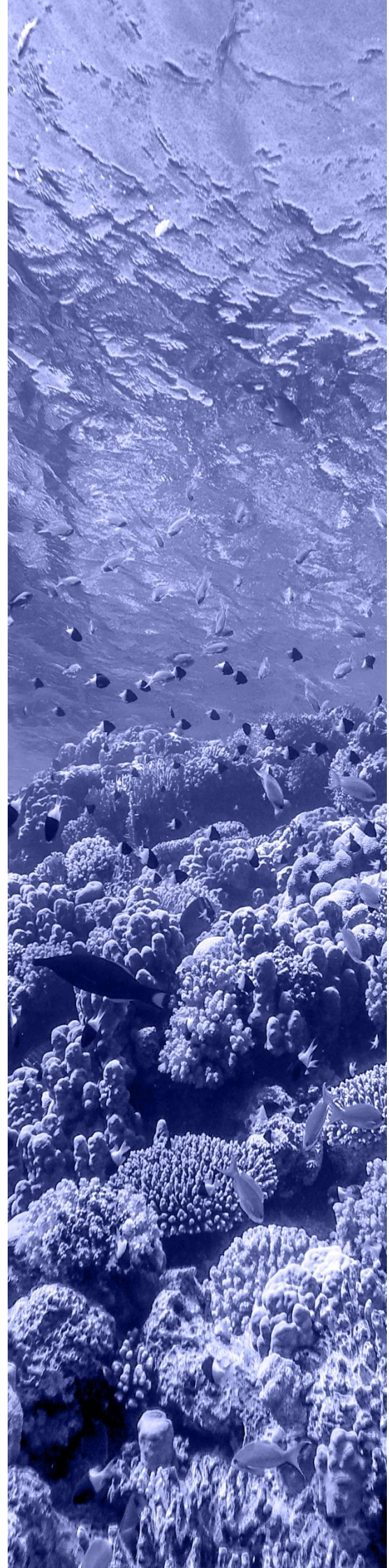
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ABN 63 291 580 128

19 August 2020

Mr B Worrall
Auditor-General of Queensland
Queensland Audit Office
PO Box 15396
CITY EAST QLD 4002

Dear Mr Worrall

**RE: REPRESENTATIONS BY MANAGEMENT OF WHITSUNDAY REGIONAL COUNCIL
FOR THE YEAR ENDED 2020 AND EVENTS SUBSEQUENT TO THAT DATE (up to and
including the date of this letter)**

This representation letter is provided for the audit of Whitsunday Regional Council's financial report for the year ended 30 June 2020. These representations are provided by us to assist you in expressing an opinion on whether the financial report presents a true and fair view in accordance with the Australian Accounting Standards and Local Government Act 2009 and the Local Government Regulation 2012.

We acknowledge our responsibility for ensuring that the financial report is in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) issued by the Australian Accounting Standards Board and other prescribed requirements of the Local Government Act 2009 and the Local Government Regulation 2012. We confirm that the financial report has been approved by management and to the best of our knowledge is free of material misstatements including omissions.

We confirm that, to the best of our knowledge and belief, the statements made in appendix A to this letter are factually correct. These statements are made based on information available to us having made such enquiries as we considered necessary to appropriately informing ourselves on these matters.

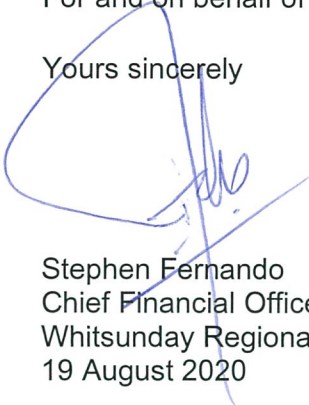
We understand that your audit was:

- conducted in accordance with the *Auditor-General of Queensland Auditing Standards* which incorporate the Australian Auditing Standards;
- designed primarily for the purpose of expressing an opinion on the financial report of Whitsunday Regional Council taken as a whole, in accordance with the requirements of the *Auditor-General Act 2009*; and

- limited to tests of the financial records and other auditing procedures you considered necessary for that purpose.

For and on behalf of the Whitsunday Regional Council

Yours sincerely

A handwritten signature in blue ink, appearing to be 'S Fernando', written over the typed name and title.

Stephen Fernando
Chief Financial Officer
Whitsunday Regional Council
19 August 2020

A handwritten signature in blue ink, appearing to be 'R Ferguson', written over the typed name and title.

Rod Ferguson
Chief Executive Officer
Whitsunday Regional Council
19 August 2020

Appendix A – Management representations

Access to information, documents and property

1. We confirm to the best of our knowledge and understanding that the auditors have been given full and free access to all documents and property belonging to, in the custody of, or under the control of Whitsunday Regional Council. In discharging our responsibility to provide full and free access:

We have provided you with:

- access to all information, in both electronic and other forms, of which we are aware that is relevant to the preparation of the financial report such as records, documentation and other matters,
- additional information that you have requested from us for the purposes of the audit,
- unrestricted access to persons within Whitsunday Regional Council from whom you determined it necessary to obtain audit evidence.

2. We have made available details of all bank accounts.

Financial report preparation

3. We have fulfilled our responsibilities, as set out in the terms of the audit engagement, for the preparation of the financial report in accordance with Australian Accounting Standards and *Local Government Act 2009* and the *Local Government Regulation 2012*; in particular, the financial report gives a true and fair view in accordance therewith.
4. All transactions have been recorded in the accounting records and reflected in the financial report.
5. The electronic presentation of the financial report is our responsibility. Our responsibility includes ensuring that the electronic version of the financial report and the independent auditor's report presented on the web site are the same as the final signed version of the financial report and independent auditor's report.

Financial statement disclosures

6. The financial report discloses all significant accounting policies used in the preparation of the financial report. We considered the substance of the underlying transactions as well as their legal form in selecting the appropriate accounting policies and related disclosures for the financial report.
7. Material matters relating to the following have been properly recorded and disclosed in the financial report in accordance with Australian Accounting Standards:
 - (a) changes in accounting policies, estimates and/or correction of any prior period error(s)
 - (b) financial assets and/or liabilities
 - (c) inventory recorded at lower of cost or net realisable value and adjusted for obsolescence
 - (d) asset revaluations
 - (e) asset impairment losses and/or reversals

Appendix A – Management representations

- (f) non-current assets held for sale and/or discontinued operations
- (g) intangible assets
- (h) all management judgements applied in the application of accounting policies assessed as having the most significant effect on the resultant amounts
- (i) all sources of estimation uncertainty in key assumptions underlying recorded assets and liabilities that may result in a material adjustment to the carrying amounts of such assets and liabilities in the next financial year
- (j) liabilities (including provisions), contingent liabilities or assets (including those arising under derivative financial instruments)
- (k) contracts, events or transactions that were entered into/occurred during the financial year
- (l) identification and consolidation of controlled entities
- (m) identification of any losses and/or special payments

Significant management assumptions

8. Significant assumptions used by us in making accounting estimates are reasonable and supported. This includes significant judgements and assumptions used in:
- measuring the fair values of financial assets and financial liabilities in accordance with AASB 13 *Fair Value Measurement* and AASB 9 *Financial Instruments*,
 - assessing indicators of possible impairment of assets and testing for impairment in accordance with AASB 136 *Impairment of Assets*,
 - reviewing the useful lives and residual values of property, plant and equipment, and intangible assets, and allocating depreciation and amortisation on a systematic basis over the estimated useful lives of the assets in accordance with AASB 116 *Property Plant and Equipment*,
 - measuring accruals and provisions for employee entitlements under AASB 119 *Employee Entitlements*, and
 - assessing whether material contingent assets and liabilities exist under AASB 137 *Provisions, Contingent Liabilities and Contingent Assets*.

Valuation of Assets

9. An assessment of the fair value of assets has been conducted within the reporting period to ensure that their carrying amount does not materially differ from fair value calculated at the end of the reporting period, in accordance with AASB 116 *Property, Plant and Equipment*.
10. We have considered the requirements of AASB 136 *Impairment of Assets*, when assessing the impairment of assets and in ensuring that no assets are stated in excess of their recoverable amount.
11. Depreciation on relevant assets has been allocated on a systematic basis over the estimated useful lives of the assets. Useful lives and residual values of the assets were reviewed during the reporting period and adjusted where appropriate.

Appendix A – Management representations

Related parties

12. We have disclosed to you the identity of Whitsunday Regional Council's related parties and all the related party relationships and transactions of which we are aware, in keeping with the requirements and definitions contained in our Related Party Disclosure Policy.
13. We have adequate processes in place to identify, record and manage related party relationships.
14. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Australian Accounting Standards.

Key Management Personnel

15. The key management personnel disclosed in related parties and key management personnel remuneration are a complete list of those persons who have the authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly as defined in the Related Party Disclosure Policy.

Subsequent events

16. All events that occurred subsequent to the date of the financial report and for which Australian Accounting Standards require adjustment or disclosure have been adjusted or disclosed. We are not aware of anything else that has occurred after the end of the financial year that would cause the financial report to be misleading.

Compliance with applicable laws, regulations and contractual agreements

17. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial report.
18. Whitsunday Regional Council has been properly managed in accordance with the requirements of the *Local Government Act 2009 and Local Government Regulation 2012*.
19. We have complied, in all material respects, with prescribed requirements for the establishment and keeping of relevant accounts, registers and other appropriate records.
20. We have complied with all aspects of contractual agreements that would have a material effect on the financial report in the event of non-compliance.

Uncorrected misstatements

21. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial report as a whole.

Legal

22. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial report; and accounted for and disclosed in accordance with the Australian Accounting Standards and other prescribed requirements.

Appendix A – Management representations

23. Whitsunday Regional Council has satisfactory title to all assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

Internal Control

24. We acknowledge our responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud. We have established and maintained adequate internal controls to facilitate the preparation of the financial report, and adequate financial records have been maintained.
25. We acknowledge our responsibility to identify the risks that Whitsunday Regional Council is exposed to and for measuring, assessing and developing a prioritised action plan. We confirm that we have established, maintained, operated and demonstrated an appropriate framework of business controls, to cover all our operational, technical, commercial, financial and administrative activities.

Fraud

26. We have disclosed to you the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud.
27. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects Whitsunday Regional Council and involves:
- management
 - employees who have significant roles in internal control
 - others where the fraud could have a material effect on the financial report.
28. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the financial report communicated by employees, former employees, analysts, regulators or others.

Future plans

29. There were no material commitments for the construction or acquisition of property, plant and equipment or to acquire other non-current assets, such as investments or intangibles, other than those disclosed in the financial report.

Going concern basis of preparation

30. We have assessed Whitsunday Regional Council's ability to continue as a going concern and believe there are reasonable grounds to believe that Whitsunday Regional Council will be able to pay its debts as and when they become due and payable.

Financial Sustainability

31. The capital expenditure amount used in the calculation of the "Asset sustainability ratio" disclosed in the current-year financial sustainability statement, has been prepared in accordance with Section 178 of the *Local Government Regulation 2012* and represents the capital expenditure on the replacement of existing assets (renewals).
32. We have appropriate systems and procedures in place to differentiate between capital and operating grants; and to differentiate between operating and capital expenditure.

Appendix A – Management representations

Other Information

33. We have informed you of all the documents that we expect to issue that may comprise other information.
34. With regard to any other information that we have not provided to you prior to the date of the auditor's report, that we intend to prepare and issue such other information and that we expect to issue it by 30 September 2020 and will provide it to you to enable you to complete your required procedures.

Other matters

35. We confirm Whitsunday Coast Airport and Infrastructure Pty Ltd has not traded during the year ended 30 June 2020 and is considered dormant and does not require financial reports to be prepared for the year ended 30 June 2020. We declare that:
 - The shareholders have not provided a direction in terms of Section 293 of the *Corporations Act 2001* to prepare financial reports.
 - The Australian Securities and Investment Commission have not given a direction in terms of the Corporations Act 2001 for financial reports of the dormant company to be prepared and audited under Section 294.
 - The entity did not trade or carry on business at any time during the year, and satisfied all of the following criteria:
 - did not receive or become entitled to any income or incurred or became liable for any expenditure
 - did not purchase, enter into any agreement or pass resolution to sell or supply any goods, property or services
 - did not issue, enter into any agreement or pass resolution to issue, sell, purchase or make available securities
 - was not and did not become, a party to any lease, franchise, joint venture or partnership arrangement, or enter into any agreement or pass any resolution in relation to becoming a party to, or taking part in, any lease, franchise, joint venture or partnership arrangement
 - did not make, receive, enter into any agreement or pass resolution in relation to making, receiving or guaranteeing any loan
 - did not obtain or receive a grant or any licence or other authority, or make any application or pass any resolution in relation to obtaining a licence or other authority
 - was not, and did not become, a party to any litigation or negotiations with any other person or body

Environmental issues

36. We have considered whether environmental matters could have a material impact on the financial report and conclude that:
 - (a) we are not aware of any material liabilities or contingencies arising from environmental matters, including those resulting from illegal acts;

Appendix A – Management representations

- (b) we are not aware of environmental matters that may result in a material impairment of assets; or
 - (c) if aware of such matters referred to in parts (a) and (b) above, we have disclosed to you all facts relating to those matters.
37. Whitsunday Regional Council is required by Environmental legislation to bear the future costs for the rehabilitation and restoration of a number of landfill sites. This matter has been disclosed in Note 18 in the financial report and we believe that the accounting treatment, disclosure and estimated *provision* is reasonable, based on available information and in accordance with prescribed accounting requirements.

Insurance

38. We have established procedures to assess the adequacy of insurance cover on all assets and insurable risks, and where appropriate, assets and insurable risks are adequately covered by insurance.

INDEPENDENT AUDITOR'S REPORT

To the Councillors of Whitsunday Regional Council

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Whitsunday Regional Council (the council).

In my opinion, the financial report:

- a) gives a true and fair view of the council's financial position as at 30 June 2020, and of its financial performance and cash flows for the year then ended
- b) complies with the *Local Government Act 2009*, the *Local Government Regulation 2012* and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2020, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including significant accounting policies and other explanatory information, and the certificate given by the Mayor and Acting Chief Executive Officer.

Basis for opinion

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

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

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

Other information

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

At the date of this auditor's report, the available other information in Whitsunday Regional Council's annual report for the year ended 30 June 2020 was the current year financial sustainability statement and long-term financial sustainability statement.

The councillors are responsible for the other information.

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

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

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

Responsibilities of the councillors for the financial report

The councillors are responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards, and for such internal control as the councillors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The councillors are also responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the council or to otherwise cease operations of the council.

Auditor's responsibilities for the audit of the financial report

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

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

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

- Conclude on the appropriateness of the council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

Report on other legal and regulatory requirements

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2020:

- a) I received all the information and explanations I required.
- b) In my opinion, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.



28 August 2020

Sri Narasimhan
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

INDEPENDENT AUDITOR'S REPORT

To the Councillors of Whitsunday Regional Council

Report on the current year financial sustainability statement

Opinion

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

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

Basis of opinion

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

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

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

Emphasis of matter – basis of accounting

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

Other Information

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

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

The councillors are responsible for the other information.

My opinion on the current year financial sustainability statement does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

However, as required by the Local Government Regulation 2012, I have expressed a separate opinion on the general purpose financial report.

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

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

Responsibilities of the councillors for the current year financial sustainability statement

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

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

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

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

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

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

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

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



28 August 2020

Sri Narasimhan
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

12. Development Services

12.1 BOWEN LOCAL PLAN

AUTHOR: Mary Partridge - Strategic Planner

RESPONSIBLE OFFICER: Neil McGaffin - Director Development Services

OFFICER'S RECOMMENDATION

That Council adopt the amended Bowen Local Plan for inclusion in the Major Amendment to the Whitsunday Planning Scheme 2017, including any necessary administrative amendments.

The following report has been submitted for inclusion into Council's Ordinary Meeting to be held on 9 September 2020.

SUMMARY

As part of the Major Amendment to the Whitsunday Planning Scheme 2017, a Local Plan for Bowen was developed and endorsed by Council in 2018, which focused on the Bowen Marina and foreshore area. Recent amendments to the State Planning Policy (SPP) require that the Bowen Local Plan (BLP) be been updated for compliance.

PURPOSE

The Bowen Local Plan (Attachment 1) has been updated to comply with amendments to the SPP and avoid unnecessary delays in the State Interest Review process.

BACKGROUND

On 24 April 2018, Council resolved to "*refer the Bowen Local Plan for inclusion in the first amendment to the Whitsunday Regional Council Planning Scheme*".

Subsequent to this resolution, SPP amendments occurred, which have necessitated a compliance review of the Major Amendment Package and triggered an update to the BLP.

STATUTORY/COMPLIANCE MATTERS

Planning Act 2016

Planning Regulation 2017

State Planning Policy (SPP)

ANALYSIS

The purpose of the BLP is to facilitate private investment and development to accommodate, amongst other things, a state-of-the-art marine educational facility and encourages the establishment of marine industries in designated areas. The BLP will encourage walkability and have strong connectivity to Bowen's existing Central Business District (CBD). It also aims to encourage tourism, business and accommodation activities outside the industrial area, without conflicting with the growth and function of the CBD.

The BLP area is divided into three precincts to better manage land use conflicts and to structure the vision for the area. Precincts are included in the BLP Map in Attachment 2.

The SPP compliance review of the Major Amendment Package identified necessary amendments for compliance, as well as other revisions to improve the BLP, none of which alter the intent of the BLP.

The amendments and revisions achieve the following outcomes:

- Compliance SPP;
- Clarity of the Purpose and Overall Outcomes and consistency throughout the Planning Scheme;
- Removal of assessment benchmarks that are regulated by other parts of the Planning Scheme, to avoid repetition or inconsistencies;
- Updated language and formatting, to be consistent throughout the Planning Scheme;
- Vertical integration and consistency between outcomes of the BLP Code; and
- Improved functionality of outcomes.

STRATEGIC IMPACTS

Alignment to Corporate Plan

Outcome 3.1 – Our built environment is well planned, effectively managed and protects our region's heritage and character

Strategy 3.1.1 - Develop and implement an efficient, effective and accountable framework for managing the growth and development of the Whitsunday region.

Alignment to Operational Plan

Action 3.1.1.5 - Undertake Major Amendment Package to Whitsunday Regional Council Planning Scheme

Risk of no action

Non-compliance with the SPP during the State Interest Review, will likely result in the Minister giving direction to meet the SPP prior to completion of the Review. This will likely cause significant time delays and increase workloads.

CONSULTATION

Shane Neville – Manager Strategic Planning
Neil McGaffin – Director Development Services
ELT – 24 August 2020

The BLP is part of the Major Amendment of the Whitsunday Planning Scheme 2017, which requires public consultation. The community will be engaged, educated and provided an opportunity to make submission on the BLP through this Major Amendment process.

DISCLOSURE OF OFFICER'S INTERESTS

No officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the Local Government Act 2009 or the Staff Code of Conduct.

CONCLUSION

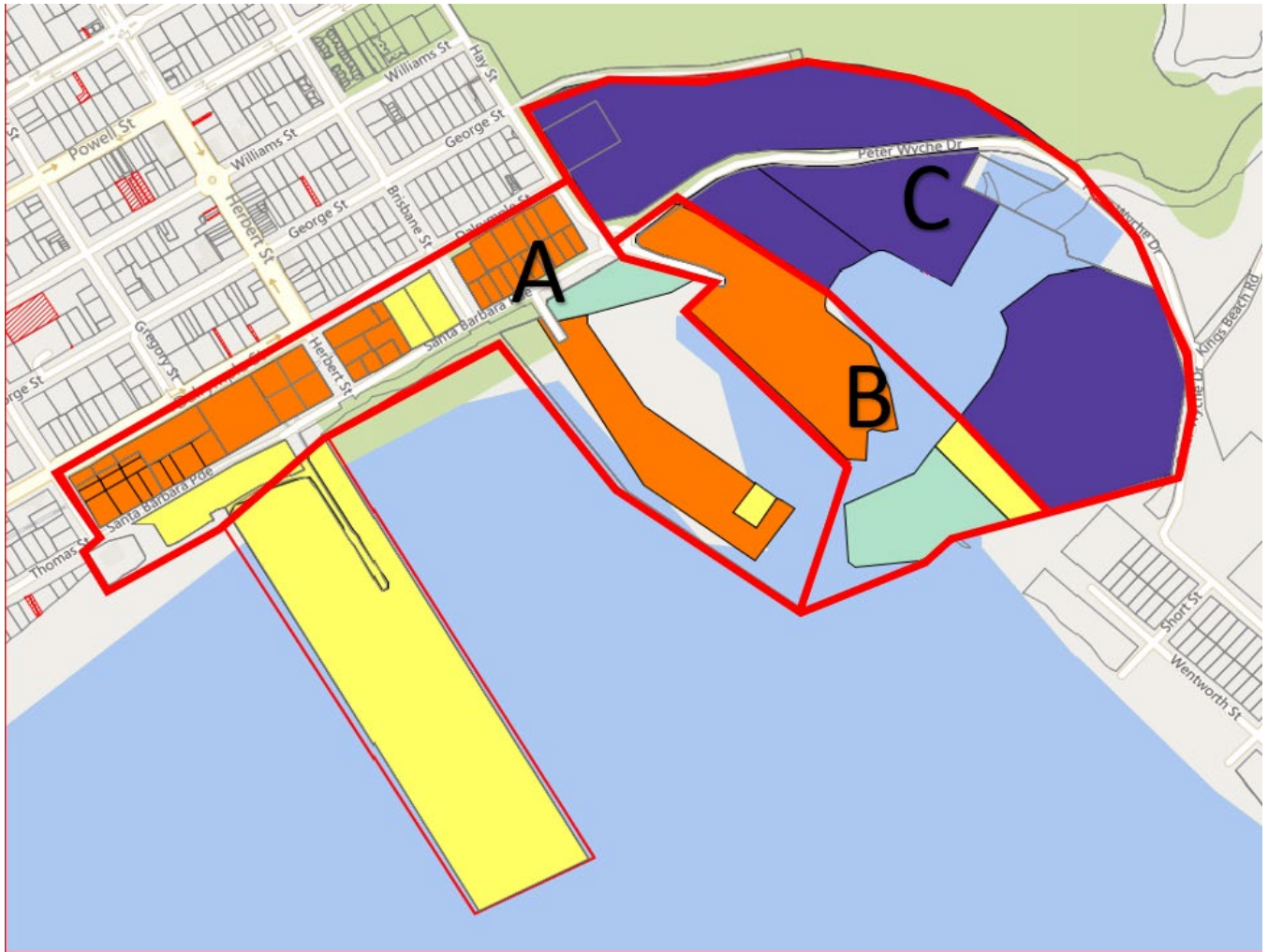
To comply with amendments to the SPP the BLP has been amended and the updated version is recommended to Council to be adopted for inclusion within the Major Amendment to the *Whitsunday Planning Scheme 2017*.

ATTACHMENTS

Attachment 1 – Bowen Local Plan

Attachment 2 – Bowen Local Plan Map

Bowen Local Plan – Zone Map



Variation to Zone levels of assessment in red/highlighted

PRECINCT A

Table ### – Precinct A – Community facilities zone

Community facilities		
Use	Categories of development and assessment	Assessment benchmarks for assessable development and requirements for accepted development
Accommodation activities		
Caretaker's accommodation	Accepted development if complying with the acceptable outcomes of the applicable code(s)	Caretaker's accommodation code
	Otherwise code assessment	Caretaker's accommodation code Community facilities zone code Bowen local plan code Infrastructure code
Residential care facility	Code assessment	Multi-unit uses code Community facilities zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Retirement facility	Code assessment	Multi-unit uses code Community facilities zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
All other Accommodation activities	Impact assessment	The Planning Scheme
Business activities		
Market	Accepted development if complying with the acceptable outcomes of the applicable code(s)	Market code Bowen local plan code Transport and parking code
	Otherwise code assessment	Market code Community facilities zone code Bowen local plan code Transport and parking code
All other Business activities	Impact assessment	The Planning Scheme
Entertainment activities		
Club	Code assessment	Business activities code Community facilities zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
All other Entertainment activities	Impact assessment	The Planning Scheme
Industry activities		
All Industry activities	Impact assessment	The Planning Scheme
Community activities		
Child care centre	Code assessment	Child care centre zone Community facilities zone code Bowen local plan code Infrastructure code

Community facilities		
Use	Categories of development and assessment	Assessment benchmarks for assessable development and requirements for accepted development
		Landscaping code Transport and parking code
Community care centre	Code assessment	Community facilities zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Community use	Accepted development if undertaken by or on behalf of the Council	
	Otherwise impact assessment	The Planning Scheme
Educational establishment	Code assessment	Community facilities zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Emergency services	Accepted development if undertaken by or on behalf of the: (a) Council; or (b) State government.	
	Otherwise impact assessment	The Planning Scheme
All other Community activities	Impact assessment	The Planning Scheme
Recreation activities		
Environment facility	Code assessment	Business activities code Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Indoor sport and recreation	Code assessment	Business activities code Community facilities zone code Bowen local plan code Landscaping code Transport and parking code
Outdoor sport and recreation	Code assessment	Community facilities zone code Bowen local plan code Infrastructure code Transport and parking code
Park	Accepted development	
All other Recreation activities	Impact assessment	The Planning Scheme
Rural activities		
All Rural activities	Impact assessment	The Planning Scheme
Other activities		
Air services	Accepted development if undertaken by or on behalf of the Council	
	Otherwise impact assessment	The Planning Scheme
Parking station	Code assessment	Community facilities zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code

Community facilities		
Use	Categories of development and assessment	Assessment benchmarks for assessable development and requirements for accepted development
Telecommunications facility	Accepted development if complying with the acceptable outcomes of the applicable code(s)	Telecommunications facility code
	Otherwise code assessment	Telecommunications facility code Community facilities zone code Bowen local plan code Infrastructure code
Utility installation	Accepted development if undertaken by or on behalf of the Council	
	Otherwise impact assessment	The Planning Scheme
All other activities	Impact assessment	The Planning Scheme
Undefined uses		
Any use not defined in Schedule 1(Definitions)	Impact assessment	The Planning Scheme

Table ##### – Precinct A – Mixed use zone

Mixed use zone		
Use	Categories of development and assessment	Assessment benchmarks for assessable development and requirements for accepted development
Accommodation activities		
Caretaker's accommodation	Accepted development if complying with the acceptable outcomes of the applicable code(s)	Caretaker's accommodation code
	Otherwise code assessment	Caretaker's accommodation code Mixed use zone code Bowen local plan code Infrastructure code
Home based business	Accepted development if complying with the acceptable outcomes of the applicable code(s)	Home based business code
	Otherwise code assessment	Home based business code Bowen local plan code Mixed use zone code Infrastructure code
Multiple dwelling	Code assessment	Multi-unit uses code Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Residential care facility	Code assessment	Multi-unit uses code Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Retirement facility	Code assessment	Multi-unit uses code Mixed use zone code Bowen local plan code

Mixed use zone		
Use	Categories of development and assessment	Assessment benchmarks for assessable development and requirements for accepted development
		Infrastructure code Landscaping code Transport and parking code
Rooming accommodation	Code assessment	Multi-unit uses code Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Short-term accommodation	Code assessment	Multi-unit uses code Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
All other Accommodation activities	Impact assessment	The Planning Scheme
Business activities		
Food and drink outlet	Accepted development if: (a) complying with the acceptable outcomes of the applicable code(s); and (b) involving no building work; or (c) only minor building work.	Business activities code Bowen local plan code Transport and parking code
	Otherwise code assessment	Business activities code Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Market	Accepted development if complying with the acceptable outcomes of the applicable code(s)	Market code Bowen local plan code Transport and parking code
	Otherwise code assessment	Market code Mixed use zone code Bowen local plan code Transport and parking code
Office	Accepted development if: (a) complying with the acceptable outcomes of the applicable code(s); and (b) involving no building work; or (c) only minor building work.	Business activities code Bowen local plan code Transport and parking code
	Otherwise code assessment	Business activities code Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Sales office	Accepted development if complying with the acceptable outcomes of the applicable code(s)	Sales office code Bowen local plan code

Mixed use zone		
Use	Categories of development and assessment	Assessment benchmarks for assessable development and requirements for accepted development
	Otherwise code assessment	Sales office code Mixed use zone code Bowen local plan code Infrastructure code
Shop	Accepted development if: (a) complying with the acceptable outcomes of the applicable code(s); and (b) involving no building work; or (c) only minor building work.	Business activities code Bowen local plan code Transport and parking code
	Otherwise code assessment	Business activities code Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
All other Business activities	Impact assessment	The Planning Scheme
Entertainment activities		
Bar	Accepted development if: (a) complying with the acceptable outcomes of the applicable code(s); and (b) involving no building work; or (c) only minor building work.	Business activities code Bowen local plan code Transport and parking code
	Otherwise code assessment	Business activities code Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Club	Accepted development if: (a) complying with the acceptable outcomes of the applicable code(s); and (b) involving no building work; or (c) only minor building work.	Business activities code Bowen local plan code Transport and parking code
	Otherwise code assessment	Business activities code Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Function facility	Accepted development if: (a) complying with the acceptable outcomes of the applicable code(s); and (b) involving no building work; or (c) only minor building work.	Business activities code Bowen local plan code Transport and parking code
	Otherwise code assessment	Business activities code Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code

Mixed use zone		
Use	Categories of development and assessment	Assessment benchmarks for assessable development and requirements for accepted development
Hotel	Accepted development if: (a) complying with the acceptable outcomes of the applicable code(s); and (b) involving no building work; or (c) only minor building work.	Business activities code Bowen local plan code Transport and parking code
	Otherwise code assessment	Business activities code Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Nightclub entertainment facility	Accepted development if: (a) complying with the acceptable outcomes of the applicable code(s); and (b) involving no building work; or (c) only minor building work.	Business activities code Bowen local plan code Transport and parking code
	Otherwise code assessment	Business activities code Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Theatre	Accepted development if: (a) complying with the acceptable outcomes of the applicable code(s); and (b) involving no building work; or (c) only minor building work.	Business activities code Bowen local plan code Transport and parking code
	Otherwise code assessment	Business activities code Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Tourist attraction	Code Assessment	Business activities code Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
All other Entertainment activities	Impact assessment	The Planning Scheme
Industry activities		
All Industry activities	Impact assessment	The Planning Scheme
Community activities		
Community use	Accepted development if undertaken by or on behalf of the Council	
	Otherwise impact assessment	The Planning Scheme
Emergency services	Accepted development if undertaken by or on behalf of the Council	
	Otherwise impact assessment	The Planning Scheme

Mixed use zone		
Use	Categories of development and assessment	Assessment benchmarks for assessable development and requirements for accepted development
Health care services	Code assessment: (a) complying with the acceptable outcomes of the applicable code(s); and (b) involving no building work; or (c) only minor building work.	Business activities code Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
All other Community activities	Impact assessment	The Planning Scheme
Recreation activities		
Environment facility	Code assessment	Business activities code Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Indoor sport and recreation	Code assessment	Business activities code Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Park	Accepted development	
All other Recreation activities	Impact assessment	The Planning Scheme
Rural activities		
All Rural activities	Impact assessment	The Planning Scheme
Other activities		
Parking station	Code assessment	Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Utility installation	Accepted development if undertaken by or on behalf of the Council	
	Otherwise impact assessment	The Planning Scheme
All other activities	Impact assessment	The Planning Scheme
Undefined uses		
Any use not defined in Schedule 1 (Definitions)	Impact assessment	The Planning Scheme

Table #### - Precinct A - Recreation and open space zone

Recreation and open space		
Use	Categories of development and assessment	Assessment benchmarks for assessable development and requirements for accepted development
Accommodation activities		
Caretaker's accommodation	Accepted development if complying with the acceptable outcomes of the applicable code(s)	Caretaker's accommodation code

Recreation and open space		
Use	Categories of development and assessment	Assessment benchmarks for assessable development and requirements for accepted development
	Otherwise code assessment	Caretaker's accommodation code Recreation and open space zone code Bowen local plan code Infrastructure code
All other Accommodation activities	Impact assessment	The Planning Scheme
Business activities		
Market	Accepted development if complying with the acceptable outcomes of the applicable code(s)	Market code Bowen local plan code Transport and parking code
	Otherwise code assessment	Market code Recreation and open space zone code Bowen local plan code Transport and parking code
All other Business activities	Impact assessment	The Planning Scheme
Entertainment activities		
Club	Code assessment if associated with a Recreation activity conducted on the same site	Business activities code Recreation and open space zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
	Otherwise impact assessment	The Planning Scheme
Function facility	Code assessment if associated with a Club use conducted on the same site	Business activities code Recreation and open space zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
	Otherwise impact assessment	The Planning Scheme
All other Entertainment activities	Impact assessment	The Planning Scheme
Industry activities		
All Industry activities	Impact assessment	The Planning Scheme
Community activities		
Community use	Accepted development if undertaken by or on behalf of the Council	
	Otherwise impact assessment	The Planning Scheme
Educational establishment	Code assessment if related to a Landing, Marine industry or Port services use	Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Emergency services	Accepted development if undertaken by or on behalf of the Council	
	Otherwise impact assessment	The Planning Scheme
All other Community activities	Impact assessment	The Planning Scheme
Recreation activities		
Environment facility	Code assessment	Business activities code Mixed use zone code

Recreation and open space		
Use	Categories of development and assessment	Assessment benchmarks for assessable development and requirements for accepted development
		Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Indoor sport and recreation	Accepted development if: (a) conducted by or on behalf of the Council and does not include licensed premises; or (b) involving no building work; or (c) only minor building work.	
	Otherwise code assessment.	Business activities code Recreation and open space zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Outdoor sport and recreation	Accepted development if: (a) conducted by or on behalf of the Council and does not include licensed premises; or (b) involving no building work; or (c) only minor building work.	
	Otherwise code assessment	Recreation and open space zone code Bowen local plan code Infrastructure code Transport and parking code
Park	Accepted development	
All other Recreation activities	Impact assessment	The Planning Scheme
Rural activities		
All Rural activities	Impact assessment	The Planning Scheme
Other activities		
Utility installation	Accepted development if undertaken by or on behalf of the Council	
	Otherwise impact assessment	The Planning Scheme
All other activities	Impact assessment	The Planning Scheme
Undefined uses		
Any use not defined in Schedule 1 (Definitions)	Impact assessment	The Planning Scheme

PRECINCT B

Table ##### - Precinct B - Community facilities zone

Community facilities		
Use	Categories of development and assessment	Assessment benchmarks for assessable development and requirements for accepted development
Accommodation activities		
Caretaker's accommodation	Accepted development if complying with the acceptable outcomes of the applicable code(s)	Caretaker's accommodation code
	Otherwise code assessment	Caretaker's accommodation code Community facilities zone code Bowen local plan code Infrastructure code
All other Accommodation activities	Impact assessment	The Planning Scheme
Business activities		
Market	Accepted development if complying with the acceptable outcomes of the applicable code(s)	Market code Bowen local plan code Transport and parking code
	Otherwise code assessment	Market code Community facilities zone code Bowen local plan code Transport and parking code
All other Business activities	Impact assessment	The Planning Scheme
Entertainment activities		
Club	Code assessment	Business activities code Community facilities zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
All other Entertainment activities	Impact assessment	The Planning Scheme
Industry activities		
All Industry activities	Impact assessment	The Planning Scheme
Community activities		
Community use	Accepted development if undertaken by or on behalf of the Council	
	Otherwise impact assessment	The Planning Scheme
Educational establishment	Code assessment	Community facilities zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Emergency services	Accepted development if undertaken by or on behalf of the: (c) Council; or (d) State government.	
	Otherwise impact assessment	The Planning Scheme
All other Community activities	Impact assessment	The Planning Scheme
Recreation activities		
Environment Facility	Code Assessable	Community facilities zone code

Community facilities		
Use	Categories of development and assessment	Assessment benchmarks for assessable development and requirements for accepted development
		Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Indoor sport and recreation	Code assessment	Business activities code Community facilities zone code Bowen local plan code Landscaping code Transport and parking code
Outdoor sport and recreation	Code assessment	Community facilities zone code Bowen local plan code Infrastructure code Transport and parking code
Park	Accepted development	
All other Recreation activities	Impact assessment	The Planning Scheme
Rural activities		
All Rural activities	Impact assessment	The Planning Scheme
Other activities		
Air services	Accepted development if undertaken by or on behalf of the Council	
	Otherwise impact assessment	The Planning Scheme
Landing	Accepted development if undertaken by or on behalf of the Council	
	Otherwise code assessment	Community facilities zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Parking station	Code assessment	Community facilities zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Telecommunications facility	Accepted development if complying with the acceptable outcomes of the applicable code(s)	Telecommunications facility code
	Otherwise code assessment	Telecommunications facility code Community facilities zone code Bowen local plan code Infrastructure code
Utility installation	Accepted development if undertaken by or on behalf of the Council	
	Otherwise impact assessment	The Planning Scheme
All other activities	Impact assessment	The Planning Scheme
Undefined uses		
Any use not defined in Schedule 1(Definitions)	Impact assessment	The Planning Scheme

Table ### - Precinct B - Mixed use zone

Mixed use zone		
Use	Categories of development and assessment	Assessment benchmarks for assessable development and requirements for accepted development
Accommodation activities		
Caretaker's accommodation	Accepted development if complying with the acceptable outcomes of the applicable code(s)	Caretaker's accommodation code
	Otherwise code assessment	Caretaker's accommodation code Bowen local plan code Mixed use zone code Infrastructure code
Home based business	Accepted development if complying with the acceptable outcomes of the applicable code(s)	Home based business code
	Otherwise code assessment	Home based business code Bowen local plan code Mixed use zone code Infrastructure code
Multiple dwelling	Code assessment	Multi-unit uses code Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Residential care facility	Code assessment	Multi-unit uses code Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Retirement facility	Code assessment	Multi-unit uses code Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Rooming accommodation	Code assessment if associated with an Educational establishment or Coastal dependent development within the Bowen Local plan area or Bowen Major centre zone	Multi-unit uses code Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
	Otherwise Impact assessment	The Planning Scheme
Short-term accommodation	Code assessment	Multi-unit uses code Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
All other Accommodation activities	Impact assessment	The Planning Scheme
Business activities		
Food and drink outlet	Accepted development if:	Business activities code Bowen local plan code Transport and parking code

Mixed use zone		
Use	Categories of development and assessment	Assessment benchmarks for assessable development and requirements for accepted development
	(d) complying with the acceptable outcomes of the applicable code(s); and (e) involving no building work; or (f) only minor building work	
	Otherwise code assessment	Business activities code Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Market	Accepted development if complying with the acceptable outcomes of the applicable code(s)	Market code Bowen local plan code Transport and parking code
	Otherwise code assessment	Market code Mixed use zone code Bowen local plan code Transport and parking code
Office	Accepted development if: (d) complying with the acceptable outcomes of the applicable code(s); and (e) involving no building work; or (f) only minor building work	Business activities code Bowen local plan code Transport and parking code
	Otherwise code assessment	Business activities code Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Sales office	Accepted development if complying with the acceptable outcomes of the applicable code(s)	Sales office code Bowen local plan code
	Otherwise code assessment	Sales office code Mixed use zone code Bowen local plan code Infrastructure code
Shop	Accepted development if: (d) complying with the acceptable outcomes of the applicable code(s); and (e) involving no building work; or (f) only minor building work	Business activities code Bowen local plan code Transport and parking code
	Otherwise code assessment	Business activities code Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
All other Business activities	Impact assessment	The Planning Scheme
Entertainment activities		
Bar	Accepted development if:	Business activities code Bowen local plan code Transport and parking code

Mixed use zone		
Use	Categories of development and assessment	Assessment benchmarks for assessable development and requirements for accepted development
	(a) complying with the acceptable outcomes of the applicable code(s); and (b) involving no building work; or (c) only minor building work	
	Otherwise code assessment	Business activities code Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Club	Accepted development if: (d) complying with the acceptable outcomes of the applicable code(s); and (e) involving no building work; or (f) only minor building work	Business activities code Bowen local plan code Transport and parking code
	Otherwise code assessment	Business activities code Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Function facility	Accepted development if: (a) complying with the acceptable outcomes of the applicable code(s); and (b) involving no building work; or (c) only minor building work	Business activities code Bowen local plan code Transport and parking code
	Otherwise code assessment	Business activities code Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Hotel	Accepted development if: (a) complying with the acceptable outcomes of the applicable code(s); and (b) involving no building work; or (c) only minor building work	Business activities code Bowen local plan code Transport and parking code
	Otherwise code assessment	Business activities code Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Nightclub entertainment facility	Accepted development if: (a) complying with the acceptable outcomes of the applicable code(s); and (b) involving no building work; or (c) only minor building work	Business activities code Bowen local plan code Transport and parking code
	Otherwise code assessment	Business activities code Mixed use zone code

Mixed use zone		
Use	Categories of development and assessment	Assessment benchmarks for assessable development and requirements for accepted development
		Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Theatre	Accepted development if: (a) complying with the acceptable outcomes of the applicable code(s); and (b) involving no building work; or (c) only minor building work	Business activities code Bowen local plan code Transport and parking code
	Otherwise code assessment	Business activities code Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
All other Entertainment activities	Impact assessment	The Planning Scheme
Industry activities		
Research and technology industry	Code Assessment if related to a Landing, Marine industry or Port services use.	Industry activities code Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Service industry	Code Assessment	Industry activities code Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
All other Industry activities	Impact assessment	The Planning Scheme
Community activities		
Community use	Accepted development if undertaken by or on behalf of the Council	
	Otherwise impact assessment	The Planning Scheme
Educational establishment	Code assessment if related to a Landing, Marine industry or Port services use	Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
	Otherwise Impact assessment	The Planning Scheme
Emergency services	Accepted development if undertaken by or on behalf of the Council	
	Otherwise impact assessment	The Planning Scheme
Health care services	Accepted development if: (a) complying with the acceptable outcomes of the applicable code(s); and (b) involving no building work; or (c) only minor building work	Business activities code Bowen local plan code Transport and parking code
	Otherwise code assessment	Business activities code Mixed use zone code

Mixed use zone		
Use	Categories of development and assessment	Assessment benchmarks for assessable development and requirements for accepted development
		Bowen local plan code Infrastructure code Landscaping code Transport and parking code
All other Community activities	Impact assessment	The Planning Scheme
Recreation activities		
Environment facility	Code assessment	Business activities code Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Indoor sport and recreation	Code assessment	Business activities code Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Outdoor sport and recreation	Code assessment	Business activities code Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Park	Accepted development	
All other Recreation activities	Impact assessment	The Planning Scheme
Rural activities		
All Rural activities	Impact assessment	The Planning Scheme
Other activities		
Landing	Code Assessment	Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Parking station	Code assessment	Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Port Services	Code Assessment	Industry activities code Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Utility installation	Accepted development if undertaken by or on behalf of the Council	
	Otherwise impact assessment	The Planning Scheme
All other activities	Impact assessment	The Planning Scheme
Undefined uses		

Mixed use zone		
Use	Categories of development and assessment	Assessment benchmarks for assessable development and requirements for accepted development
Any use not defined in Schedule 1 (Definitions)	Impact assessment	The Planning Scheme

Table #### - Precinct B - Recreation and open space zone

Recreation and open space		
Use	Categories of development and assessment	Assessment benchmarks for assessable development and requirements for accepted development
Accommodation activities		
Caretaker's accommodation	Accepted development if complying with the acceptable outcomes of the applicable code(s)	Caretaker's accommodation code
	Otherwise code assessment	Caretaker's accommodation code Recreation and open space zone code Bowen local plan code Infrastructure code
All other Accommodation activities	Impact assessment	The Planning Scheme
Business activities		
Market	Accepted development if complying with the acceptable outcomes of the applicable code(s)	Market code Bowen local plan code Transport and parking code
	Otherwise code assessment	Market code Recreation and open space zone code Bowen local plan code Transport and parking code
All other Business activities	Impact assessment	The Planning Scheme
Entertainment activities		
Club	Code assessment if associated with a Recreation activity conducted on the same site	Business activities code Recreation and open space zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
	Otherwise impact assessment	The Planning Scheme
Function facility	Code assessment if associated with a Club use conducted on the same site	Business activities code Recreation and open space zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
	Otherwise impact assessment	The Planning Scheme
All other Entertainment activities	Impact assessment	The Planning Scheme
Industry activities		
All Industry activities	Impact assessment	The Planning Scheme
Community activities		
Community use	Accepted development if undertaken by or on behalf of the Council	
	Otherwise impact assessment	The Planning Scheme

Recreation and open space		
Use	Categories of development and assessment	Assessment benchmarks for assessable development and requirements for accepted development
Educational establishment	Code assessment if related to a Landing, Marine industry or Port services use	Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
	Otherwise impact assessment	The Planning Scheme
Emergency services	Accepted development if undertaken by or on behalf of the Council	
	Otherwise impact assessment	The Planning Scheme
All other Community activities	Impact assessment	The Planning Scheme
Recreation activities		
Environment facility	Code assessment	Business activities code Mixed use zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Indoor sport and recreation	Accepted development if: (d) conducted by or on behalf of the Council and does not include licensed premises; or (e) involving no building work; or (f) only minor building work.	
	Otherwise code assessment.	Business activities code Recreation and open space zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Outdoor sport and recreation	Accepted development if: (d) conducted by or on behalf of the Council and does not include licensed premises; or (e) involving no building work; or (f) only minor building work.	
	Otherwise code assessment	Recreation and open space zone code Bowen local plan code Infrastructure code Transport and parking code
Park	Accepted development	
All other Recreation activities	Impact assessment	The Planning Scheme
Rural activities		
All Rural activities	Impact assessment	The Planning Scheme
Other activities		
Utility installation	Accepted development if undertaken by or on behalf of the Council	
	Otherwise impact assessment	The Planning Scheme
All other activities	Impact assessment	The Planning Scheme
Undefined uses		
Any use not defined in Schedule 1 (Definitions)	Impact assessment	The Planning Scheme

PRECINCT C

Table ##### - Precinct C – Waterfront and marine industry zone

Waterfront and marine industry		
Use	Categories of development and assessment	Assessment benchmarks for assessable development and requirements for accepted development
Accommodation activities		
Caretaker's accommodation	Accepted development if complying with the acceptable outcomes of the applicable code(s)	Caretaker's accommodation code
	Otherwise code assessment	Caretaker's accommodation code Waterfront and marine industry zone code Bowen local plan code Infrastructure code
All other Accommodation activities	Impact assessment	The Planning Scheme
Business activities		
Food and drink outlet	Code assessment if: (a) having a gross floor area not exceeding 150m ² ; and (b) not involving a drive-through facility	Business activities code Waterfront and marine industry zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
	Otherwise impact assessment	The Planning Scheme
Office	Code assessment if associated with a Landing, Marine industry or Port services use	Business activities code Waterfront and marine industry zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
	Otherwise impact assessment	The Planning Scheme
Outdoor sales	Code assessment if for the sale of marine vehicles and equipment	Business activities code Waterfront and marine industry zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
All other Business activities	Impact assessment	The Planning Scheme
Entertainment activities		
All Entertainment activities	Impact assessment	The Planning Scheme
Industry activities		
Marine industry	Code assessment	Industry activities code Waterfront and marine industry zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code

Waterfront and marine industry		
Use	Categories of development and assessment	Assessment benchmarks for assessable development and requirements for accepted development
Warehouse	Code assessment if associated with a Landing, Marine industry or Port services use	Industry activities code Waterfront and marine industry zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
All other Industry activities	Impact assessment	The Planning Scheme
Community activities		
Educational Establishment	Code Assessable if associated with a Landing, Marine industry or Port services use	Waterfront and marine industry zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Emergency services	Accepted development if undertaken by or on behalf of the Council	
	Otherwise impact assessment	The Planning Scheme
All other Community activities	Impact assessment	The Planning Scheme
Recreation activities		
Park	Accepted development	
All other Recreation activities	Impact assessment	The Planning Scheme
Rural activities		
Aquaculture	Code assessment	Rural activities code Waterfront and marine industry zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Rural industry	Code assessment if for the distribution and wholesale of seafood products	Rural activities code Waterfront and marine industry zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
All other Rural activities	Impact assessment	The Planning Scheme
Other activities		
Landing	Code assessment	Waterfront and marine industry zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code

Waterfront and marine industry		
Use	Categories of development and assessment	Assessment benchmarks for assessable development and requirements for accepted development
Major electricity infrastructure	Code assessment	Waterfront and marine industry zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Parking station	Code assessment	Waterfront and marine industry zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Port services	Code assessment	Waterfront and marine industry zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Substation	Code assessment	Waterfront and marine industry zone code Bowen local plan code Infrastructure code Landscaping code Transport and parking code
Telecommunications facility	Code assessment if complying with the acceptable outcomes of the applicable code(s)	Telecommunications facility code Waterfront and marine industry zone code Bowen local plan code Infrastructure code
	Otherwise impact assessment	The Planning Scheme
Utility installation	Accepted development if undertaken by or on behalf of the Council	
	Otherwise impact assessment	The Planning Scheme
All other activities	Impact assessment	The Planning Scheme
Undefined uses		
Any use not defined in Schedule 1 (Definitions)	Impact assessment	The Planning Scheme

Reconfiguring a Lot - All Precincts, All zones under the Bowen Local Plan

Table ### Reconfiguring a lot

Reconfiguration of a lot		
Zone	Categories of development and assessment	Assessment benchmarks for assessable development and requirements for accepted development
Community facilities, or Environmental management and conservation, or Recreation and open space	Impact assessment	The Planning Scheme
All other zones	Code assessment (where for an access easement) if compliant with the acceptable outcomes of the Reconfiguring a lot code, including the minimum lot size set out in Table 9.4.6.3.2 (Minimum lot sizes and dimensions)	Relevant zone code Reconfiguring a lot code Excavation and filling code Infrastructure code Landscaping code Transport and parking code Bowen local plan code
	Otherwise impact assessment	The Planning Scheme
All other zones	Code assessment (where not for an access easement) if compliant with the minimum lot size set out in Table 9.4.6.3.2 (Minimum lot sizes and dimensions) of the Reconfiguring a lot code	Relevant zone code Reconfiguring a lot code Excavation and filling code Infrastructure code Landscaping code Transport and parking code Bowen local plan code
	Otherwise impact assessment	The Planning Scheme

Editor's note—The above categories of development and assessment apply unless otherwise prescribed in the Regulation.

7.1.1.1 Application

This code applies to assessable development within the Bowen local plan as identified on the zoning maps contained within Schedule 2 (Mapping).

Editor's note – To the extent any inconsistency between the Bowen local plan code and any other part of the Planning scheme, the Bowen local plan code prevails.

7.1.1.2 Purpose and overall outcomes

- (1) The purpose of the Bowen local plan code is to provide a development framework that facilitates:
- (a) a mixed use marine hub, including marine education, marine industry, diverse business activities and high quality accommodation product, designed in a manner that avoids conflicts between uses in the marina;
 - (b) development that contributes to, rather than competes with, the Bowen Central Business District (CBD);
 - (c) marina and foreshore development, which contributes to the vitality and experience of the local plan area incorporating revitalized spaces, high quality landscaping and transport options connected to Bowen Beaches and CBD; and
 - (d) a mix of uses and high quality public space areas, which are designed and operated to maximise ocean views and marina access.

Note - Development within the Bowen local plan area may be requested to provide a Structure Plan in accordance with PSP SC6.7.5 (Structure Plan).

- (2) The purpose of the Bowen local plan code will be achieved through the following overall outcomes:

Precinct A: Bowen Foreshore and Starboard Drive

- (a) development provides a mix of Business, Entertainment and Accommodation activities that complement existing uses within the Bowen CBD;
- (b) Accommodation activities provide for higher density living opportunities above ground level to facilitate active frontages at the street level, contribute to the vibrancy of the local plan area and enhance the development potential of the land;
- (c) development provides active and open frontages adjoining Santa Barbara Parade, Herbert Street, Starboard Drive and recreation areas;
- (d) development design encourages pedestrian and cycle movement around the precinct and facilitates connectivity between precincts and into wider Bowen;
- (e) multi-storey development reduces the bulk of built form through setbacks, podiums, façade articulation, variation in the building footprint, variation in tower footprint and use of natural materials, colours, ground level plantings and vertical landscaping;
- (f) placemaking elements, consistent Bowen themed signage, maps, universal symbols and landscaping are utilised at key locations to guide wayfinding that highlights public plazas, attractions and amenities;

Precinct B: Henry Darwen Drive

- (g) development activates Henry Darwen Drive with a mix of low intensity, marine oriented:
 - i. Business activities;
 - ii. Service industry;
 - iii. Educational establishment;
 - iv. Port services; and
 - v. Offices and Accommodation activities that support uses within the other Precincts;

- (h) Accommodation activities provide for higher density living opportunities above ground level to facilitate active frontages at the street level, contribute to the vibrancy of the local plan area and enhance the development potential of the land;
- (i) accommodation activities are sited, designed and landscaped to maximise views of McCanes Bay and mitigate amenity impacts from nearby Marine industry uses, Landings and Port services;
- (j) signage, pathways and landscaped connections facilitate efficient pedestrian and cycle movement throughout the local plan area and into Bowen CBD;
- (k) development incorporates semi-public or, where appropriate, public spaces adjoining water frontages;
- (l) development on the Recreation and open space zone land and Community facilities zone land is appropriately designed to be self-contained, responding to the disconnect from the Bowen CBD, and capitalising on the proximity to the water;
- (m) development facilitates the public activation of Henry Darwen Drive;

Precinct C: Bowen marine industry

- (n) development includes the provision of a regionally significant Marine industry hub, incorporating relevant supporting and ancillary functions;
- (o) industrial uses are designed and sited to mitigate impacts on sensitive land uses outside of the precinct, incorporating landscaping, lighting, fencing and operational controls, which also improve the character of the Marina;
- (p) sensitive land uses are not located in the precinct to avoid conflict with the marine industry uses and supporting activities;
- (q) access and manoeuvring for heavy vehicles is safe and avoids conflicts with vehicle and pedestrian movement, and is appropriately linked with the surrounding heavy vehicle network;
- (r) development on the Open space zone land and Community facilities zone land is appropriately designed to be self-contained, responding to the disconnect from the Bowen CBD, and capitalising on the proximity to the water; and
- (s) water access for boats is safe and avoids conflicts with boats in the Marina.

7.1.1.3 Assessment Benchmarks

Performance Outcomes		Acceptable Outcomes	
Bowen Local Plan			
All precincts			
PO1	Development takes advantage of its proximity to the marina, water or parkland.	AO1.1	Development, particularly public and semi-public development, is orientated towards any marina, water or parkland frontage.

Table 7.1.1.3.2 Benchmarks for assessable development

Performance Outcomes		Acceptable Outcomes	
Pedestrian and cycle movement			
PO1	Development within the Marina creates pedestrian and cycle pathways to service the development and provide linkages throughout the locality, enhance water frontage activation and maximize vistas of the water where possible.	AO1.1	Development creates a desirable, contiguous pedestrian environment enhanced by shade trees, lighting, landscaping and seating along pedestrian pathways: (a) along all water frontages of Starboard Drive Marina arm:

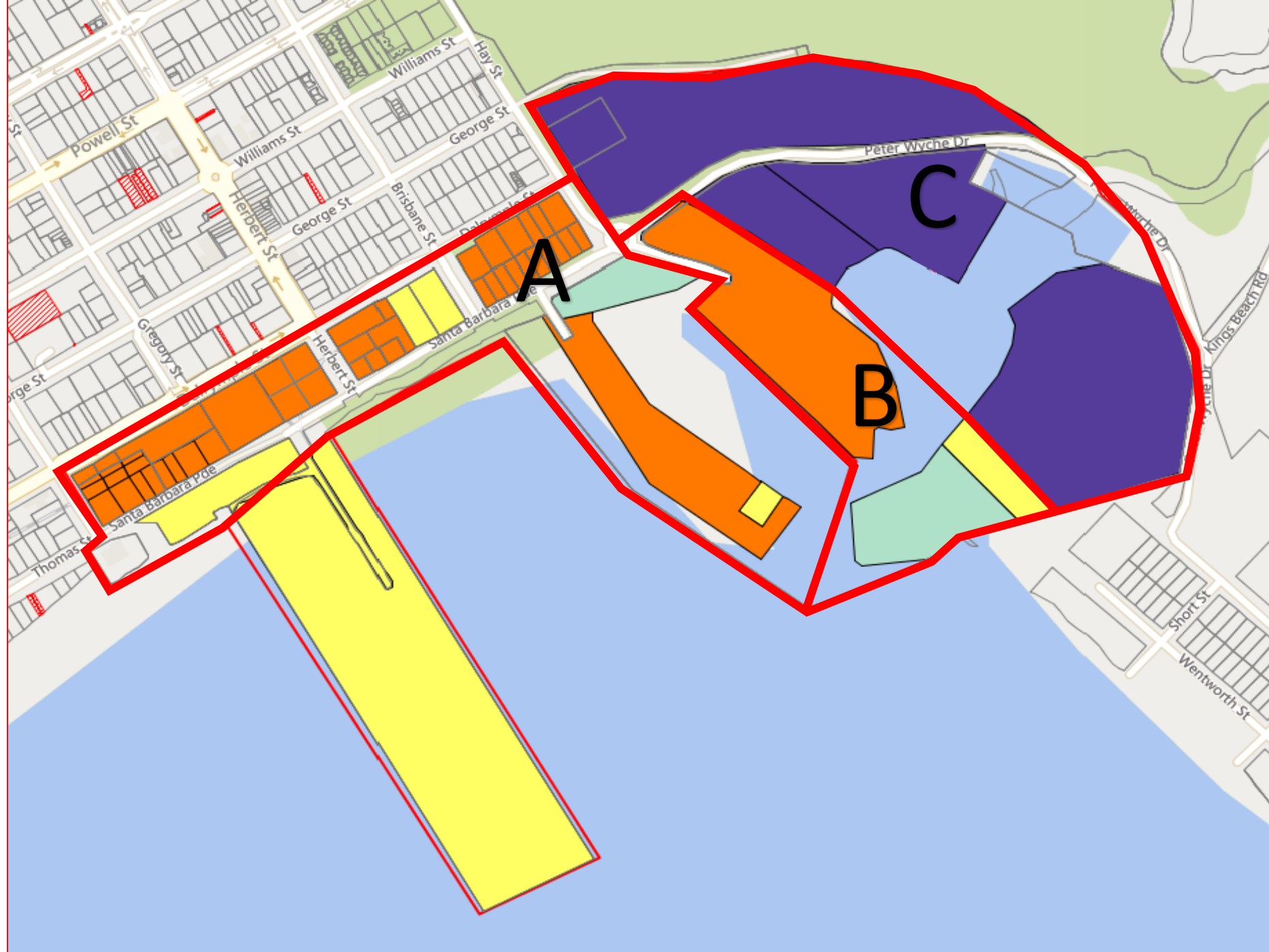
Performance Outcomes		Acceptable Outcomes	
			(b) along south-west water frontages of Henry Darwin Drive; and (c) connecting Henry Darwin Drive to the Bowen Major centre zone via Santa Barbara Parade and Herbert Street.
PO2	Marina development creates landscaped entrance statements at key junctions and appropriate signage that provides legibility for users for the destinations within each entrance.	AO2.1	Suitably landscaped entrance statements are located: (a) at the entrance to each Marina arm, being the intersection of Santa Barbara Parade with Starboard Drive and Henry Darwin Drive; and (b) adjoining Peter Wyche Drive, to screen Marine industry uses and pay tribute to Flagstaff Hill Aboriginal Cultural Centre through placemaking design. Each entrance statement must include signage, which clearly identifies the relevant businesses and attractions.
PO3	Development does not create unsafe or restricted conditions for heavy vehicle movement on the heavy vehicle network.	AO3.1	Landscaping, vehicular accesses or pedestrian connections avoid conflicts with, and maintains safety along, the heavy vehicle network. Note – Bowen's heavy vehicle network may be viewed within Council's Integrated Transport Strategy.
All precincts – Landscaping			
PO4	Development provides high quality consistent landscaping, which: (a) integrates with existing Herbert Street landscaping; (b) integrates with the Foreshore along Santa Barbara Parade; and (c) provides a visual buffer of Industry activities adjoining Peter Wyche Drive and attractive boulevard for Flagstaff Hill visitors.	AO4.1	Development provides high quality streetscape landscaping, including shade street trees, adjoining: (a) Herbert Street to provide a continuation of existing high-quality landscaping; (b) Santa Barbara Parade to integrate with the Foreshore and delineate crossing locations; and (c) Peter Wyche Drive, at least 3m wide and of adequate density to provide visual buffer to Industry activities within Precinct C.
All precincts – Building heights			
PO5	Development does not dominate the intended streetscape character and where development exceeds Bowen local plan building heights: (a) the height is necessary for a functional marine industry use; or (b) provides high quality public space on the premises; and (c) ensures sensitive building design that responds to view corridors and landscape elements; and (d) provides high quality architectural design and building articulation, which reduces the bulk of the building; and (e) avoids overlooking and overshadowing of adjoining uses or land.	AO5.1	Development is compatible with the intended scale and character of the streetscape and surrounding area and does not exceed the maximum building height defined within the Building Heights Overlay Code.
All precincts - Other			
PO6	Development is designed to maximise the efficient use of the site, considering the	AO6.1	Development within the Mixed use zone on Starboard Drive (Precinct A) or any

Performance Outcomes		Acceptable Outcomes	
	relevant constraints, opportunities and infrastructure.		premises within Precinct B or C must not detrimentally affect future development within the Local Plan area. Note – Development within the Bowen Local Plan area may be requested to provide a Structure plan in accordance with PSP SC6.7 (Growth management).
Precinct A and B – Site layout and relationship of buildings to site features			
PO7	Development within Precinct B ensures an adequate buffer between sensitive uses and anticipated Marine industry uses within Precinct C.	AO7.1	Parking areas, Education facilities Industry activities, waste disposal areas, service areas and back-of-house activities are located on land nearest Precinct C or which is north-east facing.
		AO7.2	Vegetation buffers are utilised within Precinct B to provide visual and noise buffers to marine industry uses within Precinct C, commensurate to the intensity of anticipated Marine industry impacts of Precinct C uses.
PO8	Development within Bowen Marina facilitates the creation of: (a) Landing and Port services uses capable of servicing Stone Island and marine commercial tourism ventures off of the coast of Bowen; and (b) a maritime orientated Educational establishment use.	AO8.1	Development facilitates Landing and Port services uses and ancillary car parking within the Bowen Marina. Note – where only a portion of Bowen Marina is proposed for development, development may be requested to provide a Structure plan in accordance with PSP SC6.7 (Growth management) to identify suitable locations for future Port services.
		AO8.2	Development facilitates the provision of a maritime orientated Educational establishment use.
PO9	Development adjoining public spaces and key pedestrian pathways facilitates casual surveillance of the area.	AO9.1	Development adjoining Herbert Street, Santa Barbara Parade, Starboard Drive, Henry Darwen Drive and water fronting walkways are sited and designed to: (a) address and provide an active or semi-active frontage at ground level; and (b) promote casual surveillance of public and semi-public spaces through the location of balconies, al-fresco dining, beer gardens or communal areas.
Precinct A and B – Built form			
PO10	Development utilises podiums, awnings, articulation, an attractive roofline and plantings to improve visual interest, visual amenity, reduce wind tunnel effects and reduce building bulk when viewed from the street or adjoining pedestrian pathway.	AO10.1	Development exceeding 8.5m in building height, provides a podium fronting pedestrian pathways and incorporates built form elements that differentiate between the podium and other building levels, including: (a) plantings; (b) articulation; or (c) variations in building colour, materials or trimmings.
		AO10.2	Podiums setback the tower 6.5m from the outside edge of the awning and may be included at the awning level or any level above, up to 8.5m from ground level.

Performance Outcomes		Acceptable Outcomes	
		AO10.3	Podiums setback the tower a minimum of 3m from any side or rear boundary, and may be included at the awning level or any level above, up to 8.5m from ground level.
		AO10.4	The building incorporates vertical and horizontal articulation, such that no unbroken façade is longer than 10m.
PO11	Development adjoining Herbert Street and Santa Barbara Parade: (a) promotes 'sub-tropical sense of place' through the use of natural building materials, colours and vertical landscaping that create a cooler microclimate; and (b) includes architectural features reflective of the built form character of Herbert Street.	AO11.1	Development adjoining Herbert Street or Santa Barbara Parade design façade treatments and awnings below podium level to be sympathetic of the predominant characteristics of built form within Herbert Street, including at least three of the following: (a) façade patterning, utilizing timber or natural treatments; (b) timber or muted earth/environmental tones; (c) cornices; (d) decorative battens; (e) balconies fronting streets; and (f) high ceilings at ground level.
		AO11.2	Development adjoining Herbert Street or Santa Barbara Parade utilises vertical landscaping, including at least three of the following options: (a) ground level planting boxes; (b) deep planting street trees, in keeping with adjoining street tree species; (c) vegetated podiums; (d) green walls; (e) balcony plantings; or (f) green roofs.
PO12	Development is sensitively designed in response to view corridors and prevailing breezes by: (a) avoiding large building footprints and building façades; (b) sensitively orientating built form to minimise visual impact on sensitive land uses; and (c) variations in building height, design and mass.	AO12.1	Building layout provides variations in building height, design and mass to: (a) step back tower levels where adjoining parks and pedestrian pathways; (b) preserve air flow from prevailing south easterly breezes; (c) facilitate view corridors; and (d) promote natural light to communal and public spaces.
		AO12.2	A single building footprint may not exceed 3,000m ² .
		AO12.3	Buildings do not exceed 70% total site coverage.

Performance Outcomes		Acceptable Outcomes	
		AO12.4	Any part of the building above the podium level does not exceed a tower footprint of 1,500m ² , with no horizontal dimension greater than 50m.
PO13	Development without ground level Business or Entertainment activities fronting pedestrian walkways on Santa Barbara Parade or Henry Darwen Drive provide a desirable pedestrian frontage through: (a) variations in building footprint and ground level articulation; (b) fencing, if required, composed of natural or earth muted tones; (c) high quality landscaping, including shade trees; (d) appropriate lighting; and (e) clearly delineated building accesses.	AO13.1	Development which fronts pedestrian walkways or public spaces locates Business or Entertainment activities along these frontages to facilitate active and desirable pedestrian environments and incorporate: (a) variations in building footprint and ground level articulation; (b) at a minimum, semi-permeable facades; (c) high quality landscaping, including shade trees; (d) appropriate lighting; and (e) clearly delineated building accesses at ground level.
PO14	Buildings along Santa Barbara Parade, Herbert Street and Dalrymple Street create an active street environment.	AO14.1	The maximum front and side setbacks of development which fronts Santa Barbara Parade, Herbert Street or Dalrymple Street is 0m, to a minimum height of 3m and a maximum height of 8.5m above ground level, to promote a continuous active street environment.
Precinct A and B – Landscaping			
PO15	Landscaping along streets and Marina pathways adjoining the Starboard Drive, Henry Darwin Drive or water frontages is designed to promote the character of the area, define boundaries and meet the needs of pedestrians and cyclists.	AO15.1	Landscaped areas in all developments are designed to assist in wayfinding and integrate built form and open space areas through a combination of the following: (a) use of a variety of plants and planting structures, to provide comfortable use of public and semi-public spaces in a manner that delineates boundaries between the two; and (b) appropriate and consistently themed landscaping and shade trees.
Precinct A and B – Accommodation activities			
PO16	Accommodation activities in Precinct A and B maximise the development potential of the site and promote a dynamic mixed use environment.	AO16.1	Accommodation activities are consistent with the intent of the Local Plan Precinct A and Precinct B including: (a) Multiple dwelling; (b) Residential care facility; (c) Retirement facility; (d) Rooming accommodation; and (e) Short-term accommodation.
			Rooming accommodation located in Precinct B must be associated with an Educational establishment or Coastal dependent development within the Bowen Local plan area or Bowen Major centre zone.
Precinct C - Site layout and relationship of buildings to site features			
PO17	Industrial activities avoid negative impacts on visual amenity viewed from Peter Wyche Drive.	AO17.1	Industrial activities avoid negative impacts on visual amenity viewed from Peter Wyche Drive through landscaping, setbacks and variations in bulky industrial buildings.
All precincts – Reconfiguring a Lot			

Performance Outcomes		Acceptable Outcomes	
PO18	Reconfiguring of a lot is designed to maximise the efficient use of the site, considering the relevant constraints, opportunities and infrastructure.	AO18.1	Reconfiguring of a lot within the Mixed use zone on Starboard Drive (Precinct A) or any premises within Precinct B or C must not detrimentally affect future development within the Local Plan area. Note – Development within the Bowen Local Plan area may be requested to provide a Structure plan in accordance with PSP SC6.7 (Growth management).



12. Development Services

12.2 PLANNING SCHEME MAJOR AMENDMENT PACKAGE - PROPOSED ZONE AMENDMENTS - PART 6

AUTHOR: Jonathan Cutting – Strategic Planner

RESPONSIBLE OFFICER: Neil McGaffin – Director Development Services

OFFICER'S RECOMMENDATION

That Council adopt the zone amendments as recommended in Attachment 1, 2 and 3 for inclusion within the next major amendment to the Whitsunday Planning Scheme 2017, including any necessary administrative amendments.

The following report has been submitted for inclusion into Council's Ordinary Meeting to be held on 9 September 2020.

SUMMARY

The Whitsunday Planning Scheme 2017 guides development in the Region. Council Officers are preparing a Major Amendment Package to the Scheme, which includes Proposed Zone Amendments herein.

PURPOSE

Council are recommended to adopt the zone amendments within Attachment 1, 2 and 3, for inclusion within the next major amendment to the Whitsunday Planning Scheme 2017 (the Scheme). The attached requests continue the program of reviewing zone amendments identified by:

- Development assessment team, where approvals have commenced;
- GIS team, where lots have 'no zone' or multiple zones attributed;
- Customer inquiries or Planning Scheme consultation submissions; or
- Department of Natural Resources, Mines and Energy (DNRME) as State owned land, where zoning doesn't reflect the State's defined 'purpose' of the Reserve.

BACKGROUND

The Scheme was adopted on 3 July 2017 and at its Ordinary Meeting, held on 11 October 2017, Council resolved to make a major amendment to the Scheme, which included reviewing zone amendment requests.

STATUTORY/COMPLIANCE MATTERS

Council Officers are undertaking a review of the Scheme, in accordance with the *Planning Act 2016*; *Planning Regulations 2017*; and the *Minister's Guidelines and Rules 2017*.

Following Council's resolution to make a major amendment to the Scheme, Council Officers will introduce proposed amendments for consideration incrementally. All amendments must undergo a State Interest Review before commencing public consultation, which will provide the opportunity for any person or interested stakeholder to make a submission on the proposed amendments. The major amendment will not take effect until all submissions have been considered by Council and approved by the Minister. This process is a requirement of the Minister's Guidelines and Rules.

ANALYSIS

Attachments 1, 2 and 3 identify proposed zone amendments:

- **Attachment 1** - Administrative errors that presently have no zone attribute;
- **Attachment 2** - Recent Lot amalgamations or boundary re-alignments, currently split zoned with multiple zone attributes, proposed to become one zone; and
- **Attachment 3** – Detailed justification for all other zone amendment requests, including zone amendments requested by DNRME on State owned land

Approving zone amendments requested by DNRME on State owned land is important for the major amendment to meet the requirements of the State Interest Review, which is the first statutory review stage of the major amendment process.

Proposed zone amendments were assessed utilising the following criteria, albeit not all criteria are relevant for each zone amendment assessment.

Criteria	Explanation
Use is existing, reflects an approval or a Superseded Planning Scheme zoning	Where a development approval has commenced, or survey plans are sealed, the zoning will be updated.
Environmental or hazard overlays, constraints and resilience	Zoning amendment requests not associated with a development approval affected by Planning Scheme overlays may be better suited to the development application process where a full assessment of the extent or danger of overlays can be considered.
Need and relation to future growth plans	Consideration of proposed growth and demand for the land use type and whether proposal is in line with Council's documented growth strategy or represents a practical change given current zoning pattern.
Traffic impacts	Potential impacts that developments associated with a zone amendment may have on the surrounding network and amenity.
Amenity and adjoining land uses	Potential impacts that development associated with a zone amendment may have on surrounding land use's amenity.
Proximity to Services	Proximity to garbage collection, school bus routes, telephone reception, ambulance access, water, sewer etc.
State interests	Potential impacts that a zone amendment may have upon state interests within state planning policies. i.e. protection of good quality agricultural land.

Where land is being recommended for a zone amendment and no development approval is in place for a subdivision, (i.e. where no public notification has been undertaken), adjoining owners will be notified of the potential zone change as part of the public consultation process.

STRATEGIC IMPACTS

Financial implications – N/A

Risk management implications - Provided that Council maintains a consistent approach to the assessment of zone amendment requests, risks (such as the perception of bias) should be mitigated.

Where land is being recommended for a zone amendment and no development approval is in place for a subdivision, (i.e. where no public notification has been undertaken), adjoining owners will be notified of the potential zone change as part of the public consultation process.

CONSULTATION

Neil McGaffin - Director Planning & Development
Shane Neville – Manager Strategic Planning
Queensland Government – Department of Natural Resources Mines and Energy

Public consultation for the Major Amendment will occur in accordance with the *Ministers Guidelines and Rules*.

DISCLOSURE OF OFFICER'S INTERESTS

No officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the *Local Government Act 2009* or the Staff Code of Conduct.

CONCLUSION

Recommended zone amendments were assessed utilising the aforementioned criteria to ensure consistency and transparent decision making, therefore, it is recommended Council adopt the proposed zone amendments for inclusion into the next major amendment to the Scheme.

ATTACHMENTS

Attachment 1 - Administrative errors that presently have no zone attribute;
Attachment 2 - Recent Lot amalgamations or boundary re-alignments, currently split zoned with multiple zone attributes, proposed become one zone; and
Attachment 3 – Detailed justification for all other zone amendment requests.

Attachment 1 – Administrative errors that presently have no zone attribute.

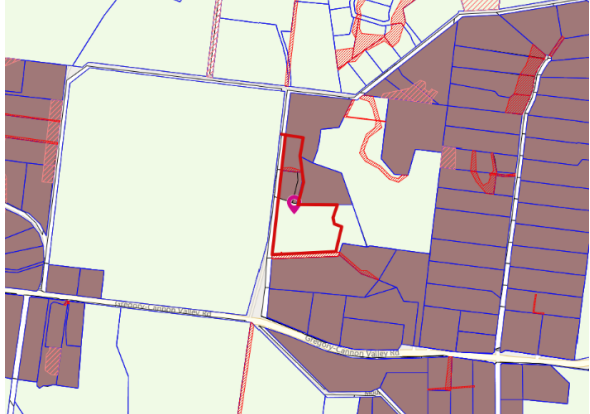
Lot	Address	Current Zone	Proposed Zone	Yes/No	Description
102SP276371	Altmann Avenue, Cannonvale	No Zone	Community facilities	Approve	Water reserve - VMR marina
1RP743862	Shute Harbour Road, Jubilee Pocket	No Zone	Local centre	Approve	Access restriction strip
298SP184769	Shute Harbour Road, Shute Harbour	No Zone	Community facilities	Approve	Wet lease
124SP218220	14 The Beacons Road, Airlie Beach	No Zone	Community facilities	Approve	Adjoining community facilities land
1RP717750	Leichhardt Street, Bowen	No Zone	Local centre	Approve	Drainage reserve
52SP225387	Hillview Place, Bowen	No Zone	District centre	Approve	Access restriction strip
28RP741308	Coral Street, Bowen	No Zone	Low-medium density residential	Approve	Access restriction strip
1PER3151	Bruce Highway, Bowen	No Zone	Community facilities	Approve	Water bore pump station
1PER3633	Shute Harbour Road, Hamilton Plains	No Zone	Community facilities	Approve	Water bore pump station
1PER206479	Black Road, Riordanvale	No Zone	Community facilities	Approve	Council infrastructure
9RP736943	Conway Road, Conway	No Zone	Rural residential	Approve	Access restriction strip
10RP736943	Conway Road, Conway	No Zone	Rural residential	Approve	Access restriction strip
11RP736943	Conway Road, Conway	No Zone	Rural residential	Approve	Access restriction strip
37RP738279	Bode Street, Proserpine	No Zone	Low-medium density residential	Approve	Access restriction strip
48SP264126	Mt Devlin Road, Springlands	No Zone	Community facilities	Approve	Council infrastructure
117RP737371	Renwick Road, Proserpine	No Zone	Low density residential	Approve	Access restriction strip

116RP737371	Renwick Road, Proserpine	No Zone	Low density residential	Approve	Access restriction strip
128RP806607	Bruce Highway, Proserpine	No Zone	Low-medium density residential	Approve	Access restriction strip
127RP806607	Bruce Highway, Proserpine	No Zone	Low-medium density residential	Approve	Access restriction strip
126RP806607	Bruce Highway, Proserpine	No Zone	Low-medium density residential	Approve	Access restriction strip
20RP736944	Conway Road, Conway	No Zone	Rural residential	Approve	Access restriction strip
18RP734152	Conway Road, Conway	No Zone	Rural residential	Approve	Access restriction strip
17RP734152	Conway Road, Conway	No Zone	Rural residential	Approve	Access restriction strip
16RP734152	Conway Road, Conway	No Zone	Rural residential	Approve	Access restriction strip
102RP739835	Bruce Highway, Gregory River	No Zone	Rural	Approve	Access restriction strip
103RP739836	Bruce Highway, Gregory River	No Zone	Rural	Approve	Access restriction strip
104RP739836	Bruce Highway, Gregory River	No Zone	Rural	Approve	Access restriction strip
105RP739839	Bruce Highway, Gregory River	No Zone	Rural	Approve	Access restriction strip
107RP739839	Bruce Highway, Gregory River	No Zone	Rural	Approve	Access restriction strip
100RP739833	Bruce Highway, Gregory River	No Zone	Rural	Approve	Access restriction strip
101RP739833	Bruce Highway, Gregory River	No Zone	Rural	Approve	Access restriction strip
102RP739833	Bruce Highway, Gregory River	No Zone	Rural	Approve	Access restriction strip

103RP739831	Bruce Highway, Gregory River	No Zone	Rural	Approve	Access restriction strip
104RP739831	Bruce Highway, Gregory River	No Zone	Rural	Approve	Access restriction strip
105RP739838	Bruce Highway, Gregory River	No Zone	Rural	Approve	Access restriction strip
106RP739838	Bruce Highway, Gregory River	No Zone	Rural	Approve	Access restriction strip
107RP739838	Bruce Highway, Gregory River	No Zone	Rural	Approve	Access restriction strip
108RP739841	Bruce Highway, Gregory River	No Zone	Rural	Approve	Access restriction strip
101RP739835	Bruce Highway, Gregory River	No Zone	Rural	Approve	Access restriction strip
106RP739839	Bruce Highway, Gregory River	No Zone	Rural	Approve	Access restriction strip
12RP741456	Gregory Cannon Valley Road, Gregory River	No Zone	Rural residential	Approve	Access restriction strip
13RP741456	Gregory Cannon Valley Road, Gregory River	No Zone	Rural residential	Approve	Access restriction strip
14RP741456	Gregory Cannon Valley Road, Gregory River	No Zone	Rural residential	Approve	Access restriction strip
15RP741456	Gregory Cannon Valley Road, Gregory River	No Zone	Rural residential	Approve	Access restriction strip
16RP741455	Gregory Cannon Valley Road, Gregory River	No Zone	Rural residential	Approve	Access restriction strip
17RP741455	Gregory Cannon Valley Road, Gregory River	No Zone	Rural residential	Approve	Access restriction strip

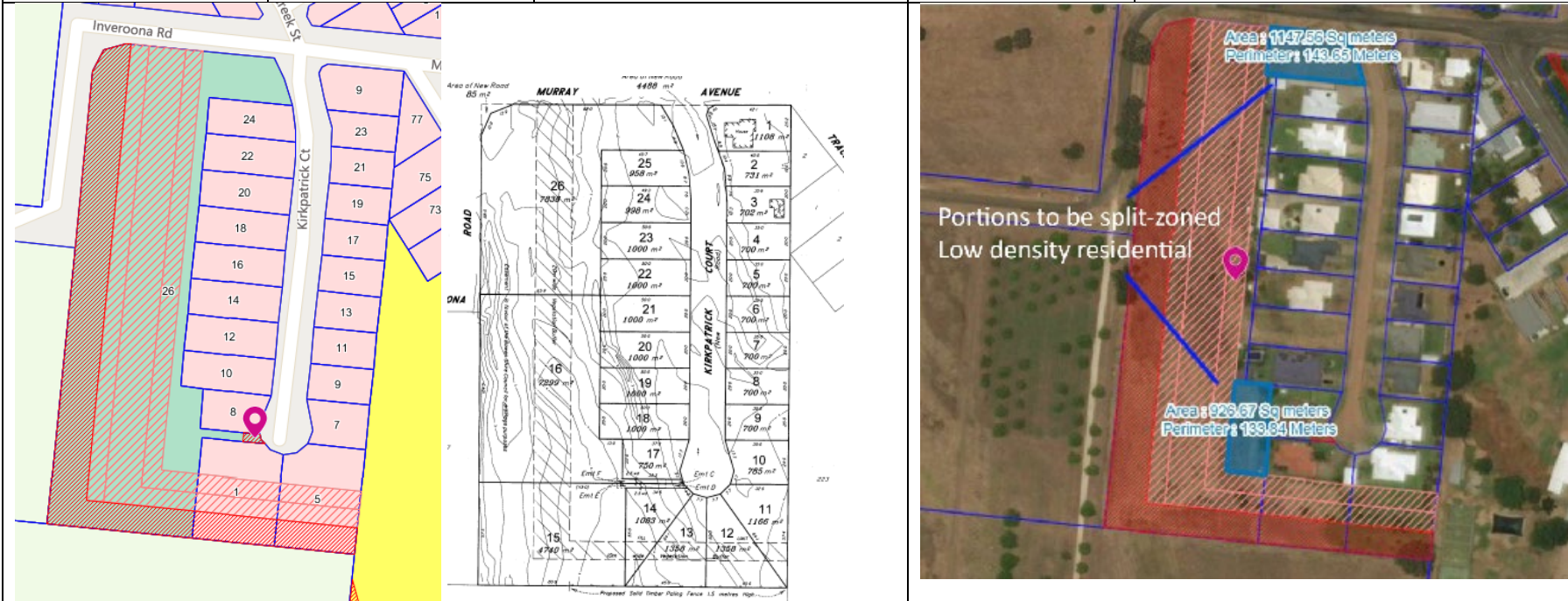
19RP741455	Gregory Cannon Valley Road, Gregory River	No Zone	Rural residential	Approve	Access restriction strip
18RP741455	Gregory Cannon Valley Road, Gregory River	No Zone	Rural residential	Approve	Access restriction strip
15RP744840	Shute Harbour Road, Mount Julian	No Zone	Rural residential	Approve	Access restriction strip
297SP184769	Shute Harbour Road, Shute Harbour	No Zone	Community facilities	Approve	Shute Harbour marina
6RP740966	Bruce Highway, Myrtlevale	No Zone	Rural	Approve	Access restriction strip
4RP735467	Bruce Highway, Myrtlevale	No Zone	Rural	Approve	Access restriction strip
18RP734153	Wrights Road, Strathdickie	No Zone	Rural residential	Approve	Access restriction strip
14RP734153	Wrights Road, Strathdickie	No Zone	Rural residential	Approve	Access restriction strip
61SP259122	Shute Harbour Road, Flametree	No Zone	Community facilities	Approve	Sewer Treatment Plant
17RP741860	Conway Road, Conway	No Zone	Rural residential	Approve	Access restriction strip
18RP741860	Conway Road, Conway	No Zone	Rural residential	Approve	Access restriction strip
16RP741860	Conway Road, Conway	No Zone	Rural residential	Approve	Access restriction strip
5RP852641	Ruge Street, Proserpine	No Zone	Low density residential	Approve	Access restriction strip
6RP852641	Ruge Street, Proserpine	No Zone	Low density residential	Approve	Access restriction strip
124RP806607	194 Bruce Highway, Proserpine	No Zone	Community facilities	Approve	Access restriction strip
11RP734596	Shute Harbour Road, Cannonvale	No Zone	Low-medium density residential	Approve	Access restriction strip
100SP262559	1 Bruce Highway, Proserpine	No Zone	Local centre	Approve	Access restriction strip

21SP198028	2 Dudley Road	No Zone	Recreation & open space	Approve	Access restriction strip
123SP218220	Port of Airlie	No Zone	Recreation and open space	Approve	POA rock wall
1RP717750	Leichhardt Street, Bowen	No Zone	Recreation and open space	Approve	Council owned drainage buffer
297SP184769	Shute Harbour Road, Shute Harbour	No Zone	Community facilities	Approve	Council owned marina
187SP219978	Ocean Road, Airlie Beach	No Zone	Recreation and open space	Approve	Small portion of Reserve near sailing club

Attachment 2 – Recent Lot amalgamations or boundary re-alignments, currently split zoned, proposed be one zone					
Lot	Address	Current Split Zone	Proposed Zone	Yes/No	Description
31SP299925	46 Telford Road, Strathdickie	Split zoning from lot amalgamation, Rural and Rural residential zone	Rural residential	Approve	
7SP253073	Conway Road	Split zoning from lot amalgamation, Rural and Rural residential zone	Rural residential	Approve	

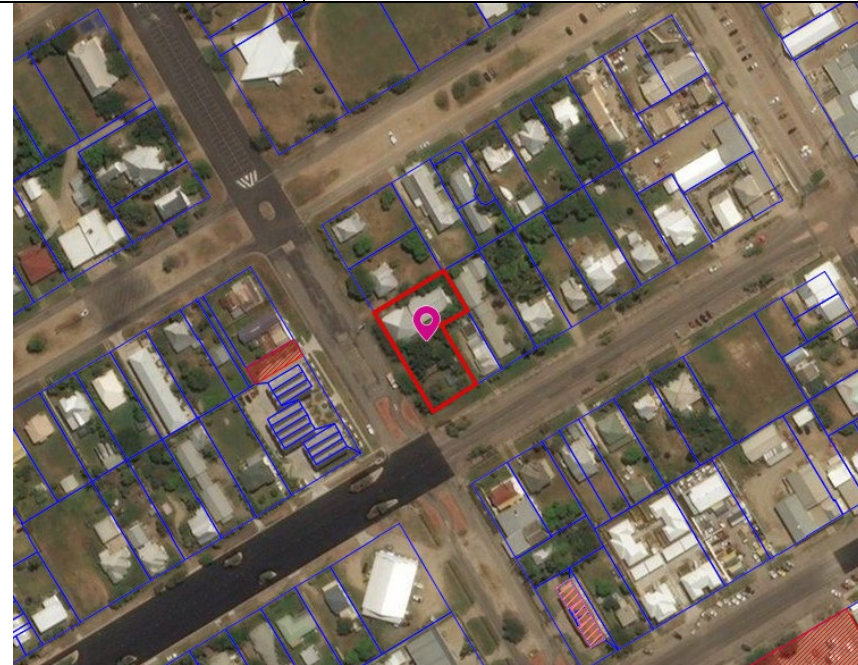
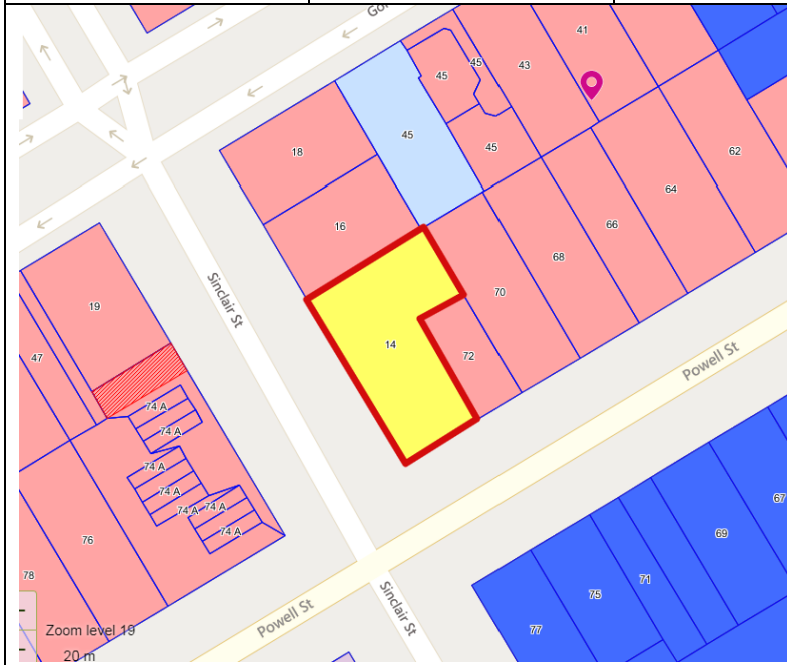
3SP241777 (Industrial use)	1 Anzac Road, Proserpine	Split zoning from lot amalgamation, Medium impact industry and Rural zone	Medium impact industry	Approve	
170SP277854 (Substation)	Kelsey Creek Road, Kelsey Creek	Split zoning from boundary re-alignment of lot Community facilities & Rural zone	Community facilities	Approve	

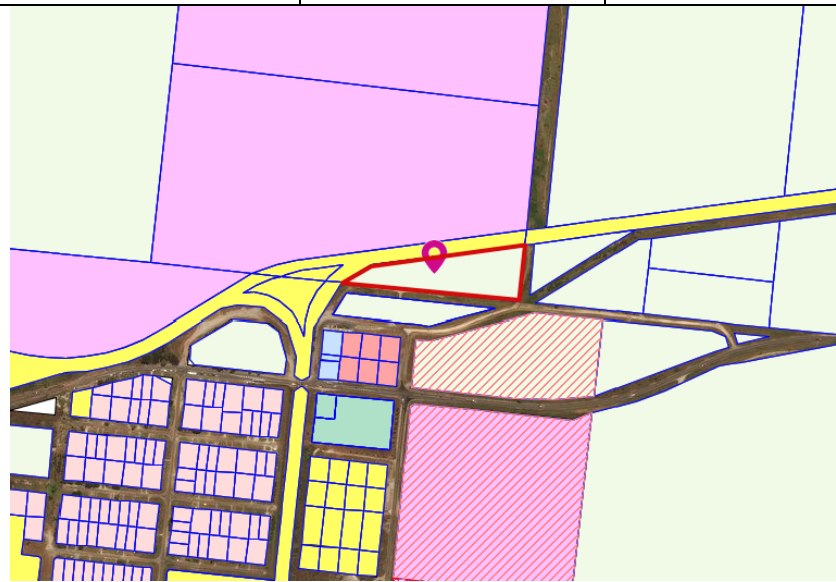
Attachment 3 – General Zone amendments

Lot and Plan	Address/Location	Zone Amendments	Recommendation	Justification
155SP18735	26 Kirkpatrick Court Bowen	Amend zone to split Recreation and open space/Low Density Residential from Recreation and Open Space	Approve	- Multiple covenants are for vegetation buffers to adjoining rural activities, making only usable area near junction of Kirkpatrick and Inveroona; - DA04032 depicts that there are three (3) remaining allotments to be sealed in accordance with the approved plan, all of which are currently zoned Recreation and open space; and - Further subdivision would be undesirable due to the constraints over the lot.
				

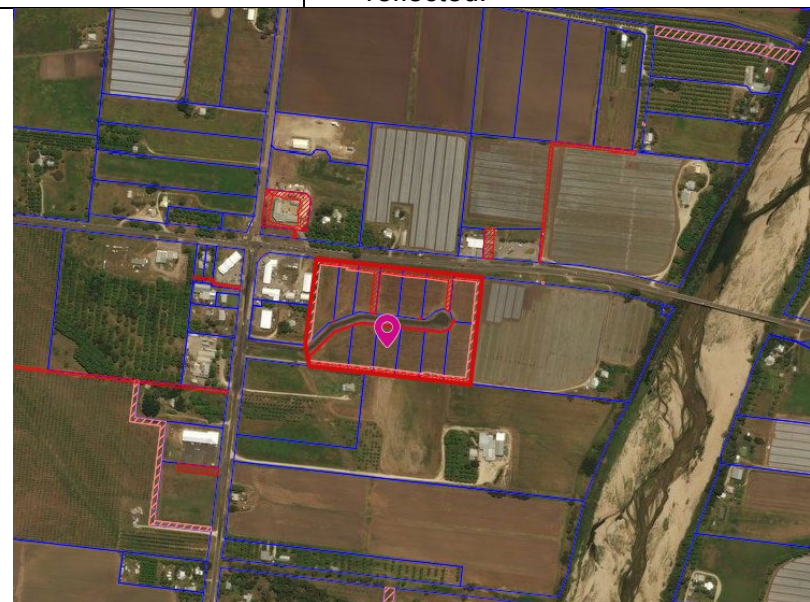
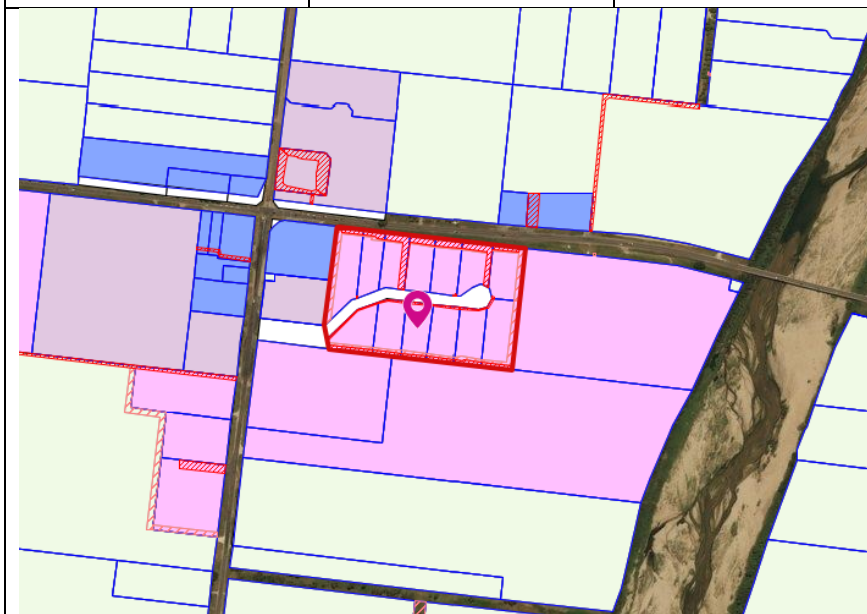
Lot and Plan	Address/Location	Zone Amendments	Recommendation	Justification
1RP717454	202 Main Street Bruce Highway	Amend zone to Community Facilities from Low Medium Density Residential	Approve	1. Site has Christian Outreach Centre approved in 1988 and still running today; 2. Zone amendment approved by Minister on 2 June 2000, from Residential to Special Facilities; and 3. Error in Whitsunday Shire Planning Scheme 2009 and current scheme, the zoning was not passed on from 2000 Scheme.

Lot and Plan	Address/Location	Zone Amendments	Recommendation	Justification
11B66138	14 Sinclair Street Bowen	Amend zone to Low-Medium Density Residential from Community Facilities	Approve	1. Approval over lot (20181534) for MCU Dwelling House; and 2. Old kindergarten site (Community Facilities) turned into Dwelling house hence the need for zone amendment.

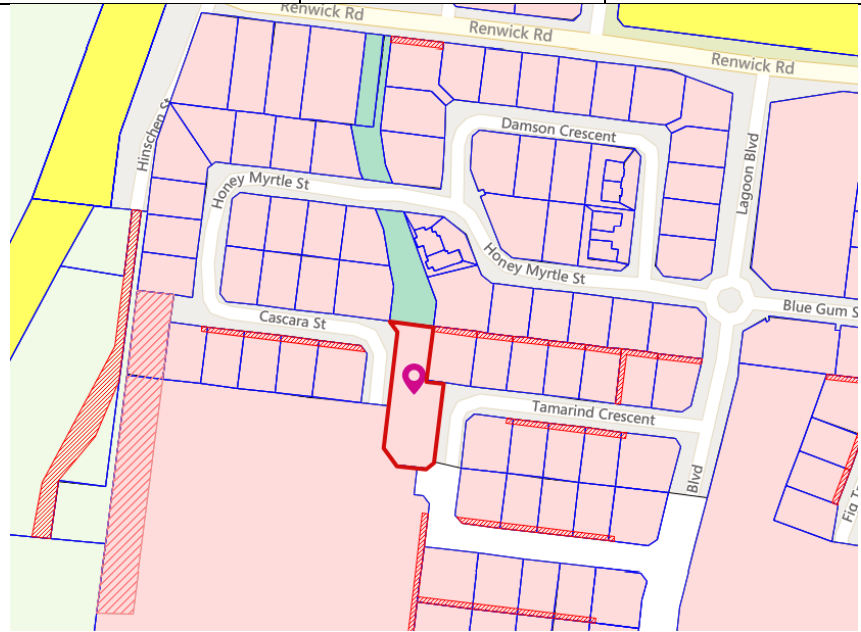


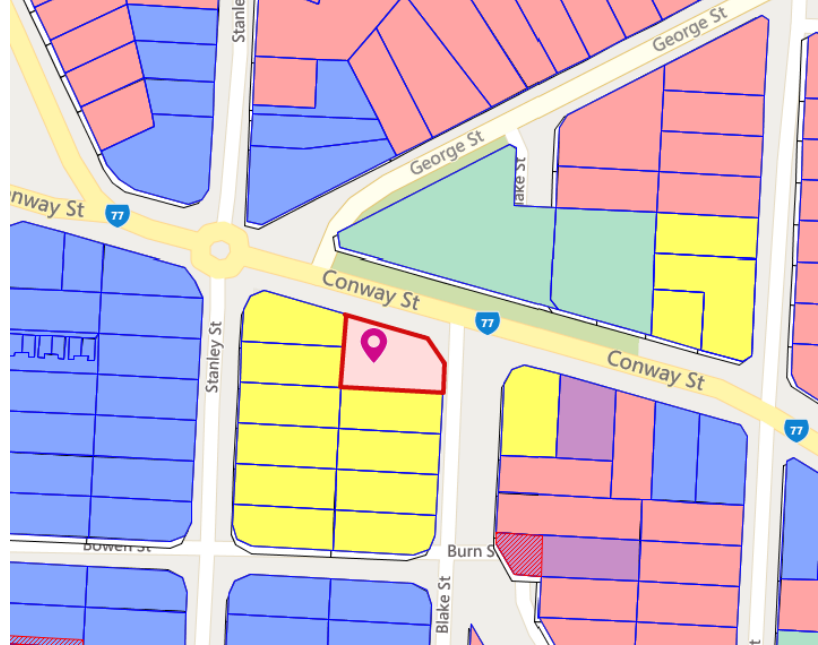
Lot and Plan	Address/Location	Zone Amendments	Recommendation	Justification
1RP705173	18 Linley Street, Merinda	Amend zone to Low impact industry from Rural zone	Approve	1. Historic MCU application for Transport depot lapsed July 2013, submitter requested Low impact industry zone in 2016 consultation and follow up inquiries; 2. Adjoining industry includes Toll Rail Freight Yard, QR Freight Yard, Merinda Fire brigade, Merinda Hotel and Nth Coast / Goonyella rail line; and 3. Site is suitably and appropriately located to host Low impact industry activities, likely to be a Transport depot as historically approved.
				

Lot and Plan	Address/Location	Zone Amendments	Recommendation	Justification
1-13 SP232114	Jurgens Place, Merinda	Amend zones to Low impact industry from Industry investigation zone	Approve	1. Preliminary approval granted over site June 2014, extended in March 2020 for 13 Low impact industrial allotments; and 2. Lots have been sealed, therefore, Low impact industry zoning should be reflected.

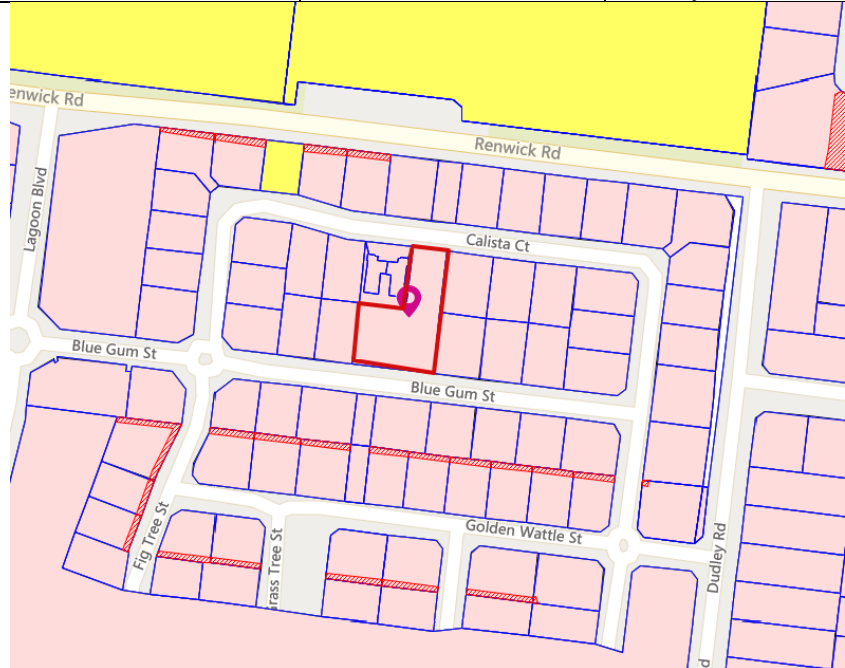


Lot and Plan	Address/Location	Zone Amendments	Recommendation	Justification
428NPW621	Hook Island Resort	Extend Tourist accommodation zone over resort complex lease area	Approve	1. Hook Island are presently undergoing re-development (on hold as a result of COVID), however, unfavourable zoning presents unnecessary red tape; and 2. The historic Tourist accommodation split zoning was not carried over into the current Scheme, hence it is proposed to re-instate and extend Tourist accommodation split zoning across the lease area of the resort to facilitate development in the future.
 Whitsunday Shire Scheme 2009 Tourist accommodation zone		 Proposed amendment Tourist accommodation zone + extension of zone over resort footprint		
 Whitsunday Planning Scheme 2017 Environmental management & conservation zone		 Hook Island		

Lot and Plan	Address/Location	Zone Amendments	Recommendation	Justification
801SP219982	Proserpine	Amend zone to Recreation and open space from Low density residential zone	Approve	1. State land for which Council is trustee, functioning as a drainage corridor; and 2. Proposed zoning reflects land as drainage corridor.
				

Lot and Plan	Address/Location	Zone Amendments	Recommendation	Justification
905C74011	35 Conway St, Collinsville	Amend zone to Community facilities from Low density residential zone	Approve	1. Lot forms part of Saint John Bosco Catholic School in Collinsville; and 2. Proposed zoning is most suitable for School facilities.
				

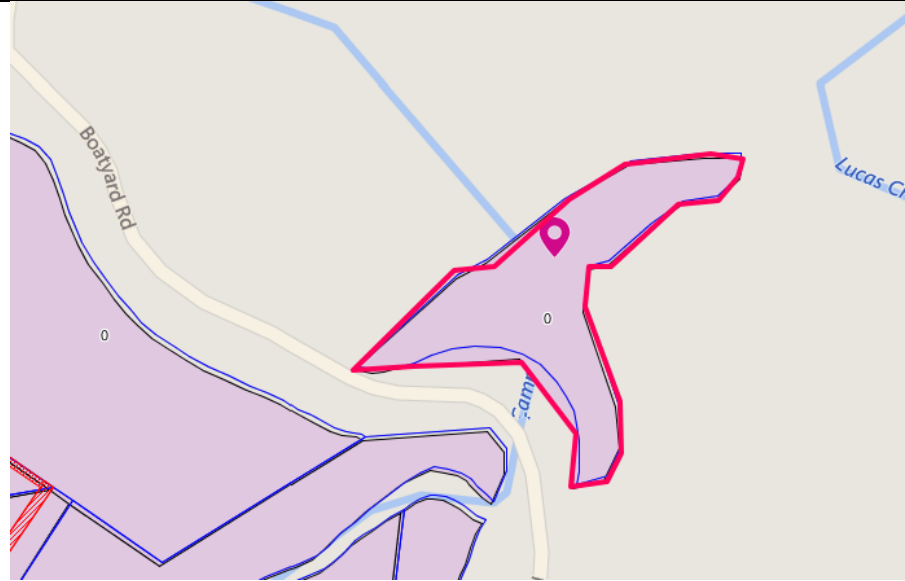
Lot and Plan	Address/Location	Zone Amendments	Recommendation	Justification
21RP733390	30 Wattle Road	Amend zones to Rural residential from Recreation and open space zone	Approve	1. Premises was sold by Council in 2014; 2. Suitable for Rural residential dwelling, current zoning would inhibit the creation of a single dwelling as of right; and 3. Amend zone in accordance with surrounding area.
				

Lot and Plan	Address/Location	Zone Amendments	Recommendation	Justification
902SP198028	1 Blue Gum Street	Amend zone to Recreation and open space from Low density residential zone	Approve	1. Premises is Council owned local park, 'Blue Gum Park'.
				

Lot and Plan	Address/Location	Zone Amendments	Recommendation	Justification
289 HR35 15 SP180696	Paluma Road, Cannonvale Galbraith Park Drive, Cannonvale	Amend zones to Recreation and open space from Low impact industry	Approve	1. Each Lot is a State reserve for which Council is trustee, mistakenly zoned Low impact industry; and 2. Reserve purposes are Park and Recreation, therefore should be zoned Recreation and open space.
				

Lot and Plan	Address/Location	Zone Amendments	Recommendation	Justification
213 HR1216	Bruce Highway, Bowen	Amend zone to Recreation and open space from Medium impact industry	Approve	1. Lot is a State reserve for which Council is trustee, mistakenly zoned Medium impact industry; and 2. Reserve purpose is for Park, therefore, should be zoned Recreation and open space.



Lot and Plan	Address/Location	Zone Amendments	Recommendation	Justification
291 SP104471	Boatyard Road, Jubilee Pocket	Amend zone to Environmental management and conservation from Low impact industry	Approve	1. State reserve for which Council is trustee; 2. Designated purpose of land is Beach protection and coastal management; and 3. Adjoins Council owned land to the west.
				

12. Development Services

12.3 DEVELOPMENT SERVICES MONTHLY REPORT - AUGUST 2020

AUTHOR: Neil McGaffin – Director Development Services

RESPONSIBLE OFFICER: Neil McGaffin – Director Development Services

OFFICER'S RECOMMENDATION

That Council receives the Development Services Monthly Report for August 2020.

The following report has been submitted for inclusion into Council's Ordinary Meeting to be held on 9 September 2020.

SUMMARY

Development Services Monthly Report – August 2020

PURPOSE

To provide an overview of Whitsunday Regional Council's Development Services Directorate for the 2020/2021 Financial Year, with focus on the month of August 2020.

BACKGROUND

The Development Services Directorate has a departmental vision of a prosperous, liveable and sustainable Whitsundays.

The Directorates purpose is to lead the delivery of economic, social and environmental outcomes for the Whitsundays through services in partnership with stakeholders.

The Directorates vision is delivered by bringing together the functions of Economic Development, Strategic Land Use and Infrastructure Planning, Development Assessment, Building and Plumbing Assessment and Compliance.

STATUTORY/COMPLIANCE MATTERS

N/A

ANALYSIS

This report represents the activity within the Directorate for the month of August 2020.

STRATEGIC IMPACTS

Alignment to Corporate Plan

Outcome 1.1: Our leadership engages with the community and provides open, accountable and transparent local government.

Alignment to Operational Plan

Strategy 1.1.1: Provide sound, competent leadership as to maximise the organisation's operational performance, productivity and efficiency.

Financial Implications N/A

Risk Management Implications Regular reporting on the Directorate's progress and achievements ensures accountability and fosters a positive culture.

CONSULTATION

Doug Mackay – Manager Development Assessment
Shane Neville – Manager Strategic Planning
Ry Collins – Project Coordinator Regional Skills Investment Strategy
Emily Reck – Cadet Building Certifier

DISCLOSURE OF OFFICER'S INTERESTS

No officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the Local Government Act 2009 or the Staff Code of Conduct.

CONCLUSION

That Council receives the Development Services Monthly Report for August 2020.

ATTACHMENTS

Attachment 1 – Development Services Monthly Report – August 2020

Development Services

Strategic Planning
Development Assessment
Building, Plumbing & Compliance
Economic Development

Monthly Report – August 2020

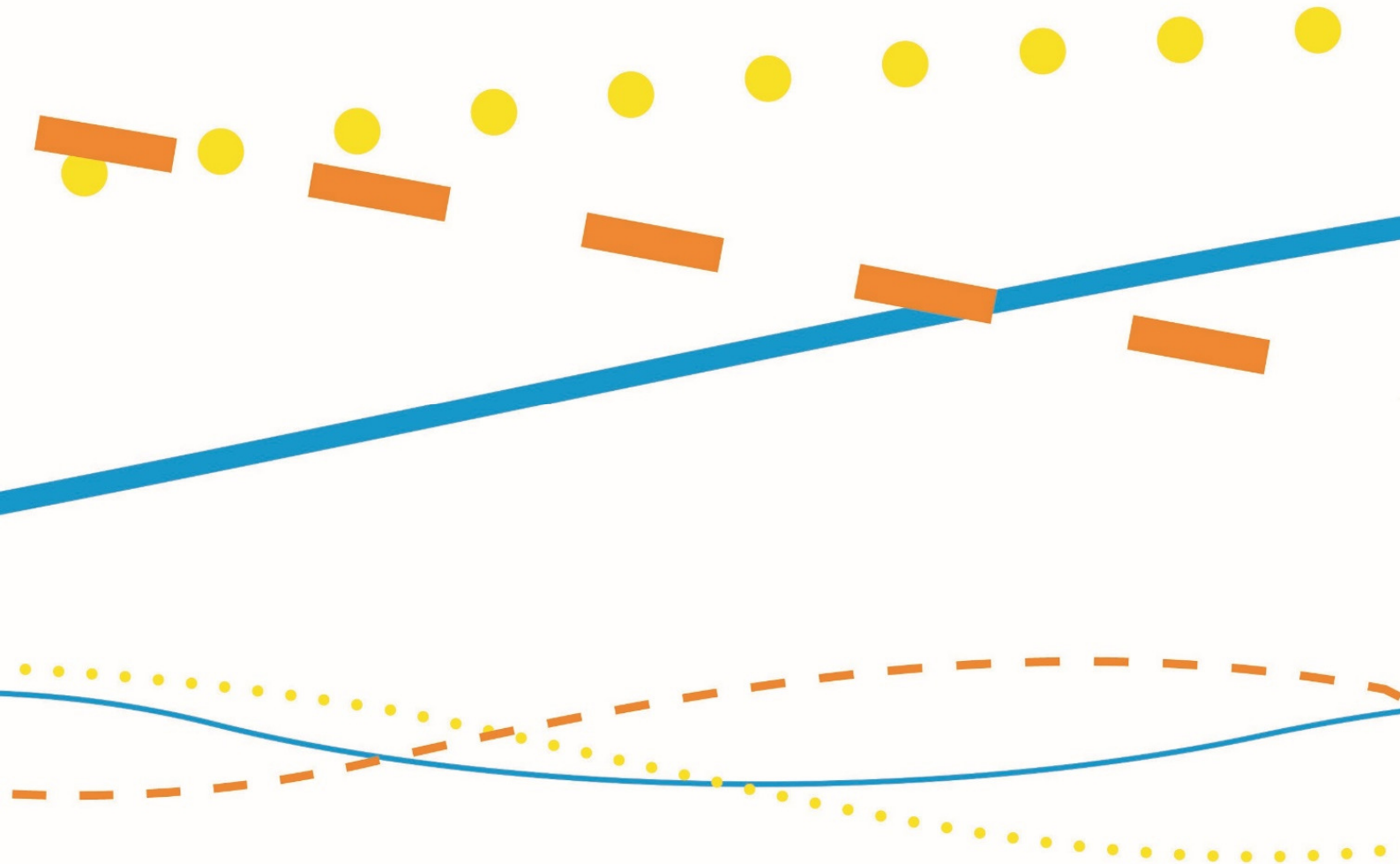


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Directors Report

Strategic Planning

The month of August saw Strategic Planning provide continued support to Development Assessment in the preparation of Infrastructure Conditions for the Whitsunday Paradise Application. The Proserpine V2, Bowen and Collinsville Masterplans have been completed in draft and undergone internal project champion consultation, with the Greater Airlie Beach Area Masterplan being developed. The Façade Improvement Policy has attracted a total of 25 applications since its inception bringing over \$160,000 of investment and improvements to our business community. Support continued for projects including TAG, ICT Committee, Proserpine Heat Study Advisory Group and Digital Infrastructure Working Group. Further advice was provided when attending Smart Cities and Strategic School Planning Seminars.

Development Assessment

Development applications lodged for the month of August rebounded slightly from the calendar year low of July. It is expected that application numbers will remain below average as a result of the uncertainty created by the COVID-19 pandemic. Despite the low level of application numbers, the Development Assessment Team had a busy month with several State Development Area Applications lodged for works related to the Carmichael Rail Project and Abbot Point. These are significant projects for the region and involve an extensive level of consultation with Infrastructure Services whilst meeting tight legislative timeframes. Assessment of the Whitsunday Paradise development in Bowen continued working towards bringing the application to Council for a decision. The timing and length of briefings for this application will need discussion with Councillors. The number of inspections carried out by Technical Engineering staff were at the second highest level for the calendar year with several large projects currently under construction, including Tassal's aquaculture farm, Hidden Valley rural residential development, Parkside Estate and the new Ergon Energy Depot in Cannonvale.

Building, Plumbing & Compliance

This month was the last month where Council was accepting building applications. Council will finalise any current building approvals over the next two years or so. The building application for the demolition of the Dwelling at 7 Chapman Street, Proserpine was received and approved last week. Once the works have been completed Council will be able to commence construction of the Carpark for the Proserpine Office.

Council's Plumbing Department has been steady with approvals and inspections this month. The plumbing approval for Adani Camp 5 has almost been finalised.

Compliance matters have continued to be investigated as usual. This month we said goodbye to Compliance Officer Peter Swann and wish him well in his new role within Council. For now, Emily Reck will be acting in the role of Compliance Officer to ensure Council is meeting its Regulatory requirements.

Economic Development

This month the team focused on continued progression around several projects nearing completion, early stage development of scope for future initiatives and continued grant application activity. Current work on Regional Priorities and the Whitsunday Trails Concept will wrap up for consultation toward next steps. New initiatives including Food Branding and a funding opportunities analysis have commenced as have investigative activity around a number of catalytic developments for the region. Grant funding applications have focused on supporting NRM and place enhancing projects. Local stakeholders have been engaged through presentations and workshops supporting Economic and Industry level recovery and to assist with identifying future growth opportunities for the region.

Strategic Planning

The Strategic Planning Branch is responsible for developing and maintaining land use and infrastructure plans and policies, such as the Planning Scheme, as well as reviewing various planning related State planning instruments and legislation, including the Mackay, Isaac, Whitsunday Region Plan.

Operational Activities

The Strategic Planning Branch is undertaking several projects, including;

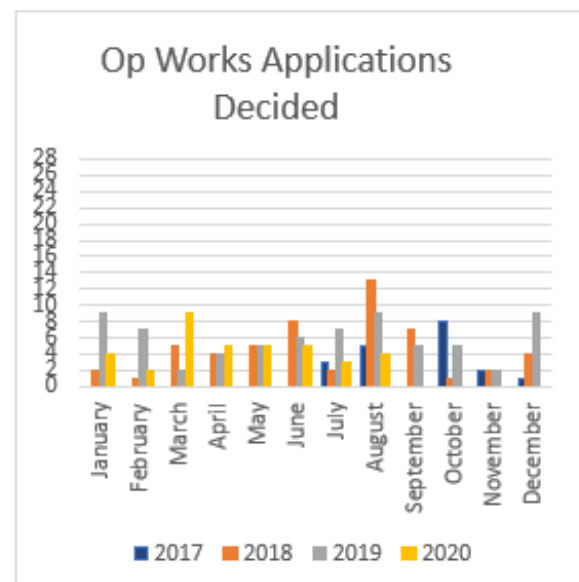
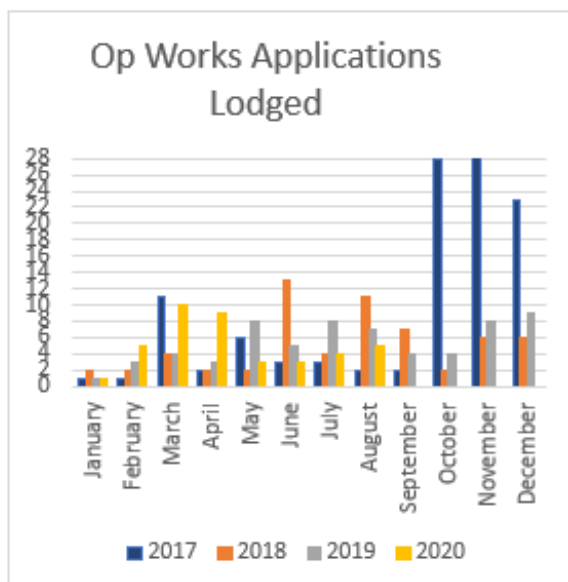
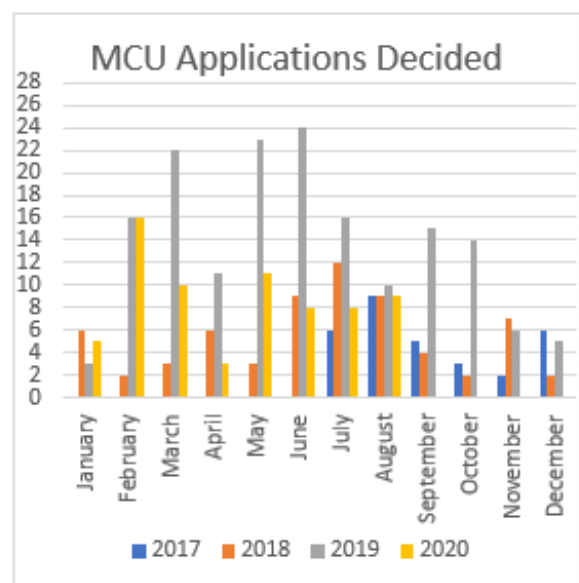
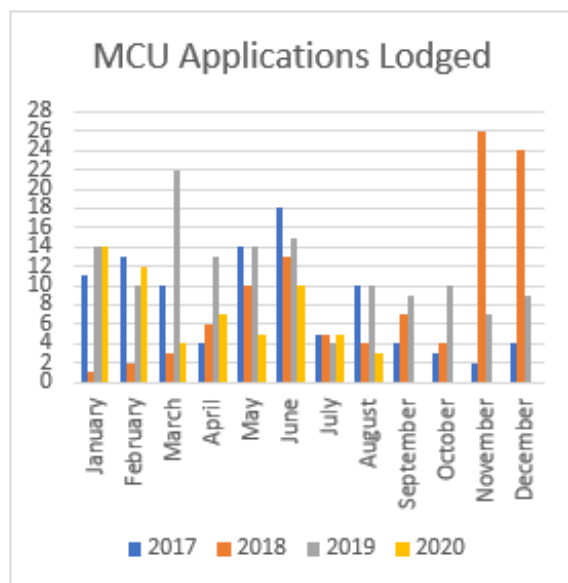
- Continuing Planning Scheme Integration and Review
- Finalisation of the Collinsville Master Plan
- Finalisation of the Bowen Master Plan
- Preparation of the Greater Airlie Beach Area Master Plan
- Peer Review of the Airlie Beach Local Plan
- Review of the amended Airlie Beach Land Management Plan
- Review of the Cannon Valley Growth Strategy
- Review of the Local Heritage Register
- Finalisation of the Land Register Lot Review
- Preparation of the Open Space Standards (Development Manual) – Community and Stakeholder Surveys
- Research Affordable Housing Strategy
- Research Smart City Strategy; and
- Assessment of Façade Improvement Policy Applications.

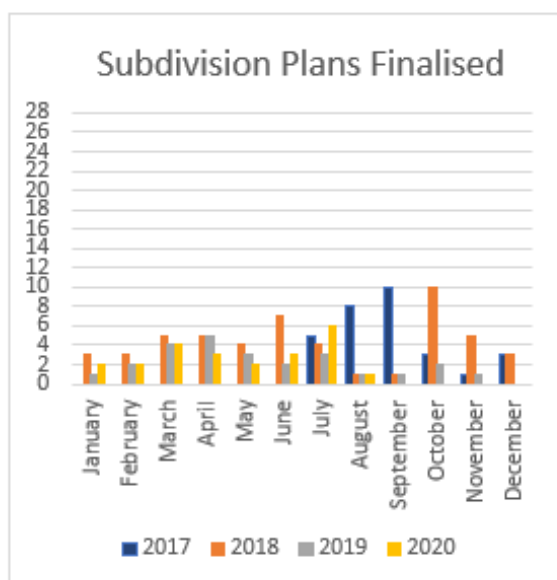
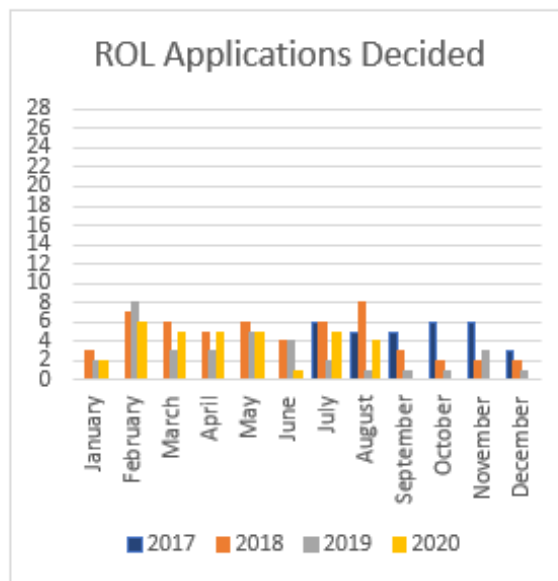
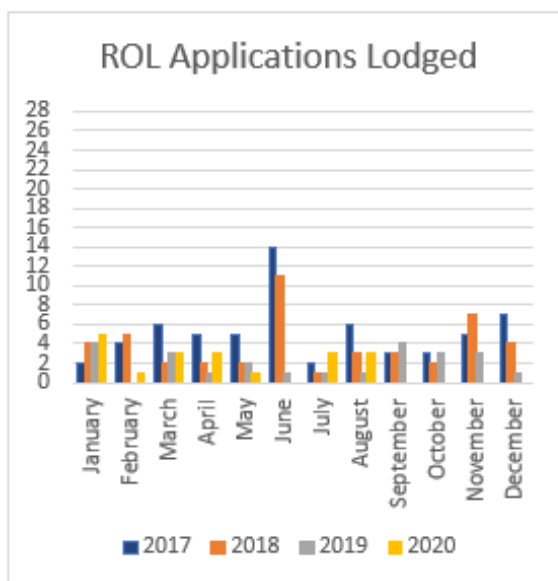
Development Assessment

The Development Assessment Unit is responsible for assessing development applications, reviewing referrals for state land, environmental impact statements and other material for coordinated projects, activities, preparing planning and development certificates and inspecting developments for compliance with development approvals and other planning requirements.

Development Statistics

New applications remained low and below the yearly average, however the number of applications decided remained consistent for the month of August when compared to previous years. The number of Planning and Development Certificates rose to the equal highest level for the calendar year.





Summary of Applications approved under Delegated Authority

Application No.	Applicant & Location	Approval Details
20130920	Richtoll Pty Ltd Armada Crescent, Jubilee Pocket 5 RP808879 & 77 SP189752	Minor Change Application for Development Permit for Reconfiguration of a Lot One (1) Lot into Thirty (30) Lots
20150870	Underground Club Two Pty Ltd as TTE Bruce Highway, Bowen 952 SP194473	Extension of Development Permit for Material Change of Use (Accommodation Buildings & Caravan Park)
20150972	Paluma Road Pty Ltd 48 Paluma Road, Cannonvale 1 RP714805	Extension of Development Permit for Material Change of Use (Medical Centre & Caretakers Residence)
20160144	Kelsey Creek Solar Farm Consortium Tailing Gully Road, Kelsey Creek 10 SP204660	Extension of Development Permit for Material Change of Use (Solar Farm)

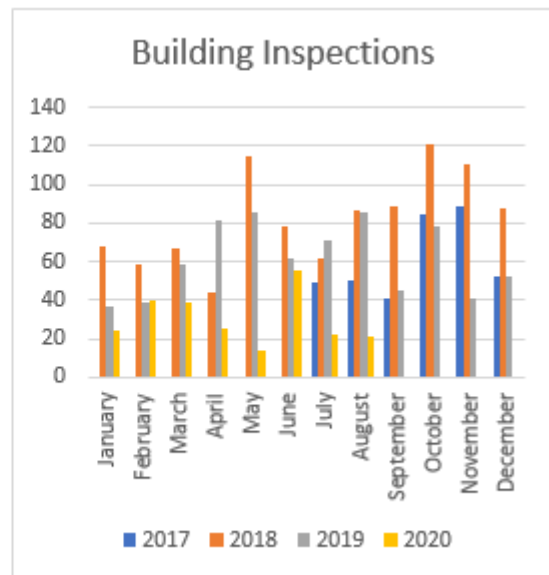
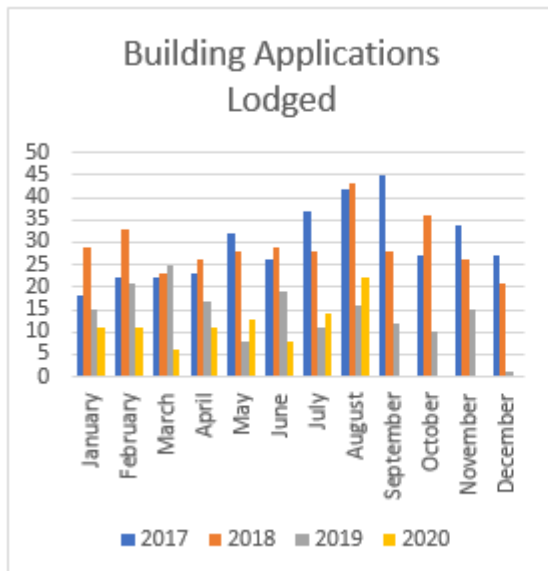
20170177	Blue Jeep Investments Pty Ltd Duval Road, Preston 87 SP232121	Minor Change Application for Development Permit for Reconfiguration of a Lot One (1) Lot into Twenty-Seven (27) Lots
20181076	Heatherwood Court Pty Ltd 32 Langford Road, Flametree 0 SP299922	Minor Change Application for Development Permit for Material Change of Use (Indoor Entertainment Recreation Building)
20190698	STP Consultants 102 Main Street, Proserpine 1 RP706146	Other Change Application for Development Permit for Material Change of Use & Development Permit for Operational Works (Carpark)
20200045	JT Ruddell Gia Road, Mount Marlow 260 SP263856	Development Permit for Reconfiguration of a Lot (Boundary Realignment)
20200453	GA Preat 21-23 The Cove Road, Airlie Beach 20 SP260220	Development Permit for Material Change of Use (Short Term Accommodation)
20200604	JW Zunker Adelaide Terrace, Bowen 29 B6614	Development Permit for Material Change of Use (Siting Variation – Shed)
20200652	Bowen Engineering Services Pty Ltd 57 George Street, Bowen 74 B663	Development Permit for Operational Works (Earthworks & Retaining Wall)
20200682	Hunter Hopkins Project 3 Trust Hamilton Island, Whitsundays 8 CP861993	Development Permit for Material Change of Use (Dwelling House)
20200724	LJ Alexandrou 7 Mountain View, Woodwark 131 SP176314	Development Permit for Operational Works (Driveway Access)
20200729	Sanctuary Living Investments Pty Ltd Riordanvale Road, Riordanvale 131 SP318469	Development Permit for Reconfiguration of a Lot (Boundary Realignment)
20200736	S Neale 20 Blackcurrant Drive, Hydeaway Bay 267 RP746320	Existing Use Rights for Short Term Accommodation
20200802	Office of the Coordinator General Abbot Point Road, Bowen	State Development Area Application for Material Change of Use (High Impact Industry – Concrete Batching Plant)
20200738	HJ Hodgman 73 Windemere Drive, Strathdickie 10 SP167809	Development Permit for Operational Works (Driveway Access & Erosion Sediment Control)
20200609	Karamisheff Nagel Pty Ltd Jurgens Place, Bowen 13 SP232114	Development Permit for Operational Works (Access, Parking, Stormwater, Water and Erosion Sediment Control)

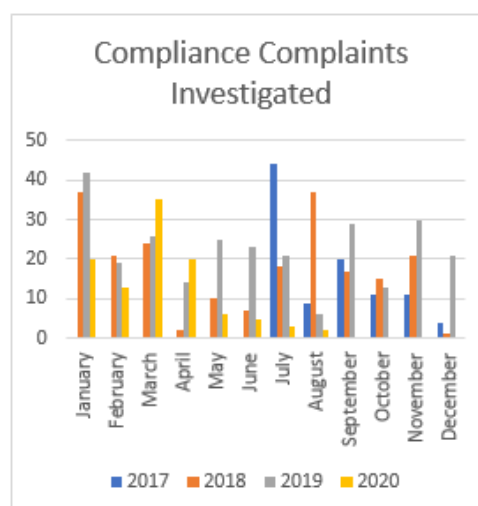
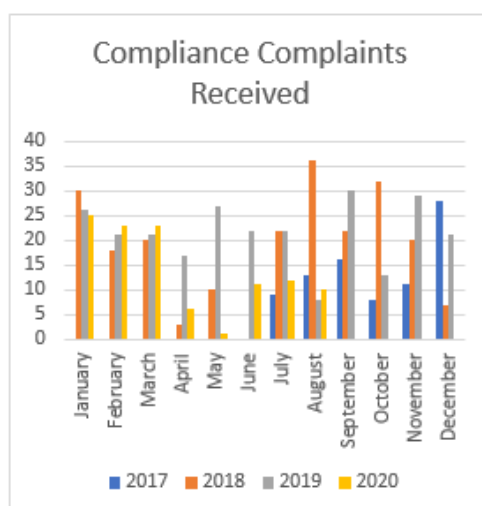
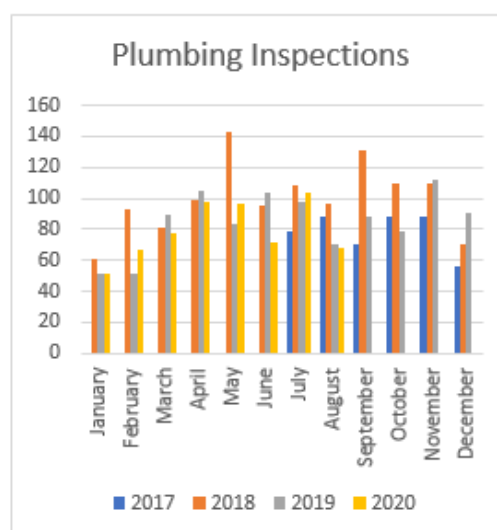
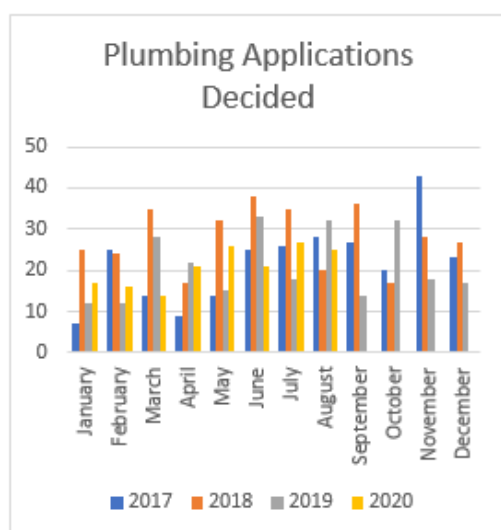
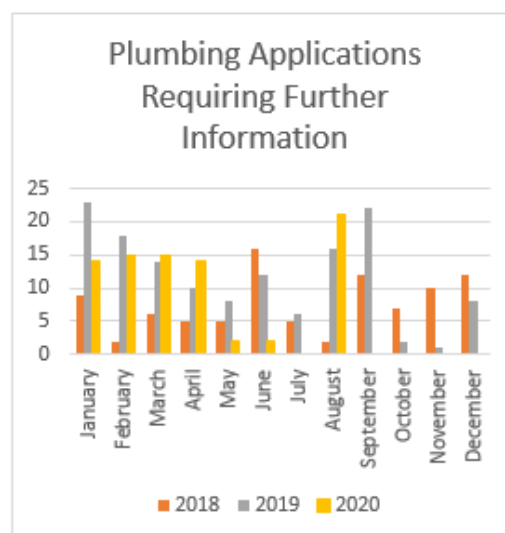
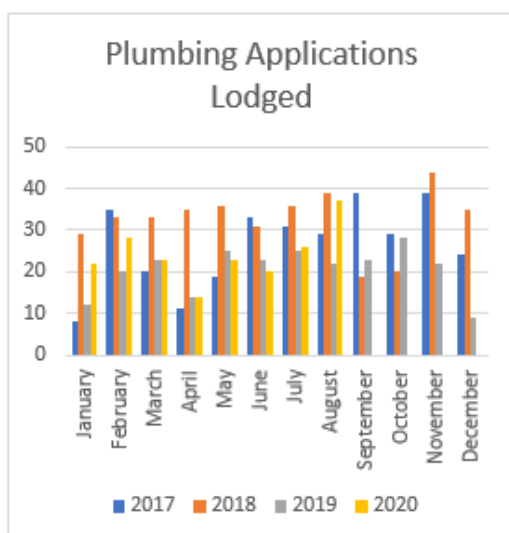
Summary of Applications approved by Council

Application No.	Applicant & Location	Approval Details
20200311	Whitsunday Regional Council Lascelles Ave, Gunyarra 54 HR1010	Development Permit for Material Change of Use (High Impact Industry – Biosolids Facility)
20200521	P W Russell 2a Coral Esplanade, Cannonvale 115 SP268382	Development Permit for Material Change of Use (Short Term Accommodation)
20200728	Office of the Coordinator General Abbot Point Road, Abbot Point	State Development Area Application for Material Change of Use (Rail Maintenance & Provisioning Facility) & Reconfiguration of a Lot
20150654	Carmichael Rail Network Pty Ltd Bowen Developmental Road, Collinsville	Change Application for State Development Area Application (Rail Infrastructure & Non-Resident Workforce Accommodation)
20130972	Sodexo Remote Sites Australia Pty Ltd 8296 Bowen Developmental Road, Collinsville 2 MPH30801	Extension of Development Permit for Material Change of Use (102 Additional Accommodation Units)
20200338	Whitsunday Regional Council 583 Molongle Beach Road, Upstart Bay 64 CP860288	Development Permit for Reconfiguration of a Lot One (1) Lot into Two (2) Lots & Boundary Realignment
20190689	Premise Mackay Pty Ltd 385 Sugarloaf Road, Riordanvale 40 HR110	Development Permit for Operational Works (Roadworks, Stormwater, Earthworks, Drainage, Signage & Vegetation Clearing)
20200545	Glenn Merrick Constructions Pty Ltd 16 Rodney Street, Bowen 9 RP716265	QDC Siting Variation Approval (Carport & Side Boundary Setback)
20200544	Justin Daley Consulting 1 Cullen Close, Bowen 1 SP225053	Development Permit for Material Change of Use (Site Coverage & Side Boundary Setback)

Building, Plumbing & Compliance

The Building, Plumbing & Compliance branch is responsible for assessing/reviewing building and plumbing applications, developing and maintaining various building and plumbing related policies and registers; carrying out Building regulatory functions; and manage and regulate enforcement and compliance procedures.





Economic Development

The Economic development branch undertakes actions that progress the growth and overall prosperity of the region. This includes the provision of support to local businesses, delivery of actions contained within the Economic Development Strategy, stakeholder engagement, facilitation and development of investment enquiries and business cases for targeted investment, advocacy towards issues of regional economic and social importance, and development of research and reports on the economy.

Monthly Highlights

- Submitted over \$1.2 million in new grant funding applications to support six council projects across all directorates. Received notification of successful parking project application for over \$1 million.
- Delivered periodic Economic Update to council, Whitsunday and Proserpine chambers of commerce highlighting current COVID19 impacts and an overview of the state of small business sector.
- Hosted visit from the Queensland Small Business Commissioner engaging with local business and industry and commencing discussion toward the small business friendly council program.
- Progressed the Launch Whitsundays initiative assisting Defence Industries Queensland commence feasibility assessment of the Abbot Point Launch site and key local stakeholder engagement.
- Supported the delivery of the Tourism Recovery Workshop to consult with business leaders across the sector in identifying current and long-term challenges across the industry segments.
- Provided expert guidance to Bowen SHS's Future anything program supporting youth entrepreneurship and innovation.
- Provided assistance to new business looking to establish in the region in the segments of hotel and conference centre development, new commercial land development, produce and airfreight facility, liquor production and adventure tourism.

Current Projects

- Regional Skills investment strategy
- ASBAS Digital Skills program
- Regional Blueprint
- Whitsunday Job Board
- Adani Community Benefit Fund – Options Analysis
- Whitsunday Trails Concept Design
- Small Business Start-up program
- Regional Priorities Plan
- Food Branding and Agritourism mapping

Stakeholder Meetings

- Participated in periodic collaborative meetings with industry partners and organisations including Austrade, Bowen Collinsville Enterprise, Bowen Tourism, Tourism Whitsundays and Bowen Chamber and the Whitsunday Economic Recovery Sub-Group.
- Completed further work supporting NQBP and BCE toward developing a future roadmap for the development of Bowen Harbour.
- Met with the Office of the Coordinator General to provide feedback on the implementation of the Strong and Sustainable Resources Communities act and its effect on regional mining areas.
- Participated in the MIW Regional Jobs Committee quarterly meeting to address future workforce development. Undertook separate meetings with DESBT to review the Whitsundays RSIS project and discuss the Ministers new initiatives to support employment and small business in region.
- Met with the Queensland Local Content Leaders Network to discuss advocacy around revised Local Content model benefiting regional business in accessing opportunities in major projects.
- Provided support and guidance to local community members in their effort to re-establish a Mountain Bike sporting club within the Whitsunday region.
- Met with the team from the Bowen Rail company for the company launch and provided preliminary support in identifying opportunities for potential new operational facility in Bowen.

Funding Submissions

Program	Project	Amount Requested
\$10M QLD Gov Reef Assist Fund	Feral Animal Aerial Shooting Expansion	\$80,850
\$10M QLD Gov Reef Assist Fund	Declared Weed Removal & Spread Reduction Program	\$299,504
\$10M QLD Gov Reef Assist Fund	Whitsunday Green Streets	\$308,000
Spaces & Places Activation	Whitsunday Sculpture Drive and Dive Project	\$250,000
Regional Airports Screening Infrastructure	Construction & Operational Cost recovery for new body scanning screening services	\$209,789
GBRF Reef Islands Initiative	Whitsundays Healthy Heart Project	\$316,598
TOTAL		\$1,264,741

Funding Attained

Program	Project	Amount Requested
Local Road & Community Infrastructure Funding	Chapman Street Off-street Parking Project	\$1,050,000
TOTAL		\$1,050,000

Denied Applications - NIL

13. Community Services

13.1 DONATIONS FOR 2020 ANNUAL SCHOOLS AWARDS NIGHTS

AUTHOR: Erin Finau – Community Development Officer

RESPONSIBLE OFFICER: Julie Wright – Director Community Services

OFFICER'S RECOMMENDATION

That Council provide donations, based on the below, to all schools in the Whitsunday region in support of the Annual Schools Awards Nights:

- a) **\$100.00 to each primary school**
 - b) **\$200.00 to each secondary school, and**
 - c) **\$300.00 to each combined college**
-

The following report has been submitted for inclusion into Council's Ordinary Meeting to be held on 9 September 2020.

SUMMARY

Council is approached by local schools for donations towards their Annual Award Nights.

PURPOSE

For Council to consider donations towards the Annual School Awards Nights for all schools in the Whitsunday Region.

BACKGROUND

In previous years, Council has supported the local primary and secondary schools in the region via a financial contribution towards the prizes presented to students in recognition of their achievements in the schooling year.

STATUTORY/COMPLIANCE MATTERS

Local Government Act 2009

Local Government Regulation 2012

ANALYSIS

The list below identifies the schools in the Whitsunday Regional Council region that are eligible for a donation:

Primary Schools:

- Bowen State School
- Cannonvale State School
- Collinsville State School
- Gumlu State School
- Hamilton Island State School
- Hayman Island State School
- Merinda State School
- Proserpine State School

- Queens Beach State School
- St John Bosco Catholic School, Collinsville
- St Mary's Catholic School, Bowen
- Scottville State School

Secondary Schools:

- Bowen State High School
- Collinsville State High School
- Proserpine State High School

Grade's 1 to 12:

- Whitsunday Christian College
- St Catherine's Catholic College, Proserpine

Council has the following options:

Option 1 – That Council approve the donations to the local schools.

Option 2 – That Council decline the donations to the local schools for their Annual Awards Nights.

It is recommended that Council contributes \$100.00 to each primary school and \$200.00 to each secondary school. Combined colleges will receive a total of \$300.00. The proposed contributions are equivalent to the amount allocated to each school in 2019, a total of \$2,400.00.

STRATEGIC IMPACTS

Corporate Plan

Outcome 2.2 – Our region is inclusive and motivated by a range of social, cultural and recreation opportunities.

Strategy 2.2.6 – Support community groups in facilitating a variety of cultural, community, sporting and recreation activities, events and programs.

Operational Plan

Action 2.2.3.2 – Support the Whitsunday community through the facilitation of community and RADF grants.

KPI – Community & RADF Grant Applications are decided within corporate timeframes.

Financial Implications – The funds will be taken from JC: 2967.11074 – Community Donations (2967) / Donations (11074). There is \$80,000.00 remaining in this budget line item.

Risk Management Implications – There is a financial cost to Council, however the financial assistance provided to local schools will position Council in a positive light by way of supporting

CONSULTATION

Julie Wright – Director Community Services

Rod Cousins – Manager Community Development & Libraries

DISCLOSURE OF OFFICER'S INTERESTS

No officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the Local Government Act 2009 or the Staff Code of Conduct.

CONCLUSION

That Council provide donations, based on the below, to all schools in the Whitsunday region in support of the Annual Schools Awards Nights:

- a) \$100.00 to each primary school
- b) \$200.00 to each secondary school, and
- c) \$300.00 to each combined college

ATTACHMENTS

N/A

13. Community Services
13.2 SPORT & RECREATION CLUB GRANTS - SEPTEMBER 2020

AUTHOR: Jacqueline Neave – Arts & Community Programs Officer

RESPONSIBLE OFFICER: Julie Wright – Director Community Services

OFFICER'S RECOMMENDATION

That Council approve the payment of a Sport & Recreation Club Grant, from budget code JC: 2967.10250 – Community Donations (2967) / Club Grants (10250), to the following recipients:

- Whitsunday Moto Sports Club Inc. – Band 2 - \$3,000.00
- Whitsunday Dirt Riders Inc. – Band 2 - \$3,000.00
- Bowen Seagulls Junior Rugby League Inc. – Band 1 - \$5,500.00
- Whitsunday Netball Association Inc. – Band 1 - \$5,500.00
- Tennis Whitsunday Club Inc – Band 2 - \$3,000.00
- Cannonvale Cannons Swimming Club Inc. – Band 2 - \$3,000.00

The following report has been submitted for inclusion into Council's Ordinary Meeting to be held on 9 September 2020.

SUMMARY

Council offers annual funding to grass roots sport & recreation clubs across the region to support the general functions of the club.

PURPOSE

Council to consider the payment of the Sport & Recreation Club Grants for September 2020 in accordance with Council's Sport & Recreation Club Grants Guidelines.

BACKGROUND

To be eligible for the sport & recreation grant a club must meet the following criteria;

- Is incorporated and meets its obligations with the Office of Fair Trading;
- Is covered with the appropriate level of public liability insurance (\$20 million); and
- Provides membership data (as defined by Council) to the Council on an annual basis.

The level of funding available to clubs will be based on a progressive scale, the larger the participation rate, the larger the support to the club. Participation is defined as being the total number of active members within the club.

The Sport & Recreation Club Grants are allocated based on the following:

Band Level	No. of Active Participants	Grant Allocation (\$)
Band 1	> 250	\$5,500.00
Band 2	101 - 250	\$3,000.00

Band 3	51 - 100	\$1,500.00
Band 4	4 - 50	\$1,000.00

STATUTORY/COMPLIANCE MATTERS

Local Government Act 2009

Local Government Regulation 2012

LSP_C&ENV_03 – Community Grants Policy

ANALYSIS

Organisation Name	Junior Members	Senior Members	Total Members	Grant Type/ Band	Amount Requested
Whitsunday Moto Sports Club Inc.	40	84	124	Club / 2	\$3,000.00
Whitsunday Dirt Riders Inc.	39	65	104	Club / 2	\$3,000.00
Bowen Seagulls Junior Rugby League Inc.	257	57	314	Club / 1	\$5,500.00
Whitsunday Netball Association Inc.	156	100	256	Club / 1	\$5,500.00
Tennis Whitsunday Inc.	90	99	189	Club / 2	\$3,000.00
Cannonvale Cannons Swimming Club Inc.	85	70	155	Club / 2	\$3,000.00
Total					\$23,000.00

Council has the following options:

Option 1 – That Council approve the payment of the Sport & Recreation Club Grants.

Option 2 – That Council decline the Sport & Recreation Club Grants and defer the decision to a later date.

STRATEGIC IMPACTS

Corporate Plan

Outcome 2.2 – Our region is inclusive and motivated by a range of social, cultural and recreation opportunities.

Strategy 2.2.3 – Develop systems and promote the funding of local sport and recreation facilities.

Operational Plan

Action 2.2.3.2 – Support the Whitsunday community through the facilitation of community and RADF grants.

KPI – Community & RADF Grant Applications are decided within corporate timeframes.

Financial Implications – The funds will be taken from budget code JC: 2967.10250 - Community Donations (2967) / Club Grants (10250). There is currently \$121,500.00 in this budget line item.

Risk Management Implications – Reputational Risk - Providing funding support to the community and recognising the efforts of local Sport & Recreational Clubs would be perceived as positive.

CONSULTATION

Julie Wright – Director Community Services
Rod Cousins – Manager Community Development & Libraries

DISCLOSURE OF OFFICER'S INTERESTS

No officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the Local Government Act 2009 or the Staff Code of Conduct.

CONCLUSION

That Council approve the payment of a Sport & Recreation Club Grant, from budget code JC: 2967.10250 – Community Donations (2967) / Club Grants (10250).

ATTACHMENTS

Attachment 1 – Sport & Recreation Club Grant Application – Whitsunday Moto Sports Club Inc.
Attachment 2 – Sport & Recreation Club Grant Application – Whitsunday Dirt Riders Inc.
Attachment 3 – Sport & Recreation Club Grant Application – Bowen Seagulls Junior Rugby League Inc.
Attachment 4 – Sport & Recreation Club Grant Application – Whitsunday Netball Association Inc.
Attachment 5 – Sport & Recreation Club Grant Application – Tennis Whitsunday Club Inc.
Attachment 6 – Sport & Recreation Club Grant Application – Cannonvale Cannons Swimming Club Inc.

Attachment 1 – Sport & Recreation Club Grant Application – Whitsunday Moto Sports Club Inc.



Sport & Recreation Clubs Grant Application 2020/2021



Doc #

Sport & Recreation Clubs Grant Application

Please complete this application in BLOCK LETTERS and tick or fill in boxes where applicable. If a question does not apply, please indicate 'N/A'.

Section 1 – Applicant Details

Clear Form

Application Band Level (please see guidelines)	☐ Band 1	☒ Band 2	☐ Band 3	☐ Band 4
Club/Entity Name	WHITSUNDAY MOTO SPORTS CLUB INC			
Club/Entity Address	110 LASCELLES AVE, GUNYARRA QLD 4800			
Application Contact	[REDACTED]			
Contact Phone (B)	[REDACTED]	Contact Phone (M)	[REDACTED]	
Email Address	[REDACTED]			

Section 2 – Club/Entity Details

Club Location	☐ Airlie Beach	☐ Bowen	☐ Cannonvale	☐ Collinsville	☒ Proserpine
Incorporation No.	IA34614		Public Liability Insurance Limit (\$)	\$ 50,000,000.00	
Certificate of Currency Attached?	☒ Yes	☐ No	GST Registered?	☒ Yes	☐ No
No. of Active Junior Participant Members	40		No. of Active Senior Participant Members	84	
Name of State/National Governing Organisation	KARTING AUSTRALIA/QLD, MOTORCYCLING AUSTRALIA/QLD				

Section 3 – Applicant Declaration

Name	[REDACTED]		
Signature	[REDACTED]	Date	30/07/2020

Section 4 – Privacy Statement

Privacy Statement: Your information is being collected for the purpose of processing your application. Your information is handled in accordance with the Information Privacy Act 2009 and will be accessed by persons who have been authorised to do so. Your information will not be given to any other person or agency unless you have given Council permission to or the disclosure is required by law.

Bowen
Cnr Herbert & Powell Streets
Bowen QLD 4805

Proserpine
83-85 Main Street
Proserpine QLD 4800

Collinsville
Cnr Stanley & Conway Streets
Collinsville QLD 4804

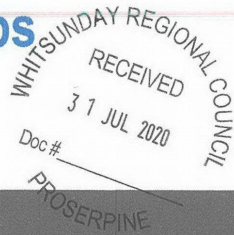
Cannonvale
Shop 23, Whitsunday Plaza
Shute Harbour Road, Cannonvale QLD 4802



Attachment 2 – Sport & Recreation Club Grant Application – Whitsunday Dirt Riders Inc.



Sport & Recreation Clubs Grant Application



Sport & Recreation Clubs Grant Application

Please complete this application in BLOCK LETTERS and tick or fill in boxes where applicable. If a question does not apply, please indicate 'N/A'.

Section 1 – Applicant Details

Clear Form

Application Band Level (please see guidelines)	☐ Band 1	☒ Band 2	☐ Band 3	☐ Band 4
Club/Entity Name	Whitsunday Dirt Riders			
Club/Entity Address	Lascelles Ave Gonyarra QLD 4802			
Application Contact	[REDACTED]			
Contact Phone (B)	[REDACTED]	Contact Phone (M)		
Email Address	[REDACTED]			

Section 2 – Club/Entity Details

Club Location	☐ Airlie Beach	☐ Bowen	☐ Cannonvale	☐ Collinsville	☒ Proserpine
Incorporation No.	IA11287		Public Liability Insurance Limit (\$)	\$2 million	
Certificate of Currency Attached?	☒ Yes	☐ No	GST Registered?	☐ Yes	☒ No
No. of Active Junior Participant Members	39		No. of Active Senior Participant Members	65	
Name of State/National Governing Organisation	Motorcycling Queensland				

Section 3 – Applicant Declaration

Name	[REDACTED]		
Signature	[REDACTED]	Date	23/7/20

Section 4 – Privacy Statement

Privacy Statement: Your information is being collected for the purpose of processing your application. Your information is handled in accordance with the Information Privacy Act 2009 and will be accessed by persons who have been authorised to do so. Your information will not be given to any other person or agency unless you have given Council permission to or the disclosure is required by law.

Bowen
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Bowen QLD 4805

Proserpine
83-85 Main Street
Proserpine QLD 4800

Collinsville
Cnr Stanley & Conway Streets
Collinsville QLD 4804

Cannonvale
Shop 23, Whitsunday Plaza
Shute Harbour Road, Cannonvale QLD 4802

Attachment 3 – Sport & Recreation Club Grant Application – Bowen Seagulls Junior Rugby League Inc.



Sport & Recreation Clubs Grant Application

Sport & Recreation Clubs Grant Application

Please complete this application in BLOCK LETTERS and tick or fill in boxes where applicable. If a question does not apply, please indicate 'N/A'.

Section 1 – Applicant Details

Clear Form

Application Band Level (please see guidelines)	☒ Band 1	☐ Band 2	☐ Band 3	☐ Band 4
Club/Entity Name	Bowen Seagulls Junior Rugby League Inc.			
Club/Entity Address	2-24 Queens Road BOWEN QLD 4805			
Application Contact	[REDACTED]			
Contact Phone (B)		Contact Phone (M)	[REDACTED]	
Email Address	[REDACTED]			

Section 2 – Club/Entity Details

Club Location	☐ Airlie Beach	☒ Bowen	☐ Cannonvale	☐ Collinsville	☐ Proserpine
Incorporation No.	IA32973	Public Liability Insurance Limit (\$)	\$ 50,000,000.00		
Certificate of Currency Attached?	☒ Yes	☐ No	GST Registered?	☐ Yes	☒ No
No. of Active Junior Participant Members	257	No. of Active Senior Participant Members	57		
Name of State/National Governing Organisation	Queensland Rugby League				

Section 3 – Applicant Declaration

Name	[REDACTED]		
Signature	[REDACTED]	Date	03/08/2020

Section 4 – Privacy Statement

Privacy Statement: Your information is being collected for the purpose of processing your application. Your information is handled in accordance with the Information Privacy Act 2009 and will be accessed by persons who have been authorised to do so. Your information will not be given to any other person or agency unless you have given Council permission to or the disclosure is required by law.

Bowen
Cnr Herbert & Powell Streets
Bowen QLD 4805

Proserpine
83-85 Main Street
Proserpine QLD 4800

Collinsville
Cnr Stanley & Conway Streets
Collinsville QLD 4804

Cannonvale
Shop 23, Whitsunday Plaza
Shute Harbour Road, Cannonvale QLD 4802

Attachment 4 – Sport & Recreation Club Grant Application – Whitsunday Netball Association Inc.



Sport & Recreation Clubs Grant Application



Doc # _____

PROSERPINE

Sport & Recreation Clubs Grant Application

Please complete this application in BLOCK LETTERS and tick or fill in boxes where applicable. If a question does not apply, please indicate 'N/A'.

Section 1 – Applicant Details

Clear Form

Application Band Level (please see guidelines)	☒ Band 1	☐ Band 2	☐ Band 3	☐ Band 4
Club/Entity Name	Whitsunday Netball Association			
Club/Entity Address	2489 Shute Harbour Road Jubilee Pocket QLD 4802			
Application Contact	[REDACTED]			
Contact Phone (B)		Contact Phone (M)	[REDACTED]	
Email Address	[REDACTED]			

Section 2 – Club/Entity Details

Club Location	☒ Airlie Beach	☐ Bowen	☐ Cannonvale	☐ Collinsville	☐ Proserpine
Incorporation No.	IA13332	Public Liability Insurance Limit (\$)	\$ 30,000,000.0		
Certificate of Currency Attached?	☒ Yes	☐ No	GST Registered?	☐ Yes	☒ No
No. of Active Junior Participant Members	156	No. of Active Senior Participant Members	100		
Name of State/National Governing Organisation	Netball Queensland				

Section 3 – Applicant Declaration

Name	[REDACTED]		
Signature	[REDACTED]	Date	13/8/20

Section 4 – Privacy Statement

Privacy Statement: Your information is being collected for the purpose of processing your application. Your information is handled in accordance with the Information Privacy Act 2009 and will be accessed by persons who have been authorised to do so. Your information will not be given to any other person or agency unless you have given Council permission to or the disclosure is required by law.

Bowen
Cnr Herbert & Powell Streets

Proserpine
83-85 Main Street

Collinsville
Cnr Stanley & Conway Streets

Cannonvale
Shen 23, Whitsunday Plaza

Attachment 5 – Sport & Recreation Club Grant Application – Tennis Whitsunday Club Inc.



Sport & Recreation Clubs Grant Application 2020/2021

Sport & Recreation Clubs Grant Application

Please complete this application in BLOCK LETTERS and tick or fill in boxes where applicable. If a question does not apply, please indicate 'N/A'.

Section 1 – Applicant Details

Clear Form

Application Band Level (please see guidelines)	☐ Band 1	☒ Band 2	☐ Band 3	☐ Band 4
Club/Entity Name	TENNIS WHITSUNDAY CLUB INCORPORATED			
Club/Entity Address	52A Coral Esplanade CANNONVALE QLD 4800			
Application Contact	[REDACTED]			
Contact Phone (B)	[REDACTED]	Contact Phone (M)	[REDACTED]	
Email Address	[REDACTED]			

Section 2 – Club/Entity Details

Club Location	☐ Airlie Beach	☐ Bowen	☒ Cannonvale	☐ Collinsville	☐ Proserpine
Incorporation No.	IA20243		Public Liability Insurance Limit (\$)	\$ 30,000,000.00	
Certificate of Currency Attached?	☒ Yes	☐ No	GST Registered?	☒ Yes	☐ No
No. of Active Junior Participant Members	90		No. of Active Senior Participant Members	99	
Name of State/National Governing Organisation	Tennis Queensland, Tennis Australia				

Section 3 – Applicant Declaration

Name	[REDACTED]		
Signature	[REDACTED]	Date	21/08/2020

Section 4 – Privacy Statement

Privacy Statement: Your information is being collected for the purpose of processing your application. Your information is handled in accordance with the Information Privacy Act 2009 and will be accessed by persons who have been authorised to do so. Your information will not be given to any other person or agency unless you have given Council permission to or the disclosure is required by law.

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Proserpine
83-85 Main Street
Proserpine QLD 4800

Collinsville
Cnr Stanley & Conway Streets
Collinsville QLD 4804

Cannonvale
Shop 23, Whitsunday Plaza
Shute Harbour Road, Cannonvale QLD 4802

Attachment 6 – Sport & Recreation Club Grant Application – Cannonvale Cannons Swimming Club Inc.



Sport & Recreation Clubs Grant Application 2020/2021

Sport & Recreation Clubs Grant Application

Please complete this application in BLOCK LETTERS and tick or fill in boxes where applicable. If a question does not apply, please indicate 'N/A'.

Section 1 – Applicant Details

Clear Form

Application Band Level (please see guidelines)	☐ Band 1	☒ Band 2	☐ Band 3	☐ Band 4
Club/Entity Name	Cannonvale Cannons Swimming Club Inc			
Club/Entity Address	56 Coral Esplanade Cannonvale QLD 4802			
Application Contact	[REDACTED]			
Contact Phone (B)	[REDACTED]		Contact Phone (M)	[REDACTED]
Email Address	[REDACTED]			

Section 2 – Club/Entity Details

Club Location	☐ Airlie Beach	☐ Bowen	☒ Cannonvale	☐ Collinsville	☐ Proserpine
Incorporation No.	IA18753		Public Liability Insurance Limit (\$)	\$ 20,000,000.00	
Certificate of Currency Attached?	☒ Yes	☐ No	GST Registered?	☐ Yes	☒ No
No. of Active Junior Participant Members	85		No. of Active Senior Participant Members	70	
Name of State/National Governing Organisation	Swimming Queensland				

Section 3 – Applicant Declaration

Name	[REDACTED]	
Signature	[REDACTED]	Date 25/8/2020

Section 4 – Privacy Statement

Privacy Statement: Your information is being collected for the purpose of processing your application. Your information is handled in accordance with the Information Privacy Act 2009 and will be accessed by persons who have been authorised to do so. Your information will not be given to any other person or agency unless you have given Council permission to or the disclosure is required by law.

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Shute Harbour Road, Cannonvale QLD 4802



13. Community Services

13.3 PROSERPINE RV PARK COMMERCIAL TENANCY AGREEMENT

AUTHOR: Julie Wright – Director Community Services

RESPONSIBLE OFFICER: Julie Wright – Director Community Services

OFFICER'S RECOMMENDATION

That Council resolves to exercise the one (1) year Option of Renewal - Commercial Tenancy Agreement with The Roman Catholic Trust Corporation for the Diocese of Townsville for property located at Lot 11 RP 835215 – Part of 11 Marathon Street Proserpine – Proserpine RV Park.

The following report has been submitted for inclusion into Council's Ordinary Meeting to be held on 9 September 2020.

SUMMARY

The below report sets out statistics and costs associated with the operation of the Proserpine RV Park. It provides a recommendation that the lease be extended for a further twelve months given the positive response in use to date.

PURPOSE

The purpose of the report is to advise Council the Commercial Tenancy Agreement with The Roman Catholic Trust Corporation for the Diocese of Townsville for property located at Lot 11 RP 835215 – Part of 11 Marathon Street Proserpine – Proserpine RV Park is due to expire on 30 September 2020.

The Agreement has an option of renewal for a period of a further term of one (1) year.

BACKGROUND

At an Ordinary Meeting held 14 November 2018 Council resolved the following: -

10.7	2018/11/14.10	PROSERPINE	SUSTAINABILITY	AND
FUTURE		GROWTH	MASTER PLAN	- RV SITE

SELECTION

Moved by: J COLLINS
Seconded by: R PETTERSON

Council resolves to;

- a) select the St Catherine's Catholic School Marathon Street campus as the preferred option for development of an RV site, pending the successful negotiation to secure the site; and***
- b) upon the necessary approvals including appropriate design parameters authorise the CEO to negotiate a suitable agreement and report to Council for approval.***

MEETING DETAILS:

The motion was Carried 7/0

STATUTORY/COMPLIANCE MATTERS

Local Government Act 2009

Local Government Regulation 2012

Land Title Act 1994

ANALYSIS

The Proserpine RV Park has been opened since 19 November 2019 with the intent to be closed from 1 December to 30 March each year dependant on seasonal rain activity. The park has a maximum stay period of 48 hours with a number of conditions of entry including the following:

- RV to be fully self-contained including toilet.
- Pets must be on a leash and not allowed to wander.
- Fires prohibited.
- Any activity giving rise to risk of injury to a person or damage to property is prohibited.
- Loud music prohibited.
- No littering or deposit of fluids in the park or surrounds.
- Waste must be disposed of hygienically and by using receptacles provided in the park.
- Nuisances must not be caused to others.
- Park users must comply with all directions given by a council employee.
- Park users together with their RV must vacate the park when requested by council.
- Council reserves the right to close the park at any time.

Recreational Vehicles occupying the site 1 June to 31 August 2020 was 1,691 with an average occupancy number of 18 vehicles per night.

STRATEGIC IMPACTS

Corporate Plan

Outcome 2.1 – Our region is active, healthy, safe & resilient.

Outcome 3.2 – Our natural environment is valued & sustainable.

Operational Plan – Maintain and operate Council owned Caravan Parks & Campgrounds

Financial Implications – Costs associated with the Commercial Tenancy Agreement is \$25,000 + GST. The cost is included in the 2020/2021 budget – JC: 7842.10038.63044 Proserpine RV Park Expenses Rent (7842) /Facility Hire Property – Building Rental (10038) / Leases (63044). There is no indexation applied to the lease.

Annual operating/maintenance costs for the Proserpine RV Park is approximately \$32,455 (based on operating for 8 months).

Activity & Responsibility	Annual Costs Incurred
Local Laws – Security	\$22,400
Maintenance – Parks & Gardens	\$8,000
Sewage Disposal – Water & Sewage (Dump Point)	\$845
Waste Disposal – Waste	\$1,210
Total	\$32,455

Risk Management Implications – The number of available parking bays for tourists, visitors may be absorbed to capacity regularly resulting in late arrivals unable to obtain an area resulting in possible illegal camping in the Proserpine area.

CONSULTATION

Peter Shuttlewood – Executive Manager Procurement, Property & Fleet
Rod Cousins – Manager Community Development & Libraries
Milton Morsch – Coordinator Environmental Health & Local Laws
Mark Callaghan – Manager Parks & Gardens
Troy Pettiford – Chief Operating Officer Whitsunday Water

DISCLOSURE OF OFFICER'S INTERESTS

No officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the Local Government Act 2009 or the Staff Code of Conduct.

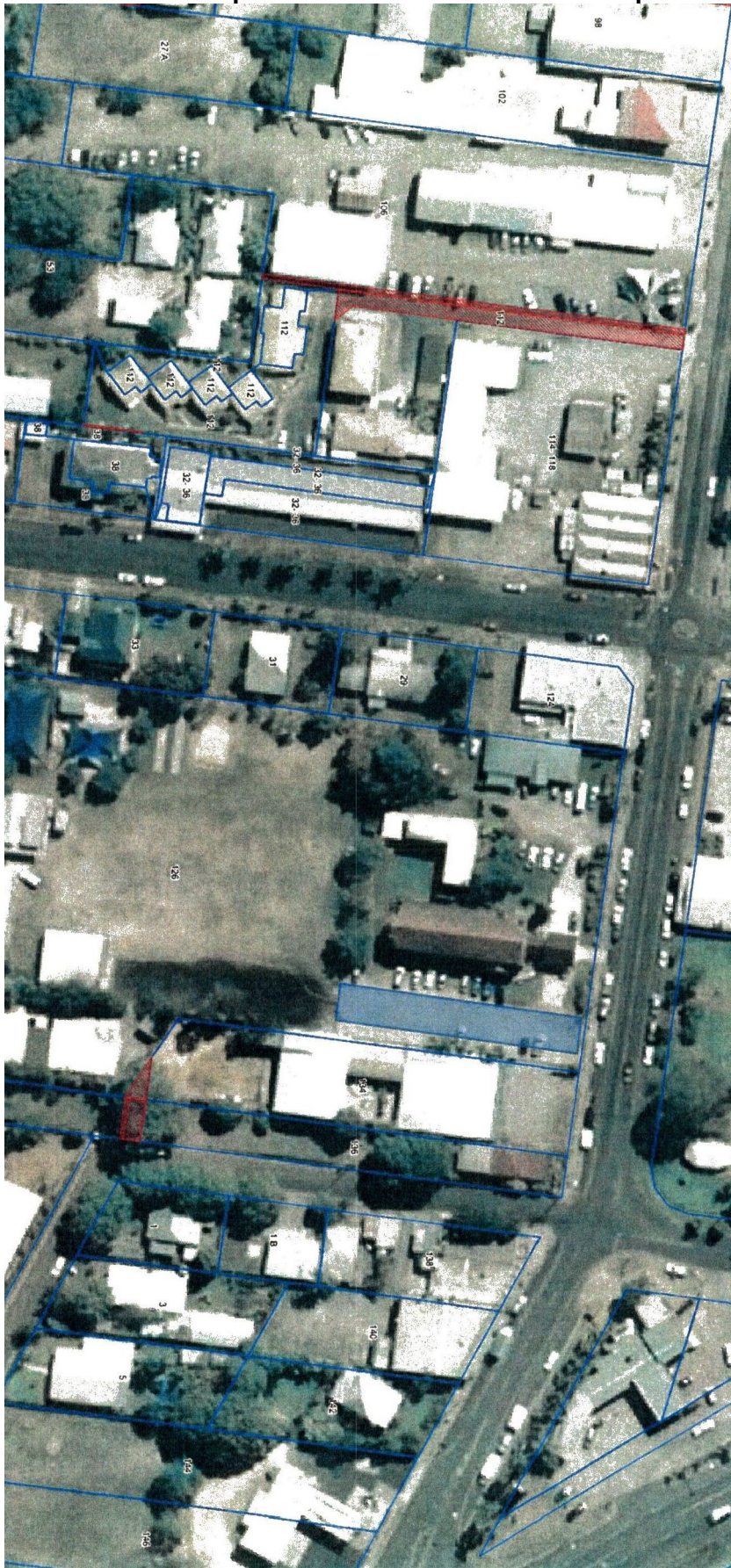
CONCLUSION

It is recommended Council exercise the one (1) year Option of Renewal - Commercial Tenancy Agreement with The Roman Catholic Trust Corporation for the Diocese of Townsville for property located at Lot 11 RP 835215 – Part of 11 Marathon Street Proserpine – Proserpine RV Park.

ATTACHMENTS

Attachment 1 – Map of Lot 11 on RP835215 - Proserpine RV Park (blue shaded area)

Attachment 1 – Map of Lot 11 on RP835215 - Proserpine RV Park (blue shaded area)



13. Community Services

13.4 COMMUNITY SERVICES - MONTHLY REPORT - AUGUST 2020

AUTHOR: Julie Wright – Director Community Services

RESPONSIBLE OFFICER: Julie Wright – Director Community Services

OFFICER'S RECOMMENDATION

That Council receive the Community Services Monthly Report for August 2020.

The following report has been submitted for inclusion into Council's Ordinary Meeting to be held on 9 September 2020.

SUMMARY

To provide an overview of the Community Services Directorate for the month of August 2020.

PURPOSE

The purpose of the report is to set out an account of statistics pertaining to the functions of each branch within Community Services.

BACKGROUND

The Community Services Directorate has a departmental vision of a prosperous, liveable and sustainable Whitsundays. The directorate's purpose is to lead the delivery of economic, social, environmental and recreational outcomes for the Whitsundays through services in partnership with stakeholders.

The directorate's vision is delivered by bringing together the functions of Community Development & Libraries, Aquatic Facilities & Caravan Parks, Environmental Health & Local Laws, Natural Resource Management & Climate, Customer Service, Cultural Heritage & Collinsville Independent Living Facility.

STATUTORY/COMPLIANCE MATTERS

N/A

ANALYSIS

This report provides an overview of Whitsunday Regional Council's Community Services Directorate for the 2020/2021 financial year with particular focus on the month of August 2020.

Option 1 – Receive the Community Services Monthly Report.

Option 2 – Decline the Community Services Monthly Report.

STRATEGIC IMPACTS

Corporate Plan

Outcome 1.1 – Our leadership engages with the community and provides open, accountable and transparent local government.

Strategy 1.1.1 – Provide sound, competent leadership as to maximise the organisation's operational performance, productivity and efficiency.

Operational Plan – N/A

Financial Implications – N/A

Risk Management Implications – Regular reporting on the Directorate's progress and achievements ensures accountability and fosters a positive culture.

CONSULTATION

Rod Cousins – Manager Community Development & Libraries
Shane Douglas – Manager Customer Service
Scott Hardy – Coordinator Natural Resource Management
Milton Morsch – Coordinator Health, Environment & Local Laws
Monique Stevens – Administration Coordinator Community Services

DISCLOSURE OF OFFICER'S INTERESTS

No officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the Local Government Act 2009 or the Staff Code of Conduct.

CONCLUSION

It is recommended that Council receive the Community Services Monthly Report for August 2020.

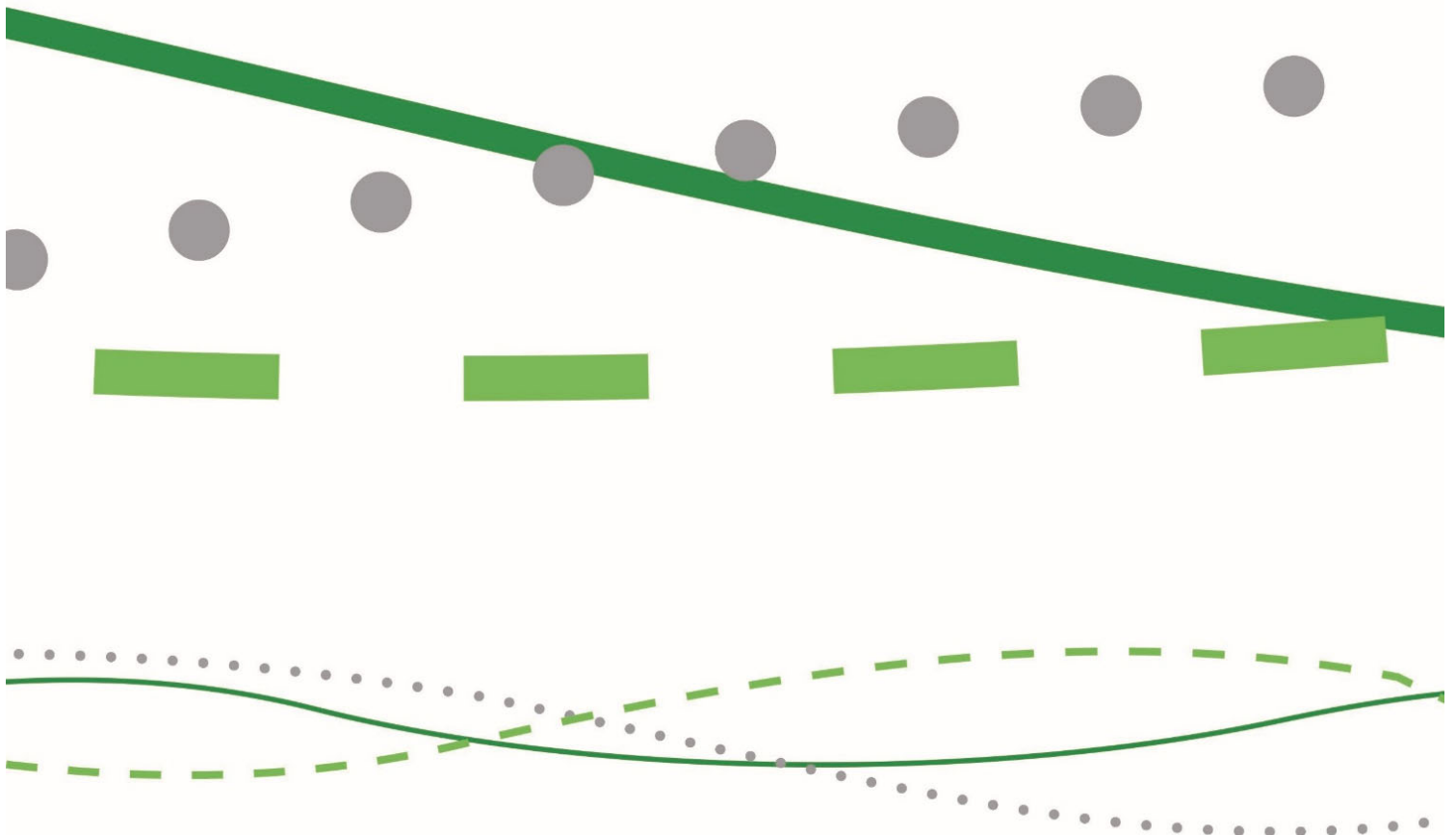
ATTACHMENTS

Attachment 1 – Community Services Monthly Report - August 2020

Community Services

Community Development & Libraries
Aquatic Facilities & Caravan Parks
Environmental Health & Local Laws
Natural Resource Management & Climate
Customer Service
Cultural Heritage
Collinsville Independent Living Facility

Monthly Report | August 2020



Director's Report

Community Services were involved in a diverse number of projects, tasks and events throughout August 2020.

The Region's Libraries monthly attendance decreased whilst borrowings have increased from August 2019.

- Attendance decreased – 52.4% (7,464)
- Borrowings increased – 4.9% (17,937) including e-Library.

NRM projects for July included:

- Whitsunday Weed Washdown Strategy.
- Draft Conway Community Bushfire Management Plan.
- Develop Prescribed Burn Plans for Bowen Hospital Hill and Cape Edgecumbe.
- Review of Phase 6 & Phase 7 Coastal Hazard Adaptation Strategy (CHAS) Reports.
- Conduct Yellow Crazy Ant population monitoring at Shute Harbour.
- Develop a Proposed Research Project for Bio-control Management of Chinese Apple.
- Developed the WRC Annual Pest Management Report for 2019/2020
- Project Report - Review of Carbon Offset Programs for Council, and
- Feral Animal Aerial Shooting Program
 - 755 Feral Pigs
 - 7 Wild Dogs
 - 4 Feral Deer
 - 2,396kms flown

The areas included in the round were Bowen River, Bogie River & Rocky Ponds.

Statistics reveal the shooting program recorded approximately 200 less feral pigs destroyed this round compared to the same round in 2019.

Positive comments from a number of graziers also noted there appears to be less pigs as a result of the aerial shooting work.

The Community Services Administration Officers statistics for August 2020 include the following:

- Correspondence Generated 726 items
- Civica & ECM Registrations 2,295 tasks
- 883 Telephone Calls (internal & external).

The Community Services Team received 361 CRM's for August with the Health, Environment & Local Laws investigating and completing 248 complaints/requests for the month.

The Local Law and Environmental Health Officers also conducted 660 COVID-19 inspections including restaurants, pubs/hotels, hairdressers, nail technicians and tattooists.

Proserpine RV Park & Proserpine Lake saw a total of 2,929 vehicles set up for camping.

- Proserpine RV Park – 857
- Lake Proserpine – 2,072

The largest daily stats for the month was 120+ - at Prossie Lake and 31 at the RV Park.

Collinsville Independent Living Facility occupancy remains at 100% for the month.

The Bowen Work Camp Ladies have conducted 394 hours of community service + 285 hours associated with WRC landscaping & maintenance along with Queensland Correctional Services Compound Duties for August 2020.

Continuation of the unique 2020 peak season saw the following average monthly occupancy rates at each of Council's Caravan Parks:

- Proserpine Tourist Park – 56.73% a 9% increase from July 2020.
- Wangaratta Caravan Park – 76.06% a 22.85% increase from July 2020.

Aquatic Facility user statistics for August 2020 in comparison to July 2020 are listed below:

- Airlie Beach Lagoon increase by 57.7% to 7,259
- Bowen Pool increase by 50.8% to 816
- Proserpine Pool increase by 84.8% to 1,412
- Collinsville Closed for Winter – Reopening on 1 September 2020.

Customer Service saw 1,815 visitors through the service centres, a decrease of 36.27% from July 2020. The main enquiries were Rates Receipting, Animal Registrations, Infringements and Rates Searches.

Telephone calls received increased by 7.61% from the previous month to 5,617 calls, with 83.6% resolved at the first point of contact. The After Hours Call Centre fielded 329 calls for the month an increase of 30.56% from the previous month.

Customer Requests submitted for August totalled 985 across the organisation with 96.5% completed, a decrease of 129 CRM's (11.58%) from the previous month.

On Friday, 7 August, Council staff participated in National Jeans for Genes day raising \$365.50 which will assist with children's medical research for new treatments and cures.

The livestream of the LGMA Awards for Excellence 2020 was held in the Bowen Boardroom on Thursday, 27 August which ended in a wonderful result with the "Whitsunday Warriors" team winning the Australasian Team Management Challenge for Queensland.

Congratulations to the Whitsunday Warriors team!

Julie Wright
Director Community Service



Photo 1: Whitsunday Warriors - Isobel Phillips, Bill Link, David Royston-Jennings, Shannon Lorroway & Tamara Dansie (left to right)

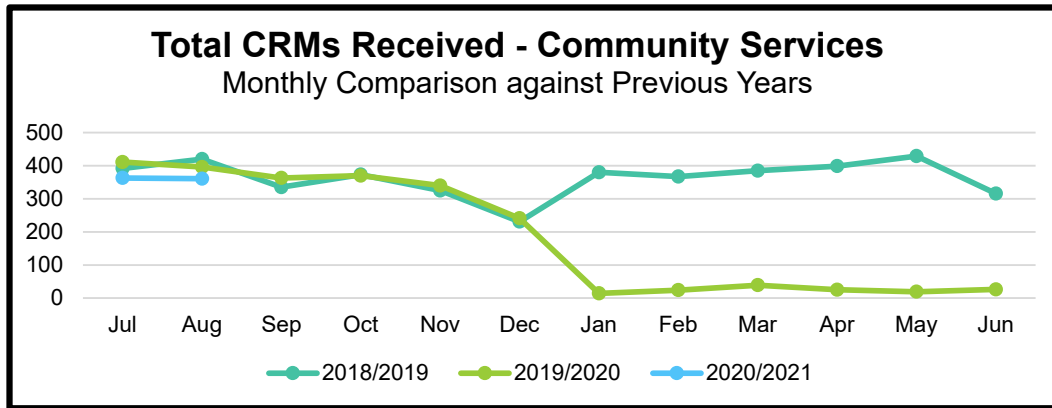
General

The Community Services Directorate has a departmental vision of a prosperous, liveable and sustainable Whitsundays. The directorate's purpose is to lead the delivery of economic, social, environmental and recreational outcomes for the Whitsundays through services in partnership with stakeholders.

The directorate's vision is delivered by bringing together the functions of Community Development & Libraries, Aquatic Facilities & Caravan Parks, Environmental Health & Local Laws, Natural Resource Management & Climate, Customer Service, Cultural Heritage & Collinsville Independent Living Facility.

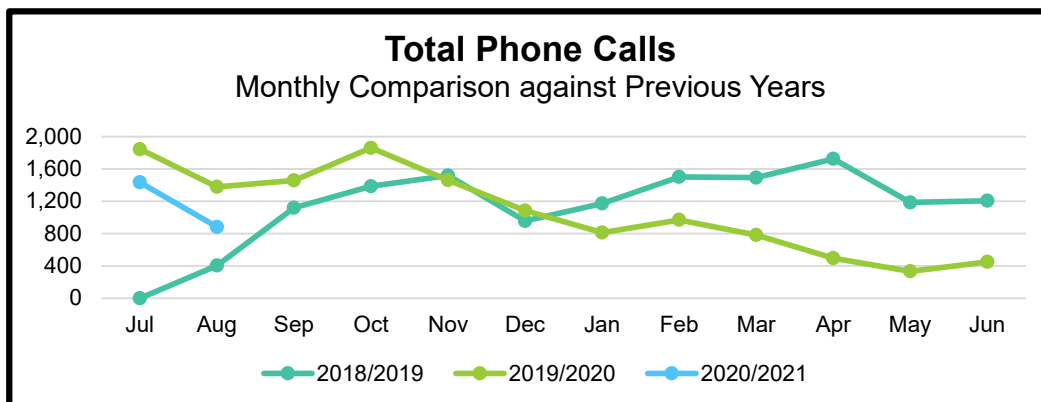
Customer Request Management (CRM)

Service	YTD	Jul	Aug	Sep	Monthly Trend
Community Development					
CRM Received	19	9	1		↓
CRM Completed	14	7	0		↓
Library Services					
CRM Received	1	1	0		↓
CRM Completed	1	1	0		↓
Aquatic Facilities					
CRM Received	2	1	1		–
CRM Completed	1	0	1		↑
Caravan Parks					
CRM Received	4	1	3		↑
CRM Completed	3	1	2		↑
Environmental Health & Local Laws					
CRM Received	622	319	303		↓
CRM Completed	508	260	248		↓
Parking					
CRM Received	3	0	3		↑
CRM Completed	3	0	3		↑
NRM & Climate					
CRM Received	36	16	20		↑
CRM Completed	19	10	9		↓
Customer Service / E-Services					
CRM Received	37	16	21		↑
CRM Completed	30	12	18		↑
Total CRMs for Community Services					
CRM Received	724	363	361		↓
CRM Completed	579	291	288		↓



Administration Officers

Service	YTD	Jul	Aug	Sep	Monthly Trend
Correspondence Generated	1,394	668	726		↑
ECM Task List	1,602	927	675		↓
Civica Registers	2,360	1,194	1,166		↓
Data Input	881	464	417		↓
CRMs Generated	91	39	52		↑
CRMs Closed	108	52	56		↑
Phone Calls - Internal	1,765	1,125	640		↓
Phone Calls - External	552	309	243		↓
Phone Calls - Total	2,317	1,434	883		↓
ECM Registering	1,267	555	712		↑
Purchase Orders	93	66	27		↓
Receipt Invoices	113	65	48		↓
Reports	103	41	62		↑



Community Development

The Community Development branch is responsible for assessing and acquitting community grants, developing and maintaining various community development related policies and registers, developing and implementing various community programs such as cultural and recreational programs as well as maintaining various community facilities.

Operations

Service	YTD	Jul	Aug	Sep	Monthly Trend
Grant Applications					
Facility Management - Approved	0	0	0		–
Facility Management - Approved (\$)	0	0	0		–
Junior Elite Athlete - Approved	0	0	0		–
Junior Elite Athlete - Approved (\$)	0	0	0		–
RADF - Received	0	0	0		–
RADF - Approved	0	0	0		–
RADF - Approved (\$)	0	0	0		–
RADF - Acquittals	2	1	1		–
Special Projects - Received	2	2	0		↓
Special Projects - Approved	0	0	0		–
Special Projects - Approved (\$)	0	0	0		–
Special Projects - Acquittals	0	0	0		–
Sport & Rec Club - Received	13	7	6		↓
Sport & Rec Club - Approved	10	2	8		↑
Sport & Rec Club - Approved (\$)	22,000	6,000	16,000		↑
Donation & Sponsorship Requests					
Donation Requests - Received	9	4	5		↑
Donation Requests - Approved	6	4	2		↓
Donation Requests - Approved (\$)	26,700	22,700	4,000		↓
Fee Waivers - Approved	4	0	4		↑
Fee Waivers - Approved (\$)	1,598	0	1,598		↑
Sponsorships - Received	1	1	0		↓
Sponsorships - Approved	1	1	0		↓
Sponsorships - Approved (\$)	7,500	7,500	0		↓
Sponsorships - Approved (in kind)	10,000	10,000	0		↓
Sponsorships - Acquittals	0	0	0		–
Events					
Council Events - External - Completed	3	3	0		↓
Council Events - External - Participants	56	56	0		↓
Council Events - Internal - Completed	2	0	2		↑
Council Events - Internal - Participants	59	0	59		↑

Competition Results for Junior Elite Athlete Recipients:

- No competitions held this month.

Events:

External:

- Nil

Internal:

- Jeans for Genes Day
- LGMA Awards for Excellence 2020

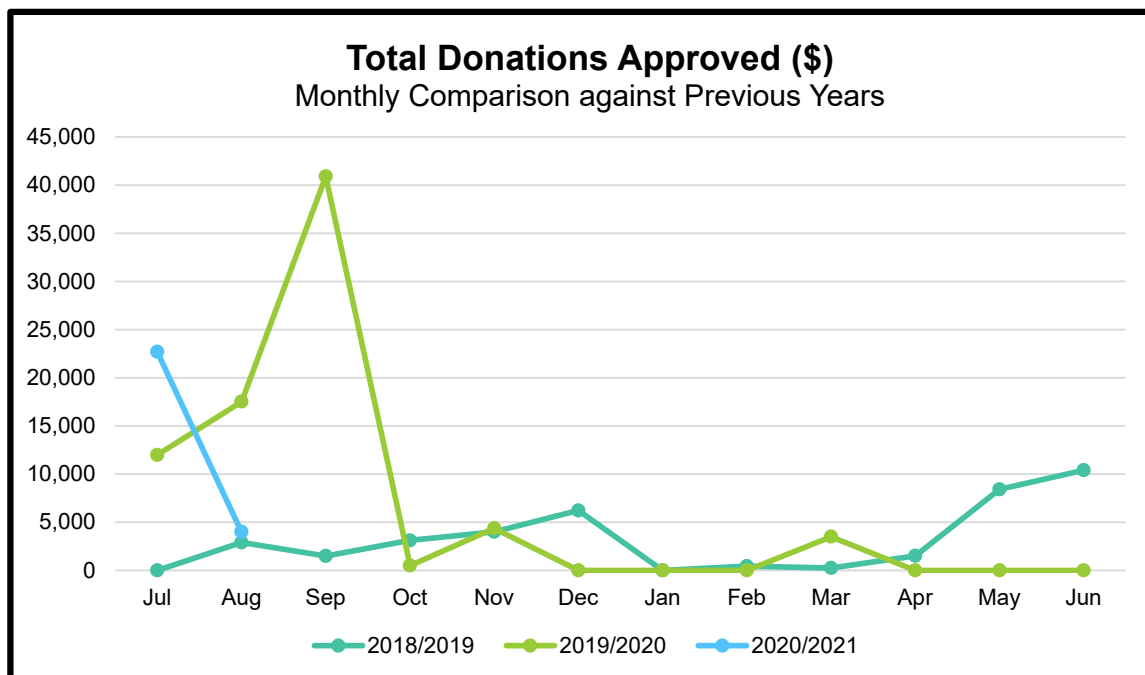
Special Project Grants Successful Recipients:

- Round 1 currently open, closes 16 October 2020.

Projects

Project	Status	% Complete	Budget	Time
Schoolies 2020	Cancelled	N/A	N/A	N/A

Due to the ongoing issues regarding COVID-19, Council determined it best that the Whitsunday Schoolies safety response program would not be held in 2020.

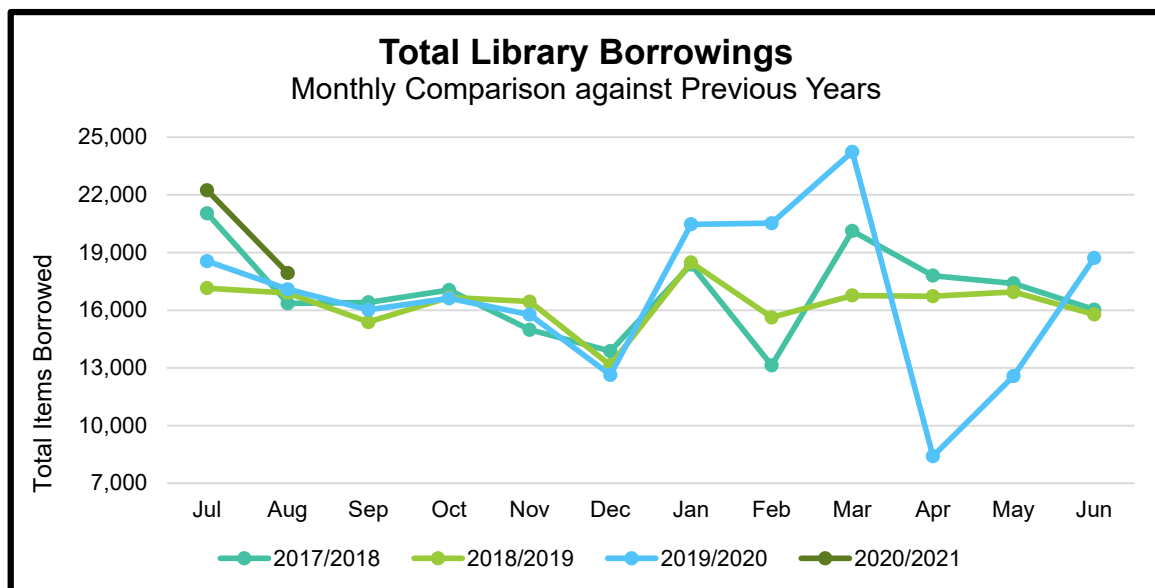


Library Services

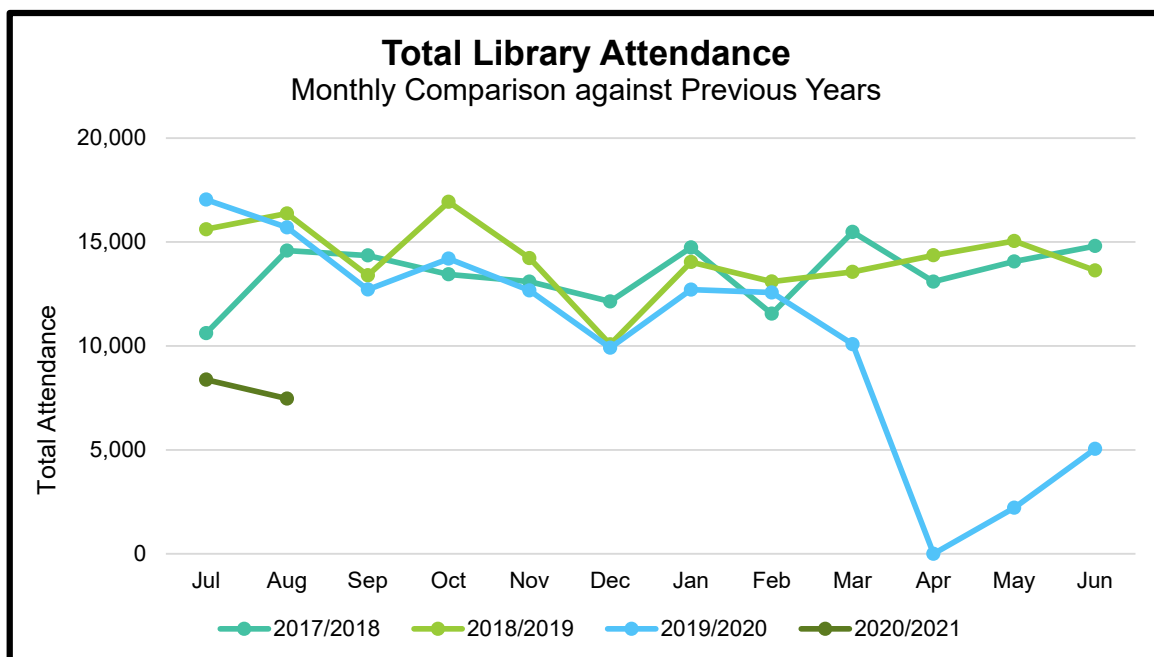
The Library Services branch is responsible for the provision of customer-centric services and resources to meet the information, recreation, cultural and lifelong learning needs of individuals and groups within the Whitsundays. The branch responsibilities include the design and delivery of library programs, promotion and marketing, collection development and maintenance, information/digital literacy opportunities, outreach and service extension.

Operations

Service	YTD	Jul	Aug	Sep	Monthly Trend
Library Resources Acquired					
Bowen & Collinsville Libraries	477	212	265		↑
Cannonvale Library	991	487	504		↑
Proserpine Library	466	276	190		↓
e-Library	74	40	34		↓
Library Resources Borrowed					
Bowen Library	6,999	3,902	3,097		↓
Cannonvale Library	13,576	7,518	6,058		↓
Collinsville Library	643	342	301		↓
Proserpine Library	8,400	4,334	4,066		↓
e-Library	10,561	6,146	4,415		↓
Mobile Library	0	0	0		–
Library Attendance					
Bowen Library	4,404	2,343	2,061		↓
Cannonvale Library	6,555	3,405	3,150		↓
Collinsville Library	1,586	976	610		↓
Proserpine Library	3,294	1,651	1,643		↓



Service	YTD	Jul	Aug	Sep	Monthly Trend
First 5 Forever (F5F)					
Resources - Acquired	306	303	3		↓
Resources - Borrowed by Branches	23	12	11		↓
Community Partnership Interactions	64	10	54		↑
Toolkits Distributed	14	8	6		↓
F5F In Library - Activities Held					
Bowen Library	16	8	8		–
Cannonvale Library	20	8	12		↑
Collinsville Library	7	3	4		↑
Proserpine Library	7	3	4		↑
F5F In Library - Activities Attendance					
Bowen Library	48	25	23		↓
Cannonvale Library	214	90	124		↑
Collinsville Library	35	15	20		↑
Proserpine Library	60	26	34		↑
F5F Community Outreach - Events Held					
Bowen Library	2	1	1		–
Cannonvale Library	2	1	1		–
Collinsville Library	0	0	0		–
Proserpine Library	5	1	4		↑
F5F Community Outreach - Events Attendance					
Bowen Library	69	46	23		↓
Cannonvale Library	23	12	11		↓
Collinsville Library	0	0	0		–
Proserpine Library	50	8	42		↑



Service	YTD	Jul	Aug	Sep	Monthly Trend
In Library Programs - Events Held					
Bowen Library - Adults	0	0	0		–
Bowen Library - Children	0	0	0		–
Cannonvale Library - Adults	4	2	2		–
Cannonvale Library - Children	0	0	0		–
Collinsville Library - Adults	0	0	0		–
Collinsville Library - Children	0	0	0		–
Proserpine Library - Adults	7	2	5		↑
Proserpine Library - Children	0	0	0		–
In Library Programs - Events Attendance					
Bowen Library - Adults	0	0	0		–
Bowen Library - Children	0	0	0		–
Cannonvale Library - Adults	22	11	11		–
Cannonvale Library - Children	0	0	0		–
Collinsville Library - Adults	0	0	0		–
Collinsville Library - Children	0	0	0		–
Proserpine Library - Adults	25	8	17		↑
Proserpine Library - Children	0	0	0		–
Community Outreach - Events Held					
Bowen Library - Adults	8	4	4		–
Bowen Library - Children	0	0	0		–
Cannonvale Library - Adults	8	4	4		–
Cannonvale Library - Children	0	0	0		–
Collinsville Library - Adults	0	0	0		–
Collinsville Library - Children	0	0	0		–
Proserpine Library - Adults	9	5	4		↓
Proserpine Library - Children	0	0	0		–
Community Outreach - Events Attendance					
Bowen Library - Adults	44	20	24		↑
Bowen Library - Children	0	0	0		–
Cannonvale Library - Adults	58	26	32		↑
Cannonvale Library - Children	0	0	0		–
Collinsville Library - Adults	0	0	0		–
Collinsville Library - Children	0	0	0		–
Proserpine Library - Adults	108	57	51		↓
Proserpine Library - Children	0	0	0		–
Public Computer Usage					
Bowen Library	873	462	411		↓
Cannonvale Library	1,140	555	585		↑
Collinsville Library	18	10	8		↓
Proserpine Library	591	312	279		↓

Bowen Work Camp

Council partners with Queensland Corrective Services to provide beneficial works projects for the community and rehabilitate offenders with their return to society. They perform a multitude of tasks including maintenance of fences, cemeteries, sportsgrounds and showgrounds, propagation of plants and they also participate in many restoration and general maintenance projects.

Operations

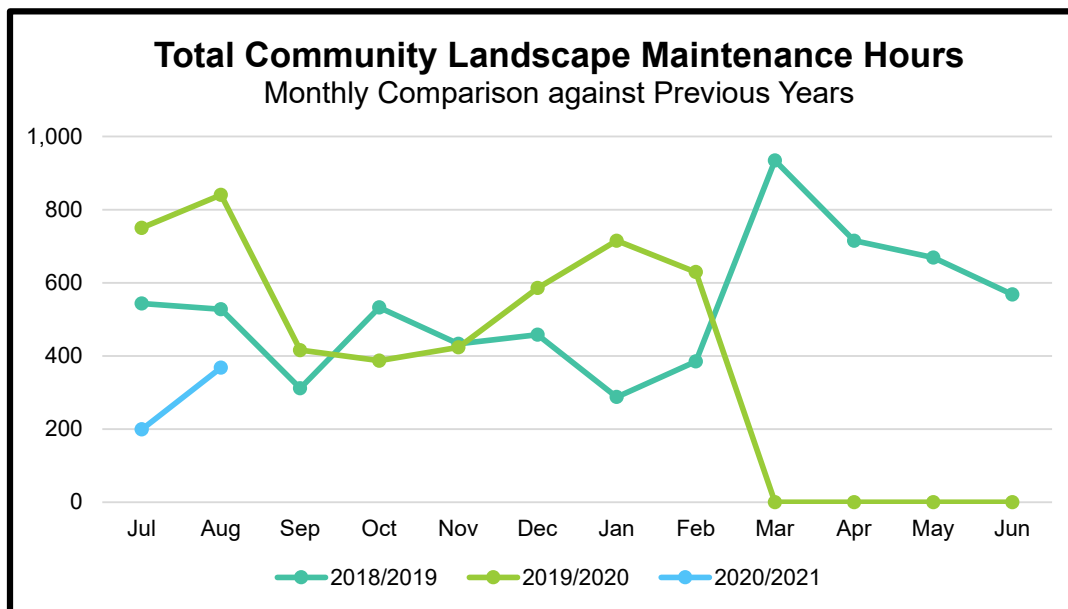
Service	YTD	Jul	Aug	Sep	Monthly Trend
Community Landscape Maintenance Hours	567	199	368		↑
Community Indoor Tasks Hours	47	21	26		↑
New Project Assessment Hours	5	5	0		↓
WRC Landscape Maintenance Hours	61	13	48		↑
WRC Nursery Maintenance/Propagation Hours	34	15	19		↑
WRC Indoor Tasks Hours	11	0	11		↑
QCS Compound Duties Hours	268	61	207		↑

Projects

Project	Status	% Complete	Budget
Echo Park Speedway – Clearing of Site/Assistance with Fence Erection*	In Progress	90%	✓

*Community Group to organise resources before tasks can be completed.

Note: On 28 March 2020, the Bowen Work Camp was closed by the Queensland Corrective Services due to COVID-19. The inmates returned from the Townsville Correctional Centre on 10 July 2020.



Aquatic Facilities & Caravan Parks

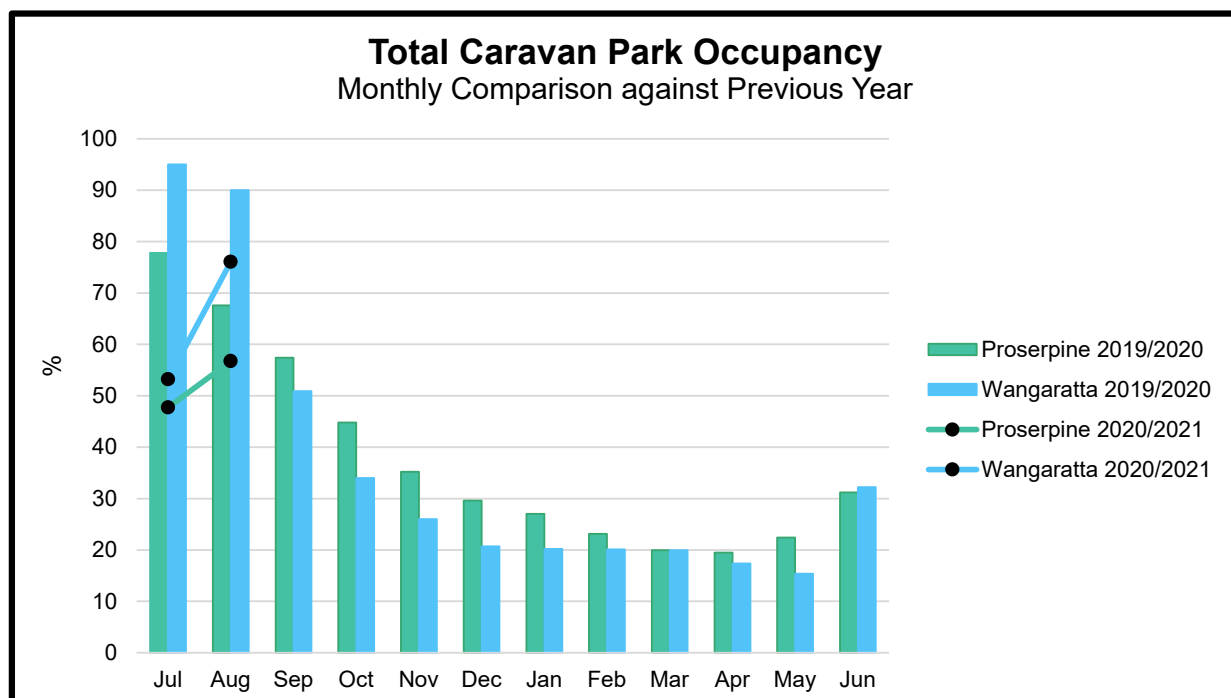
The Recreation Services branch is responsible for delivering recreation and youth programs that activate our public and open spaces, supporting recreation groups to secure funding for projects, maintaining Council's caravan parks and aquatic facilities, and master planning for future sport and recreation assets.

Aquatic Facilities – Operations

Service	YTD	Jul	Aug	Sep	Monthly Trend
Airlie Beach Lagoon – Total Users	11,860	4,601	7,259		↑
Airlie Beach Lagoon – Total Offences	2,085	1,011	1,074		↑
Pool Attendance – Bowen	1,357	541	816		↑
Pool Attendance – Collinsville	0	0	0		–
Pool Attendance – Proserpine	2,176	764	1,412		↑

Caravan Parks – Operations

Service	YTD	Jul	Aug	Sep	Monthly Trend
Proserpine Tourist Park					
Occupancy (%)	52.2	47.73	56.73		↑
Revenue (\$)	65,489	32,902	32,587		↓
Accumulated Revenue - Laundry Service (\$)	1,290	545	745		↑
Wangaratta Caravan Park					
Occupancy (%)	64.6	53.21	76.06		↑
Revenue (\$)	134,334	61,372	72,962		↑
Accumulated Revenue - Laundry Service (\$)	1,454	342	1,112		↑



Environmental Health & Local Laws

The Environmental Health & Local Laws branch is responsible for assessing food and local law applications, developing and maintaining various related policies and registers, including the Local Laws, reviewing referrals for liquor licences, and regulating various activities with compliance action and approvals. The branch is also responsible for maintaining the animal impoundment facility, on/off-street car parking compliance and commercial parking operations.

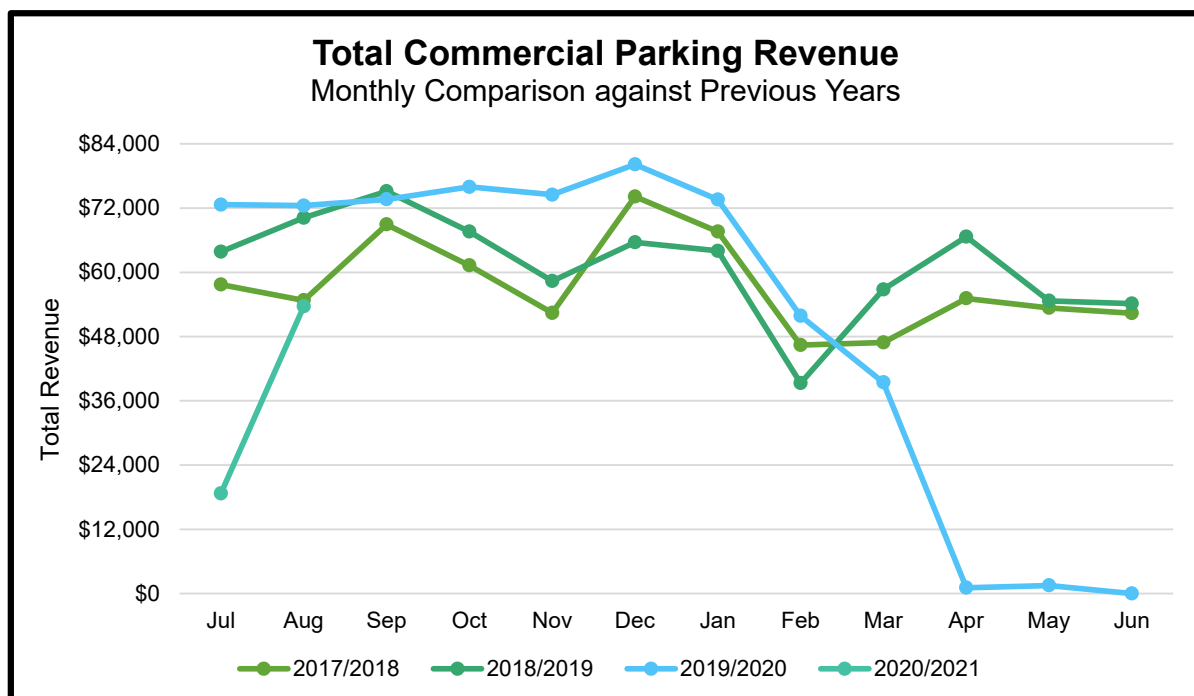
Environmental Health & Local Laws – Operations

Service	YTD	Jul	Aug	Sep	Monthly Trend
Environmental Health					
Environmental Health – Plan Approval Applications Received	7	4	3		↓
Environmental Health Applications Received	9	5	4		↓
Food Safety Programs Received	0	0	0		–
Liquor Licence Referrals Received	1	0	1		↑
Food Business - Inspections	54	36	18		↓
Food Business - Re-Inspections	19	11	8		↓
Food Safety Programs Audit Reports Reviewed	2	1	1		–
Personal Appearance Services - Inspections	0	0	0		–
ERAs - Inspections	1	1	0		↓
Development Applications Referrals Received	2	1	1		–
Accommodation - Inspections	10	1	9		↑
Accommodation - Re-inspections	0	0	0		–
Erosion Sediment Control - Inspections	0	0	0		–
Complaints Received - Asbestos	2	0	2		↑
Complaints Received - Litter & Dumping	0	0	0		–
Complaints Received - EH General	28	12	16		↑
Event Application Assessment	2	1	1		–
Local Laws					
Local Law Applications Received	13	9	4		↓
Complaints Received - Animal Management	226	119	107		↓
Complaints Received - Other Local Law	255	134	121		↓
Compliance Notices Issued	34	13	21		↑
Renewal/Reminder/Final Notices	56	15	41		↑
Infringement Responses	445	325	120		↓
Dog Registrations	4,053	3,476	577		↓
Cat Registrations	506	429	77		↓
Parking Infringements - Issued	405	178	227		↑
Parking Infringements - Waived	68	17	51		↑
Other Infringements - Issued	296	147	149		↑
Other Infringements - Waived	24	5	19		↑
Infringement Reminder Notices Sent	158	80	78		↓
COVID-19 Inspections	1,781	1,121	660		↓
Lake Proserpine & RV Park Inspections	3,544	615	2,929		↑

Commercial Parking – Operations

Car Parks	YTD	Jul	Aug	Sep	Monthly Trend
Heart of the Reef Transit Facility					
Occupancy (no.)	0	0	0		–
Revenue (\$)	0	0	0		–
Port of Airlie					
Average Spend (\$)	11.41	10.35	12.47		↑
Tariff (most selected)	24hr (\$10)	24hr (\$10)	24hr (\$10)		–
No. of tickets purchased	3,492	919	2,573		↑
Revenue (\$)	41,611	9,513	32,098		↑
Airlie Lagoon Precinct					
Average Spend (\$)	1.99	0.00	3.98		↑
Tariff (most selected)	0-2hr (\$3)	-	0-2hr (\$3)		–
No. of tickets purchased	566	0	566		↑
Revenue (\$)	2,252	0.00	2,252		↑
Abell Point Marina					
Average Spend (\$)	8.66	8.30	9.02		↑
Tariff (most selected)	0-2hr (\$3)	0-2hr (\$3)	0-2hr (\$3)		–
No. of tickets purchased	3,247	1,107	2,140		↑
Revenue (\$)	28,488	9,194	19,294		↑

Parking Machines	YTD	Jul	Aug	Sep	Monthly Trend
Parking Machine Availability (%)	75.0%	58.3%	91.7%		↑



Natural Resource Management & Climate

The Natural Resource Management & Climate branch is responsible for developing and implementing various environmental and community health and safety programs such as pest, weed and water quality programs as well as maintaining stock routes and implementing the Biosecurity Plan.

Natural Resource Management – Operations

Service	YTD	Jul	Aug	Sep	Monthly Trend
Complaints Received - Pest & Weed	26	13	13		–
Complaints Received - Environmental	11	3	8		↑
Property Pest Management Plan (PPMP) Implemented/Reviewed	8	5	3		↓
PPMP Annual Reviews Completed	11	7	4		↓
Notices Issued - Biosecurity	9	7	2		↓
Notices Issued - Penalty Infringement	0	0	0		–
Landholder Access - Herbicide Rebate	11	5	6		↑
Landholder Access - Mechanical Rebate	1	1	0		↓
Letters/Emails to Landholders - Weeds	97	63	34		↑
Property Visit/Inspections - Weeds	136	87	49		↓
Property Visit/Inspections - Feral Animals	3	0	3		↓
Feral Animals - Traps Set	1	0	1		↑
Feral Animals - Trapped	0	0	0		–
Aerial Shooting - Flights	6	0	6		↑
Aerial Shooting - Feral Animals Shot	766	0	766		↑
Properties Baited	1	0	1		↑
Baits Laid (kg)	210	0	210		↑
Length of Road Reserve Sprayed (km)	129.7	117	12.68		↓
No. of Council Lots Sprayed/Inspected	31	18	13		↓
Mixed Chemicals Used (L)	1,300	400	900		↑
Pest Workshops	0	0	0		–
Field Days Run/Involved	0	0	0		–
Landholder Contacts	0	0	0		–
Project Reports - not to Council	15	5	10		↑
Briefing Reports	3	0	3		↑
Bushfire Hazard Reduction Burns	0	0	0		–
Environmental Planning Projects Completed	6	3	3		–
DA's Assessed (including RFI & Conditions & Advice) Completed	19	10	9		↓

Projects

Project	Status	% Complete	Budget	Time
Bushfire Management Program	In Progress	25%	✓	✓
Reef Guardian Council Action Plan	In Progress	75%	✓	✓

Climate Hub – Operations

Service	YTD	Jul	Aug	Sep	Monthly Trend
Media Releases	2	2	-		–
Facebook Post Reach	29	29	-		–
Facebook Followers	7	7	-		–
Website Unique Visitors	32	32	-		–
Projects Underway	8	8	-		–
Projects in Developments	11	11	-		–

Update:

- **Pest Management Projects:**
 - Development on the Whitsunday Weed Washdown Strategy
 - Whitsunday Pest Surveillance Program.
 - Developed a proposed Chinese apple bio-control project to apply for grants.
 - Attended the Mackay Pest Group Meeting.
 - Developed the WRC Annual Pest Management Report for 2019/2020.
 - Conduct Yellow Crazy Ant population monitoring at Shute Harbour.
- **Other Natural Resource Management Projects:**
 - Draft Conway Community Bushfire Management Plan.
 - Review of PFAS and PFAS associated with Council Work Sites.
 - Review of the Whitsunday Phase 6 and Phase 7 CHAS Reports.
 - Develop Prescribed Burn Plans for Bowen Hospital Hill and Cape Edgecumbe.
 - Recruiting to the C-CAT Officer Position.
- **Environment Projects:**
 - Project Report – Review of Carbon Offset Programs for Whitsunday Regional Council.
 - Proposed Project – Urban Catchment Waterway Plans.
- **Climate Hub Projects:**
 - Review of Hub – Phase 1 Actions.
 - Proposed Project – A Case Study - Wilson Beach Adaption to Climate Change.
 - Proserpine Heat Study underway.
 - Review of Thriving Coast CRC Proposal.
 - Climate Hub Panel Meeting.

Customer Service

The Customer Service branch is responsible for providing excellence to Council's customers and stakeholders in their interactions with Council.

Call Centre – Operations

Service	YTD	Jul	Aug	Sep	Monthly Trend
Business Hours Call Centre					
Calls Received – Total	10,837	5,220	5,617		↑
Calls Received – 1300 WRC QLD	7,328	3,541	3,787		↑
Calls Answered	6,563	3,145	3,418		↑
Calls Overflowed	444	195	249		↑
Calls Abandoned	188	97	91		↓
Calls Abandoned (%)	2.57%	2.94%	2.40%		↓
Untracked Calls	133	104	29		↓
*ASL - Average Service Level (%)	79.9%	79.8%	80.7%		↑
*ASA - Average Speed of Answer	22	21	22		↑
*AHT - Average Handle Time/Secs	178	177	178		↑
After Hours Call Centre					
Calls Received– Total	581	252	329		↑
Calls Answered– (Charged)	517(256)	228(102)	289(154)		↑
Calls Abandoned (%)	9.81%	9.52%	9.97%		↑
*ASL - Average Service Level (%)	82.4%	84.5%	80.7%		↓
*ASA - Average Speed of Answer	-	17	19		↑
*AHT - Average Handle Time/Secs	-	100	117		↑

Customer Transactions

Service	YTD	Jul	Aug	Sep	Monthly Trend
Receipts	21,018	11,310	9,708		↓
eServices Receipts	334	190	144		↓
eServices Receipts (%)	1.59%	1.68%	1.48%		↓
CRMs	2,099	1,114	985		↓
eServices CRMs	18	9	9		–
eServices CRMs (%)	0.85%	0.81%	0.91%		↑

Payments:

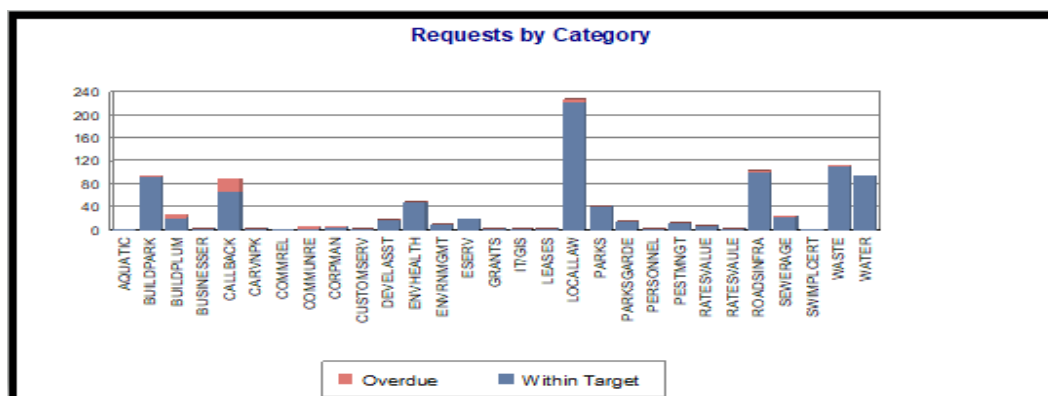
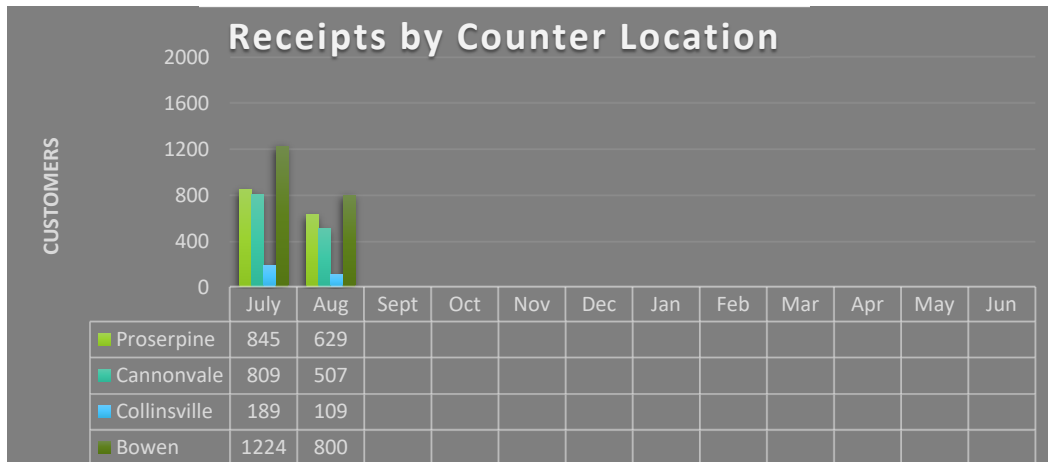
- Total bPay, Austpost, Direct Deposits & eServices payments at **60.15%** of total payments.

Incoming Calls & Requests:

- CRM completion was **96.5%** (**94.5%** including call backs).
- Total of **1,815** visitors through the service centres.
- WRC Call Statistics at **80.7%** of calls answered in **25** seconds.
- First Point of Contact (FPOC) resolution was at **83.6%** for **August**.

Top Issues

Service	YTD	Jul	Aug	Sep	Monthly Trend
Counter					
Rates Receipt	647	190	459		↑
Animal Tag Renewal	1,789	1,627	162		↓
Infringements	210	69	141		↑
Rates Search	227	109	118		↑
New Animal Registration	371	287	84		↓
Telephone (First Point of Contact)					
Rates/Water Billing	926	357	569		↑
Local Laws/Compliance and Environment	496	201	295		↑
General	424	212	212		—
Payments	188	68	120		↑
Building/Plumbing/Planning & Develop.	192	88	104		↑
After Hours					
Water Supply Issue	46	18	28		↑
Wandering Animals	16	6	10		↑
Parking	12	3	9		↑
General	12	4	8		↑
Dead Animals	5	1	4		↑



Cultural Heritage

Our Cultural Heritage includes all the elements of our cultural way of life which have gone before us, and which exist now. Cultural Heritage is an expression of the ways of living developed by a community and passed on from generation to generation, including customs, practices, places, objects, artistic expressions and values.

Cultural Heritage includes the Reconciliation Act Plan (RAP) for increased recognition of the Indigenous People in the Whitsunday Region and the Indigenous Land Use Agreement (ILUA) sets out activities and communications with all Traditional Owners in the region. The ILUA will ensure Council is compliant and provide the community with knowledge on the Traditional Owners within our region.

Operations

Service	YTD	Jul	Aug	Sep	Monthly Trend
Meetings with Traditional Owners	1	0	1		↑

August:

- On Wednesday, 19 August 2020, Jangga Operations conducted a Cultural Heritage Induction Training Session for Council's Elected Members and Staff. The training ensures Council staff understand Council's Cultural Heritage obligations under the Indigenous Land Use Agreement (ILUA) and our Duty of Care responsibilities as Trustee of Country on behalf of Traditional Owners.

Projects

Project	Status	% Complete	Budget	Time
Reconciliation Action Plan (RAP)	In Progress	85%	✓	✓
Indigenous Land Use Agreements (ILUA)	In Progress	80%	✓	✓

Collinsville Independent Living Facility

The Collinsville Independent Living Facility consists of 12 individual, furnished one-bedroom units for short-term and long-term occupancy for retired persons over 55 years or self-managed disabled and residents; along with executive members who require accommodation in Collinsville.

Operations

Service	YTD	Jul	Aug	Sep	Monthly Trend
Permanent Tenants	2	1	1		—
Short-Term Room Bookings	26	13	13		—

14. Infrastructure Services

No agenda items for this section.

15. General Business

No agenda items for this section.