



Notice of Meeting

Notice is hereby given that the **Ordinary Council Meeting** of the **Whitsunday Regional Council** will be held at the Council Chambers, 67 Herbert Street, Bowen on **Wednesday 24 August 2022**, commencing at **9:00 AM** and the Agenda is attached.

Councillors: John Collins (Acting Mayor), Jan Clifford, Al Grundy, Michelle Wright, Gary Simpson and Michael Bruncker.

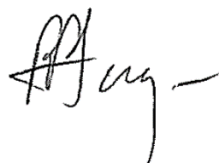
Local Government Regulation 2012

254.(C) (1) Notice of each local government meeting or adjourned local government meeting must be given to each councillor or committee member at least 2 days before the day of the meeting, unless it is impracticable to give the notice before that time.

(2) The written notice must state:

- (a) state the day and time of the local government meeting; and
- (b) for a special meeting—state the business to be conducted at the meeting; and
- (c) include the agenda for the local government 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 Council Meeting to be held at
Council Chambers, 67 Herbert Street, Bowen on Wednesday 24 August 2022
commencing at **9:00 AM**

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 – Elite Athlete Presentations

Whitsunday Regional Council
Agenda of the Ordinary Council Meeting held at
Council Chambers, 67 Herbert Street, Bowen on
Wednesday 24 August 2022 commencing at **9:00 AM**

1 APOLOGIES/LEAVE OF ABSENCE	5
2 CONDOLENCES	6
2.1 Condolences Report	6
3 DECLARATIONS OF INTEREST	7
4 MAYORAL MINUTE	8
5 MAYORAL UPDATE	9
6 CONFIRMATION OF MINUTES	10
6.1 Confirmation of Minutes	10
7 BUSINESS ARISING	13
8 DEPUTATIONS	17
9 PETITIONS	18
10 NOTICES OF MOTION	19
11 QUESTIONS ON NOTICE	20
12 QUESTIONS FROM THE PUBLIC GALLERY	21
13 OFFICERS REPORTS	22
13.1 Office of the Mayor and CEO	22
13.1.1 Lake Proserpine Campground Fees 2022/2023	22
13.1.2 Quarterly Business Report - Aviation, Tourism & Economic Development.....	24
13.1.3 Annual Christmas Closure 2022	38
13.2 Corporate Services	40
13.2.1 Lease - Part of Land - 125A Mt Nutt Road, Bowen - Amplitel Pty Ltd.....	40
13.2.2 Unconfirmed Minutes - Audit and Risk Committee Meeting.....	44
13.2.3 Audited Financial Statement 2021/22 and Closing Audit Report	61
13.2.4 Finance Report - FY 2021/22 - Period ending July 2022	126
13.2.5 Corporate Services Monthly Report - July 2022	157
13.3 Development Services.....	186
13.3.1 20200046 - Minor Change Request - Development Permit for Material Change of Use (Club House) - 33 Conway Street, Collinsville - Queensland Country Womens Association.....	186
13.4 Community Services.....	192
13.4.1 Sponsorship Request - Don River Dash	192
13.4.2 Donation Request - 2022 Annual School Awards Nights.....	197

13.5 Infrastructure Services	200
13.5.1 Infrastructure Services Capital Progress Report - July 2022	200
13.5.2 Disaster Recovery Funding Arrangements (DRFA) and Shute Harbour Project - July 2022	213
13.5.3 Operational Report - Infrastructure Services July 2022	219
13.5.4 Whitsunday Water and Waste Business Activity Report - June and July 2022	235
14 MATTERS OF IMPORTANCE	273
15 LATE REPORT ITEMS.....	274
16 CONFIDENTIAL MATTERS.....	275
16.1 Development Services.....	275
16.1.1 Planning & Environment Court Appeal No. 460 of 2022	275
16.1.2 Planning and Environment Court Appeal No 459 of 2022	276

1 APOLOGIES/LEAVE OF ABSENCE

This item on the agenda allows Council the opportunity to receive apologies/leave of absence from Councillors unable to attend the meeting.

2.1 - Condolences Report

DATE: Wednesday 24 August 2022

TO: Ordinary Council Meeting

AUTHOR: Tailah Jensen - Governance and Administration Officer

RESPONSIBLE OFFICER: Rodney Ferguson - Chief Executive Officer

PRESENTED FOR: Information

ATTACHMENTS

Nil

PURPOSE

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

OFFICER'S RECOMMENDATION

That Council observe one (1) minute's silence for the recently deceased.

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.

3 DECLARATIONS OF INTEREST

This item on the agenda allows Councillors the opportunity to declare a conflict of interest, in accordance with the *Local Government Act 2009* (the Act), in a matter that is to be discussed at this meeting of Council that is not an ordinary business matter.

Any such declarations will be managed during the meeting as required in accordance with the relevant sections of the Act.

This item on the agenda allows the Mayor to introduce, by a signed minute, a matter for consideration at the meeting. In accordance with Council's Standing Orders, such a matter takes precedence over all other matters for consideration at the meeting and may be adopted by a motion moved by the Mayor without the need for the motion to be seconded.

5 MAYORAL UPDATE

No Mayoral update to be provided

6.1 - Confirmation of Minutes

DATE: Wednesday 24 August 2022

TO: Ordinary Council Meeting

AUTHOR: Tailah Jensen – Governance Administration Officer

AUTHORISING OFFICER: Rodney Ferguson - Chief Executive Officer

PRESENTED FOR: Decision

ATTACHMENTS

Nil

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 Council Meeting held on 10 August 2022 are provided for Councils review and confirmation.

OFFICER'S RECOMMENDATION

That Council confirms the Minutes of the Ordinary Meeting held on 10 August 2022.

BACKGROUND

In accordance with s272 of the Local Government Regulation 2012, minutes were taken at Council's Ordinary Council Meeting held on 10 August 2022 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.

DISCUSSION/CURRENT ISSUE

Council's options are:

Confirm the Minutes of the Ordinary Council Meeting held on 10 August 2022.

If Council is satisfied that the unconfirmed minutes are an accurate representation of what occurred at the meeting held on 10 August 2022 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 Council Meeting held on 10 August 2022 with amendments.

If Council is not satisfied that the unconfirmed minutes are an accurate representation of what occurred at the meeting held on 10 August 2022 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.

STATUTORY/COMPLIANCE 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 Council Meeting held on 10 August 2022, the following interests were declared and recorded in the minutes:

Councillor/Officer	Prescribed or Declarable	Report No.	Particulars of the interest
<i>No declarations made during this meeting.</i>			

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 Council Meeting held on 10 August 2022, the following orders were made:

Councillor	Order Made
<i>No orders made during this meeting.</i>	

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).

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.

TABLED MATTERS

Unresolved Tabled Matters			
Date of Meeting	Resolution Number	Summary	Resolved
13/05/2020	20191416 - Development Permit for Material Change of Use - Showroom - 2-12 Central Avenue Cannonvale – Yoogalu Pty Ltd 2020/05/13.07	That the application lie on the table as the Applicant has 'Stopped the Clock'.	On hold pending The outcome of the intersection funding and discussion with DTMR – Corner Galbraith Park Road and Shute Harbour Road.
25/11/2020	Cantamessa Road Bridge 2020/11/25.27	That the item be Tabled pending further investigations for temporary access, replacement, or closure of the bridge and to seek further information regarding funding.	The Cantamessa Bridge project has been submitted for \$500,000 in grant funding from QRRRF (Queensland Risk Reduction and Resilience Fund). Resolution OM2022/02/09.4
25/05/2022	13.1.3 Council Meetings Live Stream Policy	That the item be tabled until we have a full Council.	N/A
10/08/2022	13.1.4 - LGAQ Annual Conference OM2022/08/10.6	That the item lie on the table until after the Mayoral Election.	N/A

CONSULTATION

Director Corporate Services
Manager Governance & Administration

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 Ordinary Council Meeting held on 10 August 2022 are therefore submitted for adoption of their accuracy by the Councillors at this meeting of Council.

7.1 - WRC Public Question Response - Clay Bauman - 10 August 2022

DATE: Wednesday 24 August 2022

TO: Ordinary Council Meeting

AUTHORISING OFFICER: Rodney Ferguson - Chief Executive Officer

PRESENTED FOR: Information

There was one public question submitted for the Ordinary Council Meeting held on 10 August 2022 by Mr Clay Bauman.

The question was read out by the Chief Executive Officer on behalf of Mr Bauman who was unable to attend the meeting. The question was taken on notice and the response has been provided.

ATTACHMENTS

1. Correspondence Letter - Public Question Clay Bauman [7.1.1 - 3 pages]



Our reference: 7059418
For further information please contact: James Ngoroyemoto
Direct dial no.: 07 4945 0298

Correspondence:
Chief Executive Officer,
Whitsunday Regional Council,
PO Box 104, Proserpine QLD 4800
P: 1300 WRC QLD (1300 972 753)
F: (07) 4945 0222
E: info@whitsundayrc.qld.gov.au
www.whitsundayrc.qld.gov.au
ABN 63 291 580 128

15 August 2022

Clay Bauman

Carbon Copy: Whitsunday Regional Council Elected Members

Dear Mr Bauman

RE – Public Question Response

I refer to your correspondence received on 8 August 2022 and read out at the Ordinary Council Meeting held on 10 August 2022. In your email you made multiple statements and asked one question which I will address individually to provide clarity on each matter.

Statement 1 "Recently I asked the CEO why Council policy wasn't followed in their dealings with me, he had said my emails were taking up ratepayer resources and he had instructed staff not to respond to certain questions about our two proposed high-rises.

Council policy says if a customer's behavior consumes too many resources, they get a warning before contact is restricted. The CEO said that is only for unreasonable customers, so it appears your Council will give an unreasonable person a warning, but any reasonable customer can be simply cut off."

Response 1 I provide an excerpt of the wording from Council's letter dated 31 May 2022

I have instructed staff to re-direct your emails to a central point and to not deal with any further enquiries you make in regard to either Port of Airlie or One Whitsunday matters where a response has previously been issued generally addressing the concerns raised.

Council has centralised the processing of your correspondence, and where a response has previously been issued, your generalised question on the same matter will not be answered again but you will be informed of the date when the matter was responded to.

I have never instructed staff to restrict contact with you, so there was no requirement to provide you with a written warning as per Council policy.

Statement 2 "Policy also says that if my complaint about the planning department providing you with false information was considered trivial, frivolous or vexatious the CEO would tell me the implications of making no investigation. Apparently my complaint isn't any of these things, so the CEO can simply refuse to even look at the evidence I have offered to supply. No investigation, no proper explanation of the reasoning.

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

This action on my complaint appears to put the CEO's much delayed response in breach of section 44 of the Crime and Corruption Act."

Response 2 The following wording was included in Council's letter dated 13 June 2022

I can confirm on numerous occasions the issues raised by you have been discussed by Councillors and staff, reviewed by staff, discussed with government agencies and Council's legal advisers but ultimately the Council accepts and relies upon the advice provided by its officers.

As per my comments previously I do not accept your assertions that officers are providing 'false information' to Council and if you believe that is so I again encourage you to lodge your concerns with the Office of the Independent Assessor (OIA), the Crime and Corruption Commission (CCC) or the Minister for Local Government.

Council has no evidence that officers are providing 'false information' as you claim and I encourage you to contact the relevant agencies listed above.

Statement 3 "I am just as aware as you are of your limited powers to deal with the company run by this man, however one of the most important things you do is approve the policies they are meant to operate under. It seems they need beefing up so bureaucratic back chat cannot circumvent the intent I think most of the public would expect when they come to you with a complaint."

Response 3 I provide an extract of the correspondence sent to you dated 27 July 2022

I issued the direction on the 31 May 2022 to centralise your correspondence. Where officers have provided a response on the same question, Council will advise you of such. Therefore, Council has not treated you as an unreasonable customer or trivial, frivolous, and vexatious complainant, and has not applied any of the provisions of the General Complaints Management Policy.

Council has not applied any provisions from any of Council's policies towards you.

Statement 4 "The last time I came to a meeting I asked for proof of the allegations made against me. I didn't get any."

Response 4 I refer to correspondence sent to you on the 27 July 2022 and provide the following excerpt - *Council has not made allegations against you, however given the volume of correspondence received by Council, it was challenging to determine matters resolved, given you asked the same questions to multiple officers.*

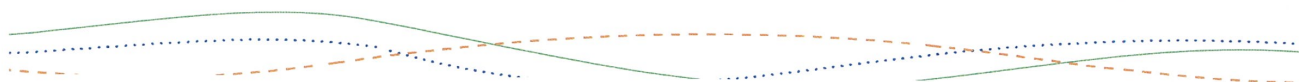
Council has not made allegations against you, there has simply been a change to administration process in how to manage your correspondence. Since there has been no allegation made by Council, there is no evidence to supply to you on this statement.

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



Question 1 “So my question for today is, will Council please provide me with copies of the emails where I have supposedly asked the same questions to multiple officers?”

Answer 1 You obviously have access to your own emails so I refer to the multiple emails sent by you regarding the Port of Airlie ‘genesis plan and infrastructure plan’.

Council records indicate a number of emails around these matters between August 2021 and April 2022 to the Manager of Development Services, the Manager of Governance, Mayor Willcox and myself with the emails to the Mayor and myself well after the Public Question you raised on the 11th August, 2021.

A response to that question was sent to you dated 17 August 2021 advising *While Council is aware of your concerns, detailed advice has been provided and there is no desire to seek further guidance on this matter. Unless you have any information that Council has not already viewed, this matter will now be closed.*

Yours faithfully



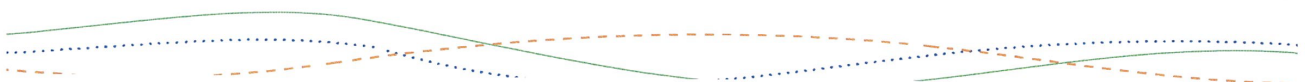
Rodney Ferguson
Chief Executive Officer

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



8 DEPUTATIONS

This item on the agenda allows persons to make a deputation to Council. Deputations are managed in accordance with Council's adopted Standing Orders.

Council received a Deputation request on 16 August 2022 by Mr Rogin Taylor on behalf of Whitsunday Flying Friends for the Ordinary Meeting to be held 14 September 2022. The Deputation was in regards to the Havengrand property. It was decided that the Deputation be refused on the following grounds:

1. Council members have previously been briefed and are fully aware of the history of the site.
2. Council members are aware of the desire to establish an air strip on the site.
3. Council members see no benefit in going over matters already considered by Council.

This item on the agenda allows for the Mayor, Councillors or Council's Chief Executive Officer to present a petition to the meeting. In accordance with Council's Standing Orders, no debate on or in relation to the tabled petition shall be allowed and the only motion which may be moved is that the petition either be received, referred to a Committee or Council officer for consideration and report back to Council, or not be received because it is deemed invalid.

10 NOTICES OF MOTION

In accordance with Council's Standing Orders, Councillors may give notice of any business they wish to be discussed at an Ordinary Meeting by way of a Notice of Motion. This item on the agenda allows Councillors to introduce and move any motions they have submitted to the Chief Executive Officer for inclusion in the agenda.

11 QUESTIONS ON NOTICE

This item on the agenda is for the inclusion of any responses prepared by officers in response to questions taken on notice at previous meetings of Council.

There was a question raised at the previous Council Meeting held on 10 August 2022.

Councillor: Cr John Collins

Resolution Number: OM2022/08/10.12

Query:

During the Matters of Importance – the Normanby Goldfields Historical Cemetery was raised, and the question was asked about what records are kept and was this information on the electronic cemetery register operated by Council.

Response by Director Corporate Services Jason Bradshaw:

In response the Normanby Goldfields Cemetery is a Council Road Reserve and on the Local Heritage Register for the Cemetery. There is a document available on Council's website (link below) which provides information about the Normanby Cemetery.

<https://www.whitsundayrc.qld.gov.au/downloads/file/219/normanby-goldfields-town-sites-and-cemetery>

The graves of about 20 people that are buried at Normanby are available on Council's Find an Ancestor search on our website. There are photos of the graves available if there is a headstone or marking of some sort. There is also one private burial on Shannonvale Station.

For completeness I have included the link to the Normanby Goldfields Cemetery on the 'Find A Grave' Website. This website is available worldwide and contains more information about the people buried there than we can have on Council's website.

<https://www.findagrave.com/cemetery/2715214/memorial-search>

Excerpt from Council's Standing Orders:

1. In each Meeting, time shall be set aside to permit members of the public to address the Council on matters of public interest related to local government.
2. Questions from the Public Gallery will be taken on notice and may or may not be responded to at the Meeting.
3. The time allotted shall not exceed fifteen (15) minutes and no more than three (3) speakers shall be permitted to speak at any one (1) meeting.
4. Any person addressing the Council shall stand, act and speak with decorum and frame any remarks in respectful and courteous language.

13 OFFICERS REPORTS

13.1 Office of the Mayor and CEO

13.1.1 - Lake Proserpine Campground Fees 2022/2023

DATE: Wednesday 24 August 2022

TO: Ordinary Council Meeting

AUTHOR: Craig Turner - Chief Operating Officer – Aviation and Tourism

AUTHORISING OFFICER: Rodney Ferguson - Chief Executive Officer

PRESENTED FOR: Decision

ATTACHMENTS

Nil

PURPOSE

This report is for the adoption of the Lake Proserpine Campground fees to be included in the Whitsunday Regional Council's 2022/2023 schedule of fees and charges.

OFFICER'S RECOMMENDATION

That Council adopt the following fees and charges for the 2022/23 financial year for the Lake Proserpine campground:

- a) \$8 per adult per night
- b) \$4 per child per night
- c) \$20 per family (2 adults & 2 children) per night

BACKGROUND

Lake Proserpine commenced its commercial operation in July 2021 after a business plan was resolved at Council Ordinary Meeting (2021/04/28.03). The introduction of paid camping was implemented in an effort to have the facility operate at a break even position.

DISCUSSION/CURRENT ISSUE

The Lake Proserpine Campground Fees are:

- d) \$8 per adult per night
- e) \$4 per child per night
- f) \$20 per family (2 adults & 2 children) per night

STATUTORY/COMPLIANCE MATTERS

N/A

STRATEGIC IMPACTS

Manage the aviation and tourism activities of the region as the gateway to the Whitsundays.

FINANCIAL IMPLICATIONS

In the event the fees are not adopted, there will be a significant cost to Council operationally to run the facility. The fees and charges proposed for Lake Proserpine for 22/23 Financial year should have been included with all council fees and charges which were adopted by council. This was unintentionally omitted from this fees schedule.

CONSULTATION/ENGAGEMENT

Chief Executive Officer

RISK ASSESSMENT

N/A

TIMINGS/DEADLINES

N/A

CONFLICT OF INTEREST DECLARATION

Council officers contributing to the preparation and approval of this report have no conflicts of interest to declare.

HUMAN RIGHTS IMPACT

Section 58 of the *Human Rights Act 2019* specifies required conduct for public entities when acting or making a decision. Sections 15-37 of the *Human Rights Act 2019* identifies the human rights a public entity must consider in making a decision. The human rights relevant to this decision are as follows:

- Section 19 – Freedom of movement.
- Section 21 – Freedom of expression.
- Section 24 – Right to own property and not be arbitrarily deprived of property.
- Section 27 – Cultural rights – generally – all persons with a particular cultural, religious, racial or linguistic background have the right to enjoy their culture, to declare and practice their religion and use their language.
- Section 28 – Cultural rights – Aboriginal peoples and Torres Strait Islander peoples.

This decision does not limit the above identified human rights.

ALTERNATIVES CONSIDERED

Increasing the camp fees for the 2022/2023 financial year was considered, however, the risk of losing momentum by increasing fees was too great. It is likely that these fees will be reconsidered for the following financial year.

13.1.2 - Quarterly Business Report - Aviation, Tourism & Economic Development

DATE: Wednesday 24 August 2022

TO: Ordinary Council Meeting

AUTHOR: Craig Turner - Chief Operating Officer – Aviation and Tourism

AUTHORISING OFFICER: Rodney Ferguson - Chief Executive Officer

PRESENTED FOR: Information

ATTACHMENTS

1. 30 June Financials Data [13.1.2.1 - 9 pages]

PURPOSE

The following report details the results of the June 2022 quarter for the Aviation, Tourism and Economic Development portfolio.

OFFICER'S RECOMMENDATION

That Council receive the Quarterly Business Activity Report for Aviation, Tourism and Economic Development for the fourth quarter from April to June 2022.

BACKGROUND

The following information are the actuals for the year ending 30 June 2022.

DISCUSSION/CURRENT ISSUE

Whitsunday Coast Airport

The fourth quarter for the Whitsunday Coast Airport was a busy one with operations returning to normal. Passenger movements through the terminal totalled 123,225, this generated revenue of \$1,922,123 which is a 29.10% increase to the previous quarter.

Airline load factors across all airlines and routes averaged 84% an increase from 76.33% from the previous quarter. The Sydney and Melbourne routes saw an increase in load factors averaging 90%, up from 82%. The airport has performed well against budget and strong trading is expected to continue for the following 12 months. The annual performance of the Whitsunday Coast Airport recorded a deficit of \$56,000, worth noting is depreciation was budgeted at \$1.3m however the actual depreciation expense was \$1.8m.

The security screening contract was due to expire on 30 June 2022. The tender process for this contract was advertised in May with site visits conducted with potential tender applicants. Awarding of the contract is due to be finalised in July 2022. The maintenance agreement for the Heart Reef Aquarium was also due to expire on 30 June 2022. Due to this being a sole source supplier, a new agreement was negotiated and executed.

Advertising and interviews for the new Freight Officer were conducted in June with the successful applicant commencing in August 2022. This is a significant step forward into the development of the new Freight Distribution Centre.

Rental Car agreement negotiations have been continual throughout the quarter with an agreement reached with Hertz and Thrifty. Commercial terms have been reached with Avis and Budget however, contractual terms have been ongoing, we have taken our final offer to them

and if this is not agreed to, a demobilisation plan will be implemented. The renegotiated agreements will increase the rental car net revenue.

After much community feedback, new welcome signage has been installed airside. The large “Whitsunday Coast Airport” sign mounted on the roof utilises our new branding colours and elements whilst the overhead “welcome” walkway signs feature iconic Whitsunday images.

Regional Airports

Bowen Fencing Project is nearing completion with the final works being carried out. All other airports within the region have been managed without incident.

Shute Harbour Marine Terminal

The Shute Harbour Marine Terminal achieved strong revenue growth during quarter four, the second quarter of trade since the reopening of the terminal. Overall revenue compared to quarter three increased by 70%, the main revenue contributor being the increase in fuel sales for the quarter as well as an increase in ancillary revenue. Shute Harbour Marine Terminal also achieved a revenue increase of 30% for 2021/2022 compared to current budget for the year, a strong revenue result for the newly completed asset.

Please note there was significant expenditure in the period prior to the facility becoming operational. This was needed as we required to be operationally ready for the opening.

Celebrity Cruises “Celebrity Eclipse”, the first cruise ship scheduled to utilise Shute Harbour via Port Molle anchorage is confirmed for the 9 November 2022. Following this, Royal Caribbeans “Quantum of the Seas” is confirmed to visit on the 20 November. Both vessels will utilise Shute Harbour as home port during Whitsunday itinerary visitations.

The Shute Harbour kitchen and satellite kitchen fit out contract was awarded to Red Emperor Constructions following the tender award process. Fit out planning commenced in June and is due to be completed late August. The Shute Harbour restaurant, bar and retail lease was advertised late June.

Paradise Outdoor Advertising successfully installed advertising assets at Shute Harbour following the advertising contract award in February.

The Small Tourism Office building scope has been prepared as part of a Design and Construct Project, advertising will commence in July.

The recruitment process for the position of Shute Harbour General Assistant was successfully completed in June.

Lake Proserpine

Visitor numbers and revenue totals for the June quarter showed strong growth compared to the year prior with \$58,108.30 being generated from 3125 people. It should also be noted that the period we are reporting against is not a peak period and only shoulder, showing the next quarter of July, August and September will have an increased revenue and visitors to the facility.

The current caretaker’s contract ends on 12 July 2022 with the new tender going out and being finalised. Red Cat Adventures have been successful and will be commencing on 13 July 2022.

Collinsville Information Centre & RV Park

The Collinsville Information Centre and RV Park saw 458 vehicles visit during the fourth quarter generating a local spend of \$20,437.21. Looking at visitation numbers, June has performed exceptionally well with interstate visitor arrivals and it is expected July and August will see similar visitation with the grey nomad marketing mobilising.

Economic Development

Social Housing

Economic Development staff worked with social housing providers, Blue CHP and Regional Housing Limited to identify appropriate vacant land in the area for the development of some social housing. Both companies participated in the expression of interest process for Council owned vacant land early in the year. Blue CHP was successful in securing two parcels of land in Bowen (27 – 29 & 31 – 33 Queens Street Bowen).

Blue CHP has also been successful in securing State Government funding and expect to deliver up to 25 social housing units on the land in Bowen.

Zero Emissions Development

This project is continuing in Bowen. A contract to purchase the Coking Mill site in Bowen has been negotiated and signed. The project will use agricultural plastic (drip lines etc) and old tyres to extract carbon for the manufacture of batteries. The project investment is estimated to be \$200 million over two years creating around 500 new jobs. Economic Development continues to work with the proponents.

Council Grants

Council grants have been submitted during the period with success. Council is waiting for the result of applications for several larger grants. These applications have been delayed, due to Federal elections and State budgets.

For the quarter, five grants were submitted with a total value of \$3,898,803. Seven grants were approved during the period with a total value of \$3,524,792.58, these grants are as follows:

- SES Funding - 4 x vehicles \$120,000
- Preparing Australian Communities - Community Resilience Programs \$105,000
- Black Spot - Kelsey Creek Road Upgrade \$233,500
- Black Summer x 3 - Bushfire Resilience Program/VHF Radio Program/NBN Bushfire Resilient HPC Project \$2,763,120
- Tourism Projects - Heart of the Reef Discovery Centre \$78,000
- Get Ready QLD - Developing Disaster Plan Collateral & Dashboard Additions \$18,420
- RASI - Airport Screening Services - \$206,752.58

Heart of the Reef Discovery Centre

Funding of \$78,000 was secured through State Government to fund a pre-feasibility study into the proposed Centre. Following the funding approval, staff re-visited the project scope, adding a “virtual’ element option to the project.

The study will now determine a way forward either via a multi-million dollar building or a Virtual Experience. The Virtual Experience would kick off as an online site for local experience storytelling and information on the reef growing to an experience that could ultimately attract external funding to construct a physical home.

The community engagement and Market Sounding/Financial Analysis elements are now complete. The Options Analysis and report finalisation are yet to be done; the study is due to be completed by the end of September.

Hidden Valley Eco Park

The Manager Economic Development is working with the proponent regarding the development of 1000 acre site in Hidden Valley. The site will include 3 rural residential stages, mountain bike and walking trails, accommodation (cabins and camping), plus other activities including a barramundi fishing lake and more. The \$20M development is underway and assistance is being provided with identifying avenues of funding for the project, including grants and possible funding through the Northern Australia Infrastructure Fund.

Queensland Mining Expo

Whitsunday Regional Council was a partner with the Resources Centre of Excellence, GW3, Mackay and Isaac Councils in the QME event to be held in Mackay in July. The stand will have Virtual Reality headsets with participating businesses showcased through these headsets. The theme of the Expo is innovation in mining. The Expo is scheduled for 19 – 21 July at the Mackay Showgrounds

Black Snow Film Production

The economic development team is working closely with the producers of a six part series movie to be aired on Stan TV early in 2023. The movie filmed in and around Proserpine is estimated to bring an economic benefit to the region in excess of \$6M. Filming finishes in mid-August.

Other Engagement

Economic Development has engaged with or is working with the following organisations: Gilmour Space Tech; Regional Chambers of Commerce; Bowen Collinsville Enterprise; GW3; RDA; SEQ Global (Master Transportation – electric buses, environmental small houses); DSDILGP.

STATUTORY/COMPLIANCE MATTERS

Compliance reporting is ongoing and in line with legislative, regulatory and licensing requirements.

STRATEGIC IMPACTS

Manage the aviation and tourism activities of the region as the gateway to the Whitsundays.

FINANCIAL IMPLICATIONS

The financial result for the reporting quarter, year ending 30 June 2022, saw the performance of the Whitsunday Coast Airport record a small deficit of \$56,000. Note depreciation was budgeted at \$1.3 million, however the actual depreciation expense was \$1.8 million.

CONSULTATION/ENGAGEMENT

Management Accountant

RISK ASSESSMENT

Whilst the Shute Harbour Marine Terminal is not fully completed, it is operating, and any risks associated are being managed in accordance with the operational procedures of the facility. Operations at the airport, continue to be managed in line with our regulatory and

legislative requirements by the Civil Aviation Safety Authority and Department of Home Affairs. Additional airport operations are being managed in line with Whitsunday Coast Airport procedures

TIMINGS/DEADLINES

N/A

CONFLICT OF INTEREST DECLARATION

Council officers contributing to the preparation and approval of this report have no conflicts of interest to declare.

HUMAN RIGHTS IMPACT

Section 58 of the *Human Rights Act 2019* specifies required conduct for public entities when acting or making a decision. Sections 15-37 of the *Human Rights Act 2019* identifies the human rights a public entity must consider in making a decision. The human rights relevant to this decision are as follows:

- Section 19 – Freedom of movement.
- Section 21 – Freedom of expression.
- Section 24 – Right to own property and not be arbitrarily deprived of property.
- Section 27 – Cultural rights – generally – all persons with a particular cultural, religious, racial or linguistic background have the right to enjoy their culture, to declare and practice their religion and use their language.
- Section 28 – Cultural rights – Aboriginal peoples and Torres Strait Islander peoples.

This decision does not limit the above identified human rights.

ALTERNATIVES CONSIDERED

N/A

Whitsunday Coast Airport

Monthly Passengers & Load Factors



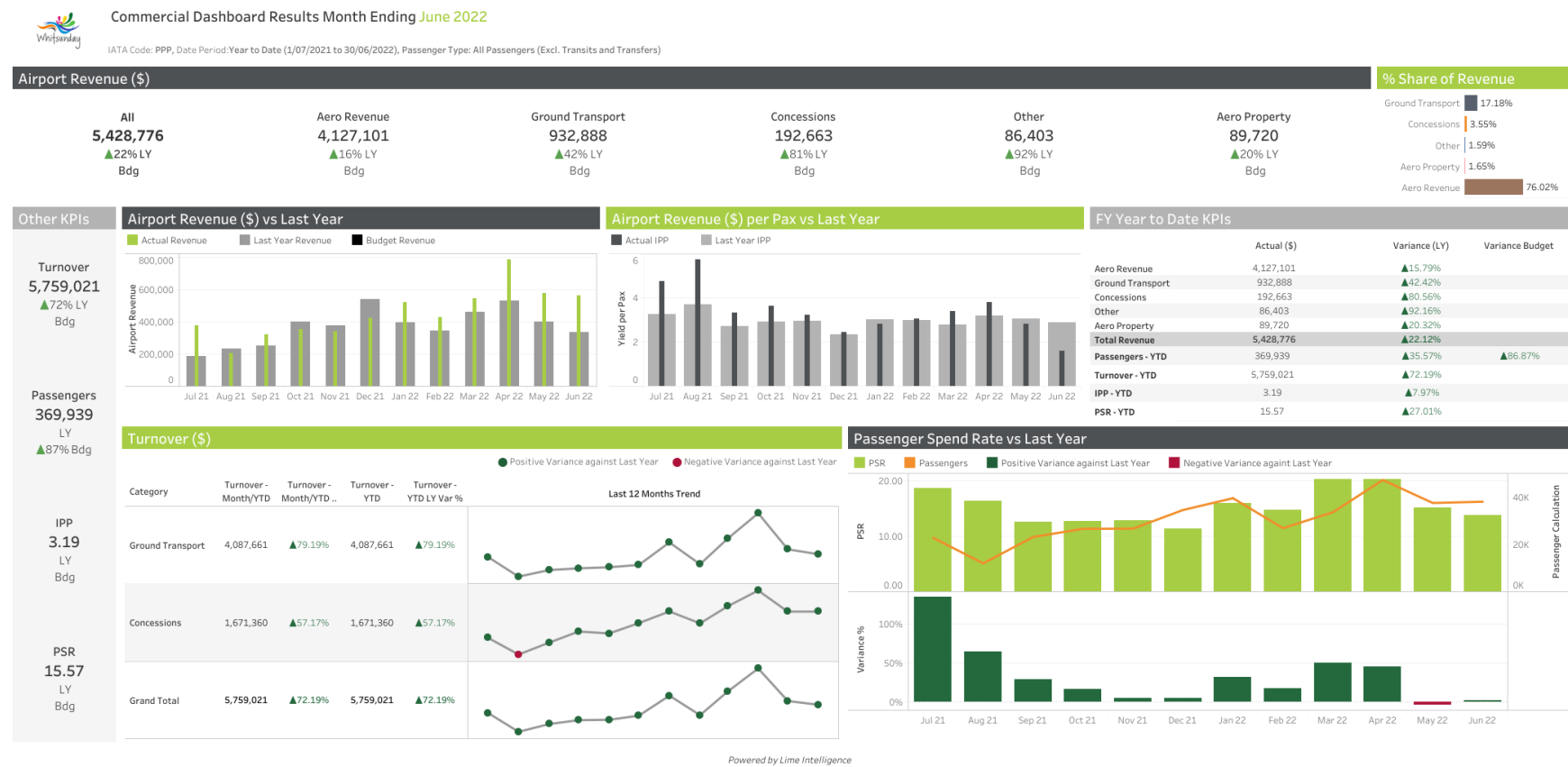
Attachment 13.1.2.1 30 June Financials Data

Passenger Numbers & Load Factors – Year Ending 30 June 2022



Powered by Lime Intelligence

Commerical Dashboard Year Ending 30 June 2022



Whitsunday Airports



Monthly performance report year to 30 June 2022

	2021/22		2020/21
	Actual	Current Budget	Actual
Operating revenue			
Rates and utility charges	(694)	(1,000)	(4,742)
Statutory fees and charges, rental and levies	-	-	-
Sale of goods and major services	4,981,749	5,293,693	3,503,113
Other operating revenue	1,409,971	1,416,438	1,263,727
Operational Government grants and subsidies	-	-	714,000
Total operating revenue	6,391,026	6,709,131	5,476,099
Operating Expenses			
Employee benefits	(980,323)	(1,047,695)	(764,898)
Materials and services	(2,856,416)	(3,108,700)	(2,877,547)
Internal service provider expenditure (Exl.Overheads)	(162,579)	(163,192)	(126,237)
Finance Costs	(471,647)	(512,800)	(639,717)
Depreciation	(1,867,291)	(1,317,807)	(1,575,360)
Total operating costs	(6,338,257)	(6,150,194)	(5,983,758)
Surplus (deficit) from operations Exl.Overheads	52,769	558,936	(507,660)
<i>Internal Corporate Overheads</i>	<i>(414,876)</i>	<i>(414,875)</i>	<i>(757,873)</i>
Surplus (deficit) from operations	(362,107)	144,061	(1,265,533)
Other capital income	417,406	762,057	789,944
Other capital expenses	(427,848)	(138,708)	-
Net result for the period	(372,549)	767,409	(475,588)
Retained surplus (deficit) brought fwd from prior year	(1,049,602)	(1,049,602)	(466,929)
Net result from above	(372,549)	767,409	(475,588)
Transfer from capital for unfunded depreciation	1,411,708	905,540	1,575,360
From (to) capital - items of capital income & expense	427,848	138,708	-
Transfer (to) capital general revenue expended	(1,242,933)	(767,008)	(850,085)
Internal Program Contributions	-	-	-
Surplus/(deficit) available for transfer to reserves	-	-	-
Net transfers from (to) capital reserves	(465,970)	(762,056)	(832,360)
Retained surplus (deficit) funds at period end	(1,291,497)	(767,008)	(1,049,602)
Capital Funding Sources			
General revenue used (excess funds provided)	1,242,933	412,267	850,085
Government Grants and Subsidies	417,406	762,056	789,944
Loans for capital purposes	-	-	-
Physical assets contributed	-	-	-
Disposal proceeds of capital assets	-	-	-
Capital Reserves	260,925	592,416	21,880
Movement in Inter-functions capital loans	-	-	-
Funded depreciation & amortisation expended	455,583	767,008	-
Total capital funding sources	2,376,847	2,533,747	1,661,909
Capital Funding Applications			
Non-current assets	1,354,688	1,512,547	663,074
Total capital asset acquisitions	1,354,688	1,512,547	663,074
Loan redemptions	1,022,159	1,021,200	998,834
Total capital applications	2,376,847	2,533,747	1,661,909
Reserve balances held at beginning of period			
Capital reserve balances	2,786,711	-	2,566,174
Unspent loan and depreciation cash held	-	-	-
Recurrent reserve balances	-	-	200,000
Total reserve cash held at beginning of the period	2,786,711	-	2,766,174
Reserve balances held at the end of period			
Capital reserve balances	2,574,349	2,194,295	2,786,711
Unspent loan and depreciation cash held	-	-	-
Recurrent reserve balances	-	-	-
Retained Surplus (Deficit)	(1,291,497)	(767,008)	(1,049,602)
Total reserve cash held at the end of the period	1,282,852	1,427,287	1,737,109

Whitsunday Airports

Balance Sheet as at 30 June 2022



	2021/22 Actual	2020/21 Actual
Current Assets		
Cash and cash equivalents	1,300,111	1,929,525
Trade and other receivables	700,855	829,486
Prepayments	136,168	112,000
Total Current Assets	2,137,134	2,871,010
Non-current Assets		
Property, plant and equipment	61,050,795	56,341,185
Closing WIP Balance	792,238	3,499,444
Total Non-current Assets	61,843,034	59,840,629
TOTAL ASSETS	63,980,168	62,711,639
Current Liabilities		
Trade and other payables	235,370	294,612
Borrowings	1,604,276	1,508,079
Contract Liabilities	17,259	192,416
Total Current Liabilities	1,856,905	1,995,106
Non-current Liabilities		
Borrowings	19,921,808	21,040,164
Total Non-current Liabilities	19,921,808	21,040,164
TOTAL LIABILITIES	21,778,713	23,035,270
NET COMMUNITY ASSETS	42,201,455	39,676,370
Community Equity		
Capital	31,743,796	28,979,454
Asset revaluation surplus	9,174,806	8,959,806
Capital reserve balances	2,574,349	2,786,711
Unspent loan and depreciation cash held	-	-
Retained surplus (deficiency)	(1,291,497)	(1,049,602)
TOTAL COMMUNITY EQUITY	42,201,455	39,676,369

Shute Harbour Transit Terminal



Monthly performance report year to 30 June 2022

	2021/22		2020/21
	Actual	Current Budget	Actual
Operating revenue			
Rates and utility charges	(12,159)	(13,700)	(10,870)
Statutory fees and charges, rental and levies	-	-	-
Sale of goods and major services	1,158,518	886,100	184,171
Other operating revenue	-	-	33
Total operating revenue	1,706,042	872,400	173,334
Operating Expenses			
Employee benefits	(509,976)	(511,608)	(40,304)
Materials and services	(1,529,041)	(895,137)	(44,658)
Internal service provider expenditure (Exl.Overheads)	(6,495)	-	-
Depreciation	(590,735)	(63,400)	(78,614)
Total operating costs	(2,636,247)	(1,470,144)	(163,575)
Surplus (deficit) from operations Exl.Overheads	(930,205)	(597,744)	9,759
<i>Internal Corporate Overheads</i>	<i>(208,560)</i>	<i>(208,566)</i>	<i>(73,280)</i>
Surplus (deficit) from operations	(1,166,316)	(806,310)	(91,015)
Other capital income/(expenses)	2,867,140	5,284,653	27,869,502
Net result for the period	1,700,824	4,478,343	27,778,487
Retained surplus (deficit) brought fwd from prior year	(2,802,014)	(2,802,014)	(118,342)
Net result from above	1,700,824	4,478,343	27,778,487
Transfer from capital for unfunded depreciation	590,735	63,399	78,614
From (to) capital - items of capital income & expense	2,441,273	-	-
Transfer (to) capital general revenue expended	(4,817,409)	(6,281,814)	(2,671,270)
Internal Program Contributions	-	5,769,012	(1)
Surplus/(deficit) available for transfer to reserves	-	-	-
Net transfers from (to) capital reserves	(7,482,168)	(6,284,653)	(27,869,502)
Retained surplus (deficit) funds at period end	(10,368,758)	(5,057,728)	(2,802,014)
Capital Funding Sources			
General revenue used (excess funds provided)	4,817,409	6,281,814	2,671,270
Government Grants and Subsidies	-	5,284,653	27,869,502
Loans for capital purposes	-	-	-
Physical assets contributed	-	-	-
Disposal proceeds of capital assets	-	-	-
Movement in Inter-functions capital loans	-	-	-
Capital Reserves	6,308,413	1,000,000	2,616,000
Funded depreciation & amortisation expended	-	-	-
Total capital funding sources	11,125,822	12,566,467	33,156,772
Capital Funding Applications			
Non-current assets	11,119,938	12,566,468	33,151,028
Total capital asset acquisitions	11,119,938	12,566,468	33,151,028
Loan redemptions	5,884	-	5,744
Total capital applications	11,125,822	12,566,468	33,156,772
Reserve balances held at beginning of period			
Capital reserve balances	516,647	-	3,132,647
Unspent loan and depreciation cash held	-	-	-
Recurrent reserve balances	-	-	-
Total reserve cash held at beginning of the period	516,647	-	3,132,647
Reserve balances held at the end of period			
Capital reserve balances	1,690,403	516,647	516,647
Unspent loan and depreciation cash held	-	-	-
Recurrent reserve balances	-	-	-
Retained Surplus (Deficit)	(10,368,758)	(5,057,728)	(2,802,014)
Total reserve cash held at the end of the period	(8,678,355)	(4,541,081)	(2,285,367)

Shute Harbour Transit Terminal

Balance Sheet as at 30 June 2022



	2021/22 Actual	2020/21 Actual
Current Assets		
Cash and cash equivalents	(8,678,355)	(2,285,367)
Trade and other receivables	166,721	38,284
Prepayments	3,329,873	4,457,896
Total Current Assets	(5,016,186)	2,210,812
Non-current Assets		
Property, plant and equipment	54,332,794	2,030,669
Closing WIP Balance	6,533,013	50,607,160
Total Non-current Assets	60,865,807	52,637,829
TOTAL ASSETS	55,849,621	54,848,642
Current Liabilities		
Trade and other payables	99,728	8,674
Total Current Liabilities	99,728	8,674
Non-current Liabilities		
Total Non-current Liabilities	-	-
TOTAL LIABILITIES	99,728	8,674
NET COMMUNITY ASSETS	55,749,893	54,839,967
Community Equity		
Capital	63,329,596	56,026,683
Asset revaluation surplus	1,098,652	1,098,652
Capital reserve balances	1,690,403	516,647
Unspent loan and depreciation cash held	-	-
Retained surplus (deficiency)	(10,368,758)	(2,802,014)
TOTAL COMMUNITY EQUITY	55,749,893	54,839,968

Lake Proserpine Campground

Lake Proserpine Campground

Cash Report

From 01 Jul 2021 To 30 Jun 2022

Account	Description	Total Charge	Total GST	GST Exclusive	GST Free	Full GST		Concessional	
					Charge	Charge	GST	Charge	GST
Credit Card Transaction Fees	Credit Card Transaction Fees	212.68	18.21	194.47	0.00	212.68	18.21	0.00	0.00
Day Use/Shower	Day Use/Shower	105.79	9.60	96.19	0.00	105.79	9.60	0.00	0.00
Kiosk - GST Free	Kiosk - GST Free	4,776.82	13.78	4,763.04	4,625.04	151.78	13.78	0.00	0.00
Miscellaneous Revenue	Miscellaneous Revenue	152.13	13.83	138.30	0.00	152.13	13.83	0.00	0.00
Suspense Receipt	Suspense Receipt	56.00	0.00	56.00	56.00	0.00	0.00	0.00	0.00
Total		5,303.42	55.42	5,248.00	4,681.04	622.38	55.42	0.00	0.00
Accomm Revenue									
Unpowered 'bush camping' sites	Unpowered 'bush camping' sites	132,172.04	12,014.64	120,157.40	0.00	132,172.04	12,014.64	0.00	0.00
Accomm Revenue Total		132,172.04	12,014.64	120,157.40	0.00	132,172.04	12,014.64	0.00	0.00
Kiosk									
Ice	Ice	5,550.00	500.03	5,049.97	0.00	5,550.00	500.03	0.00	0.00
Kiosk	Kiosk	33,810.41	3,075.01	30,735.40	56.60	33,753.81	3,075.01	0.00	0.00
Merchandise		2,768.00	251.69	2,516.31	0.00	2,768.00	251.69	0.00	0.00
Wood	Wood	2,991.00	271.79	2,719.21	0.00	2,991.00	271.79	0.00	0.00
Kiosk Total		45,119.41	4,098.52	41,020.89	56.60	45,062.81	4,098.52	0.00	0.00
Grand Total		182,594.87	16,168.58	166,426.29	4,737.64	177,857.23	16,168.58	0.00	0.00

13.1.3 - Annual Christmas Closure 2022

DATE: Wednesday 24 August 2022

TO: Ordinary Council Meeting

AUTHOR: Lyndal O'Neill - Manager Human Resources

AUTHORISING OFFICER: Rodney Ferguson - Chief Executive Officer

PRESENTED FOR: Information

ATTACHMENTS

Nil

PURPOSE

This report seeks the endorsement of Council for the annual Christmas closure of Council for 2022.

OFFICER'S RECOMMENDATION

That Council endorse the closure of Council business centres and depots during the Christmas/New Year period commencing from close of business Thursday 22nd December 2022 and resuming normal operating hours on Tuesday 3 January 2023, noting skeleton crews will be scheduled during this time.

BACKGROUND

Historically Whitsunday Regional Council shuts down over the end of year holiday period (December /January). The community is advised of these changes to Council operations through media releases, notices on Facebook, the Council website and notices in Council public locations such as customer service areas.

The administration centres and library phones are diverted to the call centre who are provided with emergency contacts to respond to any events requiring immediate action, otherwise basic enquiries are handled, and the more complex enquiries are logged for action upon return to the office.

DISCUSSION/CURRENT ISSUE

It is proposed that the annual Christmas closure for Council commencing from close of business Thursday 22nd December 2022 and resuming normal operating hours on Tuesday 3 January 2023

During the closure skeleton crews and /or on-call arrangements will be scheduled for Infrastructure Services, Aviation and Tourism, Local Laws and Innovation and Technology teams to address any urgent matters that may arise.

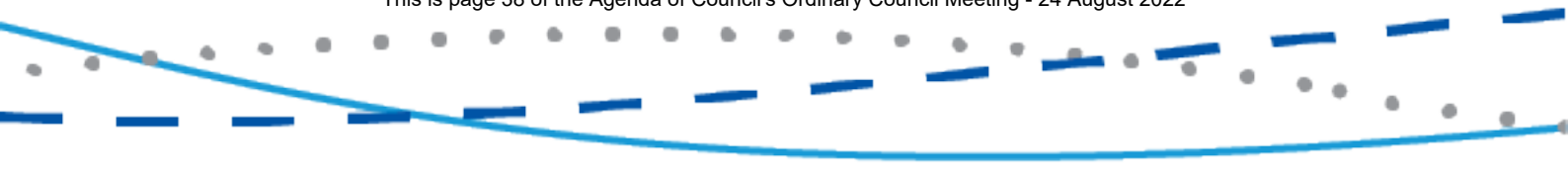
STATUTORY/COMPLIANCE MATTERS

Whitsunday Regional Council Certified Agreement 2020, Clause 6.5 Annual Christmas Closure

STRATEGIC IMPACTS

Through strong and open leadership, develop an organisation with a culture of respect, accountability and community service.

This is page 38 of the Agenda of Council's Ordinary Council Meeting - 24 August 2022



Manage the human resource function in a fair and consistent manner and ensure safety is a key pillar of the organisation's culture.

FINANCIAL IMPLICATIONS

Associated costs are funded from the approved salaries & wages budget and staff use leave allocations during the closure period.

CONSULTATION/ENGAGEMENT

Director Corporate Services
Director Community Services
Director Infrastructure Services
Director Development Services
Chief Executive Officer

RISK ASSESSMENT

N/A

TIMINGS/DEADLINES

The *Whitsunday Regional Council Certified Agreement 2020*, Clause 6.5.1 Annual Christmas Closure, states that *Council will provide notice of closure dates to affected staff by 1 September each year.*

CONFLICT OF INTEREST DECLARATION

Council officers contributing to the preparation and approval of this report have no conflicts of interest to declare.

HUMAN RIGHTS IMPACT

No

ALTERNATIVES CONSIDERED

N/A

13.2.1 - Lease - Part of Land - 125A Mt Nutt Road, Bowen - Amplitel Pty Ltd

DATE: Wednesday 24 August 2022

TO: Ordinary Council Meeting

AUTHOR: Billie Davis - Senior Commercial Officer

AUTHORISING OFFICER: Jason Bradshaw - Director Corporate Services

PRESENTED FOR: Decision

ATTACHMENTS

1. Site Map -125 A Mt Nutt Road, Bowen [**13.2.1.1** - 1 page]
2. Lease Plan - Lease B on SP 150802 - 125A Mt Nutt Road, Bowen [**13.2.1.2** - 1 page]

PURPOSE

To advise Council of a request to enter into consecutive telecommunication leases at 125A Mt Nutt Road. Bowen.

OFFICER'S RECOMMENDATION

That Council authorise the Chief Executive Officer to enter into negotiations and execute two (2) part of land leases over Lot 2 on RP717537, with Amplitel Pty Ltd for consecutive 10-year terms in accordance with Section 236(1)(c)(iii) of the Local Government Regulation 2012 to commence 01 August 2032 and conclude on 31st July 2052.

BACKGROUND

Council resolved at the 13 July 2022 Ordinary Council Meeting to enter into a 10-year lease term with Amplitel (a subsidiary of Telstra) over part of the land at 125A Mt Nutt Road, Bowen.

This lease has been executed by all parties and will expire on 31 July 2032.

DISCUSSION/CURRENT ISSUE

Amplitel's legal representatives have contacted Council, requesting that two (2) further leases be entered into over the same parcel of land for 10-year terms each, making it a total of 30 years that they will hold tenure.

This is common practise for telecommunication leases to have multiple consecutive leases over a period of time usually for a 30-year term.

Council has consecutive leases with other telecommunication providers such as NBN and Optus.

STATUTORY/COMPLIANCE MATTERS

Legal advice has been received to ensure that having three (3) consecutive leases over the parcel of land does not trigger any further compliance/regulatory requirements. As each lease is only 10 years, this does not trigger any further compliance/regulatory requirements and is acceptable for Council to enter into.

STRATEGIC IMPACTS

Lead and improve the organisation's procurement, property and fleet functions across the organisation, including managing the centralised and specialised services to enable and achieve the operational and long-term objectives of Council.

Support the organisation in ensuring appropriate compliance with legislation and to support the elected council in its decision-making processes and obligations as a local government.

FINANCIAL IMPLICATIONS

The new lease fee will commence at 3% increases over the previous years fee.

CONSULTATION/ENGAGEMENT

Executive Manager Procurement, Property & Fleet
McCullough Robertson Lawyers

RISK ASSESSMENT

The lease is a commercial lease provided by Telstra and Amplitel's legal representatives as they have significant legislative obligations under the *Telecommunications Act 1997* and that is incorporated throughout the document. Terms are incorporated and reviewed to ensure that any risks to Council are mitigated and to hold the lessee responsible for the operations and land management occurring within their leased area. Clauses have also been included to ensure they do not disrupt the major Council infrastructure that is on the Premises.

TIMINGS/DEADLINES

The overall of the term of the lease after granting extensions will be for a period of 30 years.

CONFLICT OF INTEREST DECLARATION

Council officers contributing to the preparation and approval of this report have no conflicts of interest to declare.

HUMAN RIGHTS IMPACT

No

ALTERNATIVES CONSIDERED

N/A



Copyright protects the plan/s being ordered by you. Unauthorised reproduction or amendments are not permitted.

13.2.2 - Unconfirmed Minutes - Audit and Risk Committee Meeting

DATE: Wednesday 24 August 2022

TO: Ordinary Council Meeting

AUTHOR: Melanie Douglas - Governance and Councillor Support Officer

AUTHORISING OFFICER: Jason Bradshaw - Director Corporate Services

PRESENTED FOR: Decision

ATTACHMENTS

1. 26 July 2022 - Unconfirmed Minutes - Audit Risk Committee Meeting [**13.2.2.1** - 10 pages]
2. 16 August 2022 Unconfirmed Minutes Audit Risk Committee Meeting [**13.2.2.2** - 4 pages]

PURPOSE

Council is required to review and consider the recommendations of the Audit & Risk Committee. The minutes will also be confirmed by this Committee at the next available meeting.

The Audit & Risk Committee does not have decision-making authority and any recommendations it makes must be endorsed and approved by Council resolution prior to implementation or action.

OFFICER'S RECOMMENDATION

That Council endorse the Unconfirmed Minutes of the Audit & Risk Committee Meetings held on 26 July 2022 and 16 August 2022.

BACKGROUND

Whitsunday Regional's Council's Audit & Risk Committee met on 26 July 2022. Minutes were recorded from this meeting and are provided to Council to consider and review the Committee's recommendations, in accordance with Section 211(1)(c) of the Local Government Regulation 2012.

The primary objective of the Audit & Risk Committee is to promote good corporate governance through the provision of independent assurance, oversight, and advice to Council on matters relating to:

- Internal Audit;
- External Audit;
- Financial Reporting;
- Risk Management;
- Internal Controls; and
- Legislative and Organisational Compliance.

DISCUSSION/CURRENT ISSUE

The following reports were presented at the meeting of the 26 July 2022 and voted in support by the Committee

1. Audit and Risk Committee Priorities Guide - to receive the updated priorities guide for 2022.
2. Draft (Unaudited) General Purpose Financial Statements and the Financial Sustainability Statement for the financial year 2021-22.
3. Monthly Financial Report - to receive copies of the Monthly Financial report for March 2022, Financial statements for the period ending 31 March 2022 and Capital Delivery Report as at 31 May 2022.
4. Business Activities Report - receive the Foxdale Quarry, Whitsunday Water and Waste for the month of April and May 2022.
5. Internal Audit Activity Report for July and the Fraud and Corruption Review Report provided by O'Connor Marsden Associates.
6. Insurance Profile Update for the 2022-23 financial year.
7. Risk Management Update - to receive the updates from previous months and to endorse the Business Continuity Plans for each Department.
8. Human Resources Strategy Update.

Council has the following options:

- Support the recommendations. Council can endorse the Committee's recommendations, receive the minutes of the Audit & Risk Committee's 26 July 2022 meeting, and approve actions arising from that meeting: or
- Seek to amend the recommendations. If on review, Council require clarification on any of the recommendations or actions arising and wishes to amend them, then this is the appropriate opportunity to address any concerns or issues with the minutes and the recommendations and actions arising therein.

The Meeting of 16 August was dedicated to the confirmation of the audited Annual Financial Statements 2021/22 and the Closing Audit report for the 2022 financial year. The Closing audit report provided Council with an unmodified audit opinion for the financial statements and raised only one matter for management action for the current year.

STATUTORY/COMPLIANCE MATTERS

Audit and Risk Committee Charter clause 3.9.
Local Government Regulation 2012

STRATEGIC IMPACTS

Support the organisation in ensuring appropriate compliance with legislation and to support the elected council in its decision-making processes and obligations as a local government.

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: The Mayor and Councillors are provided with relevant, accurate and timely advice and support in accordance with approved levels of service.

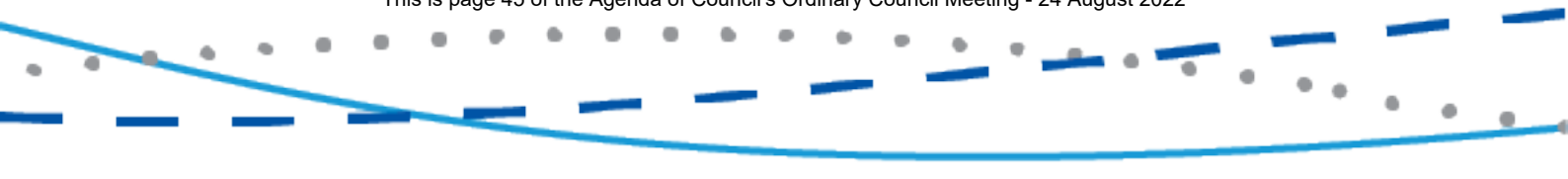
FINANCIAL IMPLICATIONS

Financial Implications are managed within the existing budgets and delegations.

CONSULTATION/ENGAGEMENT

Audit and Risk Committee Chairman

This is page 45 of the Agenda of Council's Ordinary Council Meeting - 24 August 2022



RISK ASSESSMENT

Council risks non-compliance with the Audit & Risk Committee Constitution if they do not consider and review the recommendations of the Committee.

TIMINGS/DEADLINES

Minutes are to be presented to the next available Council Meeting.

CONFLICT OF INTEREST DECLARATION

Council officers contributing to the preparation and approval of this report have no conflicts of interest to declare.

HUMAN RIGHTS IMPACT

No

ALTERNATIVES CONSIDERED

N/A



Minutes of the Audit & Risk Committee Meeting held on Tuesday 26th July 2022 at Council Chambers, 67 Herbert Street, Bowen

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

Committee Members Present:

Graham Webb (Chair); John Finlay; Cr John Collins (via teleconference); Cr Mike Brunker.

Council Officers Present:

Rod Ferguson (Chief Executive Officer); Jason Bradshaw (Director Corporate Services); James Ngoroyemoto (Manager Governance and Administration); Leah Bradley (Manager Financial Services); Julie Moller (Manager - Strategic Finance); Lyndal O'Neill (Manager Human Resources); Matthew Monaghan (William Buck); Junaide Latif (William Buck); Sabrina Frank (Queensland Audit Office); Wayne Gorrie (O'Connor Marsden); Rebekah Sinclair - (Governance and Legal Coordinator - WRC); Melanie Douglas - Secretary (Governance and Risk Officer - WRC)

Guests Presenters via teleconference

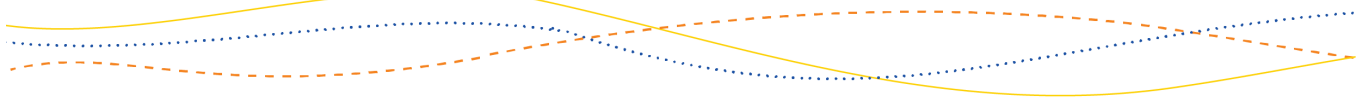
Matthew Monaghan (William Buck); Sabrina Frank (Queensland Audit Office); Wayne Gorrie (O'Connor Marsden)

The meeting commenced at 9.01am

The meeting adjourned for morning tea at 10.01am

The meeting reconvened from morning tea at 10.18am

The meeting closed at 11.55am



1.0.1 Apologies/Leave of Absence

There were no apologies for the meeting.

~~~~~

**2 DECLARATIONS OF INTEREST**

**2.0.1 Declarations of Interest - Agenda**

The Audit and Risk Committee Chair, Mr. Graham Webb declared the following at the meeting:

*I wish to declare a conflict of interest, in that my son works for McCullough Robertson Lawyers, who do work for Council as part of the legal services panel adopted by Council. I also wish to declare that my business colleague Gary Kellar through his company Reinforcements P/L has been engaged by council to assist with a review of the 'climate hub' activity operated through Whitsunday Regional Council.*

*Neither of these interests will impact my role as Chair of the Audit & Risk Committee, but I make the disclosures for openness and completeness.*

~~~~~

3 CONFIRMATION OF MINUTES

3.1 2022/07/26.01 Confirmation of Minutes

Moved By: MR J FINLAY

Seconded By: CR J COLLINS

That the Committee confirms the Minutes of the Audit and Risk Committee Meeting held on 10 May 2022 subject to item 4.2.2 should read "Leah Bradley."

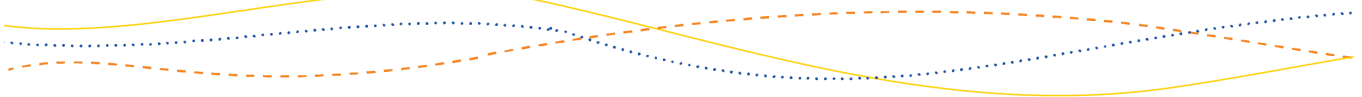
MEETING DETAILS

Referring to page 14 JM confirmed JF question from the previous meeting, that it was a formula error, and this has since been resolved.

The motion was Carried 4/0.

CARRIED

~~~~~



#### 4.1 AUDIT AND RISK COMMITTEE REPORTS

##### 4.1.1 2022/07/26.02 Chief Executive Officer Briefing Update

Moved By: MR J FINLAY

Seconded By: MR G WEBB

**That the Audit and Risk Committee receive the verbal update from the Chief Executive Officer as follows:**

"Mr Chair and Members

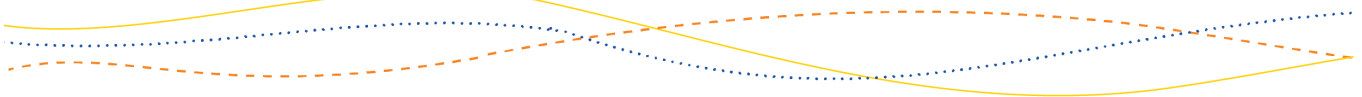
An update on issues before Council since the last meeting of this committee:

Matters raised previously and still pending

1. **Stratford Road/Bravus Mining** - Currently awaiting legal advice regards the proposal put by Bravus. Expecting a response to them shortly.
2. **Enterprise Bargaining** - Matters are on-going.
3. **Legal Matters** - the following matters are currently being dealt with:
  - a. **Lagoon Pool** - expect that a pre-trial mediation will be set down toward the end of 2022.
  - b. **Whitsunday Paradise** - Planning appeal - set for hearings week beginning 15<sup>th</sup> August 2022
  - c. **Botanica Short Term Accommodation** (Planning appeal) - mediation session held, experts preparing reports.
  - d. **Port of Airlie** - 2 Planning appeals before the Court for Review 17<sup>th</sup> August and 14<sup>th</sup> Sept respectively.
  - e. **One Whitsunday Shingley Beach** - (Planning Appeal) - appeal lodged.
  - f. **Daniel** - Sugar Loaf Road (Planning Appeal) - 1 lot into 4 - appeal against road conditions.

#### 4. Contracts

- a. Proserpine Entertainment Centre - Final Certificate issued and first show held 21st July. Still some operational and maintenance issues but able to operate.
- b. Flagstaff Hill - Lease awarded and expected opening on 31st July 2022.
- c. Shute Harbour - Superintendent to close out contract issues and most resolved. Contractor has provided documentation regards operational manuals and certification as requested.
5. **Covid 19 update** - Between June 1 and July 15<sup>th</sup> we had 41 staff confirmed with Covid but that did not include those looking after family with either Covid or the flu. High impact on operations and expected to continue through winter.
6. **Leadership Development Program** - Final two-day workshop held 23/24<sup>th</sup> May attended by ELT and MMG members. Focus on 'living' Council's values, improving communication across the organisation, and developing coaching skills. Very good program that has created noticeable improvement in communications and relationship across whole of Management team.
7. **External Reviews** - Presented update on the review of Development Application processes to Council on 20th July 2022.





8. Climate Hub - Review completed and report currently with Director Community Services.

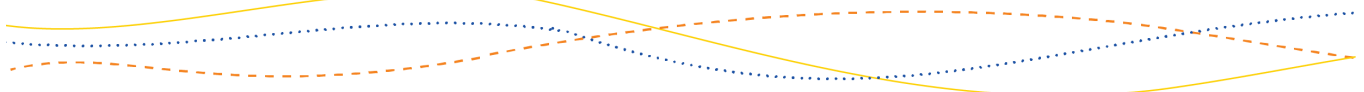
### **New Matters**

1. **By-Election for Mayor** - Former Mayor Andrew Willcox was declared successful to the Federal Seat of Dawson on 14 June 2022 and resigned the next day. ECQ have now released a timetable for the By-Election:

|                                            |                                 |
|--------------------------------------------|---------------------------------|
| <b>Notice of Election</b>                  | <b>Friday, 15 July 2022</b>     |
| <b>Close of Rolls</b>                      | <b>Thursday, 21 July 2022</b>   |
| <b>Close of Nominations</b>                | <b>Monday, 25 July 2022</b>     |
| <b>Election Day</b>                        | <b>Saturday, 13 August 2022</b> |
| <b>Last day for return of postal votes</b> | <b>Tuesday, 23 August 2022</b>  |

Estimated cost is \$348,000 based upon a 100% voter turnout but in looking at the makeup of the estimate there seems little scope to reduce the cost significantly. 2020 Election (5 Divisions only) \$225,000.

2. **Budget** - 2022/23 Budget adopted 24<sup>th</sup> June 2022.
3. **Deputy Mayor/Acting Mayor Role** - Cr Bruncker stood down from the deputy Mayor role on 20 July and Council appointed Cr Collins to the role of Acting Mayor noting there were then vacancies in both Mayor and Deputy Mayor position. Once a Mayor is appointed then Council will choose another Deputy Mayor.
4. **Grants Commission** - Strangely the Commission has to date not informed Council as to the 2022/23 Grant nor what other Councils will be receiving. Aside from a letter in December 2021 and advice of forward payments received in June there has been no correspondence received from the Commission since the methodology was reviewed in late 2021. Council will consider a motion to the LGAQ Conference.
5. **Housing Shortage** - Like other parts of Australia the Whitsundays is experiencing a severe housing shortage heightened by a lack of labour and materials that would allow investors to build more accommodation quickly. Applicants for roles with Council raise concerns with HR over the lack of housing and we have taken the step to hold one unit formerly occupied by a staff member for use as temporary accommodation for new key staff for a period up to three months. Market rental is paid by the employee but it gives them time to secure longer term accommodation.
6. **Whitsunday Sports Park** - discussion held yesterday with Department of State Development, Infrastructure Local Government and Planning representatives regards Council's application to Queensland Treasury to extend the loan term. Seeking clarity now on freeholding of the site to better inform the state government agencies involved.
7. **CEO Recruitment** - dependant on discussions with the new Mayor but at the latest the process will need to begin in early October to allow for new CEO to commence by late February/early March 2023. That will allow that person to be closely involved in preparation of the 2023/24 Operational Plan and Budget."



#### MEETING DETAILS

The motion was Carried 4/0.

**CARRIED**

~~~~~

The Chairman requested that the below item be addressed at this time of the meeting.

~~~~~

#### 4.3 INTERNAL AUDIT

##### 4.3.1 2022/07/26.03 Internal Audit Activity Report

Moved By: CR J COLLINS

Seconded By: CR M BRUNKER

That the Audit and Risk Committee:

1. receive from Internal Audit Activity Report for July 2022 from O'Connor Marsden Associates; and
2. endorse the Fraud and Corruption Review Report and recommendations contained within the report.

#### MEETING DETAILS

The motion was Carried 4/0.

**CARRIED**

~~~~~

4.1 AUDIT AND RISK COMMITTEE REPORTS

4.1.2 2022/07/26.04 Audit and Risk Committee Priorities Guide

Moved By: CR J COLLINS

Seconded By: MR J FINLAY

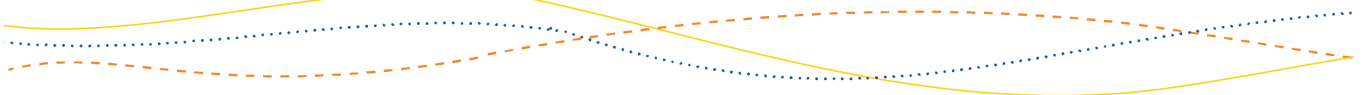
That the Audit and Risk Committee receive the current update on the Priorities Guide.

MEETING DETAILS

The motion was Carried 4/0.

CARRIED

~~~~~



**4.1 AUDIT AND RISK COMMITTEE REPORTS**

**4.1.3 2022/07/26.05 Audit Recommendations Update**

**Moved By: CR M BRUNKER**

**Seconded By: MR G WEBB**

**That the Audit and Risk Committee receive the progress update.**

**MEETING DETAILS**

The motion was Carried 4/0.

~~~~~

4.2 FINANCIAL REPORTING

4.2.1 2022/07/26.06 Draft (Unaudited) General Purpose Financial Statements and The Financial Sustainability Statement for The Financial Year 2021-22

Moved By: MR J FINLAY

Seconded By: CR M BRUNKER

That the Audit & Risk Committee endorse the draft (unaudited) General Purpose Financial Statements and the Financial Sustainability Statement for the financial year 2021/22 (2021/22 Financial Statements), for submission to the Auditor-General of Queensland for audit as required by Section 212 of the Local Government Regulation 2012 (Qld).

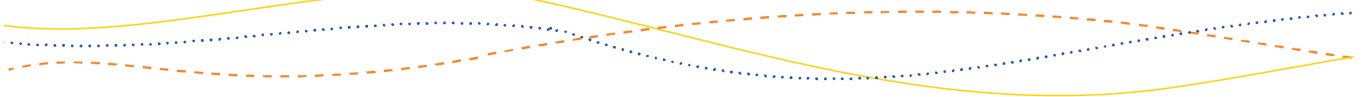
MEETING DETAILS

Director Corporate Services acknowledged and thanked his staff for their efforts and for the timeliness of year end and cooperation with the contract auditors.

The motion was Carried 4/0.

CARRIED

~~~~~



**4.2 FINANCIAL REPORTING**

**4.2.2 2022/07/26.07 Monthly Financial Report**

**Moved By: MR G WEBB**

**Seconded By: CR M BRUNKER**

**That the Audit and Risk Committee receive the**

- a) Monthly Financial Report - May 2022**
- b) Financial Statements for the period ended 31 May 2022; and**
- c) Capital Delivery Report as at 31 May 2022.**

**MEETING DETAILS**

The motion was Carried 4/0.

**CARRIED**

~~~~~

4.2 FINANCIAL REPORTING

4.2.3 2022/07/26.08 Business Activities Reports

Moved By: CR J COLLINS

Seconded By: CR M BRUNKER

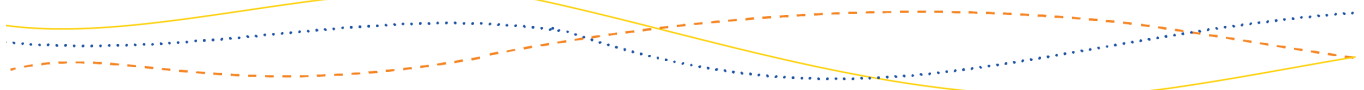
That the Audit and Risk Committee receive the:

- a) Foxdale Quarry Report - April and May 2022; and**
- b) Whitsunday Water and Waste Operational Report - April and May 2022.**

The motion was Carried 4/0.

CARRIED

~~~~~



**4.4 FINANCIAL REPORTING**

**4.4.1 2022/07/26.09 QAO Self-Assessment**

**Moved By: MR G WEBB**

**Seconded By: CR J COLLINS**

**That the Audit and Risk Committee notes the summarised report and submitted self-assessment response to Queensland Audit Office, on the current level of maturity assessed and evidence of Councils progress in achieving and maintaining sustainable services, through improved asset management.**

**MEETING DETAILS**

The motion was Carried 4/0.

**CARRIED**

~~~~~

4.4 EXTERNAL AUDIT

4.4.1 2022/07/26.10 External Audit Report - May 2022

Moved By: MR J FINLAY

Seconded By: MR G WEBB

That the Audit and Risk Committee receive the;

- a) Briefing Paper from the Queensland Audit Office dated 10 May 2022; and**
- b) the Interim Management Report 2022.**

MEETING DETAILS

The motion was Carried 4/0.

CARRIED

~~~~~

**4.4 EXTERNAL AUDIT**

**4.4.2 2022/07/26.11 External Audit Report - July 2022**

**Moved By: MR J FINLAY**

**Seconded By: CR J COLLINS**

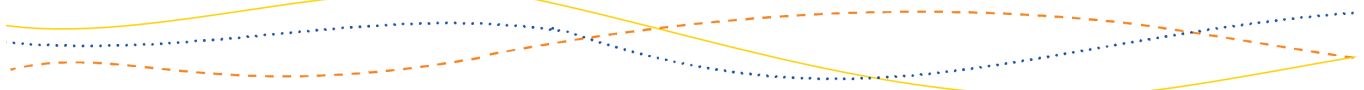
**That the Audit and Risk Committee receive the external audit report.**

**MEETING DETAILS**

The motion was Carried 4/0.

**CARRIED**

~~~~~



4.5 INTERNAL CONTROLS/RISK COMPLIANCE

4.5.1 2022/07/26.12 Insurance Profile Update

Moved By: MR J FINLAY

Seconded By: CR J COLLINS

That the Audit and Risk Committee receive the insurance coverage update report for the 2022-2023 financial year.

MEETING DETAILS

The motion was Carried 4/0.

CARRIED

~~~~~

**4.5 INTERNAL CONTROLS/RISK COMPLIANCE**

**4.5.2 2022/07/26.13 Risk Management Update**

**Moved By: MR G WEBB**

**Seconded By: MR J FINLAY**

**That the Audit and Risk Committee;**

- a) receive the progress update on the risk management continuous improvement plan 2021-23.**
- b) receive the progress update on the Strategic Risks; and**
- c) endorse the following Business continuity plans;**
  - a. Office of Chief Executive and Mayor Business Continuity Plan**
  - b. Corporate Services Business Continuity Plan**
  - c. Community Services Business Continuity Plan**
  - d. Development Services Business Continuity Plan**
  - e. Infrastructure Services Business Continuity Plan.**

**MEETING DETAILS**

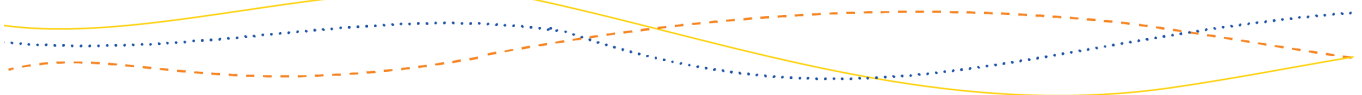
The motion was Carried 4/0.

**CARRIED**

~~~~~

The meeting closed at 11.55am

~~~~~





# **Minutes of the Audit & Risk Committee Meeting held on Tuesday 16<sup>th</sup> August 2022 via teleconference**



**Committee Members Present:**

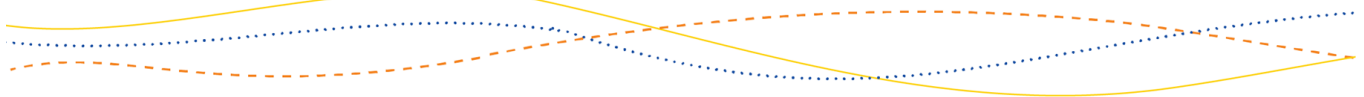
Graham Webb (Chair); John Finlay; Cr John Collins; Cr Mike Brunker.

**Council Officers Present:**

Rod Ferguson (Chief Executive Officer); Jason Bradshaw (Director Corporate Services); Leah Bradley (Manager Financial Services); Julie Moller (Manager - Strategic Finance); Matthew Monaghan (William Buck); Sabrina Frank (Queensland Audit Office); Wayne Gorrie (O'Connor Marsden); Melanie Douglas - Secretary (Governance and Risk Officer - WRC)

The meeting commenced at 9.16am

The meeting closed at 9.45am



**1.0.1 Apologies/Leave of Absence**

There were no apologies for the meeting.

~~~~~

2 DECLARATIONS OF INTEREST

2.0.1 Declarations of Interest - Agenda

There were no declarations made for the meeting.

~~~~~

*The Chairman requested that the below item be addressed at this time of the meeting.*

~~~~~

3 EXTERNAL AUDIT

3.2.1 Queensland Audit Office - Closing Audit Report 2022

RESOLUTION 2022/08/16.01

Moved By: CR M BRUNKER

Seconded By: MR J FINLAY

That the Audit and Risk Committee receive the 2022 Closing Audit Report from the Queensland Audit Office dated 11 August 2022.

MEETING DETAILS

The changes to the Annual Financial Statements and the Audit Report content were discussed in detail and the audit issues identified and discussed. Director Corporate Services, Jason Bradshaw thanked his staff Leah Bradley, Manager Financial Services and Manager Strategic Finance Julie Moller for their efforts with the preparation of the Annual Financial Statements for 2021/22. The Director also acknowledged the efforts of QAO's Matthew Monaghan and team for their assistance.

The motion was Carried 4/0.

~~~~~

**RESOLUTION 2022/08/16.02**

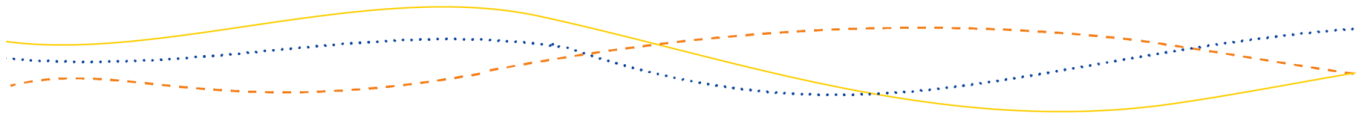
**Moved By: Mr G WEBB**

**Seconded By: Mr J FINLAY**

**The Chairman moved a motion on behalf of the members of the committee to extend their appreciation and thanks to Leah Bradley, Manager Financial Services and Manager Strategic Finance Julie Moller for their efforts in preparation of the statements and acknowledged the delivery of an unmodified audit opinion and noted the performance of Council in keeping all ratios within the financially sustainable target range.**

**MEETING DETAILS**

The motion was Carried 4/0.



~~~~~  
3 AUDITED FINANCIALS STATEMENTS - 2021/22
3.1 Audited Financial Statements - 2021/22

RESOLUTION 2022/08/16.01

Moved By: Mr G WEBB

Seconded By: Mr J FINLAY

That the Audit and Risk Committee endorse the signing of the Audited Financial Statements for the 2021/22 Financial Year by the Acting Mayor and Chief Executive Officer.

MEETING DETAILS

The changes to the Annual Financial Statements 2021/22 were discussed in detail along with the matters arising since the Unaudited Financial Statements 2021/22 were presented.

The motion was Carried 4/0.

~~~~~  
**The meeting closed at 9.45am**  
~~~~~

13.2.3 - Audited Financial Statement 2021/22 and Closing Audit Report

DATE: Wednesday 24 August 2022

TO: Ordinary Council Meeting

AUTHOR: Leah Bradley - Manager - Financial Services

AUTHORISING OFFICER: Jason Bradshaw - Director Corporate Services

PRESENTED FOR: Information

ATTACHMENTS

1. 2022 Whitsunday Regional Council financial statements - signed [13.2.3.1 - 43 pages]
2. WRC 2022 Closing Report [13.2.3.2 - 17 pages]

PURPOSE

To present the Audited Financial Statements for the 2021/22 Financial Year and to present the closing audit report and opinion from the Queensland Audit Office.

OFFICER'S RECOMMENDATION

That Council receive the Audited Financial Statements for the 2021/22 Financial Year and the Closing Audit Report from the Queensland Audit Office.

BACKGROUND

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

DISCUSSION/CURRENT ISSUE

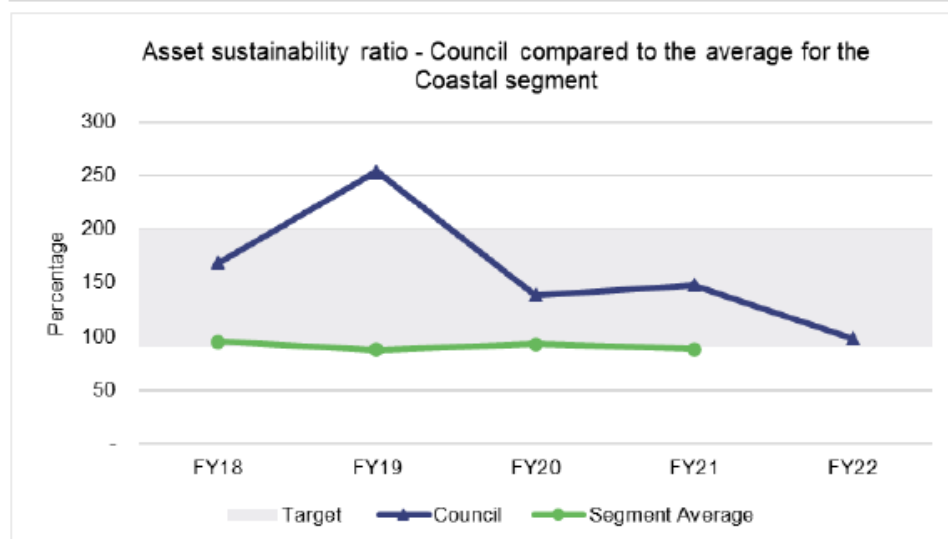
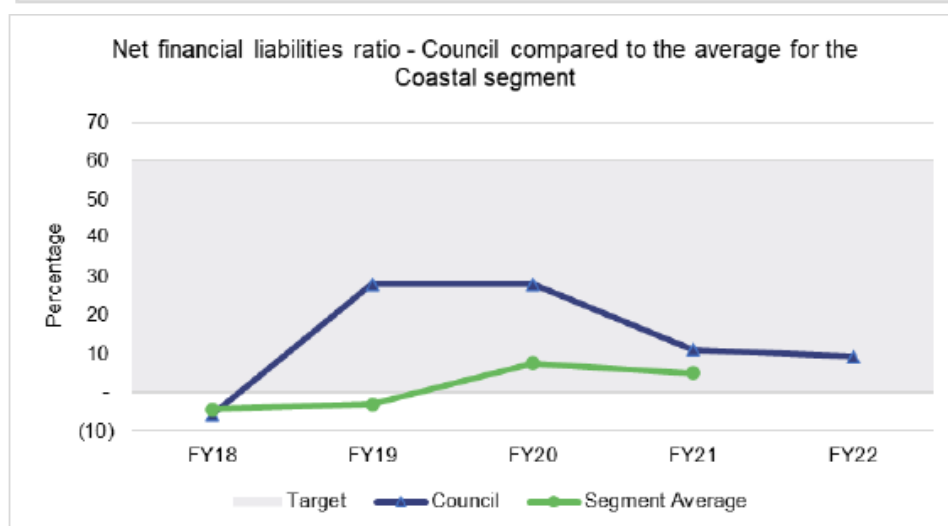
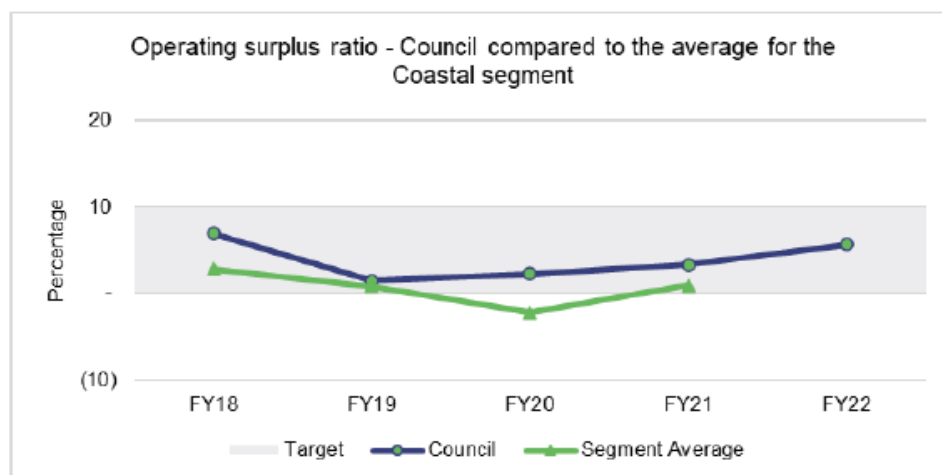
The 2021/22 financial statements and the analysis and comments of the Queensland Audit Office are contained in the attachments to this report. Council has reported a net operating surplus of \$7.4M, a Net Result for the year of \$34.5M and a total written down value of assets of \$1.2B.

Council has received an Unmodified Audit Opinion for the Annual Financial Statements and although there were changes identified to the unaudited financial statements, these were not considered significant changes. Changes were made to the wording of some Notes as well as the recognition of a provision for backpay and leave liability increases relating to the proposed Certified Agreement for the 2021/22 Financial Year (FY) as agreed by Unions and still to be voted on by staff. In addition, there was a movement of the Waste Levy recognition between current and non-current liabilities with the Closing Report detailing the drivers of the change in figures reported in the previous Financial Year.

Council's 'Financial Sustainability' has again been assessed at a low risk as all three five-year averaged ratios are within the target range. The Operating Surplus ratio is averaged at 3.82% (target 0%-5%), the Net Financial Liabilities Ratio is averaged at 9.83% (target < 60%) and the Asset Sustainability Ratio is averaged at 161.15% (target >90%).

The overall result is a positive one for Council and highlights the improvements being made to the financial management within Council are realising results and this is reflected in the audit receiving an unmodified opinion and, in the timeliness, and presentation of the financial statements. There are improvements over last year which is pleasing and while the capital works and recovery projects are almost finalised, the Council remains in a stable financial position.

The graphs below show the trends of financial performance over recent years.



During the external audit, Council is assessed on its effectiveness of financial statements preparation process using a traffic light system. Council has seen improvements from the previous Financial Year amber light for the control environment to report green lights across all of the various assessment criteria for 2021/22. This assessment encompasses both the Financial Statement preparation maturity and the internal control environment.

Internal control issues by COSO element	Number of significant deficiencies		Number of deficiencies		Rating
	Current year issues	Prior year unresolved issues	Current year issues	Prior year unresolved issues	
Control environment <i>Structures, policies, attitudes and values that influence daily operations</i>	-	-	-	-	●
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>	-	-	-	-	●
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>	-	-	-	-	●

Our ratings: **Effective** – No significant deficiencies identified; **Partially effective** – One significant deficiency identified; **Ineffective** – More than one significant deficiency identified.

QAO have reported one Low Risk financial reporting issue raised in relation to the timing of capitalisation of work in progress and one Moderate Risk prior-year unresolved issues. Management responses have been provided in the Closing Report and Council considers the recommendations appropriate.

Council will continue to prioritise achieving the sustainability measures, ensuring the Financial Statement maturity levels remain strong whilst reviewing opportunities for further improvement and refinement as well as ensuring the internal control environment across the organisation remains strong. A copy of the closing report is attached which provides additional information.

All audit timeframes have been met and the final statements will be published into the Annual Report. The financial statements were endorsed by the Audit and Risk Committee on the 16th August 2022 and signed off by the Queensland Audit Office on 18th August 2022.

STATUTORY/COMPLIANCE MATTERS

The finalisation of the audited financial statements for the 2021/22 financial year will ensure that Council complies with the requirements of the local government legislation and the relevant accounting and auditing standards.

The financial sustainability assessment that is referenced in section four of the Closing Report rates Council's sustainability risk as low with all key financial ratios within the accepted guidelines.

STRATEGIC IMPACTS

Maximise the organisation's financial performance, achieving a high level of customer service, productivity and efficiency through strategic direction, expert advice and leadership. Support the organisation in ensuring appropriate compliance with legislation and to support the elected council in its decision-making processes and obligations as a local government.

FINANCIAL IMPLICATIONS

The financial sustainability is addressed through the audit report and the financial performance of Council is visible in the financial reports that have been audited against accounting standards. There are no further financial impacts and Council remains in a financially sustainable position.

CONSULTATION/ENGAGEMENT

Director Corporate Services

WRC Audit and Risk Committee

Jason Bradshaw - Director Corporate Services

Queensland Audit Office through contract Auditors - William Buck – Matthew Monaghan

Julie Moller – Manager Strategic Finance

Katie Coates – Management Accountant

RISK ASSESSMENT

This Audit Report references Council's financial sustainability as a low risk indicating that Council will continue to operate and manage any unforeseen financial impacts at this time.

TIMINGS/DEADLINES

Under the provisions of Section 213 of the Local Government Regulation 2012 this report is known as the auditor-general's observation report, and it must be presented to the next ordinary meeting of Council.

CONFLICT OF INTEREST DECLARATION

Council officers contributing to the preparation and approval of this report have no conflicts of interest to declare.

HUMAN RIGHTS IMPACT

Section 58 of the *Human Rights Act 2019* specifies required conduct for public entities when acting or making a decision. Sections 15-37 of the *Human Rights Act 2019* identifies the human rights a public entity must consider in making a decision. The human rights relevant to this decision are as follows:

- Section 19 – Freedom of movement.
- Section 21 – Freedom of expression.
- Section 24 – Right to own property and not be arbitrarily deprived of property.

- Section 27 – Cultural rights – generally – all persons with a particular cultural, religious, racial or linguistic background have the right to enjoy their culture, to declare and practice their religion and use their language.
- Section 28 – Cultural rights – Aboriginal peoples and Torres Strait Islander peoples.

This decision does not limit the above identified human rights.

ALTERNATIVES CONSIDERED

N/A

Whitsunday Regional Council
Financial Statements
For the year ended 30 June 2022



Table of contents

Key Financial Statements		Page
Statement of Comprehensive Income		1
Statement of Financial Position		2
Statement of Changes in Equity		3
Statement of Cash Flows		4
Notes to the Financial Statements		
Note		
1	Information about these financial statements	5
2	Analysis of results by function	6
3	Revenue	8
4	Other capital income	10
5	Employee benefits	10
6	Materials and services	11
7	Finance costs	11
8	Capital expenses	11
9	Cash and cash equivalents	11
10	Trade and other receivables	12
11	Inventories	13
12	Other assets	13
13	Investment property	13
14	Property, plant and equipment	15
15	Contract balances	22
16	Leases	22
17	Trade and other payables	25
18	Provisions	25
19	Borrowings	26
20	Asset revaluation surplus	27
21	Commitments for expenditure	28
22	Events after the reporting period	28
23	Contingent liabilities	28
24	Superannuation	29
25	Reconciliation of net result for the year to net cash inflow from operating activities	29
26	Reconciliation of liabilities arising from financing activities	30
27	National competition policy	30
28	Controlled entities that have not been consolidated	32
29	Transactions with related parties	32
30	Prior period adjustments	33
Management Certificate		
Independent Auditor's Report		
Financial Sustainability		
Current-year Financial Sustainability Statement		
Certificate of Accuracy - for the Current-year Financial Sustainability Statement		
Independent Auditor's Report		
Unaudited Long Term Financial Sustainability Statement		
Certificate of Accuracy - for the Long Term Financial Sustainability Statement		

Whitsunday Regional Council

Statement of Comprehensive Income For the year ended 30 June 2022

	Note	2022 \$	Restated 2021 \$
Income			
Revenue			
Recurrent revenue			
Rates and levies	3 (a)	91,390,581	87,947,002
Sale of goods and major services	3 (b)	14,675,788	10,885,044
Fees and charges	3 (c)	4,201,420	3,787,654
Interest received		910,236	1,144,928
Sales of contract and recoverable works		7,229,938	4,715,834
Rental income		288,188	357,555
Grants, subsidies, contributions and donations	3 (d) (i)	9,829,633	12,728,063
Other recurrent income	3 (e)	2,473,962	2,319,937
Total recurrent revenue		130,999,746	123,886,017
Capital revenue			
Grants, subsidies, contributions and donations	3 (d) (ii)	62,299,790	75,076,789
Other capital income	4	754,400	142,027
Total capital revenue		63,054,190	75,218,816
Total income	2 (b)	194,053,936	199,104,833
Expenses			
Recurrent expenses			
Employee benefits	5	(36,155,112)	(35,561,207)
Materials and services	6	(54,446,386)	(49,878,271)
Finance costs	7	(4,403,786)	(4,309,478)
Depreciation and amortisation			
Property, plant and equipment	14	(28,711,961)	(28,018,151)
Right of use assets	16	(490,710)	(456,065)
Total recurrent expenses		(124,207,955)	(118,223,172)
Capital expenses	8	(35,953,228)	(22,042,319)
Total expenses	2 (b)	(160,161,183)	(140,265,491)
Net result		33,892,753	58,839,342
Other comprehensive income			
Items that will not be reclassified to net result			
Increase/(decrease) in asset revaluation surplus	20	5,247,434	(3,030,028)
Total other comprehensive income for the year		5,247,434	(3,030,028)
Total comprehensive income for the year		39,140,187	55,809,314

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

Whitsunday Regional Council

Statement of Financial Position As at 30 June 2022

		2022	Restated 2021	Restated 1 July 2020 (Note 30)
	Note	\$	\$	\$
Current assets				
Cash and cash equivalents	9	86,724,823	78,617,064	68,775,501
Trade and other receivables	10 (a)	12,343,398	13,517,398	11,900,757
Inventories	11	1,633,523	1,620,636	1,330,586
Contract assets	15 (a)	13,473,912	9,547,416	9,492,762
Other assets	12	5,337,327	4,982,283	6,374,837
		119,512,983	108,284,797	97,874,443
Non-current assets held for sale		2,910,000	2,696,400	315,000
Total current assets		122,422,983	110,981,197	98,189,443
Non-current assets				
Trade and other receivables	10 (b)	25,000	37,000	21,000
Investment property	13	2,040,000	1,930,000	1,800,000
Property, plant and equipment	14	1,207,885,238	1,164,776,760	1,130,262,190
Right of use assets	16	1,905,661	2,024,299	1,833,351
Total non-current assets		1,211,855,899	1,168,768,059	1,133,916,541
Total assets	2 (b)	1,334,278,882	1,279,749,256	1,232,105,984
Current liabilities				
Trade and other payables	17	14,856,998	17,987,222	26,338,220
Contract liabilities	15 (b)	5,614,986	7,008,824	7,042,906
Provisions	18	11,536,892	8,974,563	5,740,066
Borrowings	19	5,548,994	5,328,316	5,114,670
Lease liabilities	16	403,872	289,821	257,462
Total current liabilities		37,961,742	39,588,746	44,493,324
Non-current liabilities				
Trade and other payables	17	4,358,035	-	-
Provisions	18	22,556,735	9,085,820	7,931,719
Borrowings	19	68,907,094	74,338,715	79,540,469
Lease liabilities	16	1,523,099	1,719,866	1,594,616
Total non-current liabilities		97,344,963	85,144,401	89,066,804
Total liabilities		135,306,705	124,733,147	133,560,128
Net community assets		1,198,972,177	1,155,016,109	1,098,545,856
Community equity				
Asset revaluation surplus	20	362,680,627	357,433,193	360,463,221
Retained surplus		836,291,550	797,582,916	738,082,635
Total community equity		1,198,972,177	1,155,016,109	1,098,545,856

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

Whitsunday Regional Council

Statement of Changes in Equity For the year ended 30 June 2022

	Note	Total		Retained surplus		Asset revaluation surplus Note 20	
		2022 \$	2021 \$	2022 \$	2021 \$	2022 \$	2021 \$
Balance at beginning of year		1,155,016,109	1,098,545,856	797,582,916	738,082,635	357,433,193	360,463,221
Assets not previously recognised	14	4,815,881	660,939	4,815,881	660,939	-	-
Restated opening balances		1,159,831,990	1,099,206,795	802,398,797	738,743,574	357,433,193	360,463,221
Net result		33,892,753	58,839,342	33,892,753	58,839,342	-	-
Other comprehensive income for the year							
Revaluations:							
Property, plant & equipment	14	5,274,934	(3,046,287)	-	-	5,274,934	(3,046,287)
Change in value of future rehabilitation costs	20	(27,500)	16,259	-	-	(27,500)	16,259
Total comprehensive income for year		39,140,187	55,809,314	33,892,753	58,839,342	5,247,434	(3,030,028)
Balance at end of year		1,198,972,177	1,155,016,109	836,291,550	797,582,916	362,680,627	357,433,193

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

Whitsunday Regional Council

Statement of Cash Flows For the year ended 30 June 2022

	Note	2022 \$	2021 \$
Cash flows from operating activities			
Receipts from customers		131,755,391	122,398,604
Payments to suppliers and employees		(101,960,069)	(103,922,428)
Interest received		910,236	1,163,865
Rental income		288,188	357,555
Non capital grants and contributions		11,254,434	10,329,201
Borrowing costs		(2,962,173)	(3,176,818)
Net cash inflow from operating activities	25	39,286,007	27,149,979
Cash flows from investing activities			
Payments for property, plant and equipment		(73,039,140)	(90,148,718)
Payments for investment property	13	(30,603)	(178,926)
Repayments from (advances of) loans to community organisations		12,000	(22,000)
Proceeds from sale of property, plant and equipment		537,617	1,063,772
Grants, subsidies, contributions and donations		48,000,207	77,386,915
Payments for rehabilitation work	18	(992,599)	-
Net cash outflow from investing activities		(25,512,518)	(11,898,957)
Cash flows from financing activities:			
Repayment of borrowings	19	(5,210,943)	(4,988,108)
Repayments made on leases (principal only)	16	(454,787)	(421,351)
Net cash inflow (outflow) from financing activities		(5,665,730)	(5,409,459)
Net increase in cash and cash equivalents held		8,107,759	9,841,563
Cash and cash equivalents at beginning of the financial year		78,617,064	68,775,501
Cash and cash equivalents at end of the financial year	9	86,724,823	78,617,064

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



Notes to the Financial Statements

For the year ended 30 June 2022

1 Information about these financial statements

1. 1 Basis of preparation

These general purpose financial statements are for the period 1 July 2021 to 30 June 2022 and have been prepared in compliance with the requirements of the *Local Government Act 2009* and the *Local Government Regulation 2012*.

Council is a not-for-profit entity for financial reporting purposes and these financial statements comply with Australian Accounting Standards and interpretations 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 period beginning on 1 July 2021, none of the standards had a material impact on reported positions, performance and cash flows.

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 2022, these standards have not been adopted by Council and will be included in the financial statements on their effective date.

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:

- Valuation of Investment Property - note 13
- Valuation and depreciation of property, plant and equipment - note 14
- Provisions - note 18
- Contingent liabilities - note 23
- Financial Liabilities - note 26
- Revenue recognition - 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

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. Council partners with Queensland Corrective Services to provide beneficial works projects for the community, and rehabilitate offenders to assist 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.

1. 9 COVID-19

Council's operation for the year ended 30 June 2022 have been impacted by the COVID-19 pandemic. The following steps were taken by Council in response to the pandemic during the year.

- Working from home policy
- Reduced levels of service across Council as required due to COVID-related leave
- Additional cleaning at Council's public facilities
- Revised operational procedures implemented at Whitsunday Coast Airport
- Amending supplier terms for payment as needed for local businesses
- Tourism incentives for airline industry to encourage the early return of visitors to the region



Notes to the Financial Statements For the year ended 30 June 2022

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 Governance and Administration, Asset Management, Financial Services, Procurement, Property & Fleet, and Information Services.

Development Services

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

Community 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 and Function Centres. This area also manages Council's customer contact centres.

Infrastructure Services

To provide well constructed, safe & efficient transport infrastructure networks, engineering services, cemetery and public open space management to meet the community's current and future needs.

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.

Quarry Operations

To operate the Foxdale Quarry for internal use as well as on a commercial basis.

Attachment 13.2.3.1 2022 Whitsunday Regional Council financial statements - signed

Whitsunday Regional Council

Notes to the Financial Statements For the year ended 30 June 2022

2 Analysis of results by function

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

Programs	Gross program income				Elimination of Inter-function transactions	Total income	Gross program expenses		Elimination of Inter-function transactions	Total expenses	Operating surplus/(deficit) from recurrent operations	Net result for year	Assets as at 30/6/22
	Recurrent revenue		Capital revenue				Recurrent	Capital					
	Grants	Other	Grants	Other									
	2022	2022	2022	2022									
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Office of the Chief Executive	309,915	156,255				466,170	(3,347,809)		185,326	(3,162,483)	(2,881,639)	(2,696,313)	
Corporate Services	5,876,520	72,768,524	12,320,704	106,323	(20,202,603)	70,869,468	(6,898,018)	(549,406)	388,407	(7,059,017)	71,747,026	63,810,451	211,641,506
Development Services	-	1,889,063	1,392,366	-		3,281,429	(4,188,323)		897,288	(3,291,035)	(2,299,260)	(9,606)	
Community Services	575,993	3,074,094	1,360,701	-		5,010,788	(19,486,995)	(43,847)	3,124,200	(16,406,642)	(15,836,908)	(11,395,854)	14,955,142
Infrastructure Services	2,156,442	6,311,361	36,681,672	-	(112)	45,149,363	(48,339,588)	(12,032,257)	9,754,367	(50,617,478)	(39,871,785)	(5,468,115)	625,982,905
Waste Management	(5,403)	10,456,381		520,650	(801,997)	10,169,631	(9,863,070)	(17,568,890)	1,271,227	(26,160,733)	587,908	(15,991,102)	13,584,145
Airport and Port Operations	913,962	7,632,829	5,725,819			14,272,610	(12,568,936)	(2,869,121)	1,078,796	(14,359,261)	(4,022,145)	(86,651)	121,224,539
Water Services	1,102	21,751,700	3,974,851	-	(1,703,387)	24,024,266	(22,241,400)	(1,082,464)	3,166,145	(20,157,719)	(488,598)	3,866,547	169,231,633
Sewerage Services	1,102	16,679,264	843,677	-	(120,080)	17,403,963	(15,912,062)	(1,562,578)	2,672,671	(14,801,969)	768,304	2,601,994	173,707,321
Quarry Operations		3,380,948		127,427	(102,127)	3,406,248	(4,292,060)	(244,665)	391,879	(4,144,846)	(911,112)	(738,598)	3,951,691
Total	9,829,633	144,100,419	62,299,790	754,400	(22,930,306)	194,053,936	(147,138,261)	(35,953,228)	22,930,306	(160,161,183)	6,791,791	33,892,753	1,334,278,882

Programs	Gross program income				Elimination of Inter-function transactions	Total income	Gross program expenses		Elimination of Inter-function transactions	Total expenses	Operating surplus/(deficit) from recurrent operations	Net result for year	Assets
	Recurrent revenue		Capital revenue				Recurrent	Capital					
	Grants	Other	Grants	Other									
	2021 \$	2021 \$	2021 \$	2021 \$									
Office of the Chief Executive	135,150	129,705	-	-	-	264,855	(3,941,231)	-	423,302	(3,517,929)	(3,676,377)	(3,253,074)	-
Corporate Services	4,695,871	78,743,048	10,025,617	-	(28,542,458)	64,922,078	2,610,318	(816,995)	752,400	2,545,723	86,049,237	67,467,801	182,248,422
Development Services	155,264	1,632,967	(91,519)	-	-	1,696,712	(7,402,079)	-	1,781,038	(5,621,041)	(5,613,848)	(3,924,329)	-
Community Services	495,851	3,024,729	532,117	72,711	-	4,125,408	(21,998,064)	(59,818)	5,155,906	(16,901,976)	(18,477,485)	(12,776,568)	12,567,983
Infrastructure Services	6,291,671	3,837,350	29,475,991	-	(432)	39,604,580	(55,050,501)	(20,245,176)	12,271,487	(63,024,190)	(44,921,480)	(23,419,611)	602,570,177
Waste Management	218,054	8,921,697	134,565	-	(691,782)	8,582,533	(9,026,769)	(216,665)	944,913	(8,298,521)	112,982	284,012	10,105,852
Airport and Port Operations	714,000	4,935,433	28,659,446	-	-	34,308,879	(8,340,603)	-	1,037,051	(7,303,552)	(2,691,170)	27,005,327	123,239,720
Water Services	1,102	21,820,445	5,961,025	-	(2,000,643)	25,781,929	(23,691,878)	(170,228)	4,166,336	(19,695,770)	(1,870,331)	6,086,159	170,320,343
Sewerage Services	21,102	15,931,539	379,547	-	(1,810)	16,330,377	(18,152,601)	(533,437)	4,055,101	(14,630,937)	(2,199,960)	1,699,440	174,948,064
Quarry Operations	-	3,496,876	-	69,316	(78,709)	3,487,483	(4,545,600)	-	728,301	(3,817,299)	(1,048,723)	(329,816)	3,748,695
Total	12,728,063	142,473,789	75,076,789	142,027	(31,315,835)	199,104,833	(149,539,007)	(22,042,319)	31,315,835	(140,265,491)	5,662,845	58,839,342	1,279,749,256

Whitsunday Regional Council

Notes to the Financial Statements For the year ended 30 June 2022

	Note	2022 \$	2021 \$
3 Revenue			
(a) Rates, levies and charges			
Rates, levies and 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.			
General rates		53,731,316	51,157,752
Water		11,186,249	10,775,688
Water consumption, rental and sundries		7,022,545	6,947,487
Sewerage		17,461,001	17,198,065
Waste management		6,577,269	5,973,172
Rates and utility charge revenue		95,978,380	92,052,164
Less: Discounts		(3,884,682)	(3,415,919)
Less: Pensioner remissions		(703,117)	(689,243)
Net rates, levies and charges		91,390,581	87,947,002
(b) Sale of goods and major services			
Sale of goods is recognised at the point in time when the performance obligation is completed, 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.			
Lake Proserpine Commercial services		166,778	-
Parking and other ranger services		1,500,441	1,065,369
Refuse tips and transfer station charges		2,690,859	2,044,612
Aerodrome charges		4,506,407	3,190,260
Quarry charges		3,160,805	3,297,578
Shute harbour commercial activities		1,071,841	184,171
Caravan parks fees and charges		1,012,510	788,614
Water and sewerage fees and charges		566,147	314,440
		14,675,788	10,885,044
(c) Fees and charges			
Revenue arising from fees and charges is recognised at the point in time when 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.			
Lodgement fees		1,732,469	1,412,678
Dog registrations		234,420	244,265
Inspection fees		75,839	87,857
Licences and permits		677,358	605,412
Fines and infringements		500,919	754,736
Search Fees		422,413	262,372
Other statutory fees		179,324	65,206
User fees and charges		378,678	355,128
		4,201,420	3,787,654

Whitsunday Regional Council

Notes to the Financial Statements For the year ended 30 June 2022

	Note	2022 \$	2021 \$
3 Revenue (continued)			
(d) Grants, subsidies, contributions and donations			
Grant income under AASB 15			
Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations, then the revenue is recognised when 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.			
Grant income under AASB 1058			
Assets arising from grants in the scope of AASB 1058 are 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.			
Capital grants			
Capital grants received to enable Council to acquire or construct an item of property, plant and equipment to identified specifications, which will be under Council's control and which is enforceable, are recognised as revenue as and when the obligation to construct or purchase is completed. For construction projects, this is generally as the construction progresses in accordance with costs incurred, since this is deemed to be the most appropriate measure of the completeness of the construction project as there is no profit margin.			
Where assets are donated or purchased for significantly below fair value, the revenue is recognised when the asset is acquired and controlled by Council.			
(i) Operating			
General purpose grants		7,764,684	5,915,106
State Government subsidies & grants		1,904,117	2,049,605
State Government grant for flood damage		72,466	4,686,684
Contributions		88,366	76,668
Total recurrent revenue		9,829,633	12,728,063
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		5,235,848	1,790,616
State Government subsidies & grants		20,149,353	19,775,238
NDRRA flood damage grants for capitalised repairs		26,704,325	50,257,410
Infrastructure charges		2,655,816	3,253,525
		54,745,342	75,076,789

Whitsunday Regional Council

Notes to the Financial Statements For the year ended 30 June 2022

	Note	2022 \$	2021 \$
3 Revenue (continued)			
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 in excess of the recognition threshold are recognised at the fair value of the contribution received on the date of acquisition. A non-current asset is also recognised if the value is in excess of the recognition threshold.			
(b) Non-monetary revenue received is analysed as follows:			
Developer assets contributed by developers at fair value	14	7,554,448	-
Total capital revenue		62,299,790	75,076,789
Total grants, subsidies, contributions and donations		72,129,423	87,804,852
(iii) Timing of revenue recognition for grants, subsidies, contributions and donations			
Grants and subsidies			
Revenue recognised at a point in time		9,567,558	7,174,053
Revenue recognised over time		52,263,235	77,300,606
Contributions			
Revenue recognised at a point in time		10,298,630	3,330,193
		72,129,423	87,804,852
(e) Other recurrent income			
Insurance claims		-	51,955
Government reimbursements		1,312,910	1,184,670
Other recurrent		1,161,052	1,083,312
		2,473,962	2,319,937
4 Other capital income			
Revaluation of investment property	13	106,323	72,711
Changes arising from revisions of future restoration expenditure - Quarry rehabilitation	18	127,427	19,412
Reduction in rehabilitation provision on land not controlled by Council	18	520,650	49,904
		754,400	142,027
5 Employee benefits			
Total staff wages and salaries		26,977,277	27,168,742
Councillors' remuneration		551,808	570,200
Annual, sick and long service leave entitlements		5,215,591	4,992,569
Superannuation	24	3,507,493	3,441,786
		36,252,169	36,173,297
Other employee related expenses		1,652,269	1,392,961
		37,904,438	37,566,258
Less: Capitalised employee expenses		(1,749,326)	(2,005,051)
		36,155,112	35,561,207
Councillor remuneration represents salary paid as per the Local Government Remuneration Commission report 2020.			
Total Council employees at the reporting date:			
		2022 Number	2021 Number
Elected members		6	7
Administration staff		187	193
Depot and outdoors staff		182	177
Total full time equivalent employees		375	377

Whitsunday Regional Council

Notes to the Financial Statements For the year ended 30 June 2022

	Note	2022 \$	2021 \$
6 Materials and services			
Audit of annual financial statements by the Auditor-General of Queensland		126,040	125,000
Community donations, grants, subsidies & contributions		2,265,428	2,334,216
Legal services		815,410	638,899
Insurance		2,385,749	2,084,612
Consultants & services		2,276,742	1,120,007
Contractors		19,225,844	20,063,359
Plant & equipment		4,502,636	4,331,389
Advertising & marketing		783,903	1,021,925
Cost of inventories		402,941	379,334
Communications & IT		4,361,413	3,389,776
Repairs & maintenance & utility charges		3,084,500	3,619,570
Raw materials & consumables		8,373,344	5,313,394
Registrations & subscriptions		140,736	287,830
Safety		889,106	826,016
Purchase of water		2,604,327	2,501,387
Short-term leases	16	-	79,402
Low-value leases	16	68,824	124,861
Other material and services		1,492,993	1,161,933
Direct expenses in investment properties		646,450	475,361
		54,446,386	49,878,271
7 Finance costs			
Finance costs charged by the Queensland Treasury Corporation		2,923,156	3,136,149
Bank charges		331,895	324,783
Impairment of receivables and bad debts written off		962,025	797,631
Quarry rehabilitation - change in present value	18	11,894	10,246
Landfill rehabilitation - change in present value	18	135,799	-
Interest on leases	16	39,017	40,669
		4,403,786	4,309,478
8 Capital expenses			
Loss on sale of capital assets		106,760	19,906
Loss on write-off of capital assets	14	18,005,987	21,697,518
Loss on write-off of investment properties	13	26,926	121,638
Increase in the rehabilitation provision, due to recognition of new sites or a change in the estimated future cost - Landfill remediation	18	17,568,890	203,257
Change in future cost for the Quarry rehabilitation	18	244,665	-
Total capital expenses		35,953,228	22,042,319
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 receipted but not banked at the year end and deposits held at call with the Queensland Treasury Corporation.			
Cash at bank and on hand		244,219	212,356
Deposits at call		86,480,604	78,404,708
Balance per Statement of Cash Flows		86,724,823	78,617,064
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		5,614,986	7,008,824
Restricted developer contributions		11,171,134	9,994,662
Waste levy refund received in advance (four years)		5,828,035	-
Cash at bank and on hand at 30 June 2022 includes a lump sum received from the State government for the preceding four years of the State Waste Levy. This payment is to mitigate the direct impacts on households.			

Whitsunday Regional Council

Notes to the Financial Statements For the year ended 30 June 2022

	Note	2022 \$	2021 \$
9 Cash and cash equivalents (continued)			
(b) Internally imposed expenditure restrictions at the reporting date:			
Internal allocation of cash may be lifted by Council with a resolution			
Future capital works		52,083,912	43,273,886
Future recurrent expenditure		4,726,514	3,069,547
Future rehabilitation provisions		5,560,864	3,961,032
Total internally allocated cash		84,985,445	67,307,951
Unrestricted cash		1,739,378	11,309,113
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.			
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	33,572
Security deposits		2,381,699	1,992,435
		2,415,271	2,026,007
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 applies normal business credit protection procedures prior to providing goods or services to minimise credit risk.			
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.			
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		6,131,403	7,721,441
Other debtors		6,995,050	6,191,928
Less: Impairment		(795,055)	(1,407,971)
		12,331,398	12,505,398
Loans and advances to community organisations		1,012,000	1,012,000
Less: Impairment		(1,000,000)	-
		12,343,398	13,517,398
(b) Non-current			
Loans and advances to community organisations		25,000	37,000

Whitsunday Regional Council

Notes to the Financial Statements For the year ended 30 June 2022

	Note	2022 \$	2021 \$
10 Trade and other receivables (continued)			
Interest is charged on outstanding rates and levies at a rate of 8.03% 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, however Council is awaiting Treasury approval on a community loan extension.			
Movement in accumulated impairment losses (trade and other receivables) is as follows:			
Opening balance		1,407,971	610,413
Less: Debts written off during the year		(574,941)	-
Impairment adjustment in period		1,454,246	797,558
Less: Impairments reversed		(492,221)	-
Closing balance		1,795,055	1,407,971
Ageing of past due receivables and the amount of any impairment is disclosed in the following table:			
Not past due		6,439,645	6,309,437
Past due 31-60 days		949,440	533,492
Past due 61-90 days		70,187	96,215
More than 90 days		6,704,181	8,023,225
Impaired		(1,795,055)	(1,407,971)
Total		12,368,398	13,554,398
11 Inventories			
Stores, raw materials and quarry inventory held are valued at cost and include where applicable direct material, direct labour and other indirect costs.			
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		683,788	1,026,085
Stores and materials		784,160	594,551
Shute Harbour fuel		165,575	-
Closing Balance		1,633,523	1,620,636
12 Other assets			
Water charges not yet levied		3,500,000	3,511,209
GST recoverable		783,944	-
Prepayments		1,053,383	1,471,074
		5,337,327	4,982,283
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		1,930,000	1,800,000
Revaluation adjustment to income statement	4	106,323	72,711
Acquisitions	14	30,603	178,926
Assets written-off in the period	8	(26,926)	(121,637)
Fair value at end of financial year		2,040,000	1,930,000

Whitsunday Regional Council

Notes to the Financial Statements For the year ended 30 June 2022

	Note	2022 \$	2021 \$
13 Investment property (continued)			
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 2022. 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(b).			
Operating expenses in respect of investment properties are shown in note 6.			



Notes to the Financial Statements For the year ended 30 June 2022

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
Basis of measurement		Fair Value 2022	Fair Value 2022	Cost 2022	Fair Value 2022	Fair Value 2022	Fair Value 2022	Cost 2022	2022
Asset Values		\$	\$	\$	\$	\$	\$	\$	\$
Opening gross value as at 1 July 2021		43,238,096	129,272,919	60,273,649	686,551,957	298,224,879	202,529,887	150,197,343	1,570,288,730
Found assets first recognised		-	130,000	-	4,402,154	620,371	39,838	-	5,192,363
Additions at cost		-	-	-	-	-	-	73,069,743	73,069,743
Internal transfers from work in progress		-	57,335,218	8,642,174	20,525,019	14,048,486	24,692,853	(125,243,750)	-
Contributed assets at valuation	3	-	149,040	25,354	5,921,218	615,159	843,677	-	7,554,448
Disposals		-	-	(2,426,838)	-	-	-	-	(2,426,838)
Write-offs	8	-	(5,279,163)	(25,472)	(14,612,694)	(2,211,255)	(2,045,153)	-	(24,173,737)
Revaluation adjustment to other comprehensive income		5,274,934	-	-	-	-	-	-	5,274,934
Internal transfers between asset classes		-	-	(147,937)	(1,992,292)	29,246	2,110,983	-	-
Transfer to Non-current assets held for sale		(213,600)	-	-	-	-	-	-	(213,600)
Transfer to investment properties	13	-	-	-	-	-	-	(30,603)	(30,603)
Closing gross value as at 30 June 2022		48,299,430	181,608,014	66,340,930	700,795,362	311,326,886	228,172,085	97,992,733	1,634,535,440
Accumulated depreciation and impairment									
Opening balance as at 1 July 2021		24,909	43,234,496	30,634,446	106,981,741	162,377,931	62,258,447	-	405,511,970
Found assets first recognised		-	-	-	337,452	38,460	570	-	376,482
Internal transfers between asset classes		-	-	(3,668)	(9,879)	181	13,366	-	-
Depreciation provided in period		1,246	4,655,003	4,383,587	8,801,238	6,239,860	4,631,027	-	28,711,961
Depreciation on disposals		-	-	(1,782,461)	-	-	-	-	(1,782,461)
Depreciation on write-offs	8	-	(2,504,566)	(21,401)	(2,030,417)	(1,128,790)	(482,576)	-	(6,167,750)
Accumulated depreciation as at 30 June 2022		26,155	45,384,933	33,210,503	114,080,135	167,527,642	66,420,834	-	426,650,202
Total written down value as at 30 June 2022		48,273,275	136,223,081	33,130,427	586,715,227	143,799,244	161,751,251	97,992,733	1,207,885,238
Range of estimated useful life in years		Land: Not depreciated. Improvements: 0 - 50	0 - 120	0 - 60	0 - 400	0 - 240	5 - 240	n/a	n/a
Addition of renewal assets		-	-	-	-	-	-	28,132,808	28,132,808
Addition of other assets		-	-	-	-	-	-	44,936,935	44,936,935
Total additions in period		-	-	-	-	-	-	73,069,743	73,069,743



**Notes to the financial statements
For the year ended 30 June 2022**

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
Basis of measurement		Fair Value 2021	Fair Value 2021	Cost 2021	Fair Value 2021	Fair Value 2021	Fair Value 2021	Cost 2021	2021
Asset Values		\$	\$	\$	\$	\$	\$	\$	\$
Opening gross value as at 1 July 2020		45,618,541	120,405,779	55,968,798	714,241,936	277,885,047	229,060,073	115,433,573	1,558,613,747
Found assets first recognised		-	-	259,600	251,920	-	192,058	-	703,578
Additions at cost		-	-	-	-	-	-	90,327,644	90,327,644
Internal transfers from work in progress		40,955	10,676,229	6,262,362	33,573,030	1,056,963	3,162,482	(54,772,021)	-
Disposals		(40,000)	(345,816)	(2,104,950)	-	-	-	-	(2,490,766)
Write-offs	8	-	(1,395,220)	(112,161)	(25,788,467)	(430,185)	(1,305,419)	(612,927)	(29,644,379)
Transfers to right of use assets		-	(68,053)	-	-	-	-	-	(68,053)
Revaluation adjustment to other comprehensive income		-	-	-	(35,726,462)	19,713,054	(28,579,307)	-	(44,592,715)
Transfer to Non-current assets held for sale		(2,381,400)	-	-	-	-	-	-	(2,381,400)
Transfer to investment properties	13	-	-	-	-	-	-	(178,926)	(178,926)
Closing gross value as at 30 June 2021		43,238,096	129,272,919	60,273,649	686,551,957	298,224,879	202,529,887	150,197,343	1,570,288,730
Accumulated depreciation and impairment									
Opening balance as at 1 July 2020		23,664	39,971,389	28,423,183	140,474,865	146,230,294	73,228,162	-	428,351,557
Found assets first recognised		-	-	6,000	36,083	-	556	-	42,639
Depreciation provided in period		1,245	3,893,833	3,663,170	10,332,671	5,868,802	4,258,430	-	28,018,151
Depreciation on disposals		-	(27,914)	(1,379,175)	-	-	-	-	(1,407,089)
Depreciation on write-offs	8	-	(602,812)	(78,732)	(6,237,196)	(259,957)	(768,163)	-	(7,946,860)
Revaluation adjustment to other comprehensive income		-	-	-	(37,624,682)	10,538,792	(14,460,538)	-	(41,546,428)
Accumulated depreciation as at 30 June 2021		24,909	43,234,496	30,634,446	106,981,741	162,377,931	62,258,447	-	405,511,970
Total written down value as at 30 June 2021		43,213,187	86,038,423	29,639,203	579,570,216	135,846,948	140,271,440	150,197,343	1,164,776,760
Range of estimated useful life in years		Land: Not depreciated. Improvements: 0 - 50	0 - 120	0 - 60	0 - 400	0 - 240	5 - 240	n/a	n/a
Addition of renewal assets		-	-	-	-	-	-	27,396,516	27,396,516
Addition of other assets		-	-	-	-	-	-	62,931,128	62,931,128
Total additions in period		-	-	-	-	-	-	90,327,644	90,327,644

Whitsunday Regional Council

Notes to the Financial Statements For the year ended 30 June 2022

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. Individual items of plant and equipment with a 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 Disaster Recovery Funding 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.

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 it has an unlimited useful life. Depreciation on other property, plant and equipment assets is calculated on a straight-line basis so as to write-off the net cost or revalued amount of each depreciable asset, progressively over its estimated useful life to the Council. Management believes 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 Leadership Team which comprises the Chief Executive Officer, Director of Corporate Services, Manager Financial Services, Director of Infrastructure, 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 2022

14 Property, plant and equipment (continued)

Land and improvements are measured at market value. 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. 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 reviews the asset categories for impairment, while checking against industry cost indexes for material changes in the fair value of Councils asset portfolio.

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. This year, as in the past four years, Council has used the Local Government Association of Australia Council Cost index (LGAQ CCI) which is an indicator of cost increases across the range of services and infrastructure delivered by local government.

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

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 of 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 2022.

Note	Level 2 (Significant other observable inputs)	Level 2 (Significant other observable inputs)	Level 3 (Significant unobservable inputs)	Level 3 (Significant unobservable inputs)	Total	
					2022 \$	2021 \$
Recurring fair value measurements						
Investment Property						
- Investment property - Land and Buildings	13	2,040,000	1,930,000	-	2,040,000	1,930,000
Property, plant and equipment						
- Land and Improvements	14	48,273,275	43,213,187	-	48,273,275	43,213,187
- Buildings and Other Structures		-	136,223,081	86,038,423	136,223,081	86,038,423
- Transport Infrastructure		-	586,715,227	579,570,216	586,715,227	579,570,216
- Water		-	143,799,244	135,846,948	143,799,244	135,846,948
- Sewerage		-	161,751,251	140,271,440	161,751,251	140,271,440
		50,313,275	45,143,187	1,028,488,803	941,727,027	986,870,214
Non-recurring fair value measurements						
Non-current assets held for sale		2,910,000	2,696,400	-	2,910,000	2,696,400

Whitsunday Regional Council

Notes to the Financial Statements For the year ended 30 June 2022

14 Property, plant and equipment (continued)

There were no transfers between levels of the asset 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 2022.

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)

In 2022, as per Local Government Regulation (2012), a comprehensive valuation revalued Land and Improvement Assets at market value. Market values have been derived from Direct Comparison Method with local market trends. Investigations through multiple data sources have provided sufficient recent sale evidence to enable the majority of the subject properties to be assessed.

Valuation

In the year ending 2022, the Land and Improvements comprehensive valuation was recognised in the accounts and reported an overall movement of 12.36% with an increase of \$5.78M in Council's land assets from 2018 to 2022. This was reported to the Audit and Risk Committee on 10 May, 2022, and accepted.

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 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 30 June 2022, the class of Building and Other Structures was reviewed as a desktop 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 +2.00% (2019), +1.88% (2020) +1.46% (2021) and 2.74% (2022) indicated that the change in value of 8.32% was not material, and therefore indexation has not been applied. Building and Other Structures will be comprehensively revalued, effective as at 30 June 2023.

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 landfill 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, Carparks, 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. Unsealed Road components were reviewed and componentised into pavement base and formation, disposing the pavement subbase under advice from RPEQ Engineers and the Valuer G7 Asset Management. Sealed Roads retained original components of formation, pavement base, pavement sub-base and surface. 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.

Whitsunday Regional Council

Notes to the Financial Statements For the year ended 30 June 2022

14 Property, plant and equipment (continued)

In the 2020/2021 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, 2022 the class of Transport Infrastructure was reviewed as a desktop valuation for material changes in fair value of $\pm 10\%$ since the last comprehensive valuation in 2021. The Valuer applied the LGAQ CCI of +2.74% (2022) indicated that the change in value was not material, and therefore indexation has not been applied. Transport Infrastructure will be comprehensively revalued in 2023, effective as at 30 June, 2024.

Bridges

Current replacement cost

In 2021, 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, 2022, Bridge Infrastructure was reviewed as a desk top valuation for material changes in fair value of $\pm 10\%$ since the last comprehensive valuation in 2021. The Valuer applied the LGAQ CCI +2.74% (2022) and indicated that the change in value was not material, and therefore indexation has not been applied. Bridge Infrastructure will be comprehensively revalued in 2023, effective as at 30 June, 2024.

Drainage

Current replacement cost (CRC)

In 2020/2021 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, 2022, Drainage Infrastructure was reviewed as a desk top valuation for material changes in fair value of $\pm 10\%$ since the last comprehensive valuation in 2021. The Valuer applied the LGAQ CCI +2.74% (2022) and indicated that the change in value was not material, and therefore indexation has not been applied. Drainage Infrastructure will be comprehensively revalued in 2023, effective as at 30 June, 2024.

Whitsunday Regional Council

Notes to the Financial Statements For the year ended 30 June 2022

14 Property, plant and equipment (continued)

Water and Sewer Infrastructure

Current replacement cost (CRC)

In 2020/2021 Water and Sewer Infrastructure were reviewed under the Infrastructure valuation review. Each of the classes of both financial categories were reviewed. 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.

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

Sewer Infrastructure

As at 31 December, 2020, Sewer Assets specification were reviewed and revalued. Sewer Mains and Nodes were the only asset categories to be revalued. Remaining sewer assets such as treatment plants, pumps and storage facilities were indexed by an aggregated indexed calculation from the last Valuation of 7.13%. The valuer applied an aggregate indexation from the last valuation of 7.13% (LGAQ CCI 5.88% (2018-2020) plus Rawlinson's calculation indexation of 1.25% as at 31/12/2020) to the remaining assets classes. This was applied in the 2021 financial year.

In the year ending 30th June, 2022, Sewer Infrastructure was reviewed as a desk top valuation for material changes in fair value of $\pm 10\%$ since the last comprehensive valuation in 2021. The Valuer applied the LGAQ CCI +2.74% (2022) and indicated that the change in value was not material, and therefore indexation has not been applied. Sewer Infrastructure will be comprehensively revalued in 2024, effective as at 30 June, 2025.

Water Infrastructure

As at 31 December, 2020, Water Assets specification were reviewed and revalued. All Water Assets were reviewed by an independent valuer and were found to be with construction equivalents. All water assets were indexed by an aggregated indexed calculation from the last Valuation of 7.13% (LGAQ CCI 5.88% (2018-2020) plus Rawlinson's calculation indexation of 1.25% as at 31/12/2020) to the remaining assets classes. The valuer applied the aggregate of 7.13% to the Water Infrastructure category.

In the year ending 30th June, 2022, Water Infrastructure was reviewed as a desk top valuation for material changes in fair value of $\pm 10\%$ since the last comprehensive valuation in 2021. The Valuer applied the LGAQ CCI +2.74% (2022) and indicated that the change in value was not material, and therefore indexation has not been applied. Water Infrastructure will be comprehensively revalued in 2024, effective as at 30 June, 2025.

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 written down value as at 30 June 2018 was \$1,165,816. As a result of the uncertainty the condition of the asset has been downgraded and as at 30 June 2022 it's written down value is \$242,075.

Whitsunday Regional Council

Notes to the Financial Statements For the year ended 30 June 2022

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.

(a) Contract assets

2022 \$	2021 \$
13,473,912	9,547,416

(b) Contract liabilities

Funds received upfront to construct Council controlled assets

Deposits received in advance of services provided

4,400,995	6,340,715
1,213,991	668,109
5,614,986	7,008,824

Current contract liabilities

5,614,986	7,008,824
5,614,986	7,008,824

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

Funds to construct Council controlled assets

Deposits received in advance of services provided

5,667,315	3,730,509
256,050	2,320,518
5,923,365	6,051,027

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.

Whitsunday Regional Council

Notes to the Financial Statements For the year ended 30 June 2022

16 Leases (continued)

Terms and conditions of leases

Buildings

Council has two building leases 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 \$
Balance at 1 July 2021	76,210	363,507	1,584,582	2,024,299
Additions to right-of-use assets	347,480	24,592	-	372,072
Depreciation charge	(239,730)	(172,691)	(78,289)	(490,710)
Balance at 30 June 2022	183,960	215,408	1,506,293	1,905,661

	Buildings \$	Equipment \$	Land \$	Total \$
Balance at 1 July 2020	304,839	3,676	1,524,836	1,833,351
Additions to right-of-use assets	-	503,317	143,696	647,013
Depreciation charge	(228,629)	(143,486)	(83,950)	(456,065)
Balance at 30 June 2021	76,210	363,507	1,584,582	2,024,299

Lease liabilities

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

	2022 \$	2021 \$
Balance at start of the year	2,009,686	1,852,078
New leases during the year	372,072	578,960
Payments made in the year	(454,787)	(421,352)
Balance at end of the year	1,926,971	2,009,686

Classified as:

Current

Non-Current

	403,872	289,821
Current	1,523,099	1,719,866
Non-Current	1,926,971	2,009,686

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 \$
2022	435,209	240,389	2,704,479	3,380,078	1,926,971
2021	326,621	435,022	2,757,531	3,519,173	2,009,686



Notes to the Financial Statements For the year ended 30 June 2022

16 Leases (continued)

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 no 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.

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

Council

Interest on lease liabilities

Depreciation of right of use assets

Expenses relating to short-term leases

Expenses relating to low-value assets

2022 \$	2021 \$
39,017	40,669
490,710	456,065
-	79,402
68,824	124,861
598,551	700,997

Total cash outflows for leases

493,804	462,020
----------------	----------------

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
- Lloyd 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 2 and 100 years and require payments between \$100 and \$178,000 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.

	Note	2022 \$	2021 \$	
17 Trade and other payables				
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.				
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.				
Current				
Creditors and accruals		9,357,812	14,049,944	
Other Liabilities		1,470,000	-	
Prepaid rates		3,145,584	3,319,676	
Accrued wages and salaries		704,614	428,558	
Other entitlements		178,988	189,044	
		14,856,998	17,987,222	
Non-Current				
Other Liabilities		4,358,035	-	
		4,358,035	-	
Other Liabilities				
The State government made an advance lump payment to Council of \$5,828,035 to cover the next four financial years of the State Waste Levy to ensure households are not indirectly affected by the levy.				
Bringing these payments forward as a lump sum payment provides council with greater flexibility when making investment decisions to help reduce waste generation and increase resource recovery. This will also provide an opportunity for early adopters of waste diversion to redirect any potential advance payment savings into other recovery initiatives for their community betterment.				
	2022-2023	2023-2024	2024-2025	2025-2026
Annual Payment	\$ 1,470,000	\$ 1,401,347	\$ 1,447,545	\$ 1,509,143
	Current Other Liabilities	Non-Current Other Liabilities		
18 Provisions				
Annual Leave				
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.				
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. The provision is discounted using the Commonwealth Bond yield rates published on the Department of State Development, Infrastructure, Local Government and Planning website.				
Where employees have met the prerequisite length of service and council does not have an unconditional right to defer this liability beyond 12 months long service leave is classified as a current liability. Otherwise it is classified as non-current.				
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.				

Whitsunday Regional Council

Notes to the Financial Statements
For the year ended 30 June 2022

	Note	2022 \$	2021 \$
18 Provisions (continued)			
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 \$1,473,812 and this cost is expected to be incurred in 2042.			
Details of movements in provision:			
Balance at the beginning of financial year		561,032	636,361
Increase in provision - due to change in time	7	11,894	10,246
Increase/(decrease) in provision on Council held land - change in discount rate		(29,890)	(11,706)
Increase/(decrease) in provision on Council controlled land - change in discount rate	4	(127,427)	(49,904)
Increase/(decrease) in estimate of future cost on Council held land		57,390	(4,553)
Increase/(decrease) in estimate of future cost Council controlled land	4 & 8	244,665	(19,412)
Balance at end of financial year		717,664	561,032
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 2022 and 2042. 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		7,091,339	6,888,082
Increase/(decrease) due to recognition of additional future obligations at landfill sites	8	17,568,890	203,257
Increase/(decrease) due to change in discount rate	4	(520,650)	-
Increase in provision - due to change in time	7	135,799	-
Amount expended in current year		(992,599)	-
Balance at end of financial year		23,282,779	7,091,339
Breakdown of provisions between current and non-current:			
Current			
Landfill remediation		3,158,513	392,445
Annual Leave		3,975,743	4,088,081
Long service leave		4,402,636	4,494,037
		11,536,892	8,974,563
Non-Current			
Landfill remediation		20,124,266	6,698,894
Long service leave		1,714,805	1,825,894
Quarry rehabilitation		717,664	561,032
		22,556,735	9,085,820
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		5,548,994	5,328,316
Non Current			
Queensland Treasury Corporation		68,907,094	74,338,715
Total Borrowings	26	74,456,088	79,667,031
Movements in borrowings			
Queensland Treasury Corporation			
Balance at the beginning of financial year		79,667,031	84,655,139
Principal repayments		(5,210,943)	(4,988,108)
Balance at end of financial year	26	74,456,088	79,667,031

[illegible]

Whitsunday Regional Council

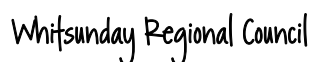
Notes to the Financial Statements For the year ended 30 June 2022

Note	2022 \$	2021 \$
21 Commitments for expenditure		
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	707,394	1,908,318
Provision of Waste and Recyclable Collection Services - expires February 2023	5,034,928	12,576,960
Provision of Airport Screening Services - expires July 2022	59,189	674,071
Provision of Lifeguard Services for Airlie Beach Lagoon - expires December 2023	2,679,767	214,304
Provision of Maintenance for the Whitsunday Coast Airport Aquarium- expires July 2022	354	129,562
Provision for Cleaning Services - expires 31/10/2022	300,805	451,207
Provision for Security Services - expires 15/01/2023	322,650	483,975
Provision for Legal Services - expires 31/08/2021	-	101,918
Provision of Project Management Services for Disaster Recovery Funding Arrangement - expires June 2023	4,881,575	9,749,776
Waste Facility Supervision Services for Cannonvale Transfer Station - expires June 2024	2,270,237	3,400,697
Provision of Quarry Plant Hire - Foxdale Quarry - expires April 2023	1,188,224	2,694,133
Waste Material Processing - expires April 2024	999,961	-
Provision of Management of Tourist facilities- expires 30/05/2024	975,351	-
Provision of Caretaker Services - expires 12/07/2024	540,000	-
Other contractual commitments - expiring between 2021 and 2027	3,113,213	2,999,220
	23,073,647	35,384,141
Capital commitments		
Commitment for the construction of the following assets, contracted for at the reporting date, but not recognised as liabilities are as follows:		
Sewer Relining - Southern Region	665,096	-
Construction of Sewerage Treatment Plant - Lake Proserpine	265,405	-
Regional Solar Installation Project	540,475	-
Superintendency Services for Water and Sewer Projects	800,000	-
Design and Construct - Flagstaff Hill Cultural and Conference Centre	-	2,310,494
Design and Construction of Ted Cunningham Bridge	-	3,924,526
Proserpine Entertainment Centre Project - Consultancy Services	-	103,334
Construction of Proserpine Entertainment Centre	-	8,579,292
Design and Construction of Collinsville Water Park	37,873	1,191,684
Disaster Recovery DFRA	10,013,108	5,995,788
Disaster Recovery NDRRA - Shute Harbour	-	4,412,840
Other Assets	1,473,744	3,173,980
	13,795,701	29,691,938
22 Events after reporting period		
There were no material adjusting or disclosing events after the balance date.		
23 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:	905,576	838,632
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 2021 the Financial Statements reported an accumulated surplus and it is not anticipated any liability will arise.		
Accumulated surplus:	79,618,265	74,664,079

Whitsunday Regional Council

Notes to the Financial Statements For the year ended 30 June 2022

	Note	2022 \$	2021 \$
24 Superannuation			
Council contributes to the LGIA Super 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 LGIA Super 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. As a result of Superannuation Fund mergers, from 1 July 2022 LGIA Super will be officially known as Brighter Super.			
The scheme is a pooled defined benefit plan and it is in accordance with the deed to allocate obligations, plan assets and costs at the council level.			
Any amount by which the scheme is over or under funded may affect future benefits and result in a change to the contribution rate obligations, 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 LGIA Super 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 2021. The actuary indicated that "At the valuation date of 1 July 2021, the net assets of the scheme exceeded the vested benefits and the scheme was in a satisfactory financial position as at the valuation date." The measure of vested benefits represents the value of benefit entitlements should all participating employees voluntarily exit the scheme. The Council is not aware of anything that has happened since that time that indicates the assets of the scheme are not sufficient to meet the vested benefits, as at the reporting date.			
No changes have been made to prescribed employer contributions which remain at 12% of employee salary or wages and there are no known requirements to change the rate of contributions.			
The next triennial actuarial review is not due until 1 July 2024.			
The most significant risks that may result in LGIA super 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.			
Superannuation contributions made to the Regional Defined Benefits Fund		152,962	156,513
Other superannuation contributions for employees		3,354,531	3,285,273
Total superannuation contributions paid by Council for employees:	5	3,507,493	3,441,786
25 Reconciliation of net result for the year to net cash inflow from operating activities			
Net result		33,892,753	58,839,342
Non-cash operating items			
Impairment of receivables and bad debts written off	7	962,025	797,631
Depreciation		29,202,671	28,474,216
Change in restoration provisions expensed to finance costs	7	147,693	10,246
		30,312,389	29,282,093
Investing and development activities (non-cash)			
Capital grants, subsidies and contributions	3 (d) (ii)	(62,299,790)	(75,076,789)
Capital income	4	(754,400)	(142,027)
Capital expenses	8	35,953,228	22,042,319
		(27,100,962)	(53,176,497)
Changes in operating assets and liabilities			
(Increase)/ decrease in receivables		211,975	(2,408,273)
(Increase)/ decrease in other assets		(528,550)	(290,832)
(Increase)/ decrease in contract assets		878,920	(660,816)
(Increase)/ decrease in inventories		(12,887)	(290,050)
Increase/ (decrease) in payables		1,401,315	(4,074,035)
Increase/ (decrease) in contract liabilities		545,882	(1,738,046)
Increase/ (decrease) in other liabilities		-	1,338,119
Increase/ (decrease) in provisions		(314,828)	328,974
		2,181,827	(7,794,959)
Net cash inflow from operating activities		39,286,007	27,149,979



Notes to the Financial Statements For the year ended 30 June 2022

26 Reconciliation of liabilities arising from financing activities

2022	As at 30 June 2021	Cash flows	Non-cash changes	As at 30 June 2022
Loans	79,667,031	(5,210,943)		74,456,088
Lease liability	2,009,687	(454,788)	372,072	1,926,971
	81,676,718	(5,665,731)	372,072	76,383,059

2021	As at 30 June 2020	Cash flows	Non-cash changes	As at 30 June 2021
Loans	84,655,139	(4,988,108)	-	79,667,031
Lease liability	1,852,078	(421,351)	578,960	2,009,687
	86,507,217	(5,409,459)	578,960	81,676,718

27 National competition policy

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.

Whitsunday Regional Council

Notes to the Financial Statements For the year ended 30 June 2022

27 National competition policy (continued)

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

Whitsunday Coast Airport
Foxdale Quarry
Shute Harbour Marine 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:

For the year 2022 financial year	Whitsunday Coast Airport	Foxdale Quarry	Shute Harbour Marine Terminal	Waste Services	Water Supply & Sewerage Services
	2022	2022	2022	2022	2022
	\$	\$	\$	\$	\$
Revenue for services provided to external clients	6,400,336	3,278,820	1,720,610	9,648,981	36,609,701
Community service obligations *	57,800	-	20,400	134,243	937,791
	6,458,136	3,278,820	1,741,010	9,783,224	37,547,492
Less : Expenditure	6,517,640	3,900,182	2,863,820	8,591,844	32,314,646
Surplus (deficiency)	(59,504)	(621,362)	(1,122,810)	1,191,380	5,232,846

For the year 2021 financial year	Whitsunday Coast Airport	Foxdale Quarry	Shute Harbour Marine Terminal	Waste Services	Water Supply & Sewerage Services
	2021	2021	2021	2021	2021
	\$	\$	\$	\$	\$
Revenue for services provided to external clients	5,476,099	3,418,167	173,334	8,447,968	35,771,734
Community service obligations *	-	-	-	65,602	652,488
	5,476,099	3,418,167	173,334	8,513,570	36,424,223
Less : Expenditure	6,741,631	3,817,299	264,349	8,081,857	33,623,041
Surplus (deficiency)	(1,265,533)	(399,132)	(91,015)	431,713	2,801,181

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

Activities	CSO description	2022 Actual \$	2021 Actual \$
Whitsunday Coast Airport	Landing fees to support essential services	57,800	-
Shute Harbour Marine Terminal	Berthing fees to support essential services	20,400	-
Waste Services	Pensioner concessions	69,541	65,602
Waste Services	Sporting/community organisation concessions	64,702	-
Water Supply & Sewerage Services	Pensioner concessions	272,423	264,795
Water Supply & Sewerage Services	Sporting/community organisation concessions	665,368	387,693
		1,150,234	718,090

Whitsunday Regional Council

Notes to the Financial Statements For the year ended 30 June 2022

Note	2022 \$	2021 \$
28 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.		
29 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	178,865	175,565
Whitsunday River Improvement Trust	178,865	175,565
	357,730	351,130
(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 comprises:		
Short-term employee benefits	2,578,127	2,891,371
Post-employment benefits	289,183	317,479
Long-term benefits	26,231	73,354
Termination benefits	104,684	122,500
	2,998,225	3,404,704
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 369 staff of which only 5 are close family members of key management personnel (2020/21: 4 close family members). Total employee expenses applicable to these 5 employees are:-	367,656	303,756
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

Notes to the Financial Statements For the year ended 30 June 2022

30 Prior period adjustments

The International Accounting Standards Board's IFRS Interpretations Committee (IFRIC) published an agenda decision in April 2021 outlining how costs of configuring or customising a supplier's software in a Software-as-a Service (SaaS) environment, more commonly known as cloud computing, should be accounted for.

Council capitalised \$3.045 million in customisation and implementation costs in 2020/21 financial year, predominantly to do with the implementation of its Enterprise Resource Planning System. An assessment of these costs was undertaken and under the new standards costs have been deemed to be operational. Most of these costs were incurred in 2019/2020 financial year which required Council to restate their Statement of financial position at 1 July 2020.

Statement of financial position at 1 July 2020	Original balance as presented at 30 June 2020	Adjustment	Restated balance at 1 July 2020
	\$	\$	\$
Property, plant and equipment	1,133,494,546	(3,232,356)	1,130,262,190
Retained surplus	741,314,991	(3,232,356)	738,082,635

Comparative figures for 30 June 2021

Statement of financial position	Original balance as presented at 30 June 2021	Adjustment	Restated balance at 30 June 2021
	\$	\$	\$
Property, plant and equipment	1,165,473,363	(696,603)	1,164,776,760
Intangible assets	2,891,816	(2,891,816)	-
Retained surplus	801,171,335	(3,588,419)	797,582,916

Statement of comprehensive income	Original balance as presented at 30 June 2021	Adjustment	Restated balance at 30 June 2021
	\$	\$	\$
Employee benefits	(35,450,186)	(111,021)	(35,561,207)
Materials and services	(49,479,806)	(398,465)	(49,878,271)
Amortisation - Intangible assets	(153,423)	153,423	-

Whitsunday Regional Council

FINANCIAL STATEMENTS
For the year ended 30 June 2022

MANAGEMENT CERTIFICATE

For the year ended 30 June 2022

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 33, 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.



Acting Mayor

Cr John Collins

Date: 16 / 08 / 2022



Chief Executive Officer

Rodney Ferguson

Date: 16 / 08 / 2022



INDEPENDENT AUDITOR'S REPORT

To the councillors of Whitsunday Regional Council

Report on the Audit of the Financial Report

Opinion

I have audited the financial report of Whitsunday Regional Council.

In my opinion, the financial report:

- a) gives a true and fair view of the council's financial position as at 30 June 2022, 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 2022, 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 Acting Mayor and 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 2022 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 determines 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 2022:

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

Prescribed requirements scope

The prescribed requirements for the establishment and keeping of accounts are contained in the *Local Government Act 2009*, any other Act and the Local Government Regulation 2012. The applicable requirements include those for keeping financial records that correctly record and explain the council's transactions and account balances to enable the preparation of a true and fair financial report.

A handwritten signature in blue ink that reads "Lisa Fraser".

Lisa Fraser
as delegate of the Auditor-General

17 August 2022

Queensland Audit Office
Brisbane

Whitsunday Regional Council

CURRENT-YEAR FINANCIAL SUSTAINABILITY STATEMENT For the year ended 30 June 2022

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 2022 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%
5.18%	97.98%	9.83%

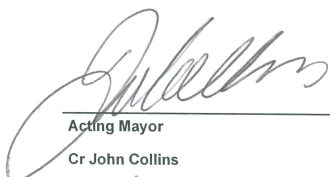
Note 1 - Basis of Preparation

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 2022.

Certificate of Accuracy For the year ended 30 June 2022

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.



Acting Mayor
Cr John Collins
Date: 16 / 08 / 2022



Chief Executive Officer
Rodney Ferguson
Date: 16 / 08 / 2022



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 for the year ended 30 June 2022, comprising the statement, explanatory notes, and the certificate of accuracy given by the Acting Mayor and the Chief Executive Officer.

In accordance with s.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 2022 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 2022 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.

A handwritten signature in blue ink that reads "Lisa Fraser".

Lisa Fraser
as delegate of the Auditor-General

17 August 2022

Queensland Audit Office
Brisbane

Whitsunday Regional Council

UNAUDITED LONG-TERM FINANCIAL SUSTAINABILITY STATEMENT
Prepared as at 30 June 2022

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 2022 against key financial ratios:

		Operating surplus ratio	Asset sustainability ratio	Net financial liabilities ratio
Target		between 0% and 10%	greater than 90%	not greater than 60%
Actuals at 30 June 2022		5.18%	97.98%	9.83%
Projected for the years ended:	30 June 2023	0.2%	196.32%	29.11%
	30 June 2024	0.2%	76.57%	27.20%
	30 June 2025	1.3%	88.20%	21.09%
	30 June 2026	1.3%	67.62%	15.90%
	30 June 2027	1.2%	86.95%	10.68%
	30 June 2028	1.1%	85.37%	6.16%
	30 June 2029	1.0%	71.96%	2.04%
	30 June 2030	0.8%	71.23%	-5.37%
	30 June 2031	0.7%	67.54%	-11.46%

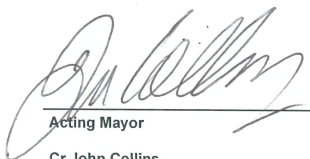
Financial Management Strategy

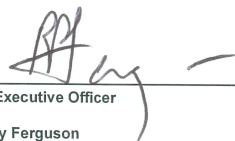
Council measures revenue and expenditure trends over time as a guide to future requirements and to make decisions about the efficient allocation of resources to ensure the most effective provision of services. Council ensures that its financial management strategy is prudent and that its long-term financial 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 2022**

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.


 Acting Mayor
 Cr John Collins
 Date: 16, 08, 2022


 Chief Executive Officer
 Rodney Ferguson
 Date: 16, 08, 2022



Whitsunday Regional Council

12 August 2022



Your ref:
Our ref: JAL:MJM:WRCOA88

SENSITIVE

12 August 2022

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

Dear Mr Ferguson

2022 Closing report

We present to you our closing report for Whitsunday Regional Council ("Council") for the financial year ended 30 June 2022. 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 on 11 February 2022. We confirm that up to the date of this report, we have maintained our independence obligations in relation to our conduct of this audit.

Under the Australian Auditing Standards, we are required to communicate to you any significant deficiencies in your control environment identified from our audit process. We have not identified any such significant deficiencies.

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

The results of our audit of Council's financial statements will be included in our report to parliament for Local Government. This report will also include comments on performance and sustainability matters, significant internal control issues, major transactions and events, and the overall results of the Local Government sector. This report is prepared in accordance with the *Auditor-General Act 2009*.

QAO is 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.

Thank you for your time this year, it has been a pleasure to work with you. If you have any questions or would like to discuss this report, please contact myself or Matthew Monaghan on 3229 5100.

Yours sincerely

Junaide Latif
Director William Buck

Enc.

cc.

Councillor J Collins, Acting Mayor
Mr G Webb, Chair, Audit and Risk Committee

1. Summary

This closing report summarises the results our audit of Whitsunday Regional Council's financial statements for the year ended 30 June 2022, including how we responded to significant financial reporting risks.

Our final audit opinion is subject to completion of the financial statement audit process. We have included the key outstanding matters to be finalised below, and will provide an update on these matters at the audit and risk committee meeting.

Expected opinion

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

Control environment

In our interim report dated 28 April 2022, we assessed that your internal control environment does support an audit strategy that can rely upon these controls. We have confirmed that there has been no change to our initial assessment.

Materiality \$1.40million

No change to planning materiality.

Estimated final fees

\$127,850

Outstanding matters

Item	Responsibility
Financial statements review – quality check over final version	Audit
Subsequent events update – review of transactions and events 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
Any additional matters to be discussed by and amendments arising from the forthcoming Audit and Risk Committee meeting	Management and Audit
Completion of Roads to Recovery and LRCI acquittals	Management and Audit

2022 Closing report

2. Financial statements overview

Statement of comprehensive income

Classes of transactions, account balances or disclosures	Change	Key drivers
Rates and levies \$91.4m	\$3.4million 4%	Increase as a result of budgetary increases applied on charges and valuation impacts.
Sales of goods and major services \$14.7m	\$3.8 million 35%	Increase as a result of growth in passenger numbers following lifting of travel restrictions and reopening of Shute Harbour for commercial activities.
Grants, subsidies, contributions and donations \$72.1m	(\$15.7 million) (35%)	Decrease for lower flood restoration works revenue as major works had been completed in prior year, partially offset by developer contributed assets in the current year.
Employee benefits \$36.2m	\$0.6million 2%	No significant changes in employee benefits.
Materials and services \$54.5m	\$4.6 million 9%	Increase due to operational costs of Shute Harbour since reopening including fuel, minor fixtures, RMPC maintenance costs, adjusted treatment of Software as a Service and various other operational activities.
Depreciation \$28.7m	\$0.7 million 3%	Increase as a result of additions in current and prior years.

Statement of financial position

Classes of transactions, account balances or disclosures	Change	Key drivers
Cash and cash equivalents \$86.7m	\$8.1 million 10%	Increase as a result of surplus for the year and waste levy funds received in advance of \$5.8m
Trade and other receivables \$13.5m	(\$1.17m) (9%)	Decrease due to improved collection of outstanding rates and provision for impairment of community loan.
Property, plant and equipment \$1.208b	\$43.1 million 4%	Increase as a result of capital additions for the year in excess of depreciation and disposals, along with revaluation of land.
Trade and other payables \$19.2m	\$1.2 million 7%	Increase as a result of waste levy funds received in advance (\$4.35m is non-current) partially offset by decreased capital creditors as major projects were largely complete.
Provisions \$34.1m	\$16 million 88%	Increase following further review of costs for the operational and capital costs to rehabilitate landfill sites in the next 20 years.

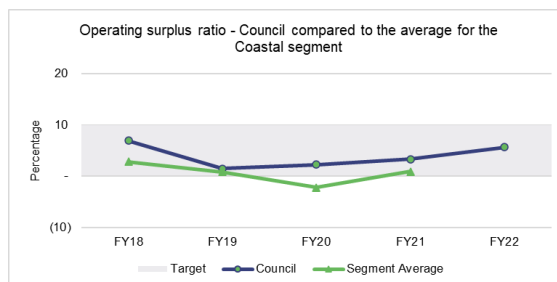
SENSITIVE

3. Financial sustainability assessment

Below we detail our assessment of your financial sustainability, based on the 3 ratios that councils are required to report under the local government regulations. Our assessment of your council's overall financial sustainability risk is **low**.

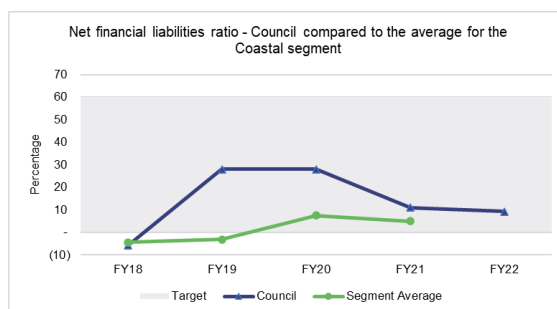
Refer to section 10 *Assessment of financial sustainability* for guidance on how we calculate these ratios and our financial sustainability risk rating definitions.

Operating surplus ratio



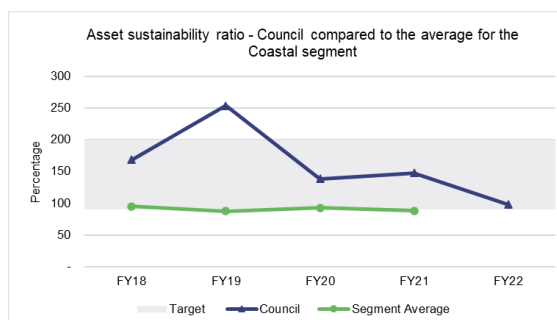
Whitsunday Regional Council's 5-year average operating ratio is 3.82 per cent. This is within the target range.

Net financial liabilities ratio



Whitsunday Regional Council's net financial liabilities ratio as at 30 June 2022 is 9.83 per cent. This is within the target range.

Asset sustainability ratio



Whitsunday Regional Council's average asset sustainability ratio is 161.15 per cent. This is within the target range.

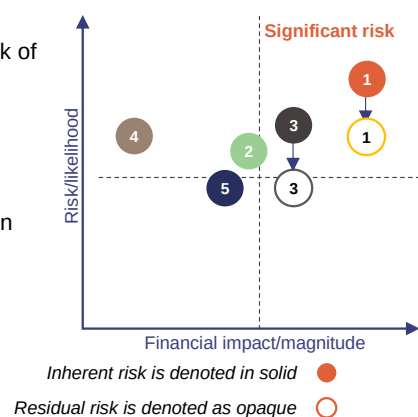
4. Audit conclusions

Areas of audit focus

Our external audit plan identified items that present the greatest risk of material error to the financial statements.

This chart displays the inherent risk for the identified areas of audit focus, together with considering the effectiveness of your internal controls (residual risk), and the financial impact (magnitude).

Our overall conclusions on these areas of audit focus are outlined in the table below.



Risk	Description of risk	Audit conclusion
1	Property, plant and equipment. Valuation and / or depreciation of assets is materially misstated. Comprehensive valuation to be performed for land assets for the 2022 year.	Testing performed - We have performed procedures over additions, disposals, depreciation, revaluation and work in progress. - We obtained explanations from management and made enquiries of the valuer who performed the assessment over land to provide additional explanations. - Performed an assessment of management's expert used in the valuation process. - We confirmed movements in land to supporting evidence such as land title searches. - Agreed indexation appropriate not to be recorded with consideration of Council policies and available indices. Results and conclusion Based on the results of the procedures performed, we have obtained sufficient appropriate evidence that the balance is not materially misstated.
2	Provisions. Risk of material misstatement with use of estimates and judgements Judgement and use of experts and estimation required in the calculation of landfill provisions.	Testing performed: - We have performed procedures over restoration and employee provisions, including tests of the completeness and accuracy of the calculations and testing the key assumptions to supporting evidence such as bond rates. - We verified key cost assumptions to consultants reports and obtained explanations from management over key assumptions used in the provision calculations. - Performed an assessment of management's expert used in the preparation process Results and conclusion Based on the results of the procedures performed, we have obtained sufficient appropriate evidence that the balance is not materially misstated.

2022 Closing report

Risk	Description of risk	Audit conclusion
3	Material accuracy of contract assets & liabilities, risk of incorrect calculation and recognition of revenue Revenue associated with contracts should be recognised in accordance with the terms of the contract and the accounting standards.	Testing performed: We have performed procedures over contract balances including: • Reviewing to grant agreements to ensure appropriateness of revenue recognition treatment, • Tracing revenue received to funding agreements, bank statements and other supporting evidence, • Checking calculation of contract balances with reference to the percentage of work completed including capital work in progress as a proportion of total work expected. • Checking adjustment of revenue at year end for individual and total contract balances. Results and conclusion: Based on the results of the procedures performed, we obtained sufficient appropriate evidence to obtain reasonable evidence to conclude that the balance is not materially misstated.
4	Related parties – completeness and accuracy of related party disclosures Appropriate disclosure of related parties and key management personnel remuneration.	Testing performed: • 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. Results and conclusion: Based on the results of the procedures performed, we have not identified evidence of any material misstatements.
5	Intangibles - risk of incorrect capitalisation of SaaS customisation and implementation costs Appropriate accounting treatment of Technology One SaaS implementation costs in light of IFRIC agenda decision.	Testing performed: • Reviewed management's position paper and calculations for the adjustments. • Reviewed the disclosures made in the 2022 financial statements for the prior period error. Results and conclusion: Based on the results of the procedures performed, we have not identified evidence of any material misstatements.

Other audit opinions

Work on the Roads to Recovery and LRCI acquittal will be performed following completion of the 2022 financial statements audit.

2022 Closing report

Materiality

We reassessed our audit materiality thresholds based on your year-end financial statement balances, and these have not changed since we communicated them in the external audit plan. We used these thresholds in finalising our audit and assessing misstatements.

Overall materiality	\$1.40m
Performance materiality	\$1.05m
Clearly trivial threshold	\$140k
Specific – valuation of property, plant and equipment	\$58.27m

Evaluation of misstatements

At the date of this report we have identified adjustments of \$638k, that have resulted in a decrease in operating result and net assets.

At the date of this report, we have identified misstatements that remain uncorrected by management. If corrected, these would result in an increase in net assets of \$35.1m and an increase in the operating result by \$160k.

Details of these corrected and uncorrected misstatements are included in section 9 *Misstatements*.

Evaluation of disclosure misstatements

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

Details of these corrected disclosure misstatements are included in section 9 *Misstatements*.

5. Audit issues

Internal control issues

The following table identifies the number of deficiencies in internal controls and other matters we have identified.

Internal control issues by COSO element	Number of significant deficiencies		Number of deficiencies		Rating
	Current year issues	Prior year unresolved issues	Current year issues	Prior year unresolved issues	
Control environment <i>Structures, policies, attitudes and values that influence daily operations</i>	-	-	-	-	●
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>	-	-	-	-	●
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>	-	-	-	-	●

Our ratings: **Effective** – No significant deficiencies identified; **Partially effective** – One significant deficiency identified; **Ineffective** – More than one significant deficiency identified.

Financial reporting issues

This table identifies the number of financial reporting issues we raised. Details of the financial reporting issues we identified during our final audit are outlined further in this section. Refer to section 8 *Prior year issues* for the status of prior year financial reporting issues.

Year and status	High risk	Moderate risk	Low risk
Current year issues	-	-	1
Prior year issues – unresolved	-	1	-

The following section details financial reporting issues identified since our last interim report dated 28 April 2022. It includes a response from management.

Our risk ratings are as follows. For more information and detail on our rating definitions, please see the webpage here: www.gao.qld.gov.au/information-internal-controls or scan the QR code.



SENSITIVE

2022 Closing report



Capitalisation of work in progress

22CR-1

Information and Communication

Observation

We noted that Council had \$13.3million in projects in work in progress that were marked as completed but not capitalised. Included in these projects were two completed in 2020 (\$1.1million) and 16 completed in 2021 (\$6.8million). We understand that delays in mapping the assets are generally the cause of lengthy times to capitalise.

Implication

Where an asset is not yet capitalised, depreciation is understated for the year. Refer to Section 9 item 4 for estimated uncorrected misstatement resulting from this.

QAO recommendation

We recommend that Council review its processes to ensure that assets are capitalised in a timelier manner.

Management response

Previous financial years had significant capital works programs as a result of disaster events across the region. With the large opening balance of WIP for 21/22, Officers focused on capitalising the major assets in WIP as priority over lower value assets to ensure our financial statements were reported without material misstatement.

Council has identified Asset Management as a Key Focus Area in our Corporate Plan and intend to undertake a review of the capitalisation process as part of the Asset Management Lifecycle Improvement Project over the 2022-2024 FY with grant funding received to enable this to occur. Officers will continue to work towards reducing the amount of WIP reports at end of financial year as a result of the improvement in systems and processes as a key deliverable from the project.

Responsible officer: Manager Financial Services

Status: Work in progress

Action date: 30 June 2023

SENSITIVE

6. Financial statement maturity

Financial statement preparation maturity assessment

In the 2021 financial year, management had self-assessed its financial statement process using the maturity model. Council had self-assessed its processes to be between established and optimised.

This year, we have reviewed the entity's assessment using a combination of inquiry, observation, and review of the internal processes. Our review identified that council's self-assessed scores and level of maturity were appropriate. Council will re-look at their processes for the 2023 financial year end statements.

Component	Financial year	Developing	Established	Integrated	Optimised
Quality month-end processes	2021 and 2022		←————●————→		
Early financial statement close process	2021 and 2022		←————●————→		
Skilled financial statement preparation and use of technology	2021 and 2022			←————●————→	
Resolution of financial reporting matters	2021 and 2022			←————●————→	

7. Other required information

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

Matters for QAO to consider	How these were addressed
Disagreements with management	During our audit, we received full cooperation 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 having a material effect on the financial report.
Matters significant to related parties	We did not identify any significant matters relating 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 ensuring those changes from the IFRIC agenda decision on capitalisation of software as a service costs were applied.
Other matters significant to the oversight of the financial reporting process	We did not identify any significant matters relating to the financial reporting process during the audit.
Fraud and illegal acts	We enquired 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. In addition to the above enquiries, we have also undertaken certain testing that we had detailed in our external audit plan dated 11/02/2022 and we are not aware of any fraud or illegal acts during our audit.
Other information in the entity's annual report	We have not yet performed audit procedures to verify the other information in the entity's annual report as required by Australian Auditing Standard ASA 720 <i>The Auditor's Responsibilities Relating to Other Information</i> . Our review will examine whether financial and non-financial information in the annual report are inconsistent with the financial report.

8. Matters previously reported

The following table summarises unresolved issues we raised in prior years.

Ref.	Rating	Issue	Status and comment
20C R-1		Monitoring of loans to community organisations	Work in progress Original Action date: 30/06/2021 Revised Action date: 30/06/2023 30 June 2022 update: It was noted the loan to Whitsunday SportsPark has been impaired for \$1million at 30 June 2022. Whitsunday Regional Council originally provided a loan to the Whitsunday Sports Park Board \$1M for bridging finance associated with the construction of a new clubhouse facility for the benefit of several sporting groups who use the facility. The original loan was put in place to assist as funding between grant payments associated with the construction. The building has now been completed but is not operational as at 30 June 2022. The original loan was due to for repayment in June 2020. Council granted a loan extension that was passed through Queensland Treasury under the Statutory Bodies Financial Arrangements Act 1982 for an extension to 30 June 2022. In December 2021, Council received a further request to extend the loan term for a further two years until 30 June 2024. The request was based upon the club not being operational yet with outstanding issues associate with land tenure and the access rights to the newly constructed facility. Again, Council approved the extension subject to 'Queensland Treasury Approval' within the legislation. The application for a further extension of two years was lodged with the Department of State Development, Infrastructure, Local Government and Planning and is currently under consideration. There are complications with the land tenure and freeholding of the site for the facility to allow clear tenure which will allow the Whitsunday Sports Park to find alternate funding for operating the facility. This process is underway with the Department of Resources as at 30 June 2022 but may take some time to resolve. In recognition of the delay in the loan repayment because of the complications to fund operations of the facility, Council has taken up a provision for doubtful debt in expectation that the funds will not be repaid in a timely manner. Council is awaiting confirmation of the loan approval extension by Queensland Treasury.

2022 Closing report

9. Misstatements

Summary of corrected misstatements

The following misstatements were identified during the audit. Management subsequently corrected them in the financial statements.

Details	Profit or loss Dr/(Cr)	Asset Dr/(Cr)	Liabilities Dr/(Cr)	Equity Dr/(Cr)
	\$'000	\$'000	\$'000	\$'000
Employee Expenses	638	-	-	-
Payables and provisions	-	-	(638)	-
<i>Being to accrue for backpay and additional employee provisions for the likely 3.5% EBA increase.</i>				

Summary of uncorrected misstatements

Our audit identified the following misstatements, which we reported to management. Management has assessed these misstatements as not material (either to the financial statements as a whole or to individual line item presentations). We concur with management's assessment.

#	Details	Profit or loss Dr/(Cr)	Asset Dr/(Cr)	Liabilities Dr/(Cr)	Equity Dr/(Cr)
		\$'000	\$'000	\$'000	\$'000
1	Asset revaluation reserve	-	-	-	351
	Assets held for sale	-	(351)	-	-
<i>Being to reverse revaluation increase on land held for sale, not permitted under AASB 5.</i>					
2	Contract assets	-	313	-	-
	Contract liabilities	-	-	61	-
	Grants revenue	(374)	-	-	-
<i>Being variance on contract calculation relating to road funding due to the budgeted expenses and Council contribution figures used.</i>					
3	GST Payable	-	-	168	-
	Contract Liabilities	-	-	(168)	-
<i>Being GST not booked in relation to April and May NDRRA funding.</i>					
4	Depreciation expense	214	-	-	-
	Property, plant and equipment	-	(214)	-	-
<i>Being estimated depreciation on assets completed but not yet capitalised.</i>					

SENSITIVE

2022 Closing report

#	Details	Profit or loss Dr/(Cr)	Asset Dr/(Cr)	Liabilities Dr/(Cr)	Equity Dr/(Cr)
		\$'000	\$'000	\$'000	\$'000
5	Property, plant and equipment	-	35,455	-	-
	Asset revaluation reserve	-	-	-	(35,455)
<i>Being potential impact if indexation was booked on buildings and infrastructure assets</i>					
	Total	(160)	35,203	61	(35,104)

Summary of corrected disclosure misstatements

- Classification non-current portion of waste levy funds in advance
- Additional breakup of movement in accumulated impairment losses in note 10
- Other minor formatting and wording changes.

10. 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 that 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)	More than 80%	Less than 50%
	Insufficient revenue is being generated to fund operations and asset renewal	Potential long-term concern over ability to repay debt levels from operating revenue	Insufficient spending on asset replacement or renewal resulting in reduced service levels and

SENSITIVE

2022 Closing report

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

Our assessment of financial sustainability risk factors does not take into account a 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 5 years of between 2 and 10 per cent of operating revenue or - realising 2 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.



Lisa Fraser
Queensland Audit Office
T: (07) 3149 6132
E: Lisa.Fraser@qao.qld.gov.au

Junaide Latif
William Buck
T: (07) 3229 5100
E: Junaide.Latif@williambuck.com

qao.qld.gov.au/reports-resources/reports-parliament



Suggest an audit topic

Contribute to an audit in progress

Subscribe to news and our blog

Connect with QAO on LinkedIn

T: (07) 3149 6000
E: qao@qao.qld.gov.au
W: www.qao.qld.gov.au
53 Albert Street, Brisbane Qld 4000
PO Box 15396, City East Qld 4002

 **Queensland
Audit Office**
Better public services



13.2.4 - Finance Report - FY 2021/22 - Period ending July 2022

DATE: 27 July 2022

TO: Ordinary Council Meeting

AUTHOR: Julie Moller – Manager Strategic Finance

AUTHORISING OFFICER: Jason Bradshaw - Director Corporate Services

PRESENTED FOR: Information

ATTACHMENTS

1. Monthly Financial Report July 2022 [13.2.4.1 - 7 pages]
2. Financial Statement for the period ending 31 July 2022 [13.2.4.2 - 17 pages]
3. Capital Delivery Report as at 31 July 2022 [13.2.4.3 - 4 pages]

PURPOSE

To inform Council of the current financial performance and position for the period to 31 July 2022.

OFFICER'S RECOMMENDATION

That Council receive the Financial Report, Capital Delivery Report and Unaudited Financial Statements for the period ended 31 July 2022.

BACKGROUND

The Chief Executive Officer is required by Section 204(2) of the *Local Government Regulation 2012* to present the financial report at a meeting of the Local Government on a monthly basis. The financial report must state the progress that has been made in relation to the Local Government's budget for the period for the financial year up to a day as near as practicable to the end of the month before the meeting is held.

Council adopted the 2022/23 Annual Budget on the 24 June 2022 which is reflected in this report.

DISCUSSION/CURRENT ISSUE

Year to Date Results

This report and attachments provide the estimated financial performance and position for the relevant period in the current financial year.

- Attachment 1 contains a summary of the financial performance with commentary around significant items.
- Attachment 2 contains the full set of financial statements, including notes thereto.
- Attachment 3 details the capital budget delivery for the period.

The following highlights some of the key results for the period ending 31 July 2022:

- Key financial sustainability indicators (ratios) are within acceptable and expected parameters (see Attachment 1) aside from Operating Surplus Ratio and Asset Sustainability Ratio. The Operating Surplus Ratio ratio is impacted by the timing of rates revenue being received and the Asset Sustainability Ratio is impacted by the timing of capitalisations post-End of Financial Year (EOFY).

- The end of month cash balance was \$81.4M, which is more than the minimum required levels. The higher level of cash is attributed to the timing of revenue collections and reduced expenditure for materials and services year to date.
- Council has delivered 21% of the year-to-date capital budget excluding remediation works and commitments for 2022/23, totalling \$803K. Including commitments, Council has delivered 24% of the full year budget of \$71.3M excluding remediation works. This underspend has been influenced by changes in the programming of works, scheduled maintenance and recognition of multiyear projects and has resulted in \$23M being carryover into 2022/23 financial year.
- Outstanding Rates & Charges have increased from \$6.1M in June to \$54.4M in July which reflects the issue of half yearly notices.
- General Debtors balance is \$5.09M compared to \$6.4M the previous month. This balance varies depending on when invoices have been issued within the month. Recovery measures are currently in progress through a debt recovery agency for both Rates debtors and General debtors.

Budget Process Update:

- 2022/23 Budget was endorsed at the Special Budget Meeting on the 24 June 2022.
- Quarter 1 Budget Review is expected to be tabled at Council Ordinary Council Meeting on 9 November 2022.

Rates and Charges Update:

- Rates Water meter reading for the period ending June commenced reading on 13 June 2022 with an expected issue date in mid-August 2022.
- 2022/23 first half Rates notices have been issued and discount for early payment is due by 6 September 2022.

STATUTORY/COMPLIANCE MATTERS

Local Government Regulation 2012

204 Financial Report

- (1) The local government must prepare a financial report.
- (2) The chief executive officer must present the financial report -
 - (a) if the local government meets less frequently than monthly - at each meeting of the local government; or
 - (b) Otherwise - at a meeting of the local government once a month.
- (3) The financial report must state the progress that has been made in relation to the local government's budget for the period of the financial year up to a day as near as practicable to the end of the month before the meeting is held.

STRATEGIC IMPACTS

Maximise the organisation's financial performance, achieving a high level of customer service, productivity and efficiency through strategic direction, expert advice and leadership.

FINANCIAL IMPLICATIONS

Maintaining a balanced budget throughout the financial year and remaining financially sustainable remain key objectives. Budget risks identified throughout the year are to be mitigated as part of Council's ongoing budget reviews.

CONSULTATION/ENGAGEMENT

Manager Financial Services
Management Accountant

RISK ASSESSMENT

If actuals exceeded budget, financial risk may apply. These risks will either be managed on a project basis or mitigated through the operational budgets of Council.

TIMINGS/DEADLINES

Mandatory each month as per Section 204 of the *Local Government Regulation 2012*.

CONFLICT OF INTEREST DECLARATION

Council officers contributing to the preparation and approval of this report have no conflicts of interest to declare.

HUMAN RIGHTS IMPACT

No

ALTERNATIVES CONSIDERED

N/A

FINANCIAL REPORT

Financial Year: 2022/23

Period Ending: 31 July 2022



BACKGROUND

This report provides the estimated financial performance and position of Whitsunday Regional Council for the relevant period in the current financial year.

INCOME & EXPENDITURE

What was charged to our ratepayers/customers compared to what was spent in delivering our services.

For the period under review, Council's operating surplus stood at \$41.7M, after charging depreciation (What We Set-aside for Asset Renewals) of \$2.4M.

Rates and Charges has been recognised at time of invoice as per the new revenue standards, which shows a larger than normal operating surplus for the period.

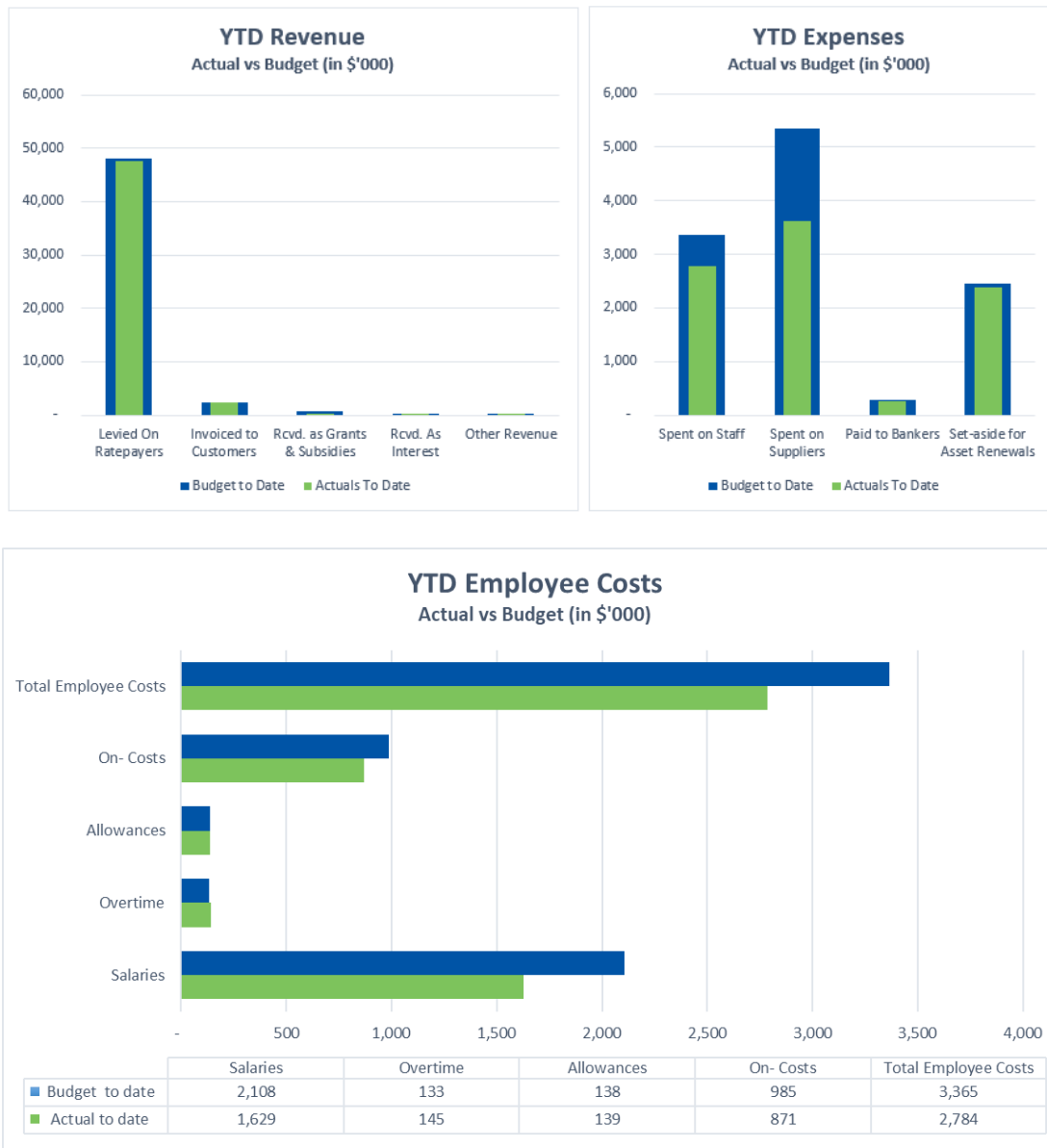
Table 1 : Statement of Income & Expenditure

	Prev. Yr. Unaudited	Current Budget to date	Actual to date	% Var Current Bud v Act
What We Levied Our Ratepayers	91,390,581	48,174,490	47,661,978	99%
What We Invoiced Our Customers	26,395,334	2,393,021	2,301,353	96%
What We Rcvd. as Grants & Subsidies	9,829,633	704,715	4,175	1%
What We Rcvd. As Interest from Investment	910,236	80,950	168,080	208%
Our Other Revenue	2,473,961	241,425	117,630	49%
Our Total Recurrent Earnings	130,999,746	51,594,601	50,253,216	97%
What We Spent on Our Staff	35,515,694	3,364,508	2,783,859	83%
What We Spent on Our Suppliers	54,446,386	5,353,786	3,622,338	68%
Our Total Direct Spend	89,962,080	8,718,294	6,406,197	73%
What We Paid Our Bankers	4,403,786	270,017	260,691	97%
What We Set-aside for Asset Renewals	29,202,671	2,441,939	2,392,630	98%
Our Operating Surplus/(Deficit)	7,431,209	40,164,351	41,193,698	103%
Our Capital Revenue	63,054,191	2,982,434	494,605	17%
Our Capital Expenses	35,953,228	1,172,460	-	0%
Our Capital Surplus/(Deficit)	27,100,962	1,809,974	494,605	27%
Our Net Earnings	34,532,172	41,974,325	41,688,302	99%

- Total Recurrent Earnings is on target to meet budget, currently sitting at 99%.
- Total direct spend is below YTD budget, currently sitting at 73%, however this will change as we progress through the financial year.
- Total depreciation set aside for asset renewals is on target to meet budget.
- Previous years actuals are unaudited at the time the report was prepared for Council. 2021/22 financial statements are expected to be finalised by 19 August 2022.

Attachment 13.2.4.1 Monthly Financial Report July 2022

Additional details of revenue and expenditure and their comparison to budget are graphically presented below:



The salaries and wages will be monitored this year as the Certified Agreement negotiations are still to be finalised. The vacancy rate remains constant with jobs continuing to be filled and vacancies continue. This is reflected in a full labour market with some jobs attracting minimal applications. Specialist and professional roles continue to be hard to fill.

COMMUNITY WEALTH

The value of resources Council has, to service our community. Net Community wealth at the end of the period stood marginally over \$1.24B.

Table 2 : Statement of Financial Position

	Prev. Yr. Unaudited	Annual Budget	Actual to date
What We Own	1,211,855,900	1,249,563,869	1,210,240,772
Inventory We Hold	4,543,524	4,055,400	4,335,566
What We are Owed	31,154,636	19,962,028	78,655,228
What We Have in Bank	86,724,823	58,648,671	81,424,135
Our Total Assets	1,334,278,883	1,332,229,969	1,374,655,702
What We Owe Our Suppliers	58,284,228	51,623,190	57,415,434
What We Owe Our Lenders	76,383,059	71,040,960	75,940,370
Our Total Liabilities	134,667,287	122,664,150	133,355,804
Our Community Wealth	1,199,611,596	1,209,565,819	1,241,299,898

- Cash balances (what we have in the bank) remains at healthy levels and well above minimum requirements due to timing of advance payments from Government bodies and underspend on capital and operational expenditure.
- Net Community Wealth is approaching \$1.25B. with most of the major projects being completed at the end of last financial year.

Debtors & Borrowings

What We Are Owed		What We Have Borrowed		
Category	Amount	Loan	Rate	Balance
Rates & Charges	54,370,931	81091 Gen5 05/06	7.08%	1,473,988
General Debtors	5,090,646	81092 Gen7 08/09	6.82%	3,819,083
GST Receivable/(Payable)	1,140,879	81090 Gen8 09/10	6.33%	2,567,790
Advances to Community	1,036,500	81089 Gen8 AMSU	5.07%	2,598,351
SUB-TOTAL	61,638,956	81093 STP Projects	5.25%	17,685,076
Contract Assets	13,879,796	81094 WTP Projects	4.86%	8,633,091
Water Charges not yet levied	4,189,167	Bowen STP 19/20	2.20%	8,751,102
Prepayments	742,365	WCA Run 19/20	2.20%	21,440,200
Provision for Bad Debts	(1,795,055)	Bowen Cell 3 19/20	0.91%	1,869,331
SUB-TOTAL	17,016,273	Bowen STP 20/21	1.80%	5,175,389
GRAND TOTAL	78,655,228	TOTAL		74,013,399
		What We Have Available to Borrow		
		Facility	Rate	Limit
		Working Capital Facility	0.10%	20,000,000
		Term Loans		-
		TOTAL		20,000,000

- Rates & charges owed has increased from \$6.3M in June to \$54.4M in July. Half yearly Rates notices have been issued and discount date for early payment closes on the 6 September 2022. Water accounts are expected to be issued on 15 August 2022.
- General Debtors balance is \$5.09M compared to \$6.4M the previous month. General Debtors vary depending upon when invoices have been issued within the month. Recovery measures are currently in progress through a professional debt recovery agency for both Rates debtors and General debtors.

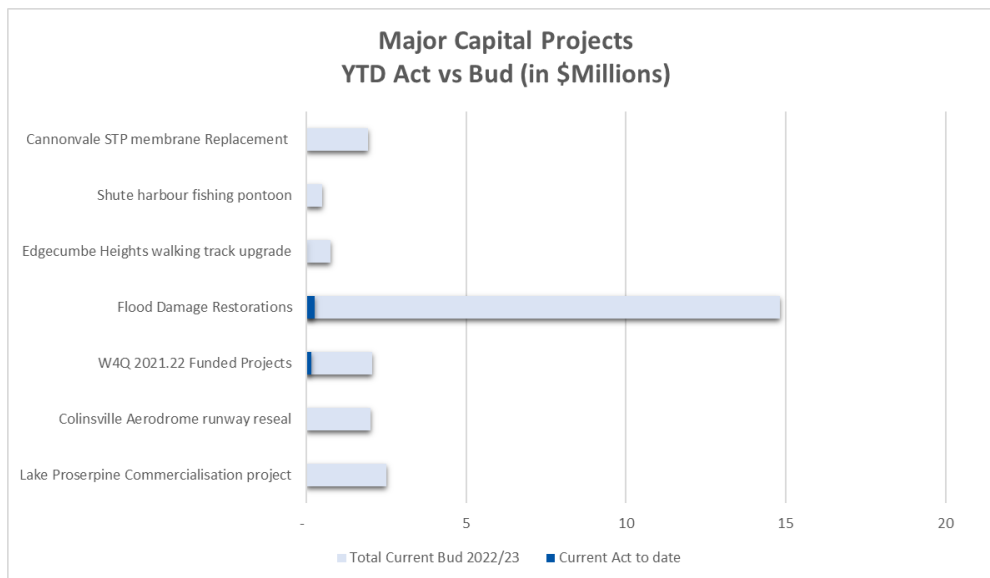
Investments

	Prev. Yr	Current
Queensland Treasury Corporation	86,724,823	81,424,135

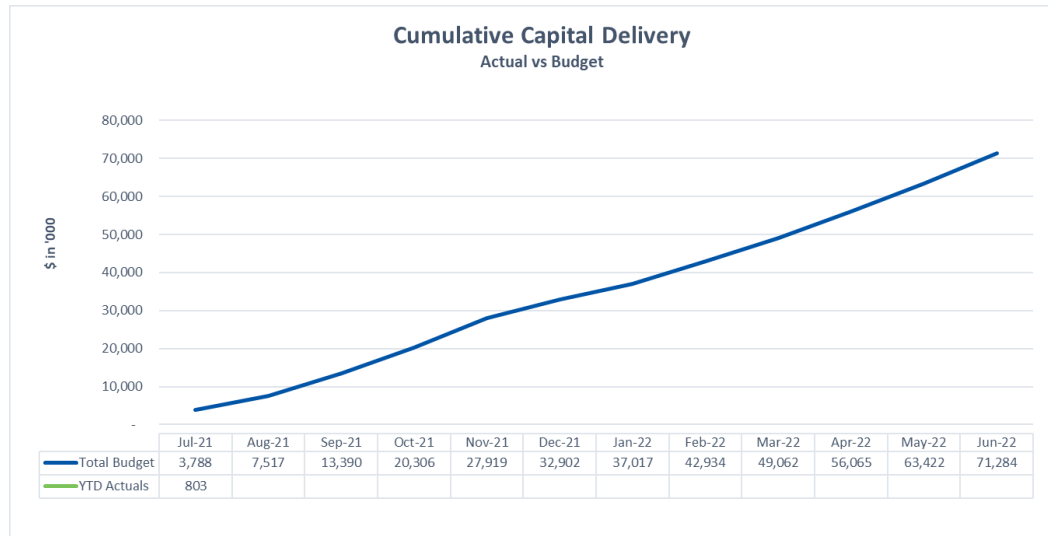
- All excess cash is invested with Queensland Treasury Corporation (QTC), as QTC has been providing the best returns among the acceptable counterparty institutions.

CAPITAL DELIVERY

Capital Budget below does not include Remediation Works of approximately \$2.3M out of a total capital budget adopted of \$73.58M for 2022/23.



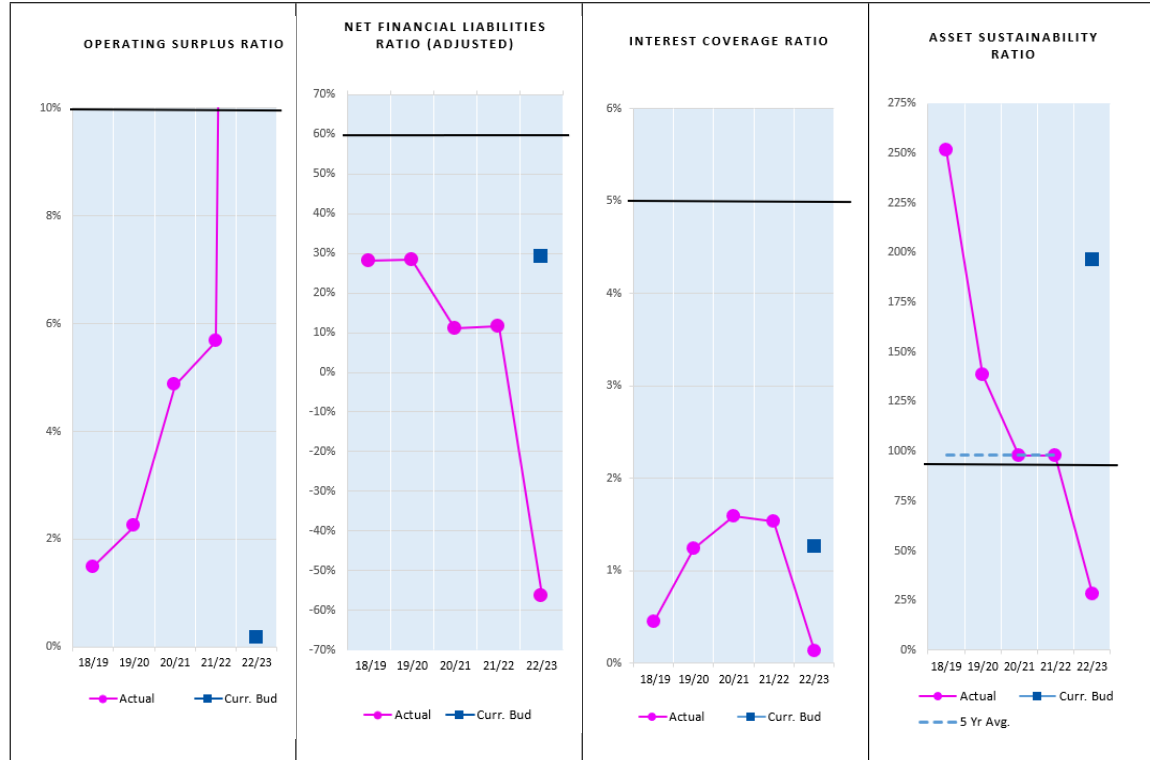
Attachment 13.2.4.1 Monthly Financial Report July 2022



- \$803K or 21% of the planned YTD capital budget of \$3.78M has been delivered up to 31 July 2022. Approximately \$23M in total has been carried over to the 22/23 Financial year for completion which will be added to the capital program at the first Quarterly Budget review in September.

FINANCIAL CAPACITY

These Ratios indicate Council's financial capacity to fund operations and repay debt obligations, in the short to the medium term.



Attachment 13.2.4.1 Monthly Financial Report July 2022

<i>Net Operating Surplus/(Deficit) divided by Total Operating Revenue</i>	<i>Total Liabilities less Current Assets divided by Total Operating Revenue</i>	<i>Net Interest Expense divided by Total Operating Revenue</i>	<i>Expenditure on Replacement Assets divided by Depreciation Expense</i>
Target: 0 - 10% Jul Act: 81.97% Budget: 0.17%	Target: < 60% Jul Act: -56.37% Budget: 29.11%	Target: < 5% Jul Act: 0.13% Budget: 1.26%	Target: Avg. 90% Jul Act: 28.42% Budget: 196.32%
Above target % due to timing of revenue recognition – Rates & Charges.	Above budget and maintained at a steady level below the maximum recommended levels.	Well below the recommended maximum threshold and in line with budget.	Will continue to remain above target levels due to continuing substantial reconstruction work.

Some of the financial ratios are skewed due to the timing issues presented at the start of the financial year and the carried forward works for capital expenditure.

BUDGET ACHIEVEMENT

Council's ability to meet annual budgeted revenue, contain costs within budgeted expenditure parameters and manage cash flows.

Attachment 13.2.4.1 Monthly Financial Report July 2022

Item	Prev. Yr Act vs Bud	Curr. Yr. to date	Flag
Our Earnings	103%	37%	
Our Expenditure	97%	7%	
Our Capital Delivery	81%	21%	
Our Cash on Hand	110%	139%	

- All critical indicators are within expected levels as of 31 July aside from Capital delivery which is 21% and below projected monthly spend and this is set to improve as the work is completed during the financial year. Early in financial year the capital works are still in the planning phase prior to execution.

- Rates Water meter reading for the period ending June commence reading on 6 June 2022 with an expected issue date 15 August 2022.
- Rates half yearly notices have been issued and discount for early payment is due by the 6 September 2022.
- 2021-22 audited financial statements are nearing completion and expected to be signed by the Queensland Audit Office on the 19 August 2022.
- First Quarter budget review will be opened to the responsible budget officers by early September 2022. It is expected to be tabled at Council Ordinary Council meeting on 9 November 2022.
- Council was also notified by the Queensland Grants Commission following its most recent review that it will likely see a reduction in the Financial Assistance Grant allocation for the coming years because of the changed methodology and the phasing in of those changes. No further information to date has been received from the Queensland Grants Commission.

WHITSUNDAY REGIONAL COUNCIL

Financial Statements

For the period ending 31 July 2022

Table of Contents

Note

Statement of Comprehensive Income

Statement of Financial Position

Statement of Changes in Equity

Statement of Cash Flows

Notes to the Financial Statements

- 1 Information about these financial statements
 - 2 Analysis of results by function
 - 3 Revenue
 - 4 Grants, subsidies and contributions
 - 5 Employee benefits
 - 6 Materials and services
 - 7 Finance costs
 - 8 Capital expenses
 - 9 Cash and cash equivalents
 - 10 Receivables
 - 11 Inventories
 - 12 Investment properties
 - 13 Property, plant and equipment
 - 14 Trade and other payables
 - 15 Provisions
 - 16 Borrowings
 - 17 Reserves
 - 18 Reconciliation of net result for the year to net cash from operating activities
- Ratios

Attachment 13.2.4.2 Financial Statement for the period ending 31 July 2022

WHITSUNDAY REGIONAL COUNCIL

Statement of Comprehensive Income

For the period ending 31 July 2022

UNAUDITED

		2023	2022	Budget	PTD Budget	Variance
	Note	YTD	30 June	2022/23	2022/23	to Budget
		\$	\$	\$	\$	%
Income						
Recurrent revenue						
Rates, levies and utility charges	3 (a)	47,661,978	91,390,581	96,348,979	48,174,490	99%
Sale of goods and major services	3 (b)	1,625,481	14,675,788	18,368,226	1,530,686	106%
Fees and charges	3 (c)	390,162	4,201,420	4,446,749	370,562	105%
Lease, rental and levies		5,211	288,188	292,200	24,350	21%
Interest received		168,080	910,236	971,400	80,950	208%
Sales of contract and recoverable works		280,500	7,229,938	5,609,075	467,423	60%
Other recurrent income		117,630	2,473,961	2,897,104	241,425	49%
Grants, subsidies and contributions	4 (i)	4,175	9,829,633	8,456,578	704,715	1%
Total recurrent revenue		50,253,216	130,999,746	137,390,312	51,594,601	97%
Capital revenue						
Grants, subsidies and contributions	4 (ii)	445,968	62,299,790	34,486,588	2,873,882	16%
		445,968	62,299,790	34,486,588	2,873,882	16%
Total revenue		50,699,184	193,299,536	171,876,900	54,468,483	93%
Capital income		48,636	754,400	1,302,614	108,551	45%
Total income	2 (b)	50,747,820	194,053,936	173,179,514	54,577,034	93%
Expenses						
Recurrent expenses						
Employee benefits	5	(2,783,859)	(35,515,694)	(40,374,092)	(3,364,508)	83%
Materials and services	6	(3,622,338)	(54,446,386)	(64,245,433)	(5,353,786)	68%
Finance costs	7	(260,691)	(4,403,786)	(3,240,200)	(270,017)	97%
Depreciation and amortisation		(2,392,630)	(29,202,671)	(29,303,271)	(2,441,939)	98%
Total operating expenses		(9,059,518)	(123,568,537)	(137,162,996)	(11,430,250)	79%
Capital expenses						
Other capital expenses	8	-	(35,953,228)	(14,069,516)	(1,172,460)	
Total expenses	2 (b)	(9,059,518)	(159,521,765)	(151,232,512)	(12,602,709)	72%
Net result		41,688,302	34,532,172	21,947,002	41,974,325	99%
Other comprehensive income						
Items that will not be reclassified to net result						
Increase / (decrease) in asset revaluation surplus		-	5,247,434	-	-	
Total other comprehensive income for the year		-	5,247,434	-	-	
Total comprehensive income for the year		41,688,302	39,779,606	21,947,002	41,974,325	

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

Attachment 13.2.4.2 Financial Statement for the period ending 31 July 2022

WHITSUNDAY REGIONAL COUNCIL

Statement of Appropriations

For the period ending 31 July 2022

UNAUDITED

	2023	2022	Budget 2022/23
Note	\$	\$	\$
Retained surplus (deficiency) from prior years	9,135,226	10,040,818	4,695,045
Net result for the year	41,688,302	34,532,172	21,947,002
	50,823,528	44,572,989	26,642,047
Transfers (to) from capital account			
Transfer of capital income	(48,636)	(754,400)	(1,302,614)
Funds (utilised for) created from - capital funding	-	-	(542,868)
Transfer of capital expenses	-	35,953,228	14,069,516
Non-monetary capital revenue	-	(7,554,448)	-
Unspent capital revenue transferred from capital	814,736	13,383,203	-
Adjustment for unfunded depreciation	196,091	1,884,641	3,403,535
Transfer to adjust the working capital cash	-	(2,443,492)	(2,401,060)
Net capital account transfers	962,190	40,468,732	13,226,509
Transfers (to) from restricted reserves			
Constrained grants and subsidy reserve	(265,376)	(28,041,017)	(19,664,987)
Constrained NDRRA grants reserve	(180,592)	(26,704,325)	(14,821,601)
Retained surplus (deficiency) available for transfer to reserves	51,339,750	30,296,380	5,381,968
Transfers (to) from reserves for future capital funding:			
Capital works reserve	-	(19,138,186)	-
Disaster resilience reserve	-	(366,000)	-
Transfers (to) from reserves for future recurrent funding purposes:			
Operational projects reserve	-	(1,656,967)	-
Retained surplus (deficit) at end of year	51,339,750	9,135,226	5,381,968

Attachment 13.2.4.2 Financial Statement for the period ending 31 July 2022

WHITSUNDAY REGIONAL COUNCIL

Statement of Financial Position

As at 31 July 2022

UNAUDITED

	Note	2023 \$	2022 \$	Budget 2022/23 \$
Current assets				
Cash and cash equivalents	9	81,424,135	86,724,823	58,648,671
Receivables	10 (a)	59,455,480	12,343,398	15,062,028
Inventories	11	1,425,566	1,633,523	1,359,000
Contract assets		13,879,796	13,473,911	-
Other assets		5,294,951	5,337,327	4,900,000
		161,479,929	119,512,982	79,969,699
Non-current assets held for sale		2,910,000	2,910,000	2,696,400
Total current assets		164,389,930	122,422,983	82,666,099
Non-current assets				
Receivables	10 (b)	25,000	25,000	-
Investment properties	12	2,040,000	2,040,000	1,930,000
Property, plant and equipment	13	1,206,295,110	1,207,885,238	1,245,609,570
Right of use assets	13	1,905,661	1,905,661	2,024,299
Total non-current assets		1,210,265,772	1,211,855,900	1,249,563,869
TOTAL ASSETS		1,374,655,701	1,334,278,883	1,332,229,969
Current liabilities				
Trade and other payables	14	12,772,605	14,501,332	17,190,000
Provisions	15	11,291,601	11,295,292	15,308,489
Borrowings	16	5,952,866	5,952,866	5,674,100
Contract liabilities		6,476,080	5,614,986	-
Total current liabilities		36,493,152	37,364,477	38,172,589
Non-current liabilities				
Trade and other payables		4,358,035	4,358,035	-
Provisions	15	22,517,113	22,514,583	19,124,701
Borrowings	16	69,987,504	70,430,193	65,366,860
Total non-current liabilities		96,862,651	97,302,810	84,491,561
TOTAL LIABILITIES		133,355,804	134,667,287	122,664,150
NET COMMUNITY ASSETS		1,241,299,898	1,199,611,596	1,209,565,819
Community equity				
Investment in capital assets		758,666,743	759,814,182	807,762,812
Asset revaluation surplus		362,680,628	362,680,628	357,433,194
Retained surplus		51,339,750	9,135,226	5,381,968
Reserves	17	68,612,777	67,981,560	38,987,845
TOTAL COMMUNITY EQUITY		1,241,299,898	1,199,611,596	1,209,565,819

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

Attachment 13.2.4.2 Financial Statement for the period ending 31 July 2022

WHITSUNDAY REGIONAL COUNCIL

Statement of Changes in Equity For the period ending 31 July 2022

	Note	Total		Retained surplus Note 21		Reserves Note 22		Asset revaluation surplus Note 20	
		2023 \$	2022 \$ UNAUDITED	2023 \$	2022 \$ UNAUDITED	2023 \$	2022 \$ UNAUDITED	2023 \$	2022 \$ UNAUDITED
Balance at beginning of the year		1,199,611,596	1,155,016,109	768,949,408	741,244,821	67,981,560	56,338,095	362,680,628	357,433,194
Error correction to opening balance		-	4,815,881	-	4,815,881			-	
Restated opening balances		1,199,611,596	1,159,831,990	768,949,408	746,060,702	67,981,560	56,338,095	362,680,628	357,433,194
Net result		41,688,302	34,532,172	41,688,302	34,532,172	-	-	-	-
Other comprehensive income for the year									
Revaluations:									
Property, plant & equipment	13	-	5,274,934	-	-	-	-	-	5,274,934
Change in value of future rehabilitation costs		-	(27,500)	-	-	-	-	-	(27,500)
Total comprehensive income for the year		41,688,302	39,779,606	41,688,302	34,532,172	-	-	-	5,247,434
Transfers (to) from retained earnings and recurrent reserves		-	-	-	(1,656,967)	-	1,656,967	-	-
Transfers (to) from retained earnings and capital reserves		-	-	21,810	(9,986,498)	(21,810)	9,986,498	-	-
Balance at end of the year		1,241,299,899	1,199,611,596	810,659,520	768,949,408	67,959,750	67,981,560	362,680,628	362,680,628

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

Attachment 13.2.4.2 Financial Statement for the period ending 31 July 2022

WHITSUNDAY REGIONAL COUNCIL

Statement of Cash Flows

For the period ending 31 July 2022

UNAUDITED

		2023	2022	Budget 2022/23
	Note	\$	\$	\$
Cash flows from operating activities				
Receipts				
General rates and utility charges		(810,604)	92,817,736	95,961,953
Sale of goods and major services		1,625,481	14,675,788	18,368,226
Lease, rental and levies, fees and charges		395,372	3,527,583	4,538,948
Other income		1,525,075	9,287,861	8,428,108
GST received		420,524	11,734,611	-
Receipts from customers		3,155,848	132,043,579	127,297,235
Operating grants, subsidies and contributions		1,061,892	11,254,434	8,456,578
Interest received		168,080	910,236	971,400
Payments				
Payment to employees		(2,711,060)	(36,203,939)	(39,559,706)
Payments for materials and services		(5,387,486)	(54,056,668)	(63,972,667)
GST paid		-	(12,692,061)	-
Payments to suppliers and employees		(8,098,546)	(102,952,668)	(103,532,373)
Interest expense		(235,368)	(2,962,173)	(3,025,199)
Net cash inflow (outflow) from operating activities		(3,948,094)	38,293,408	30,167,642
Cash flows from investing activities				
State government subsidies and grants		(156,540)	45,344,392	28,479,582
Capital contributions		-	2,655,816	6,007,006
Payments for property, plant and equipment		(802,502)	(73,039,140)	(79,374,598)
Movement in work in progress		-	-	8,090,951
Payments for investment property		-	(30,603)	-
Proceeds from sale of property, plant and equipment		48,636	537,617	1,302,614
Payments for rehabilitation work		-	-	(2,401,060)
Non-current assets held for sale - Proceeds from sale		-	-	-
Net movement in loans to community organisations		500	12,000	-
Net cash inflow (outflow) from investing activities		(909,906)	(24,519,918)	(37,895,505)
Cash flows from financing activities				
Repayment of borrowings	16	(442,689)	(5,210,944)	(5,432,000)
Repayments made on finance leases		-	(454,787)	-
Net cash inflow (outflow) from financing activities		(442,689)	(5,665,731)	(5,432,000)
Net increase (decrease) in cash and cash equivalents held		(5,300,688)	8,107,759	(13,159,863)
Cash and cash equivalents at beginning of the financial year		86,724,823	78,617,064	71,808,534
Cash and cash equivalents at end of the financial year	9	81,424,135	86,724,823	58,648,671

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

Attachment 13.2.4.2 Financial Statement for the period ending 31 July 2022

WHITSUNDAY REGIONAL COUNCIL

Statement of Capital Funding

For the period ending 31 July 2022

UNAUDITED

	Note	2023	2022	Budget 2022/23
		\$	\$	\$
Sources of capital funding				
Excess capital revenue provided in year		(814,736)	(13,383,193)	542,868
Finance leases for right of use assets		-	372,072	-
Funded depreciation and amortisation		1,543,512	27,318,030	25,899,734
Proceeds from the sale of capital assets		48,636	537,617	1,302,614
Donated and contributed physical assets		-	7,554,448	-
Constrained grants, subsidies and contributions		265,376	26,864,545	23,489,453
Insurance reimbursed reserve and		-	222,400	-
Capital Works reserve		21,810	10,471,749	10,659,377
Insurance Restoration reserve		-	-	-
Constrained NDRRA grants reserve		180,592	26,704,325	14,821,601
		1,245,191	86,661,994	76,715,647
Application of capital funding				
Non-current capital assets				
Land and Improvements		-	-	-
Buildings and Other Structures		-	57,484,257	9,480,074
Plant and equipment		-	8,667,528	12,525,908
Transport Infrastructure		-	26,446,237	38,409,848
Water		-	14,663,645	11,081,846
Sewerage		-	25,536,530	7,876,922
Right of use - Land		-	-	-
Right of use - Buildings		-	347,480	-
Right of use - Plant		-	24,592	-
Movement in capital work in progress		802,502	(52,204,610)	(8,090,951)
Investment property		-	30,603	-
		802,502	80,996,263	71,283,647
Principal loan redemptions				
Queensland Treasury Corporation		442,689	5,210,944	5,432,000
Finance leases for right of use assets		-	454,787	-
		442,689	5,665,731	5,432,000
		1,245,191	86,661,994	76,715,647

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

Attachment 13.2.4.2 Financial Statement for the period ending 31 July 2022

WHITSUNDAY REGIONAL COUNCIL

Notes to the Financial Statements
For the period ending 31 July 2022

2 Analysis of results by program

(b) Income and expenses defined between recurring and capital, and assets are attributed to the following programs:

(b) Income and expenses derived between recurring and capital, and assets are attributed to the following programs:											
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							
	2023 \$	2023 \$	2023 \$	2023 \$							
Office of the Chief Executive	-	49,421	-	-	49,421	(255,962)	-	(255,962)	(206,541)	(206,541)	-
Corporate Services	-	28,365,752	-	48,636	28,414,388	(1,200,388)	-	(1,200,388)	27,165,364	27,214,000	234,491,991
Community Environmental Services	-	415,680	-	-	415,680	(1,044,084)	-	(1,044,084)	(628,404)	(628,404)	14,917,341
Engineering	-	286,283	445,968	-	732,251	(2,475,913)	-	(2,475,913)	(2,189,630)	(1,743,662)	622,957,243
Waste Management	-	4,018,203	-	-	4,018,203	(694,497)	-	(694,497)	3,323,706	3,323,706	19,240,923
Planning & Development Assessment	-	124,142	-	-	124,142	(217,369)	-	(217,369)	(93,227)	(93,227)	-
Airport Operations	-	644,473	-	-	644,473	(341,647)	-	(341,647)	302,826	302,826	64,936,685
Quarries & Pitts	-	231,485	-	-	231,485	(314,214)	-	(314,214)	(82,728)	(82,728)	3,438,368
Shute Harbour Operations	-	283,183	-	-	283,183	(268,619)	-	(268,619)	14,564	14,564	55,939,382
Water Services	-	6,718,294	-	-	6,718,294	(1,290,860)	-	(1,290,860)	5,427,434	5,427,434	175,207,268
Sewerage Services	-	9,116,301	-	-	9,116,301	(955,965)	-	(955,965)	8,160,336	8,160,336	183,526,432
Total	-	50,253,216	445,968	48,636	50,747,820	(9,059,518)	-	(9,059,518)	41,193,698	41,688,302	1,374,655,632

For the year ended 30 June 2022 (UNAUDITED)

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							
	2022 \$	2022 \$	2022 \$	2022 \$							
Office of the Chief Executive	309,915	323,297	-	-	633,213	(4,631,745)	-	(4,631,745)	(3,998,532)	(3,998,532)	-
Corporate Services	5,876,520	52,565,921	12,287,027	140,000	70,869,468	(6,509,608)	(549,407)	(7,059,014)	51,932,833	63,810,454	211,641,507
Community Environmental Services	578,316	3,071,771	1,196,968	163,733	5,010,789	(16,362,796)	(43,846)	(16,406,642)	(12,712,709)	(11,395,853)	14,955,142
Engineering	2,324,555	6,401,938	29,261,218	7,161,652	45,149,363	(38,585,222)	(12,032,257)	(50,617,479)	(29,858,728)	(5,468,115)	625,982,905
Waste Management	(5,403)	9,654,384	-	520,650	10,169,631	(8,591,844)	(17,568,890)	(26,160,734)	1,057,137	(15,991,103)	13,584,145
Planning & Development Assessment	-	1,889,063	-	1,392,366	3,281,429	(3,291,035)	-	(3,291,035)	(1,401,972)	(9,606)	-
Airport Operations	95,478	6,304,859	676,208	-	7,076,545	(6,517,641)	(427,848)	(6,945,488)	(117,304)	131,056	65,325,979
Quarries & Pitts	-	3,278,820	-	127,427	3,406,247	(3,900,182)	(244,665)	(4,144,847)	(621,362)	(738,600)	3,951,691
Shute Harbour Operations	559,683	1,160,928	5,308,413	-	7,029,024	(2,863,820)	(2,441,273)	(5,305,093)	(1,143,210)	1,723,931	55,898,560
Water Services	1,102	20,048,313	3,359,692	615,159	24,024,266	(19,075,255)	(1,082,464)	(20,157,719)	974,160	3,866,547	169,231,633
Sewerage Services	1,102	16,559,184	-	843,677	17,403,963	(13,239,391)	(1,562,578)	(14,801,968)	3,320,895	2,601,994	173,707,321
Total	9,741,267	121,258,479	52,089,526	10,964,664	194,053,936	(123,568,537)	(35,953,228)	(159,521,765)	7,431,209	34,532,172	1,334,278,883

Attachment 13.2.4.2 Financial Statement for the period ending 31 July 2022

WHITSUNDAY REGIONAL COUNCIL

Notes to the Financial Statements For the period ending 31 July 2022

		UNAUDITED	
		2023	2022
	Note	\$	\$
3 Revenue			
(a) Rates, levies and utility charges			
General rates		28,353,020	53,731,316
Water		6,035,712	17,426,109
Water consumption, rental and sundries		708,551	7,022,545
Sewerage		9,178,621	22,092,028
Waste management		3,749,034	6,577,269
Rates and utility charge revenue		48,024,938	95,978,380
Less: Discounts		(18,206)	(3,884,682)
Less: Pensioner remissions		(344,753)	(703,117)
		47,661,978	91,390,581
(b) Sale of goods and major services			
Lake Proserpine Commercial services		32,123	166,778
Parking and other ranger services		51,009	1,500,441
Refuse tips and transfer station charges		265,460	2,690,859
Aerodrome charges		597,384	4,506,407
Quarry charges		227,024	3,160,805
Shute harbour commercial activities		277,453	1,071,841
Caravan parks fees and charges		145,807	1,012,510
Water and sewerage fees and charges		29,220	566,147
		1,625,481	14,675,788
(c) Fees and Charges			
Statutory fees and charges include			
Lodgement fees		119,360	1,732,469
Dog registrations		151,378	234,420
Inspection fees		1,166	75,839
Licences and permits		4,115	677,358
Fines and infringements		-	-
Other statutory fees		74,804	1,102,656
User fees and charges		39,339	378,678
		390,162	4,201,420
4 Grants, subsidies and contributions			
(i) Recurrent			
General purpose grants		-	7,764,683
State government subsidies and grants		-	1,904,117
NDRRA flood damage grants for operational repairs		-	72,466
Cash contributions		4,175	88,366
Total recurrent revenue		4,175	9,829,633
(ii) Capital			
(a) Monetary revenue designated for capital funding purposes:			
Commonwealth government grants		-	5,235,848
State government subsidies and grants		265,376	20,149,353
NDRRA flood damage grants for capitalised repairs		180,592	26,704,325
Cash contributions		-	2,655,816
		445,968	54,745,342
(b) Non-monetary revenue received:			
Developer and other contributions of physical assets at fair value		-	7,554,448
		-	7,554,448
Total capital revenue		445,968	62,299,790

Attachment 13.2.4.2 Financial Statement for the period ending 31 July 2022

WHITSUNDAY REGIONAL COUNCIL

Notes to the Financial Statements For the period ending 31 July 2022

		UNAUDITED	
		2023	2022
	Note	\$	\$
5 Employee benefits			
Employee benefit expenses are recorded when the service has been provided by the employee.			
Total staff wages and salaries		2,029,855	26,658,751
Councillors' remuneration		35,533	551,808
Annual, sick and long service leave entitlements		485,514	4,925,787
Superannuation		278,679	3,476,405
		2,829,581	35,612,751
Other employee related expenses		73,176	1,652,269
		2,902,757	37,265,020
Less capitalised employee expenses		(118,899)	(1,749,326)
		2,783,859	35,515,694
6 Materials and services			
Expenses are recorded on an accruals basis as Council receives the goods or services.			
Audit of annual financial statements by the Auditor-General of Queensland		-	126,040
Community Donations, grants, subsidies & contributions		42,045	2,265,428
Legal services		16,846	815,410
Insurance		251,788	2,385,749
Consultants & Services		14,490	2,276,742
Contractors		855,366	19,663,075
Plant & Equipment		282,097	4,502,636
Advertising & Marketing		8,707	785,473
Cost of inventories		74,810	417,351
Communications & IT		1,119,548	4,403,875
Repairs & Maintenance & Utility charges		230,772	3,175,942
Raw materials & consumables		517,528	8,363,604
Registrations & subscriptions		76,549	140,736
Safety		3,901	890,748
Other material and services		127,890	4,233,577
		3,622,338	54,446,386
7 Finance costs			
Finance costs charged by the Queensland Treasury Corporation		235,368	2,923,156
Interest on finance leases		-	39,017
Bank charges		25,323	331,895
Impairment of receivables and bad debts written-off		-	962,025
Refuse sites - unwinding of discount rate on provision		-	135,799
Refuse sites - unwinding of discount rate on provision		-	11,894
		260,691	4,403,786
8 Capital expenses			
Loss on the sale of capital assets		-	106,760
Loss on write-off of capital assets		-	18,032,913
Change arising from revision of the future restoration expenditure		-	17,813,555
Total capital expenses		-	35,953,228
9 Cash and cash equivalents			
Cash at bank and on hand		165,531	244,219
Deposits at call		81,258,604	86,480,604
Balance per Statement of Financial Position		81,424,135	86,724,823
Balance per Statement of Financial Position		81,424,135	86,724,823
Council's cash and cash equivalents are subject to a number of external restrictions that limit amounts available for discretionary or future use. These include externally imposed expenditure restrictions:			
Contract liabilities - revenue received in advance		6,476,080	5,614,986
Unspent government grants and subsidies		1	0
Unspent developer contributions		11,171,134	11,171,134
Total unspent external restricted cash held in reserves		17,647,215	16,786,120

Attachment 13.2.4.2 Financial Statement for the period ending 31 July 2022

WHITSUNDAY REGIONAL COUNCIL

Notes to the Financial Statements For the period ending 31 July 2022

UNAUDITED

	Note	2023 \$	2022 \$
<i>Council has resolved to set aside revenue to provide funding for specific future projects that will be required to meet delivery of essential services and meet day to day operational requirements.</i>			
Funds set aside by Council to meet specific future funding requirements		10,756,534	60,803,476
Total cash held to contribute to identified funding commitments		28,403,748	77,589,596
10 Receivables			
(a) Current			
Rateable revenue and utility charges		54,370,931	6,131,403
Other debtors		5,868,105	6,995,050
Less allowance for expected credit loss		(1,795,055)	(1,795,055)
Loans and advances to community organisations		1,011,500	1,012,000
		59,455,480	12,343,398
(b) Non-current			
Loans and advances to community organisations		25,000	25,000
		25,000	25,000
11 Inventories			
Inventories for internal use-			
Quarry and road materials		558,422	683,788
Stores and materials		867,145	949,735
		1,425,566	1,633,523
Valued at cost, adjusted when applicable for any loss of service potential.			
13 Investment properties			
Property held for rental income and capital growth			
Gross value at beginning of the financial year		2,040,000	1,930,000
Acquisitions		-	30,603
Value of asset disposed		-	-
Value of the asset written-off		-	(26,926)
Revaluation adjustment to income statement		-	106,323
Balance at end of the year		2,040,000	2,040,000
Net carrying value at end of the financial year		2,040,000	2,040,000

Attachment 13.2.4.2 Financial Statement for the period ending 31 July 2022

WHITSUNDAY REGIONAL COUNCIL

Notes to the Financial Statements For the period ending 31 July 2022

13 Property, plant and equipment

Note	Land and Improvements	Buildings and Other Structures	Plant and equipment	Transport Infrastructure	Water	Sewerage	Works in progress	Total plant and equipment	Right of use - Land	Right of use - Buildings	Right of use - Plant	Total right of use assets
Basis of measurement	Valuation	Valuation	Cost	Valuation	Valuation	Valuation	Cost		Cost	Cost	Cost	
Fair value category	Level 2 & 3	Level 2 & 3		Level 3	Level 3	Level 3						
	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Asset values												
Opening gross value as at 1 July 2022	48,299,429	181,608,012	66,488,870	702,787,655	311,297,638	226,061,104	97,992,732	1,634,535,440	1,698,923	804,738	527,909	3,031,569
Minor correction to opening balance	-	-	-	-	-	-	-	-	-	-	-	-
Addition of renewal assets	-	-	-	-	-	-	680,011	680,011	-	-	-	-
Addition of other assets	-	-	-	-	-	-	122,491	122,491	-	-	-	-
Contributed assets at valuation	-	-	-	-	-	-	-	-	-	-	-	-
Internal transfers from work in progress	-	-	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-	-	-
Write-offs	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation adjustment to other comprehensive income	-	-	-	-	-	-	-	-	-	-	-	-
Internal transfers between asset classes	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Closing gross value as at 30 June 2023	48,299,429	181,608,012	66,488,870	702,787,655	311,297,638	226,061,104	98,795,235	1,635,337,943	1,698,923	804,738	527,909	3,031,569
Accumulated depreciation and impairment												
Opening balance as at 1 July 2022	26,155	45,384,931	33,214,173	114,090,016	167,527,461	66,407,466	-	426,650,202	192,629	620,778	312,501	1,125,908
Minor correction to opening balance	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation expense	-	387,917	365,370	733,436	519,988	385,919	-	2,392,630	-	-	-	-
Depreciation on disposals	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation on write-offs	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated depreciation as at 30 June 2023	26,155	45,772,848	33,579,543	114,823,453	168,047,449	66,793,385	-	429,042,832	192,629	620,778	312,501	1,125,908
Total written down value as at 30 June 2023	48,273,274	135,835,164	32,909,327	587,964,202	143,250,190	159,267,719	98,795,235	1,206,295,110	1,506,293	183,960	215,408	1,905,661
Range of estimated useful life in years	0 - 50	0 - 120	0 - 60	0 - 500	0 - 100	5 - 100			7 - 100	7 - 100	7 - 100	
Total additions in this year	96,625,013	408,988,871	166,557,283	1,520,398,763	790,642,726	518,915,593	198,392,971	122,491	3,590,475	2,230,254	1,368,318	7,189,047

WHITSUNDAY REGIONAL COUNCIL

Attachment 13.2.4.2 Financial Statement for the period ending 31 July 2022

Notes to the Financial Statements

For the period ending 31 July 2022

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

Note	Land and Improvements	Buildings and Other Structures	Plant and equipment	Transport Infrastructure	Water	Sewerage	Works in progress	Total plant and equipment	Right of use - Land	Right of use - Buildings	Right of use - Plant	Total right of use assets
Basis of measurement	Valuation	Valuation	Cost	Valuation	Valuation	Valuation	Cost		Cost	Cost	Cost	
Fair value category	Level 2 & 3	Level 2 & 3		Level 3	Level 3	Level 3			Level 3	Level 3	Level 3	
Asset Values	2022 \$	2022 \$	2022 \$	2022 \$	2022 \$	2022 \$	2022 \$	2022 \$	2022 \$	2022 \$	2022 \$	2022 \$
Opening gross value as at 1 July 2021	43,238,095	129,272,917	60,273,652	686,551,958	298,224,877	202,529,888	150,197,343	1,570,288,731	1,698,923	457,258	503,317	2,659,497
Minor correction to opening balance	-	130,000	-	4,402,153	620,371	39,839	-	5,192,362	-	-	-	-
Additions at cost	-	-	-	-	-	-	73,100,346	73,100,346	-	-	-	-
Addition to right of use assets	-	-	-	-	-	-	-	-	-	347,480	24,592	372,072
Contributed assets at valuation	-	149,040	25,355	5,921,218	615,159	843,677	-	7,554,448	-	-	-	-
Internal transfers from work in progress	-	57,335,217	8,642,174	20,525,019	14,048,486	24,692,853	(125,274,353)	(30,603)	-	-	-	-
Disposals	-	-	(2,426,838)	-	-	-	-	(2,426,838)	-	-	-	-
Write-offs	-	(5,279,163)	(25,472)	(14,612,694)	(2,211,255)	(2,045,153)	-	(24,173,736)	-	-	-	-
Revaluation adjustment to other comprehensive income	5,274,934	-	-	-	-	-	-	5,274,934	-	-	-	-
Internal transfers between asset classes	(213,600)	-	-	-	-	-	-	(213,600)	-	-	-	-
Transfer to investment properties	-	-	-	-	-	-	(30,603)	(30,603)	-	-	-	-
Closing gross value as at 30 June 2022	48,299,429	181,608,012	66,488,870	702,787,655	311,297,638	226,061,104	97,992,732	1,634,535,440	1,698,923	804,738	527,909	3,031,569
Accumulated depreciation and impairment												
Opening balance as at 1 July 2021	24,909	43,234,494	30,634,448	106,981,743	162,377,931	62,258,446	-	405,511,970	114,340	381,048	139,810	635,198
Minor correction to opening balance	-	-	-	337,452	38,460	570	-	376,482	-	-	-	-
Depreciation expense	1,246	4,655,003	4,383,587	8,801,238	6,239,860	4,631,027	-	28,711,961	78,289	239,730	172,691	490,710
Depreciation on disposals	-	-	(1,782,461)	-	-	-	-	(1,782,461)	-	-	-	-
Depreciation on write-offs	-	(2,504,566)	(21,401)	(2,030,417)	(1,128,790)	(482,576)	-	(6,167,750)	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated depreciation as at 30 June 2022	26,155	45,384,931	33,214,173	114,090,016	167,527,461	66,407,466	-	426,650,202	192,629	620,778	312,501	1,125,908
Total written down value as at 30 June 2022	48,273,274	136,223,081	33,274,697	588,697,639	143,770,178	159,653,638	97,992,732	1,207,885,238	1,506,293	183,960	215,408	1,905,661
Range of estimated useful life in years	0 - 50	0 - 120	0 - 60	0 - 500	0 - 100	5 - 100			7 - 100	7 - 100	7 - 100	

Attachment 13.2.4.2 Financial Statement for the period ending 31 July 2022

WHITSUNDAY REGIONAL COUNCIL

Notes to the Financial Statements For the period ending 31 July 2022

		UNAUDITED	
		2023	2022
	Note	\$	\$
14 Trade and other payables			
Current			
Accrued Expenses		-	-
Creditors		8,569,232	10,827,812
Rates received in advance		3,601,696	3,145,584
Accrued wages and salaries		432,108	355,001
GST payable		-	-
Other employee entitlements		169,569	172,935
		<u>12,772,605</u>	<u>14,501,332</u>
Non-current			
Creditors		4,358,035	4,358,035
		<u>4,358,035</u>	<u>4,358,035</u>
15 Provisions			
Current			
Annual leave		3,830,432	3,865,095
Long service leave		4,302,875	4,271,684
Property restoration -			-
(i) Refuse sites		3,158,294	3,158,513
		<u>11,291,601</u>	<u>11,295,292</u>
Non-Current			
Long service leave		1,675,183	1,672,653
Property restoration			
(i) Refuse sites		20,124,266	20,124,266
(ii) Quarry rehabilitation		717,664	717,664
		<u>22,517,113</u>	<u>22,514,583</u>
Details of movements in provisions			
(i) Refuse sites			
Balance at beginning of the year		23,282,779	7,091,339
Increase due to change in time		-	135,799
Increase (decrease) due to change in discount rate		-	(520,650)
Amount expended in year		(220)	(992,599)
Increase (decrease) in estimate of future cost		-	17,568,890
Balance at end of the year		<u>23,282,559</u>	<u>23,282,779</u>
Current portion		3,158,294	3,158,513
Non-current portion		<u>20,124,266</u>	<u>20,124,266</u>
		<u>23,282,559</u>	<u>23,282,779</u>
Cash funds committed to meet this liability at the reporting date are		<u>4,842,980</u>	<u>4,843,200</u>
(ii) Quarry rehabilitation			
Balance at beginning of the year		717,664	561,032
Increase due to change in time		-	11,894
Increase (decrease) due to change in discount rate		-	(157,317)
Increase (decrease) in estimate of future cost		-	302,055
Balance at end of the year		<u>717,664</u>	<u>717,664</u>
Current portion		-	-
Non-current portion		<u>717,664</u>	<u>717,664</u>
		<u>717,664</u>	<u>717,664</u>

Attachment 13.2.4.2 Financial Statement for the period ending 31 July 2022

WHITSUNDAY REGIONAL COUNCIL

Notes to the Financial Statements For the period ending 31 July 2022

UNAUDITED

	Note	2023 \$	2022 \$
16 Borrowings			
(a) Current			
(i) Queensland Treasury Corporation		5,548,994	5,548,994
(ii) Finance leases for right of use assets		403,872	403,872
		<u>5,952,866</u>	<u>5,952,866</u>
(b) Non-current			
(i) Queensland Treasury Corporation		68,464,405	68,907,094
(ii) Finance leases for right of use assets		1,523,099	1,523,099
		<u>69,987,504</u>	<u>70,430,193</u>
Movements in borrowings			
(i) Queensland Treasury Corporation			
Balance at beginning of the year		74,456,088	79,667,031
Principal repayments - cash movement		(442,689)	(5,210,944)
Balance at end of the year		<u>74,013,399</u>	<u>74,456,088</u>
Classified as			
Current		5,548,994	5,548,994
Non-current		68,464,405	68,907,094
		<u>74,013,399</u>	<u>74,456,088</u>
Movements in lease liabilities			
Balance at beginning of the year		1,926,971	2,009,686
Additions to right-of-use assets		-	372,072
Principal repayments		-	(454,787)
Balance at end of the year		<u>1,926,971</u>	<u>1,926,971</u>
Classified as:			
Current		403,872	403,872
Non-Current		1,523,099	1,523,099
		<u>1,926,971</u>	<u>1,926,971</u>
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.			
		-	-
Lease liability recognised in the financial statements		<u>1,926,971</u>	<u>1,926,971</u>
(iii) Reconciliation of liabilities arising from finance activities			
Loans			
Balance at beginning of the year		74,456,088	79,667,031
Cash flows during the period		(442,689)	(5,210,944)
Non cash flows changes in the period		-	-
Balance at end of the year		<u>74,013,399</u>	<u>74,456,088</u>
Lease liabilities			
Balance at beginning of the year		1,926,971	2,009,686
Cash flows during the period		-	(454,787)
Non cash flows changes in the period		-	-
Balance at end of the year		<u>1,926,971</u>	<u>1,554,899</u>
Total		<u>75,940,370</u>	<u>76,010,987</u>

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

Attachment 13.2.4.2 Financial Statement for the period ending 31 July 2022

WHITSUNDAY REGIONAL COUNCIL

Notes to the Financial Statements For the period ending 31 July 2022

		UNAUDITED	
		2023	2022
	Note	\$	\$
17 Reserves			
(a) Restricted capital reserves			
(a) Constrained grants and subsidy reserve			
Balance at beginning of the year		11,171,134	9,994,662
Transfer from retained earnings non reciprocal grants, subsidies and contributions received and allocated to specific capital projects		265,376	28,041,017
Transfers to the capital account funds expended in the year		(265,376)	(26,864,545)
Transfer to retained earnings funds expended		-	-
Balance at end of the year		11,171,134	11,171,134
(b) Constrained NDRRA grants reserve			
Balance at beginning of the year		(0)	(0)
Transfer from retained earnings for future expenditure		180,592	26,704,325
Transfer to the capital account funds expended in the period		(180,592)	(26,704,325)
Balance at end of the year		0	(0)
(b) Other reserves			
Total other reserves		56,788,616	56,810,426
Total reserves		68,612,777	67,981,560
18 Reconciliation of net result for the year to net cash inflow (outflow) from operating activities			
Net result		41,688,302	34,532,172
Non-cash operating items			
Impairment of receivables and bad debts written-off		-	962,025
Depreciation and amortisation		2,392,630	29,202,671
Change in restoration provisions expensed to finance costs		-	147,693
Investing and development activities			
Capital grants, subsidies and contributions		(445,968)	(62,299,790)
Capital income		(48,636)	(754,400)
Capital expenses		-	35,953,228
Changes in operating assets and liabilities			
(Increase) decrease in receivables		(47,112,583)	211,976
(Increase) decrease in inventories (excluding land)		207,957	(12,887)
(Increase) decrease in other operating assets		42,376	(528,550)
(Increase) decrease in operating contract assets		-	878,919
Increase (decrease) in payables		(1,728,727)	1,045,650
Increase (decrease) in provisions		(942)	(598,580)
Increase (decrease) in other liabilities		-	-
Increase (decrease) in operating contract liabilities		1,057,717	545,882
Net cash inflow from operating activities		(3,947,874)	39,286,007

Attachment 13.2.4.2 Financial Statement for the period ending 31 July 2022

WHITSUNDAY REGIONAL COUNCIL

Notes to the Financial Statements

For the period ending 31 July 2022

UNAUDITED

	2023	2022
	\$	\$
Financial indicators and ratios of the accounts		
Maintenance of Council's physical operating capability		
This indicates whether the opening capital value of the Council has been maintained by operational activities during the year.		
A continual decline in capital value will lead ultimately to a decline in services to the provided to the community.		
Opening capital value	1,122,653,425	1,122,494,810
Operating surplus/(deficit) in year	41,193,698	7,431,209
Transfers from operating reserves to retained earnings in year	-	(1,656,967)
Retained surplus/(deficit) brought forward from prior year	9,135,226	10,040,818
Closing balance of the opening capital value	1,172,982,349	1,138,309,870
Change in the opening capital value	50,328,924	15,815,060
	%	
Asset sustainability ratio		
Expenditure on replacement infrastructure assets divided by depreciation expense	28.4%	97.98%
Target range >90%		
Operating surplus ratio		
Net operating surplus/(deficit) divided by total operating revenue	81.97%	5.7%
Guidance range is between 0% and 10%		
Net financial liability		
Total liabilities less current assets divided by total operating revenue	-56.0%	11.6%
Guidance range is not greater than 60%		
Asset consumption ratio		
Book value of infrastructure assets divided by there gross value		
Target range is between 40% and 80%	71.8%	71.9%
Interest cover ratio		
Net interest expense divided by total operating revenue	0.13%	1.5%
Target range is between 0% and 5%		
Working capital ratio		
Unrestricted current assets available to meet current liabilities	4.1 : 1	2.6 : 1
Guidance range 1:1 to 4:1		
Change in community equity ratio		
The percentage change in the net wealth of the Council.	3.5%	3.9%
Debt servicing ratio		
The percentage that the Council's total recurrent revenue that is used to service loan interest and principal repayments	1.3%	6.6%
General rate revenue ratio		
The Council's dependence on general rate revenue as a percentage of total recurrent revenue	56.4%	41.0%
Revenue ratio		
The Council's dependence on net rates and utility charges as a percentage of total recurrent revenue	94.8%	69.8%
Debt exposure ratio:		
The percentage of Council's capital debt to total community equity	6.1%	6.4%

Attachment 13.2.4.3 Capital Delivery Report as at 31 July 2022

Job	Description	a. Actuals to Period	b. Commitments	(a.+b.) Actuals + Commitments	d. Budget to Period	e. Total Annual Current Budget	(a./d.) % YTD Act to YTD Bud	a./e. % YTD Act to Ann Bud	e.-a. Remaining Bud \$
10000 - Office of the CEO									
14100 - AT - Airports - Operations									
4002	Upgrade Airport Admin Office	-	-	-	-	100,000			100,000
4003	WCA Pedestrian footpath cover	-	-	-	-	350,000			350,000
4004	Whitsunday Coast Airport Fence	-	-	-	-	150,000			150,000
4087	Collinsville Airport Runway Re-seal	-	-	-	-	2,000,000			2,000,000
4122	WCA Freight Hub Implementation	175	48,313	48,487	-	-			(175)
8594	Bowen Aerodrome Runway Repairs	-	61,067	61,067	-	-			-
8857	Airport & Shute Harbour Parking Improvements	-	35,002	35,002	-	-			-
Sub Total AT - Airports - Operations		175	144,381	144,556	-	2,600,000	0%	0%	2,599,825
14500 - AT - Shute Harbour - Operations									
4001	Refurbish Shute Harbour Fishing Pontoon	-	-	-	41,667	500,000			500,000
4100	Small Tourism Office (STO) and Works in Addition	-	39,027	39,027	-	-			-
Sub Total AT - Shute Harbour - Operations		-	39,027	39,027	41,667	500,000	0%	0%	500,000
Total Office of the CEO		175	183,408	183,583	41,667	3,100,000	0%	0%	3,099,825
30000 - Infrastructure Services									
33100 - Disaster Recovery									
Sub Total Disaster Recovery		263,841	8,940,632	9,204,472	1,235,133	14,821,601	21%	2%	14,557,760
34900 - R&D - Assets									
4023	Airlie Crescent Kerb and Channel Upgrade	-	-	-	-	90,000			90,000
4024	Bus Stop DDA Compliance	-	-	-	-	250,000			250,000
4025	Coconut Grove Disabled Parking Bays	807	-	807	-	25,000	3%		24,193
4026	Walker Street Footpath	588	13,400	13,988	-	372,000	0%		371,412
4027	Morrill St Drainage Easement	-	-	-	-	140,000			140,000
4028	Blake St Disabled parking bay and footpath	694	-	694	-	62,640	1%		61,946
4029	Stewart Drive Kerb and Channel	1,017	-	1,017	-	160,000	1%		158,983
4030	Pringle Rd Slope Stabilisation	-	-	-	-	40,000			40,000
4031	Mill Street Kerb and Channel	624	-	624	5,000	40,000	12%	2%	39,376
4032	Strathalbyn Road Floodway	-	-	-	-	100,000			100,000
4033	Collinsville Pump Track	-	-	-	25,000	300,000			300,000
4034	Williams Street K&C Upgrade	-	-	-	-	21,515			21,515
4035	Bicentennial Boardwalk refurbishment	-	396	396	-	803,537			803,537
4036	Neerim Crescent Stormwater Renewal	-	-	-	-	200,000			200,000
4037	Moonlight Drive Stormwater Upgrade	-	-	-	-	90,000			90,000
4038	Homestead Place Stormwater Upgrade	-	-	-	-	100,000			100,000
4039	Woodwark Crescent Stormwater Reconstruction	-	-	-	-	250,000			250,000
4075	Rehabilitation Program (Sealed Roads)	-	-	-	-	540,865			540,865
4083	Stormwater Renewals	-	-	-	-	500,000			500,000
4084	Eshelby Drive Footpath - Stage 1 (300m)	-	-	-	-	350,000			350,000
4085	Balaam Road Floodway Upgrade	-	-	-	-	300,000			300,000
8629	Edgecumbe Heights Walking Tracks Upgrade	3,732	4,786	8,518	62,961	755,537	6%	0%	751,805
8630	Forestry Road	1,163	-	1,163	50,000	500,000	2%	0%	498,837
8639	Unsealed Roads Creek Crossing Upgrade Program	15,995	191,914	207,909	50,000	300,000	32%	5%	284,005
8640	Unsealed Roads Resheeting Program	407	-	407	-	1,596,129	0%		1,595,722
8641	Wilsons Beach Rockwall	(90)	-	(90)	-	-			90
8645	Ted Cunningham Bridge Upgrade	-	170	170	-	-			-
8817	TMR early works - Paluma Rd to Tropic Rd	24,040	283,551	307,591	1,000,000	1,100,000	2%	2%	1,075,960
8861	Bus stop Shelter Program	-	-	-	-	96,050			96,050
8904	Reseal Program	2,270	-	2,270	-	1,402,887	0%		1,400,617
8911	Waterson Way car park construction and seal	-	6,000	6,000	-	-			-
8938	Construction of Roundabout at intersection of Gregory and	33,515	18,793	52,308	-	-			(33,515)
9106	Renew/upgrade Floodway Nr Mt Nutt Road (TIDS)	571	184,962	185,533	50,000	750,000	1%	0%	749,429
9107	Scottville Road (TIDS)	-	-	-	-	654,866			654,866
9108	Tondara Road Seal Project	2,274	46,903	49,177	-	4,443,813	0%		4,441,539
9110	Bowen Drain wall renewal	-	20,586	20,586	-	-			-
Sub Total R&D - Assets		87,606	771,460	859,067	1,242,961	16,334,839	7%	1%	16,247,233
36100 - OS - Parks									
1106	Front Beach Bowen Sign Upgrade	4,576	2,280	6,855	-	-			(4,576)
4022	Halpannel Park Bollard Installation	-	-	-	6,917	83,000			83,000
5632	Lake Proserpine Recreation Hub - Stage 1 - C/W 18-19	660	298,129	298,789	-	-			(660)
8625	Assets Renewal Parks and Gardens	1,565	-	1,565	9,358	112,300	17%	1%	110,735
8825	LRCI - Cannonvale Skate Bowl Upgrade	652	212,550	213,202	40,833	490,000	2%	0%	489,348
8865	Barker Park (Tracks Design) - Bowen	391	195,235	195,626	-	-			(391)
8871	Front Beach Main Irrigation Line Renewal - Bowen	-	-	-	3,632	43,588			43,588
8872	Queensbeach basketball lighting - Bowen	33	3,850	3,883	-	-			(33)
8873	Choose Collinsville Project	214	-	214	-	989,000	0%		988,786
Sub Total OS - Parks		8,090	712,044	720,133	60,740	1,717,888	13%	0%	1,709,798
37200 - Works for Queensland									
8830	W4Q - Collinsville Aquatic Facility - pool retiling renewal	815	-	815	-	-			(815)

Attachment 13.2.4.3 Capital Delivery Report as at 31 July 2022

Job	Description	a. Actuals to Period	b. Commitments	(a.+b.) Actuals + Commitments	d. Budget to Period	e. Total Annual Current Budget	(a./d.) % YTD Act to YTD Bud	a./e. % YTD Act to Ann Bud	e.-a. Remaining Bud \$
8832	W4Q - Collinsville Community Centre - Exterior painting	49,907	22	49,929	-	-			(49,907)
8833	W4Q - Case Park Walking Track Bowen	-	289,934	289,934	-	-			-
8834	W4Q - Brandy Creek - New Amenities	-	-	-	-	139,945			139,945
8840	W4Q - Gloucester sports park access and car park recon	89,752	43,962	133,713	8,333	100,000	1077%	90%	10,248
8841	W4Q - Lions Lookout & Carpark Upgrade - Shute Harbour	29,378	100,370	129,748	150,000	150,000	20%	20%	120,622
8842	W4Q - Greening & Growing Bowen 3 - recycled water network ext	3,925	-	3,925	-	-			(3,925)
8843	W4Q - Sewer Relining – Regional P1 Zone	-	400,201	400,201	5,000	716,723			716,723
8844	W4Q - Bowen WTP Intake, Switchboard and Structure	-	8,880	8,880	5,000	960,420			960,420
Sub Total Works for Queensland		173,777	843,369	1,017,145	168,333	2,067,088	103%	8%	1,893,311
38200 - WSW - Water Operations									
4052	Mt Julian Network Reconfig	399	850	1,249	5,000	169,000	8%	0%	168,601
4053	Network Reconfig Island Dr WPS	130	638	768	5,000	161,750	3%	0%	161,620
4054	Jubilee Pocket Trunk Watermain	2,065	-	2,065	2,500	1,633,860	83%	0%	1,631,795
4055	Bore1 Replacement	-	-	-	-	200,000			200,000
4056	Kara Crescent Pumped Zone	-	2,550	2,550	-	15,000			15,000
4057	Cannon Valley Res to Parker Rd	-	-	-	51,083	613,000			613,000
4058	Cannonvale Reservoir Reconfig	391	60,256	60,648	5,000	739,000	8%	0%	738,609
4059	Coyne Rd Reservoir & PS Works	-	-	-	2,500	439,000			439,000
4060	Proserpine PRV Cross Connect	522	3,400	3,922	-	86,000		1%	85,478
4061	Stanley Dr PS Reconfiguration	261	12,134	12,394	-	113,000		0%	112,739
4062	Water Pump Replacement	-	-	-	4,167	50,000			50,000
4063	Safety Rail Replacement and Clarifier Collinsville	-	-	-	-	110,000			110,000
4064	Coastal WTP - Pump and Switchb	-	16,125	16,125	-	50,000			50,000
4065	CSTWTP Backwash Pump replace	-	-	-	-	10,000			10,000
4066	CSTWTP Compressor replacement	-	-	-	-	20,000			20,000
4067	Renwick Rd Trunk Watermain	-	6,800	6,800	31,750	381,000			381,000
4079	Collinsville District Meters	-	-	-	-	68,000			68,000
4080	Collinsville WTP Filter Automation and SCADA Computer Instal	-	-	-	5,000	90,000			90,000
4082	Regional Watermain Renewals	-	-	-	16,667	200,000			200,000
4098	Emergent Works Water 22/23	-	10,125	10,125	-	-			-
5549	Water - New 12ML Reservoir including 2 DN500 Mains 790m long	1,587	144,619	146,207	-	-			(1,587)
5609	Airlie Beach Sustainable Water Project BoR R05	-	47,133	47,133	-	-			-
8895	New Initiative - Disaster Resilience - Extend Fibre Infrastr	-	-	-	10,400	124,800			124,800
8921	Bowen Small Reservoir Pressure Zone	-	2,460	2,460	-	181,000			181,000
8922	Collinsville WTP Emergent works	1,490	-	1,490	-	-			(1,490)
8923	Facilities Instrumentation, Electrical and Control Renewals	-	8,720	8,720	7,250	87,000			87,000
8924	Penticost St Area Renewal	-	-	-	2,500	217,072			217,072
8926	New Initiative - W&WW - SCADA - 16 Quick Wins - (2 Year Proj)	-	-	-	13,977	167,720			167,720
8927	Collinsville Efficient Resilient Solar Program	-	-	-	5,000	720,000			720,000
8928	Emergent Works - Water	-	19,472	19,472	14,583	175,000			175,000
8930	Water Main Renewal - Eglington / Storey St / harrison Ct Bo	10,190	15,959	26,149	-	-			(10,190)
8931	Additional Bores - Proserpine WTP	130	3,400	3,530	2,000	1,494,231	7%	0%	1,494,101
8933	Regional Valve Replacement Project	-	-	-	1,667	20,000			20,000
9101	W&S Lab - Equipment	1,880	1,075	2,955	-	-			(1,880)
Sub Total WSW - Water Operations		19,046	355,715	374,761	186,044	8,335,433	10%	0%	8,316,387
38300 - WSW - Sewerage Operations									
4040	Ammonia/ Nitrate Optimisation	-	-	-	13,750	165,000			165,000
4041	Carlo Drive Recycled Water Main	-	-	-	5,000	650,000			650,000
4042	Trade Waste Submetering progra	-	3,985	3,985	2,000	172,000			172,000
4043	BOWSTP Spirobin biosolids	-	-	-	-	80,000			80,000
4044	PROSTP Spirobin	-	-	-	2,000	80,000			80,000
4045	Carlo Drive Sewer Rising Main	-	24,320	24,320	5,000	250,000			250,000
4076	Manhole Renewal - Budget Allocation	-	-	-	-	52,000			52,000
4077	Sewage Treatment Plant Structural Renewal - Budget allocatio	-	-	-	1,250	15,000			15,000
4112	Cannonvale STP Membrane Replacement	-	180,424	180,424	161,667	1,940,000			1,940,000
4931	New Bowen Sewerage Treatment Plant & Upgrades - C/W 17-18-C/	-	10,629	10,629	-	-			-
5539	Sewer Pump Capacity Upgrades - Combined Rising Main - C/W 18	5,695	-	5,695	25,979	311,747	22%	2%	306,052
5603	Cannonvale PS1 Renewal - C/W 18-19	-	(5,324)	(5,324)	-	-			-
7043	Whitsunday South Sewer Pump Well Covers	5,002	16,164	21,166	5,500	45,972	91%	11%	40,970
8914	Facilities Instrumentation, Electrical and Control Renewals	-	-	-	1,211	14,534			14,534
8915	Sewer Relining – Regional P2 Zone	1,938	264,895	266,833	10,000	706,118	19%	0%	704,180
8916	STP Odour containment Panel replacement	-	67,241	67,241	-	-			-
8917	Chapman St Sewer Rising Main Replacement	-	4,750	4,750	500	454,055			454,055
8918	Emergent Works - Sewer	-	-	-	20,250	243,000			243,000
8919	Sewer Pump Replacement Program - Regional	-	63,477	63,477	-	65,000			65,000
8920	Network Instrumentation, Electrical and Control Renewals - S	-	24,689	24,689	-	-			-
8935	Waste reuse to Agriculture (biosolids) Project	2,913	91,125	94,038	15,000	180,000	19%	2%	177,087
Sub Total WSW - Sewerage Operations		15,548	746,375	761,923	269,107	5,424,426	6%	0%	5,408,878
38400 - WSW - Waste & Recycling Services									
4046	Cell 6 Kelsey Creek Landfill	-	-	-	2,500	333,333			333,333
4047	Clean Water Diversion Drains	-	-	-	50,000	50,000			50,000
4048	Cvle Tfr Station Drainage	-	-	-	2,000	300,000			300,000
4049	KCL Landfill RRA and Transfer	-	-	-	2,000	100,000			100,000
4050	Stormwater Bowen Landfill	1,206	-	1,206	2,000	75,000	60%	2%	73,794
4051	Upgrade Sediment Pond 1-Kelsey	-	-	-	29,167	350,000			350,000

Attachment 13.2.4.3 Capital Delivery Report as at 31 July 2022

Job	Description	a. Actuals to Period	b. Commitments	(a.+b.) Actuals + Commitments	d. Budget to Period	e. Total Annual Current Budget	(a./d.) % YTD Act to YTD Bud	a./e. % YTD Act to Ann Bud	e.- a. Remaining Bud \$
7031	CCTV upgrade - Cannonvale Transfer Station	2,740	1,400	4,140	-	-			(2,740)
8820	Cannonvale Waste Transfer Station	1,272	2,625	3,897	8,333	100,000	15%	1%	98,728
9142	Kelsey Creek Landfill Cell 5 - Access Road, Leachate and	5,159	1,813	6,973	-	-			(5,159)
9157	Bowen Landfill - Culvert Upgrades	-	34,411	34,411	-	-			-
Sub Total WSW - Waste & Recycling Services		10,378	40,249	50,628	96,000	1,308,333	11%	1%	1,297,955
Total Infrastructure Services		578,285	12,409,844	12,988,129	3,258,318	50,009,608	18%	1%	49,431,323
40000 - Corporate Services									
42200 - IT - Records & GIS									
4091	NBN 5x Hybrid Cubes to Fixed wireless towers	201,300	469,700	671,000	-	-			(201,300)
8876	Disaster Resilience - VHF Radio Network Replacement	-	-	-	110,177	1,322,120			1,322,120
8878	Replacement Program - Desktop PC's and Laptop Computers	-	-	-	10,000	120,000			120,000
8884	Replacement Program - CCTV Network Hardware Upgrade	-	62,136	62,136	11,333	136,000			136,000
8885	Replacement Program - CIRP - Communications Infrastructure R	-	14,486	14,486	624	7,488			7,488
8893	New Initiative ? IoT Program of Works ? Design, Install Hard	-	-	-	8,333	100,000			100,000
8894	New Initiative - Disaster Resilience - CCTV Radio Link Cvale	-	1,908	1,908	2,917	34,998			34,998
Sub Total IT - Records & GIS		201,300	548,230	749,530	143,384	1,720,606	140%	12%	1,519,306
42300 - IT - Services									
4072	Replacement Program - Water TPlant - upgrade server and new	-	-	-	1,175	14,100			14,100
4073	Replacement Program - Wide format scanners and printers	-	-	-	1,917	23,000			23,000
4074	Mobility Solutions and Integrations	-	-	-	20,833	250,000			250,000
Sub Total IT - Services		-	-	-	23,925	287,100	0%	0%	287,100
43300 - Finance - Insurance									
7886	Insurance - Bowen Reservoir- CW 1920	-	-	-	2,500	472,931			472,931
7896	Insurance - Collinsville Reservoir High Level	1,329	8,880	10,209	5,000	500,000	27%	0%	498,671
Sub Total Finance - Insurance		1,329	8,880	10,209	7,500	972,931	18%	0%	971,602
44400 - PPF - Fleet Management									
2089	Plant Purchases	-	2,194,375	2,194,375	57,218	3,506,924			3,506,924
4020	Fleet and Plant Replacement Program	-	-	-	-	3,110,986			3,110,986
4021	Workshop equipment 22-23	-	-	-	-	123,400			123,400
4088	Various Mowers WRC	-	-	-	-	694,592			694,592
4089	Tractor/mower & attachments Bowen Parks Bowen	-	-	-	-	110,000			110,000
4090	Backhoe Loader Proserpine	-	-	-	-	220,000			220,000
Sub Total PPF - Fleet Management		-	2,194,375	2,194,375	57,218	7,765,902	0%	0%	7,765,902
44700 - PPF - Property & Facilities									
4008	Bowen Admin - Mech Plant Renew	-	-	-	-	491,000			491,000
4009	Bowen Lapidary Club	-	-	-	-	33,000			33,000
4010	Bowen PCYC - External Painting	-	-	-	-	164,000			164,000
4011	Buildings Paint + Sign Program	353	-	353	-	197,000	0%		196,647
4012	Bowen Cemetery Amenities Renewal	-	-	-	-	177,000			177,000
4013	Bowen Workcamp Dwelling Restump	-	-	-	-	94,000			94,000
4014	Collinsville Admin Fitout Renewal	-	-	-	-	280,000			280,000
4015	Denison Park Grandstand Renewal	-	-	-	-	180,000			180,000
4016	Fuel Bowser Replacement Program	-	-	-	-	420,000			420,000
4017	Proserpine Depot Masterplan	-	-	-	-	150,000			150,000
4018	Roller Door Replacement Program	177	-	177	-	76,000	0%		75,823
4019	PEC - Storage Structure	-	-	-	-	296,000			296,000
4069	Cedar Creek Amenities - Renewal	-	-	-	-	333,900			333,900
4070	Hansen Park - New Amenities	-	-	-	-	238,000			238,000
4071	Proserpine Cemetery - Disabled amenities upgrades	-	-	-	-	88,000			88,000
4086	Aircon Replacement Program	-	-	-	-	81,000			81,000
4926	Proserpine Entertainment Centre - Building Works in addition	17,632	56,325	73,957	-	-			(17,632)
5617	Flagstaff Redevelopment (Grant + Insurance) - C/W 18-19	-	38,450	38,450	-	-			-
5640	Proserpine Administration Building Replacement - Stage 1 - C	-	18,400	18,400	-	-			-
8853	Bowen Depot Boundary Fence Renewal	177	45,048	45,225	-	-			(177)
8854	Cannonvale Mens Shed Roof + Stair Renewal	177	47,129	47,306	-	-			(177)
8856	Bowen Library Mechanical Plant Renewal	-	-	-	-	52,500			52,500
8858	Solar Power Generation	2,898	540,475	543,373	-	700,000	0%		697,102
8859	Collinsville Football Club Roof Renewal	-	-	-	-	270,600			270,600
8867	Buildings - Floor Covering Replacement Program	-	12,055	12,055	-	-			-
8868	Relocation of Cannonvale Depot - Demountable Buildings	-	33,844	33,844	-	-			-
8869	Mt Coolon Community Centre - Internal / External Paint Renew	-	-	-	-	30,500			30,500
Sub Total PPF - Property & Facilities		21,413	791,726	813,140	-	4,352,500	0%	0%	4,331,087
Total Corporate Services		224,042	3,543,211	3,767,253	232,027	15,099,039	97%	1%	14,874,997
60000 - Community Services									
62200 - CDL - Libraries									
4005	Bowen Library Refurbishment	-	-	-	6,250	75,000			75,000
8902	Cannonvale Customer Service & Library fit out	-	2,250	2,250	-	-			-
Sub Total CDL - Libraries		-	2,250	2,250	6,250	75,000	0%	0%	75,000

Attachment 13.2.4.3 Capital Delivery Report as at 31 July 2022

Job	Description	a.	b.	(a.+b.)	d.	e.	(a./d.)	a./e.	e.-a.
		Actuals to Period	Commitments	Actuals + Commitments	Budget to Period	Total Annual Current Budget	% YTD Act to YTD Bud	% YTD Act to Ann Bud	Remaining Bud \$
62300 - CDL - Function Centres									
8901	Flagstaff Hill Cultural & Conference Centre - Capark Lightin	-	36,063	36,063	-	-			-
Sub Total CDL - Function Centres		-	36,063	36,063	-	-	0%	0%	-
65100 - RS - Sport & Recreational									
8903	Lake Proserpine Commercialisation Project	-	-	-	208,333	2,500,000			2,500,000
Sub Total RS - Sport & Recreational		-	-	-	208,333	2,500,000	0%	0%	2,500,000
65300 - RS - Pools, Lagoons & Enclosures									
8600	Bowen Aquatic Facility - town pool amenity upgrade	-	940	940	-	-			-
8603	Proserpine Aquatic Facility - residence demolition and kiosk	-	52,700	52,700	-	-			-
8606	Wilson Beach Swimming Enclosure Refurbishment	-	-	-	29,167	350,000			350,000
8787	Construction of new Collinsville Water Park	-	17,275	17,275	-	-			-
8899	Bowen Aquatic Facility - town pool heater replacement	-	168,926	168,926	-	-			-
8900	Proserpine Aquatic Facility - town pool heater replacement	-	122,516	122,516	-	-			-
Sub Total RS - Pools, Lagoons & Enclosures		-	362,357	362,357	29,167	350,000	0%	0%	350,000
65400 - RS - Entertainment & Conference Centres									
8532	PEC Fit out and Setup Capital	-	37,261	37,261	-	-			-
Sub Total RS - Entertainment & Conference Centres		-	37,261	37,261	-	-	0%	0%	-
67150 - HEC - Natural Resource Management									
4006	Frog Rock foreshore	-	-	-	5,000	60,000			60,000
4007	Dingo beach walking track	-	-	-	7,500	90,000			90,000
Sub Total HEC - Natural Resource Management		-	-	-	12,500	150,000	0%	0%	150,000
67500 - HEC - Parking Management									
7821	Installation of Pay & Display Parking Machines - Airlie Bech	-	2,969	2,969	-	-			-
Sub Total HEC - Parking Management		-	2,969	2,969	-	-	0%	0%	-
Total Community Services		-	440,900	440,900	256,250	3,075,000	0%	0%	3,075,000
Grand Total for Period ending 31 July 2022									
Grand Total for Period ending 31 July 2022		802,502	16,577,364	17,379,866	3,788,262	71,283,647	21%	1%	70,481,144
Percentage Actuals v YTD Budget							21.18%		
Percentage YTD Actuals + Commitments v Annual Current Budget							24.38%		

13.2.5 - Corporate Services Monthly Report - July 2022

DATE: Wednesday 24 August 2022

TO: Ordinary Council Meeting

AUTHOR: Stacie Thomas - Administration Coordinator - Corporate Services

AUTHORISING OFFICER: Jason Bradshaw - Director Corporate Services

PRESENTED FOR: Information

ATTACHMENTS

1. Corporate Services Monthly Report July 2022 (1) [13.2.5.1 - 27 pages]

PURPOSE

To provide an overview the Corporate Services Directorate for the month of July 2022.

OFFICER'S RECOMMENDATION

That Council receive the Corporate Services Monthly Report for July 2022.

BACKGROUND

The Corporate Services Directorate provides leadership to support the service delivery arms of Council through organisational support to the functions of Finance and Asset Management, Procurement, Fleet, Property and Facilities, Information, Communications and Technology, Information Management and Governance and Administration.

DISCUSSION/CURRENT ISSUE

The month of July 2022 sets the scene for a number of initiatives to commence and starts to bring into focus the areas of asset management, project management and improved risk management.

How these individual initiatives will link together and through improved governance and oversight on financial management we will see the combination of an integrated and whole of organisation approach to better outcomes.

The details from each of the key areas show the activities and statistics for the month and are contained in the attached report. Further improvements to reporting will be realised throughout the year, to present more meaningful information that is relatable and practical.

STATUTORY/COMPLIANCE MATTERS

This report is provided to support enhanced transparency and accountability in accordance with the local government principles outlined in the Local Government Act 2009.

STRATEGIC IMPACTS

Maximise the organisation's financial performance, achieving a high level of customer service, productivity and efficiency through strategic direction, expert advice and leadership.

FINANCIAL

Managed within existing budget allocations as amended.

CONSULTATION/ENGAGEMENT

Executive Manager of Procurement & Assets
Team Leader Operational Accounting
Rates Coordinator
Assets and Project Management Coordinator
Information Technology Manager
Manager Governance & Administration
Manager Strategic Finance

RISK ASSESSMENT

Regular reporting on the Department's progress and achievements ensures accountability and fosters a positive culture, whilst managing identified corporate risks.

TIMINGS/DEADLINES

Activities are reported for the month, but most have an ongoing focus over the coming months in working to the statutory deadlines on budgeting and reporting.

CONFLICT OF INTEREST DECLARATION

Council officers contributing to the preparation and approval of this report have no conflicts of interest to declare.

HUMAN RIGHTS IMPACT

No

ALTERNATIVES CONSIDERED

N/A



CORPORATE SERVICES

Information Technology
Information Management
Strategic Finance
Project and Asset Management
Procurement
Property & Facilities
Fleet Management
Governance and Administration

Monthly Report | July 2022

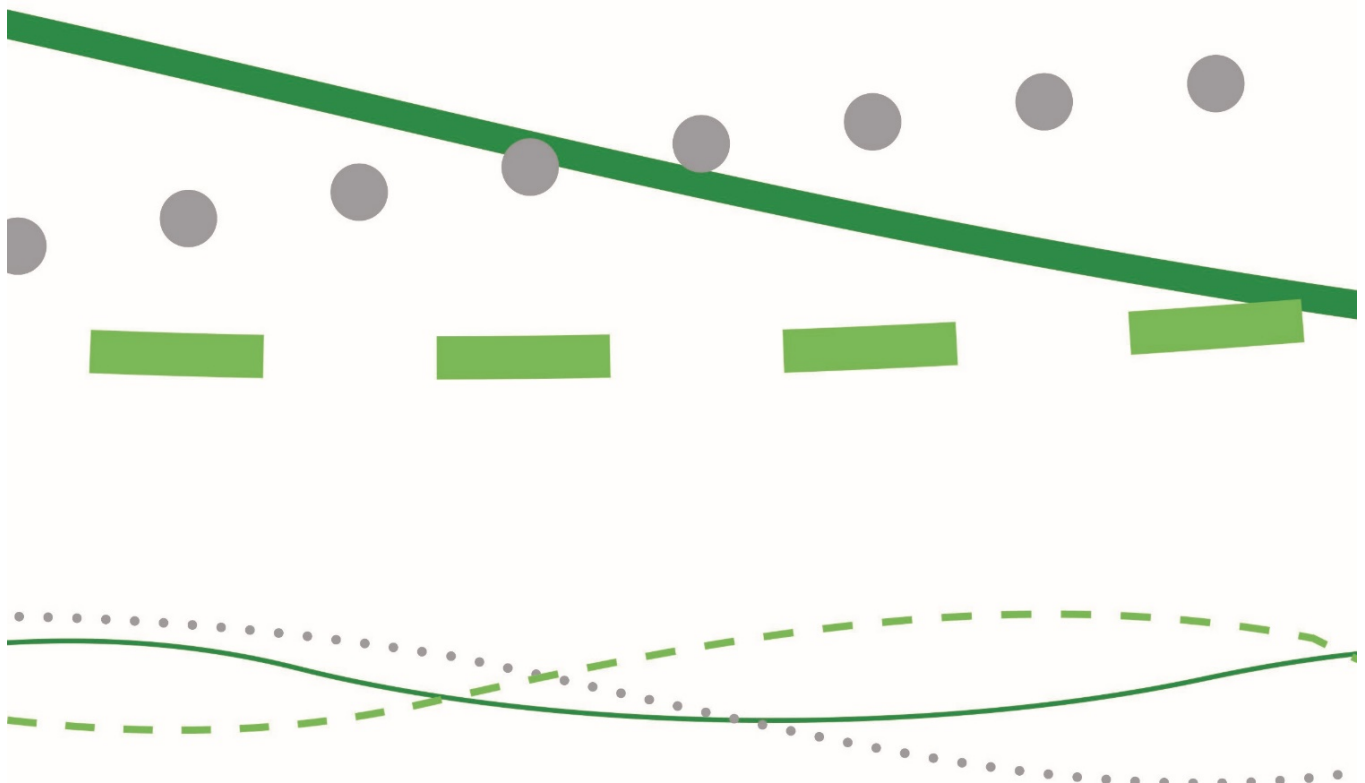


TABLE OF CONTENTS

Directors Report	3
Information Technology	4
Information Management	8
Financial Services	10
Asset Management.....	13
Procurement.....	17
Property & Facilities.....	20
Lease Update	23
Fleet Management	24
Governance & Administration	26

Directors Report

The month of July 2022 has been a busy, with closing out the financial statements and preparing for the year ahead with new projects and corporate initiatives gaining traction now that the budget has been completed.

The start of the new financial year brings with a renewed a focus on completion of ongoing projects and starting afresh with the new projects brought in the new year's budget. The year ahead from a technology perspective is one of consolidation and integration working on additional technology one modules and enhancing what we have been operating with for the last two years. New functionality is being brought online with the Human Resource/Payroll improvements and training of all staff on these changes is underway. The search for a more complete asset management solution also begins as we examine the functionality of the existing systems and look at the scenarios and functional requirements that will be best suit the change in approach to asset management. Otherwise, it's business as usual for the technology team as we continue the ongoing improvements to cyber security and look at the replacement program for the laptops and desktops across the organisation.

Significant effort continues to be directed towards the asset management journey and in bedding down some of the key strategic work to allow us to proceed into the detailed work of the individual asset management plans for each of the classes of assets. This work can be supported with the success of achieving the grant from the state government of \$1.8M to advance this work towards better practice initially around the new assets that are coming board or have become operational in recent years. That will mean assets like the Airport, Shute Harbour will be supported by new Asset Management Plans (AMPs) that will continue to better asset lifecycle management for these complex assets. That work will be continuing into the 2024 year.

Along with the work on asset management we will be laying the foundations on project management to support a more planned and systematic approach to the delivery of projects and assets across the Council. this uniform and standardised approach will lead to better project outcomes and link to the work associated with asset lifecycle management. This will see improvements flow through to both contract management and procurement as the project management planning leads to more effective outcomes.

The dovetailing of work on asset management and project management supports the asset custodianship model that has been introduced where the services and assets are managed jointly through the asset manager and the service manager. This work will be embedded into policy and support improved outcomes and better financial management by the budget owners/responsible officers.

There has been ongoing work occurring on analysing the spend across council and the compliance with procurement guidelines and policy. This work has highlighted significant opportunities to all directorates and seeks to identify not just improved compliance but smarter purchasing across the organisation through more structured activity and engagement. This also ties to improvements in the use of purchasing cards and minimising the transaction costs across Council.

The development of business plans across all directorates this year will also take focus through risk management and the assessment of risks driving the improvements needed across the work of each department and directorate. These also tie to the recently drafted Business Continuity Plans which will form a starting point for improving the processes and approach to work across Council.

All of these activities will combine to ensure that throughout the year the operations of Council become more streamlined and structured that will assist in achieving better service and support outcomes.

The Department continues to work towards delivering better solutions to ensure efficient and effective support to the operational and service delivery departments of Council.

Jason Bradshaw

Director Corporate Services

Information Technology

Key Statistics for the Month from the ICT support desk:

Received Tickets
437 ▼ 2.02%

Resolved Tickets
390 ▼ 5.34%

Backlog Tickets
334

Service Level Agreement
79.49% ▼ 11.93%

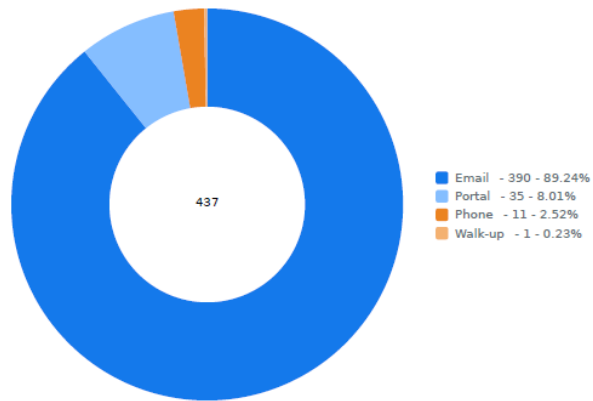
Tickets Resolved at First Customer Response
72.05% ▼ 11.36%

Average Ticket Resolution Time (in Hours)
1d 20h 57m 15s ▲ 73.76%

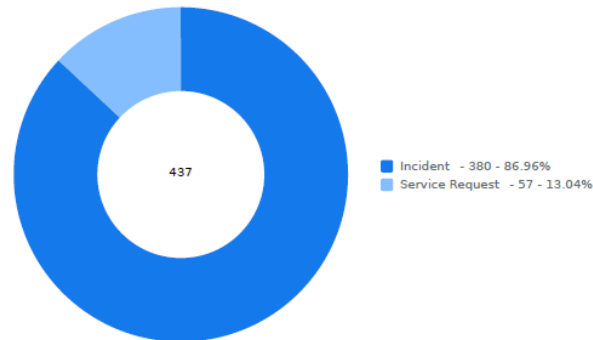
Average Customer Interactions
0.45 ▲ 36.36%

Number of Closed Tickets Reopened
6 ▼ 45.45%

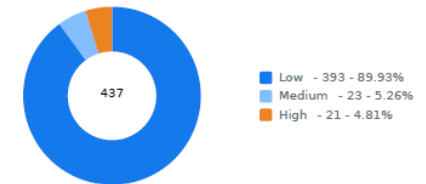
Tickets By Source



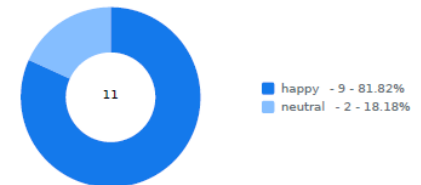
Tickets By Type



Tickets By Priority



Survey Results



Project Activities

Key project progress is outlined in the table below:

Project	Status: Overall	Start Date	Baseline Due Date	Due Date	% Complete	External Progress Comments
SP2,3 - Develop an IT Asset Lifecycle Management process		18/07/22	16/05/22	16/05/22	5%	Progress June '22: Planned: - Determine scope of the hardware that will be included. - Gather system/data imports - Complete an import of the dataset into FreshDesk - Decision needs to be made as to which SAM system will be utilised.
SP4,8 - HRM Ph1 R2 - Roll-out to users: training workflows and accreditations		12/07/21	12/08/22	12/08/22	97%	Progress in June '22: - End user training commenced today 5 July and will go through to 18 July - In support of the rollout WRC are preparing a device access strategy - BYOD being considered in the mix - ICT Team are developing a prototype field accessible device
Temetra Manual Water Meter Reading Solution		02/12/21	31/01/22	31/05/22	95%	Progress in June '22: - Vendor has advised the Single Sign On (SSO) should be working as required and as such requested WRC perform User Acceptance Testing (UAT).
SP2,4 - Vendor Management Framework		21/06/21	16/09/21	25/11/22	80%	Progress for June '22: - Have commenced the priority one vendor management plans - There are around 70 VMPs to be completed a number of these will be rolled into one.
SP3,1,2,4 - DMS Installation, Data Classification & Cleansing (Hybrid agile approach)		01/06/21	Planned completion: End 2023	22/12/23	20%	Progress in June '22: - ECM data test extract provided by Vendor and currently testing the import of data into SharePoint test site. Records staff are about to start validating the data that has been extracted to csv files against the ECM data. Some format changes required to the extract from testing have been documented. - Vendor has completed the Records365 SharePoint rules creation to apply the correct retention to documents once the SharePoint sites are brought online. - Engaged Vendor to build two SharePoint template sites, so that the creation of the 50 sites can be rolled out consistently. - Reviewed CRM system and identified shortfalls with the Authority customer request module that will create additional work for staff instead of efficiencies. These are particularly around issues being able to easily access tasked CRM documents in SharePoint, inability to interact with the customer within the CRM system (only basic notification method to customers), and non-automated workflows with reliance on staff to open and close tasks within a workflow correctly. We reviewed products on the market and identified Microsoft Dynamics CRM as a good fit for the functionality required. A demo has been provided. Vendor will be approached to find out if their CRM system can be used without implementing the Property & Rating module and if they already have it implemented in other Councils to ensure we are not doing a two step process. - A basic project and communication plan is under development for the engagement of the business to finalise the required customer request categories and SLAs.
WRC flood camera project phase 2		02/05/22	30/12/22	30/12/22	10%	Progress in June '22: - Almost complete with a couple of minor issues
SP4,4 - Develop Asset Management requirements and processes and research market for appropriate Asset Management systems.		04/07/22	30/04/23	30/04/23	30%	Progress in June '22: - Awaiting the remission of a government grant - Commenced user scenarios (complete draft 1) - Completed planning in readiness for grant provision.
SP2,2 - Implement ICT Policies across the business		07/04/22	31/08/22	31/08/22	0%	Progress in June '22: - Policies are not loaded up to the Intranet. The next step is still to develop material for lunch-time sessions.
SP4,3 - Implement a Corporate Reporting system (Application Roadmap)		02/05/22	28/10/22	28/10/22	20%	Update June '22: - Business requirements documented and RFQ documentation approved to release to market - RFQ released Friday 1 July and set to close on the 15 July
SP7,2 - Develop a Disaster Recovery Capability (Application Roadmap) & delivery of Collinsville, Proserpine and Bowen primary administration building DR. Providing DR to all primary sites including sewerage and water.		01/06/22	30/06/23	30/06/23	5%	Progress June '22: - Commenced scoping of DR and BCP Plan
SP1,7 - Commence development of Councils ICT Strategy 2022 - 2025						
SP4,12 - Research ERP or specific module (e.g. Finance & Rating) replacement opportunities based on site visits of similar Councils in size to establish viable service delivery models and confirm system capability.		02/05/22	23/06/23	23/06/23	80%	

Attachment 13.2.5.1 Corporate Services Monthly Report July 2022 (1)

						Current focus: - Review, Update & Purchase IT Hardware Spares Required for DR Requirements. - Implement anti-virus software on ICS PCs and servers. - Close ports on ICS PC's and servers IP networks not used. - Develop SCADA processes list for running plants in manual. - Complete an IT Disaster Recovery (DR) procedure exercise. Progress in June '22: - Commenced Antivirus software provision - Replaced all of the laptops at the water and waste sites - Replaced four servers (virtual and physical) including the cabinets - Have been focused on technology refresh scoping and architecture phase
16 Quick wins	●	01/07/21	09/12/22	09/12/22	27%	
Corporate & CCTV Network Improvements: Police Station, Airfile Beach Lagoon, Cannonvale	●	01/04/22	31/07/22	31/07/22	70%	Progress up to June'22: 1. Whitsunday Police Station to Airfile Lagoon radio network Connection - Completed 2. Whitsunday Police Station to Shingley Hill Tower / Shingley Hill Tower to Airfile Beach Lagoon - Completed 3. Readdressing of Networking Infrastructure & Cameras CCTV Cannonvale / Airfile Cameras & Migration to CCTV Network - In progress 4. Airfile Lagoon communications centre clean up (removal of old servers and air conditioning) - In Progress
SP4.5 - Provide an encompassing Human Resources Management system (Application Roadmap) - Phase 1B	●	01/03/22	28/07/22	28/07/22	0%	Progress in June' 22: - Design, configuration and UAT testing complete - Facilitated key user training and made additional configuration changes - Scheduled end user training to be complete by mid July
Whitelisting application project	●	05/07/22	05/08/22	05/08/22	75%	Progress in June' 22: - Selected AirLock as the solution via Vendor currently running on all SOE machines in the learning phase. Once complete analysis of data and the enforcing of the ruleset
Mobility Mobilisation Project	●	04/07/22	28/10/22	28/10/22	5%	Progress for June' 22: - Conducting end user survey to understand all of the required use cases. - Commencing a roadshow with end users.
						Progress up to June '22: - Woodwork: Approval received to further investigate Woodwork location. - Mt Lucas: Ch 7 agreement completed, fully signed. - Bowen: Council and other equipment could not be transferred at the same time due to supply shortages. Pole loading needs to be reassessed to accommodate additional equipment belonging to external parties. RFQ has gone out to a wider market (to determine pole loading and move remainder of equipment) as no local respondents wish to do this work. Respondents have requested a extension to RFQ date to 22 July in order to facilitate site visits. Request under consideration. - Gem FM: The large, heavy Gem FM antenna currently located on a water reservoir, is proving complex to relocate to concrete pole. Alternative solutions being discussed with Gem FM around the relocation.
						- Blacks Road: Exploring potential for service agreement with PSBA as lease/licence cannot be entered into under permit to occupy. - Mandalay Tower: Agreement was due for renewal in July. Process to renew commenced. In discussion with current owner to relocate equipment to new Tower and Building on-site as old Tower is leaning badly. Owner is currently obtaining quotes to refurbish new location and pole. Awaiting approval to move equipment. - Dingo Beach: Awaiting comment from PSBA re new agreement. Once the Mt Devlin agreement is finalised will use the same terms for Dingo Beach. - MarchNet Tower: Installed and completed (Millar Street Collinsville). - Radio frequency electromagnetic emissions: Need to be determined for all Council-owned towers and appropriate signage and safety procedures put in place ASAP (particularly important for Proserpine Water Tower and Bowen Reservoir - RFEME information for these sites incomplete). Have purchased device for monitoring RFEME exposure levels. Completed training to use device. RFEME safety awareness training completed successfully (18 staff). Note: ARPANSA Standard requires Council to have a policy to manage risk of occupational exposure to RFEME. - Proserpine Water Tower: Active antennae's have been surveyed (climbing tower) and all inactive equipment removed.
Communication Towers Rationalisation (PART 1)	●	02/09/19	31/12/20	30/09/22	89%	
SP4.5 - Implement a Supply Chain (Sourcing) system, Open Windows, Procurements and Contract Management Solution	●	02/12/21	31/07/22	15/09/22	76%	Progress in June '22: - Training is scheduled for 25th of July - Configuration has been completed for all use cases - Have met with TechnologyOne and they are in the process of preparing a quote for integrations
WRC NADI (Network Architecture Design Improvements)	●	04/05/20	31/05/21	26/08/22	97%	Progress in June'22: - Webex configuration completed. - Firewall cutover scheduled for 30/5.

While the project progress is slowing based on past financial year activities, there are larger work projects that are taking more time and resource to advance both internal and external, which will require constant review and governance oversight through the year. The ICT Steering Committee will be a key monitor of the projects and the use of external support will continue to reinforce the independence of oversight across all projects.

There are a number of whole of organisation initiatives that will be implemented over the coming year to so and these will require independent oversight to ensure that progress is being openly critiqued and monitored to ensure that accountability is embedded with those responsible officers attached to each project.

Information Management

Statistics for the month of July are as follows:

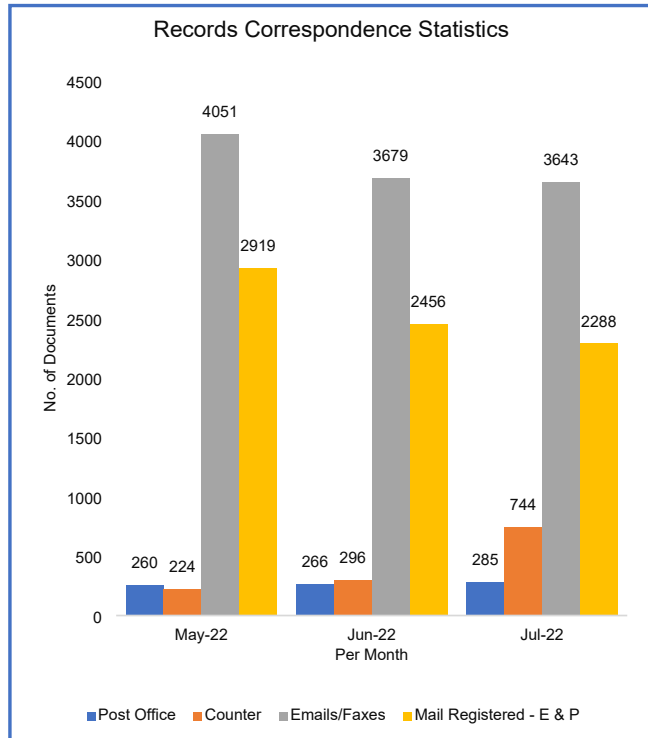
AUDIT / COMPLIANCE REQUIREMENTS		
Type	Frequency	Qtr. 1
Sentencing and disposal	Quarterly	10%

DOCUMENTATION / PUBLICATIONS REVIEW		
Type	Frequency	Qtr. 1
WRC Information Standards	Annual	95% dev
Physical Records Register	Quarterly	✓
Process & Sys Training	Bi-annually	80% dev
Enterprise Info Architect	Annual	50% dev
Information Asset Register	Annual	50% dev
IM & GIS Procedures	Annual	80% dev
Bus Info Continuity Plan	Annual	
Road Register	Two yearly	99%
Map layer data register	Quarterly	97% dev

GIS ACTIVITIES			
	JUL	JUN	MAY
Asset Data Mtce (Hrs)	87	93	102
SSA Changes (Hrs)	28	30	27
GIS requests (No.)	33	27	34
DBYD enquiries & referrals	420	286	253
Map layers mtce (no.)	35	38	28
New layers approved (no.)	-	-	-
Training (staff attended)	-	-	1

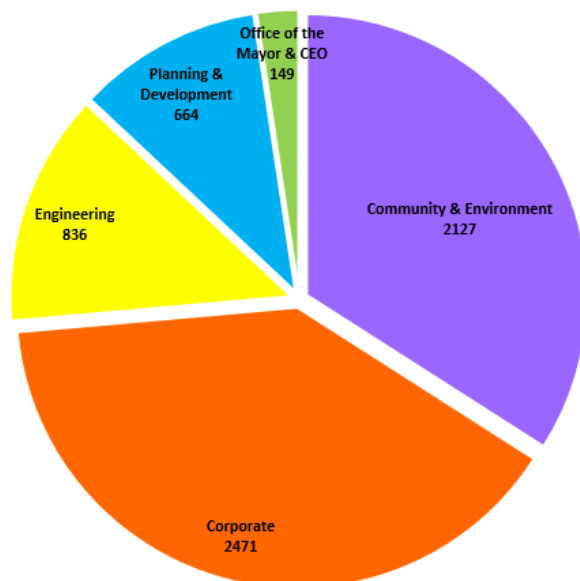
GIS STATISTICS	
Total Mapping Layers	8071 (revised based on layer register)

RECORDS ACTIVITIES			
	JUL	JUN	MAY
Searches	36	39	35
Record Dept Tasks	56	64	57
Training (staff attended)	1	-	-
NAR adjustments	1001	799	875

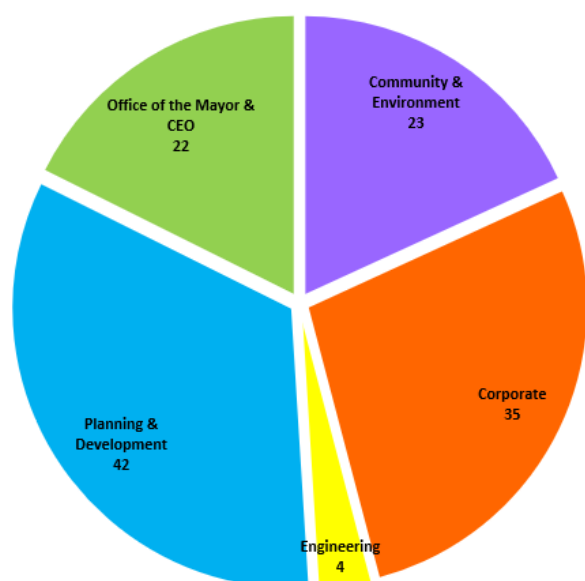


Projects

Document Management Tasks Completed by Department (July)



Average Documents Registered per Person by Department (July)



Records System Review Project	
This project aims to modernise the recordkeeping systems to improve usability and compliance across the organisation.	
Review and recommendations	Investigation of available systems against Council's current applications architecture and functionality. A business requirements specification report has been reviewed by the ICT Governance committee and progressed to undertaking a proof of concept of the preferred solution. Proof of concept is complete with findings and recommendation to go to the January ICT Governance/Steering Committee. Approval provided to commence project. Procurement is finalised with the Records365 implementation, existing records data extraction and migration planning underway. February – Exchange, OneDrive, and File Share connections to Records365 are underway and are at testing and rules refinement stage. ECM records extraction and transformation has commenced. Initial consultation with key staff on the Teams site structures has been undertaken and developing the full task breakdown structure of the records improvement project and developing the business file plan is well underway in preparation for the SharePoint connector configuration and rules definition in Records365. March – Business file plan detail at 50% and ECM document extract / transformation completed for all existing documents with new documents to be extracted and converted on a weekly basis until the ECM system is made read only. April – Commenced engagement with business units to finalise file plan detail. May – Continued engagement with business units to finalise file plan detail, currently sitting at 70% complete. CRM system being reviewed for streamlined functionality with customers. June – ECM data test extract provided and tested on import. Some extract modifications being documented as part of testing. Records365 SharePoint rules created to apply the correct retention to documents. SharePoint template site being created to rollout for 50 sites. Review of CRM system and categories underway. July – Validation of the ECM data test extract (30%). 30 out of 50 SharePoint sites created. CRM categories review (80%). Initial review and demo of CRM systems to build functionality requirements.

Physical Storage / Scanning	Jul-22	Jun-22	May-22	Apr-22	Mar-22	Feb-22	Jan-22	Dec-21
Boxes Scanned / Sentenced and Destroyed	-	-	-	8	-	-	-	-
Boxes at Council	198	198	198	198	195	195	195	195
Boxes at Remote Storage	1087	1087	1087	1087	1098	1098	1098	1098
Discs reviewed and registered	-	-	-	-	-	-	-	-
Scanned files for registration	58,000 Prep files	58,000 Prep files	58,000 Prep files	58,000 Prep files	58,000 Prep files	58,000 Prep files	58,000 Prep files	58,000 Prep files

This month the GIS team focused on asset mapping clean-up tasks following the end of financial year and there was a large increase in the volume of dial before you dig requests.

The Records team operational workload was increased this month with a greater volume of emails to be registered and tasked and in-depth search requests undertaken.

Maintaining the balance of managing business as usual tasks and working on the new system requirements and planning will continue to be a challenge over the coming year.

Financial Services

Financial Reporting

Financial Reporting KPIs:

KPI	Status	Comment
Manage end of year financial year audits within the agreed time frames set with Queensland Audit Office and achieve an unmodified audit opinion,	N/A	Final Audit complete and Financial Statements provided within agreed audit milestones.
Monthly Financial Statement presented at an Ordinary Meeting within 30 days from end of month	✓	Draft Unaudited Statements presented monthly.
Manage capital and operational actuals to achieve the following local government financial sustainability ratios: Operating surplus target 0 -10% Net Financial liabilities target < 60% Interest coverage target < 5% Asset sustainability target average 90%	✓	All ratios within tolerance and reported as part of Council's monthly report
Quarterly Budget Review adopted at an Ordinary Meeting within 60 days of end of quarter	✓	Quarter one review adopted at Ordinary Meeting of 10 November 2021. Quarter two review adopted at Ordinary Meeting of 23 February 2022. Q3 adopted at Ordinary Meeting of 11 May 2022.
Update Queensland Treasury Corporation (QTC) Financial Forecast Model to ensure Council maintains its 2020 credit rating of Moderate with a Neutral outlook.		QTC financial forecast model updated September 2021.

The annual financial statements and associated workpapers for the period ending 30 June 2022 have been completed with the exception of a final change in the Statements based on EBA negotiations. The Financial Statements will be submitted to the Audit and Risk Committee on the 16 August 2022 for final approval and signed by QAO by the 19 August 2022 as per adopted 2022 External Audit Plan.

Budgeting

2022/23 Budget

Council's budget for 2022/23 was adopted at the Special Meeting on 24 June 2022.

Borrowings & Treasury Management

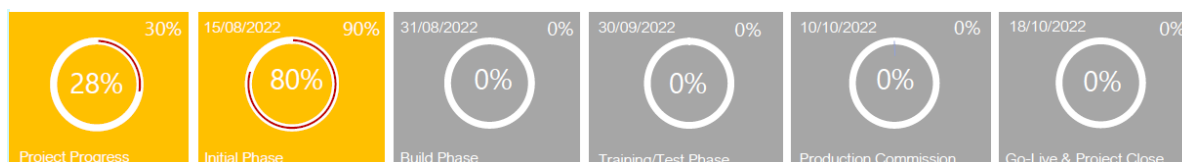
All non-operating cash is currently invested with the Queensland Treasury Corporation (QTC).

QTC has completed the review of Council's Credit Review and Council has retained its rating of "Moderate" with a "Neutral" outlook. QTC financial forecast model was last completed in October 2021.

Systems – Accounts Payable

In keeping with the action identified in the Operational Plan, automation of the Accounts Payable function to align with the federal government's Digital Business Plan, and the ATO requirements of being compliant with the PEPPOL e-invoicing standard has been approved by the ICT Steering Committee.

There have been some delays with finalising design specifications linked to coordinating multiple vendors and internal stakeholders. This has resulted in a slight delay in the Go Live date which is now anticipated in October rather than the original September 2022 scheduled date. Below was the status reported as at 8 August 2022:



Debtor Management

New Credit Applications

Name	Approved Limit
Swift Enterprises	\$5,000
Bluewater Plumbing	\$500
Mi Electric Pty Ltd	\$1,000
Shute Harbour Holiday Park Pty Ltd	\$2,500
Black Snow No 1 Pty Ltd	\$2,000

Rates & Charges Debtors

Month	2022/23		2021/22		2020/21		2019/20	
		%	Outstanding	%	Outstanding	%	Outstanding	%
June			2,667,538	4.43%	3,966,010	7.06%	4,509,658	10%
May			4,103,114	8.80%	4,524,316	10%	5,739,965	13%
April			5,414,742	11.63%	5,566,736	11.74%	6,676,360	14%
March			8,680,758	24%	7,696,368	16.23%	8,782,286	20%
February			36,212,224	94%	30,185,445	68%	28,950,351	67%
January			2,217,666	5%	46,515,003	95%	44,476,445	96%
December			3,117,376	7%	3,974,938	9.29%	2,774,538	6%
November			4,584,424	9.74%	4,909,318	10.39%	5,085,705	12%
October			9,176,980	16%	6,205,134	14%	5,833,001	12%
September			31,470,321	92%	9,841,158	20%	7,601,554	16%
August			46,853,689	98%	40,432,288	83%	13,344,529	29%
July	50,317,256	94.08%	2,105,221	4.71%	3,440,135	8%	41,728,111	92%
Gross Revenue Budget					88,656,616		88,669,880	

Note: The above amounts are net of rates credits.

Council will continue to receive and assess any payment arrangements that are proposed by ratepayers and manage outstanding arrears in accordance with policy and standard processes.

Infringement Debtors

Collection of overdue infringement debtors is a long-drawn-out process through the State Penalties Enforcement Register (SPER). Director of Communities submitted a report to Council where Council have approved the write-off of the long outstanding SPER accounts held in the register.

Most of the write-offs have been completed in the registers which was funded out of the provisions taken up through the end of financial year processes.

General Debtors

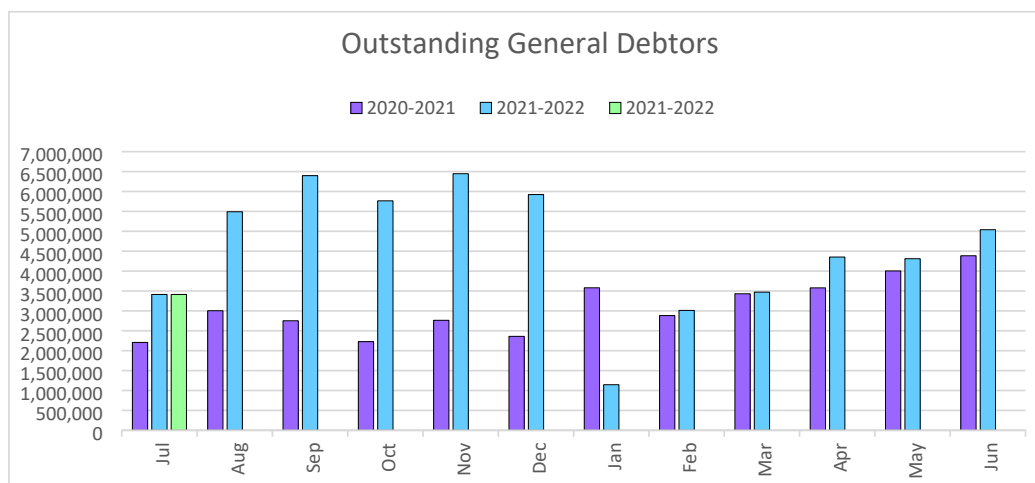
Full provision was made in the financial statements of 2020/21 for the debts owed to Council from the Virgin Australia Group (including Tiger Airways), prior to the organisation going into receivership. Council continues to receive updates from the administrators on these debts, but no specific information has been received from the administrators (Deloitte Touche Tohmatsu Limited) to date on the likely payout to unsecured creditors. A hearing was held in March 2022 to resolve the formal appeals against the New South Wales Supreme Court adjudications with an update not yet released.

Council has seen an increase in the total outstanding general debts from previous financial years, predominantly due to the changes in accounting treatment for timing of revenue recognition.

Outstanding General Debtors

Month/Period	Current	30 Days	60 Days	90 Days	>90 Days	TOTAL
2022/2023						
July 2022	732,701	2,126,000	95,329	22,875	574,961	3,551,867
Prior Financial Years						
June 2021/22	2,535,408	1,605,359	278,446	23,441	596,871	5,039,525
June 2020/21	3,117,893	307,329	45,360	10,457	904,325	4,385,364
June 2019/20	912,558	370,906	79,621	40,848	169,202	1,573,135
June 2018/19	5,408,713	1,549,732	90,492	19,341	56,372	7,124,650
June 2017/18	4,825,162	549,066	63,996	5,154	158,649	5,602,027

Comparison with current and prior financial years.



Insurance

Current claims and processing status

Insurance Claims	Pub. Liability & Professional Indemnity	Third Party Damages	Motor Vehicle	Property	Theft	Total
2022/2023						
July 2022	2	2	1	0	0	5
August 2022						
September 2022						
October 2022						
November 2022						
December 2022						
January 2023						
February 2023						
March 2023						
April 2023						
May 2023						
June 2023						
2021/2022	11	36	7	6	0	60
2020/2021	14	23	7	4	0	48
2019/2020	12	30	25	8	0	75
2018/2019	18	36	19	7	0	80
2017/2018	19	0	71	13	1	104

Current Claims not Finalised	
Public Liability	17
Professional Indemnity	3
Property	4
Motor Vehicle	2
Total	26

The outstanding claims will be monitored and any irregularities reported to Council on a case by case basis.

Asset Management

Capitalisation

Due to end of financial year, no capitalisation has taken place, as we optimise this time for our strategic endeavours, audit and end of year processes.

Capital Project Delivery

As at end July 2022, capital delivery progress was as follows:

2022/2023 Current Budget	71,283,647
Current Budget Deliverable YTD	3,788,262
Value of Capital Delivered *	802,502
% Of YTD Budget	21.18%

*Actual expenditure excludes commitments.



Capital Project Summary 2022/2023

2022/2023 Budget

\$71,283,643

Original Budget

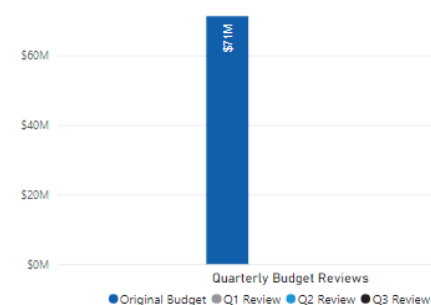
\$71,283,643

Current Budget

\$0

Variance to Original Budget

Original Budget vs Quarterly Budget Reviews



KPI Indicators

396

Project Count

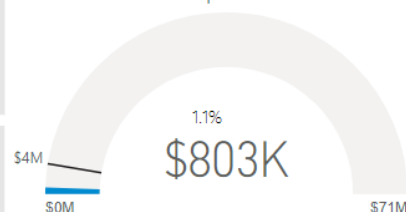
127

Projects Over Time

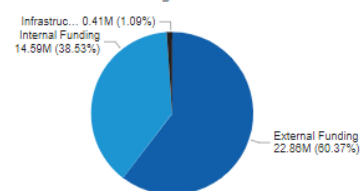
23

Projects Over Budget

Current Year Spend Indicator



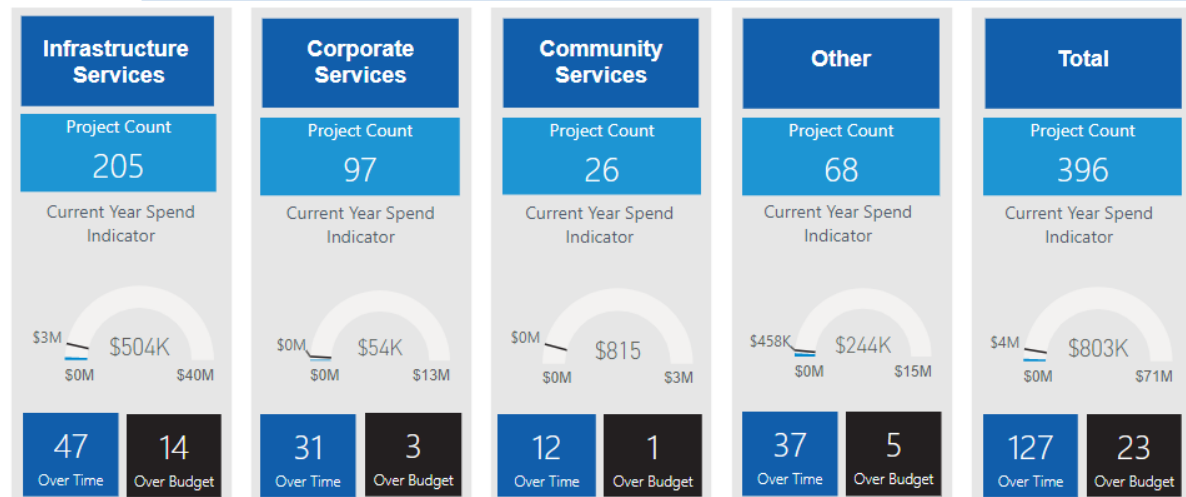
Funding Sources



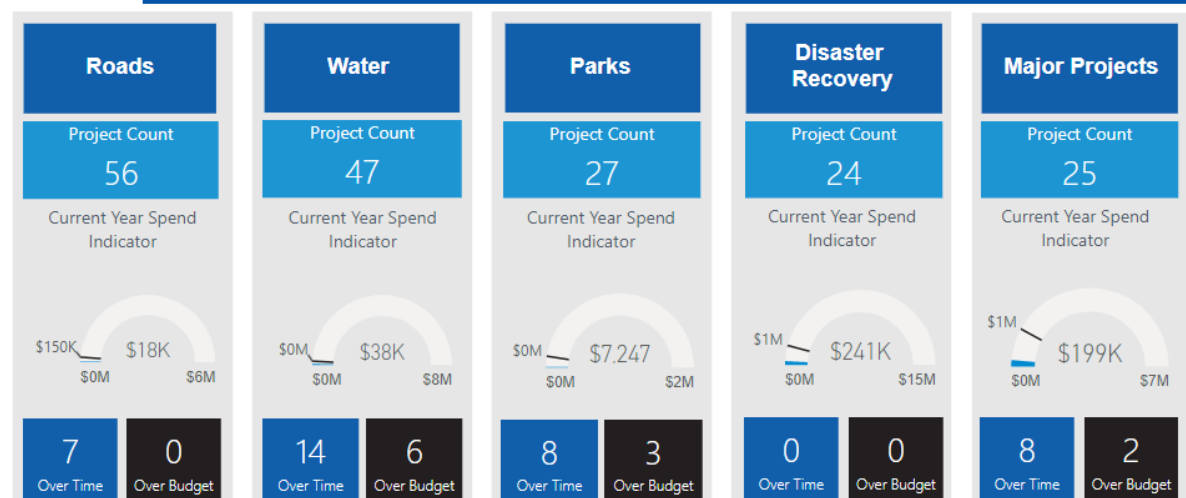
* Excluding Commitments



Capital Project Summary 2022/2023 by Directorate



Infrastructure Capital Project Summary 2022/2023 by Dept



Asset Management Maturity Project

The Asset Management Maturity Project (AMMP) is based on four separate studies undertaken by external consultants (as below). Each study involved extensive engagement with stakeholders.

AM Maturity Assessment - G7 Asset management

GIS and Mobility Systems - Insight GIS

AM Systems Review - Strategic Directions

Asset Management Governance Review – Strategic Directions

AMMP Progress to Date

The Draft Asset Management Strategy 2022 - 2027 has been approved by the Asset Management Steering Committee with outcome measures discussed at length to ensure that meaningful measures are put in place. Approval was also received from the Executive Leadership Team to progress with finalising the Strategy. It is currently with the Corporate Communications team and will be workshopped again with Councillors post-election, in early September 2022 for adoption later that month. Those who provided feedback have received a response on the items they raised and how their input was incorporated into the Strategy.

Additional work has been undertaken during the month of July identifying the key deliverables over the 5-year strategy to demonstrate its progress and success. These activities will form Council's future Strategy Asset Management Plan with further work needed to prioritise the 81 items from the first draft.

Asset Management Champions met to discuss key topics from this project and to bring the organisation on the journey. The Asset Management Working Group is scheduled for its inaugural meeting in mid-August.

Council has also received approval for grant funding for the Asset Management Lifecycle Improvement Project to be delivered over the next 2 years.

End of Financial Year and Audit Preparation

External auditors have audited Council's Financial Statements with a draft Closing Report received indicating a low-risk Financial Reporting Issue around capitalisation. This will be addressed as part of the Asset Management Lifecycle Improvement Project.

Valuation Plans and Reporting

Please see the timing for the valuations of Financial Class below:

Property Plant & Equipment			
Timing of Valuation	Last	Next	Next
Financial Class	Comprehensive Valuation	Comprehensive Valuation Due*	Comprehensive Valuation Proposed*
Land & Improvements	01/07/2018	01/07/2023	01/07/2022
Buildings & Other Structures	01/07/2019	01/07/2024	01/07/2023
Transport Infrastructure	30/12/2020	01/07/2025	01/07/2024
Water Infrastructure	30/12/2020	01/07/2025	01/07/2025
Sewer Infrastructure	30/12/2020	01/07/2025	01/07/2025

*Indexation reviewed on Financial Classes on outer years.

Procurement

During the month of July, the team completed a comprehensive audit of procurement transactions for the 2021/22 financial year. The results were presented to the Executive Leadership Team (ELT) and forecast to be presented in August to Middle Management Group (MMG). This information will now be reported quarterly to these management groups to improve compliance and efficiency in the procurement of goods and services.

The Contracts team continue to undertake the implementation of a Sourcing/Tender to Contract Management system. A full week of training and testing occurred during the month of July with modifications being finalised in the coming months.

In conjunction with this implementation mapping and improvement of the Procure to Pay (P2P) modules and Inventory Management processes are being undertaken to provide improved services for internal customers whilst satisfying inventory management controls.

Procurement Activity (Tenders and Significant Quotations)

Corporate Services

Contract Number	Details	Type	Status
500.2021.0088	Supply and Delivery of One 15000L Water Truck	RFQ	Currently being evaluated
500.2021.0104	Supply & Delivery of Three (3) Service Trucks	RFQ	In Draft
500.2021.0129	Supply & Delivery of Two (2) x 48" Cut Zero-Turn Mower	RFQ	Currently being re-specified for release
500.2022.0055	Provision of Sharps and Sanitary Disposal Services	RFT	Closed on 7 July 2022 and awarded on 27 July 2022
500.2022.0058	Meeting Solution for Agendas and Minutes	RFQ	Awarded under sole source provision - 5 July 2022
500.2022.0060	Corporate Strategic Planning and Performance Reporting Software Solution	RFQ	Closed 15 July 2022 and currently being evaluated
500.2022.0061	Bowen Administration Building Ground Floor Refurbishment - Design Consultancy Services	RFQ	Closed 26 July 2022 and currently being evaluated
500.2022.0064	Regional Buildings Painting Program	RFT	Released 13 July 2022 and due to close 3 August 2022
500.2022.0066	Provision of Cleaning Services	RFT	Released 27 July 2022 and due to close 22 August 2022

Community Services

Contract Number	Details	Type	Status
500.2022.0048	Helicopter Services for Aerial Shooting	RFT	Awarded on 27 July 2022
500.2022.0052	Provision of Afterhours Call Services and Duress Alarm System	RFQ	Close on 10 June 2022 and currently being evaluated

Infrastructure Services

Contract Number	Details	Type	Status
500.2022.0013	Sealing of Tondara Road – Preferred Panel Arrangement	RFQ	Cancelled on 27 July 2022, due to scope and delays in the Project
500.2022.0029	Provision of Supply for Bulk Gravel Materials - Preferred Supplier Arrangement (PSA)	RFT	Cancelled on 27 July 2022, due to scope changes
500.2022.0034	DRFA Sealed Road Package E4 - Regional	RFT	Awarded on 15 July 2022
500.2022.0037	Design, Supply and Installation of Replacement Membranes at Cannonvale	RFT	Awarded on 2 August 2022
500.2022.0044	LCRI - Design and Construction of Cannonvale Skate Bowl - Stage 2	RFT	Awarded on 27 July 2022
500.2022.0046	W4Q - Design and Construction of Shute Harbour Lions Lookout and Snows Beach Park Upgrades	RFT	Closed on 1 June 2022 and currently being evaluated
500.2022.0049	Provision of Maintenance Services for Guthalungra Rest Area	RFT	Awarded 5 July 2022
500.2022.0051	DRFA Road Packages K4 & C4 - Collinsville Region	RFQ	Awarded 15 July 2022
500.2022.0057	Bowen Water Treatment Plant - Low Lift Pump Replacement	RFT	Closed on 22 July 2022 and currently being evaluated
500.2022.0065	W4Q - Design and Construction of Collinsville Swimming Pool Upgrades	RFT	Released 14 July 2022 and due to close 4 August 2022
500.2022.0067	Consultancy Services for Landfill Management Contract Preparation	RFQ	In draft
500.2022.0068	Kelsey Creek Landfill - Cell 6 Design	RFQ	In draft

Office of the Mayor & CEO

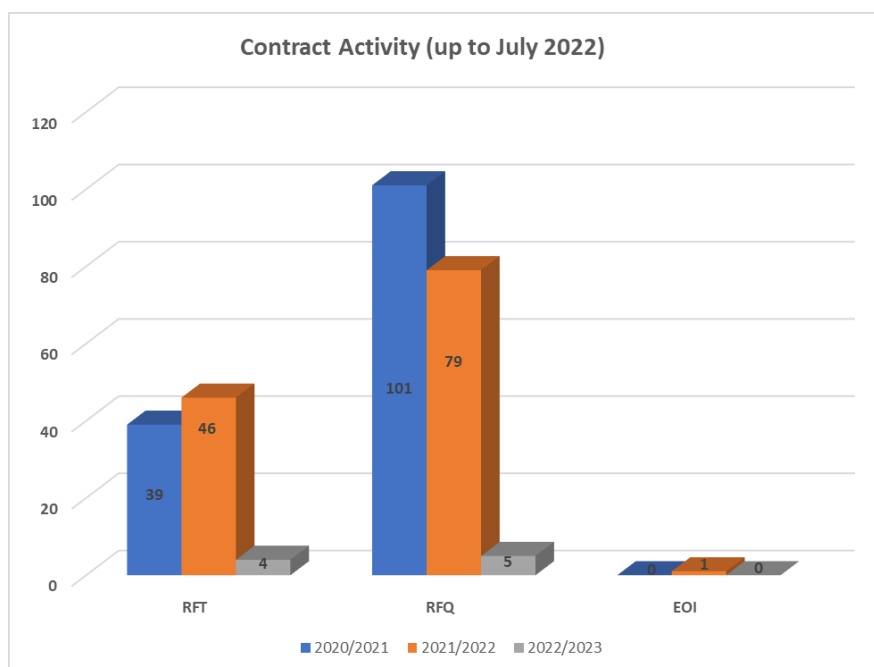
Contract Number	Details	Type	Status
500.2022.0033	Bowen Marine Industry Precinct Management Plan	RFQ	Closed on 3 June 2022 and currently being evaluated
500.2022.0036	Airport Screening Services - Whitsunday Coast Airport (WCA)	RFT	Awarded on 28 July 2022
500.2022.0056	Shute Harbour Restaurant, Bar & Retail Outlet Lessee/ Operator	RFT	Closed on 7 July 2022 and awarded 27 July 2022
500.2022.0062	Maintenance Services for the Whitsunday Coast Airport (WCA) Aquarium	RFQ	Awarded 8 July 2022
500.2022.0063	Design and Construction of Shute Harbour Small Tourism Operators Building	RFT	Released 20 July 2022 and due to close 10 August 2022

Contract Activity

The current sourcing activity is showing a slight trend downwards with many larger projects such as Disaster Recovery Funding Arrangements and major building works decreasing. This workload will now transition to the formation of new goods and services including Preferred Supplier Arrangements which require extensive stakeholder engagement with internal officers and public information sessions to suppliers and businesses.

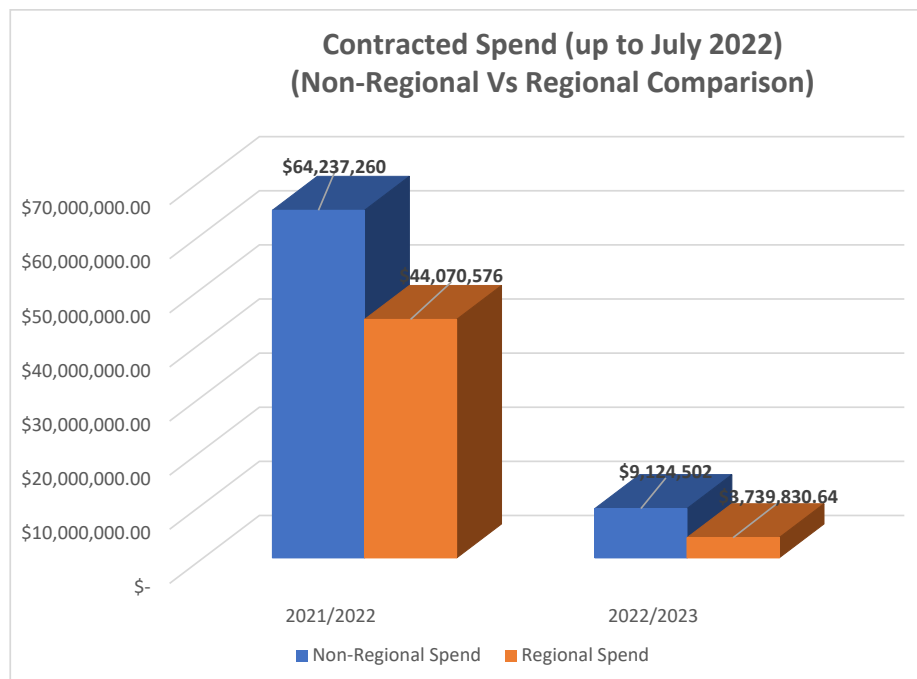
The formation of these arrangements will support business operations, satisfy legislative requirements, and enable improved supply and logistics practices.

Yearly activity is shown below:



Contracted Spend

The below graph is the overall contracted spend for Council displaying Non-Regional vs Regional Suppliers comparison:



The information shown here is skewed by annual contract arrangements for services which tend to occur at the start of the financial year, such as annual contract commitments such as insurance. More detailed analysis will be undertaken throughout the year to analyse the local and regional spend by dollar value and number of transactions as that information becomes more available.

There has been a stronger focus on procurement and spend analysis with management now provided detailed transactional information to support improved compliance with policy and practices.

Property & Facilities

Round 4 Works for Queensland Projects

During the month of July 2022, the following Round 4 Works for Queensland Projects have progressed:

Project	Time	Cost	% Complete	Comments
Brandy Creek – New Amenities	✓	✓	20%	Project has been tendered with no Responses. Works will be combined with other projects and publicly tendered early in 22.23 FY.
Collinsville Community Centre – Exterior Painting	✓	✓	100%	Works completed ahead of schedule.
Airlie Lagoon Lighting Improvements	✗	✓	100%	Works Completed

2022/23 Capital Works

During the Month of July 2022, the following Capital Works Projects have progressed:

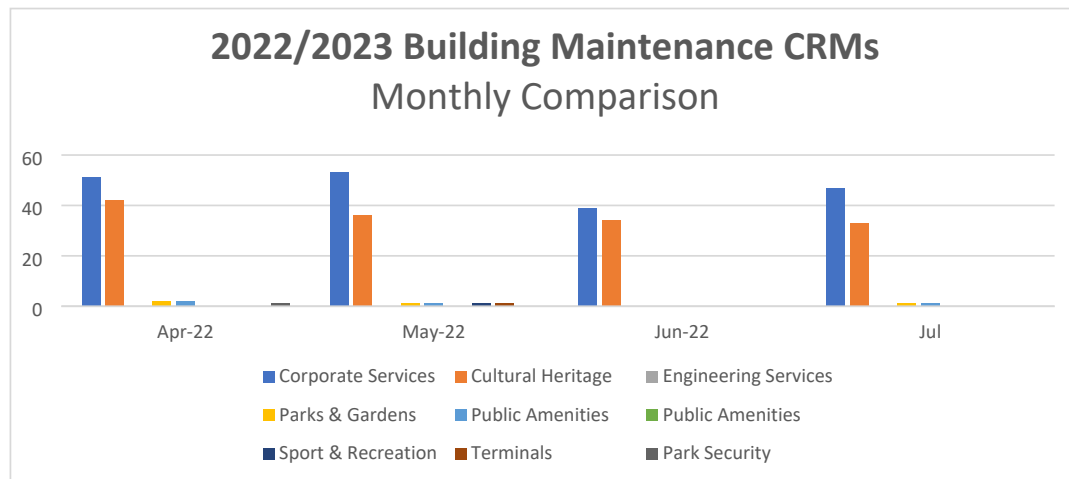
Project	Time	Cost	% Complete	Comments
Cedar Creek Amenities - Renewal	✓	✓	10%	All Amenities projects have been combined into a single project to be open tendered. Stakeholder engagement and scope has been complete. Tender to be released August.
Bowen Workcamp Dwelling Restump	✓	✓	0%	Works not yet started
Bowen Cemetery Amenities Renewal	✓	✓	10%	All Amenities projects have been combined into a single project to be open tendered. Stakeholder engagement and scope has been complete. Tender to be released August.
Bowen PCYC - External Painting	✓	✓	10%	All Painting Projects have been combined into one package and were released for tender in early July. Works expected to be awarded mid August and complete prior to Christmas.
Fuel Bowser Replacement Program	✓	✓	10%	Works have commenced on scope and Stakeholder engagement process. Expected to go to tender late August.
Denison Park Grandstand Renewal	✓	✓	0%	Awaiting confirmation of grant funding approval
Collinsville Admin Fitout Renewal	✓	✓	0%	Awaiting confirmation of grant funding approval
Collinsville Football Club	✓	✓	0%	Awaiting confirmation of grant funding approval
Buildings Paint + Sign Program	✓	✓	10%	All Painting Projects have been combined into one package and were released for tender in early

				July. Works expected to be awarded mid August and complete prior to Christmas.
Bowen Lapidary Club	✓	✓	10%	Package for roof replacement has been sent to Trade services panel for quotes. Painting and signs have been included in Painting and Signage Package.
Roller Door Replacement Program	✓	✓	10%	Tender documents have been drafted. To be sent for quotes August and completed prior to Christmas.
Proserpine Depot Masterplan	✓	✓		Work has begun on Scope for engagement of consultant. Expected to go to tender late August.
Mt Coolon Community Centre - Internal / External Paint Renewal	✓	✓	10%	All Painting Projects have been combined into one package and were released for tender in early July. Works expected to be awarded mid August and complete prior to Christmas.
Aircon Replacement Program	✓	✓		Works to be carried out throughout the financial year as replacements are required.
PEC - Storage Structure	✓	✓	10%	Scope document has been drafted. Currently being reviewed and will be released for tender late August.
Proserpine Cemetery - Disabled amenities upgrades	✓	✓	10%	All Amenities projects have been combined into a single project to be open tendered. Stakeholder engagement and scope has been complete. Tender to be released August.
Hansen Park - New Amenities	✓	✓	10%	All Amenities projects have been combined into a single project to be open tendered. Stakeholder engagement and scope has been complete. Tender to be released August.
Bowen Depot – Boundary Fence Renewal	✗	✓	100%	Works Complete
Bowen Library – Mechanical Plant Renewal	✓	✓	20%	Project is being delayed and combined with the 22/23 Bowen admin refurbishment project. Tender Drawings Completed.
Solar Power Generation Project	✓	✓	50%	Tender Awarded Works currently underway. Due for completion Early September
Collinsville Community Centre – Generator and IT installations	✗	✗	100%	Works Complete

Operational works

During the month of July, the Property team has carried out significant works developing scopes and engaging with stakeholders to enable both the Council wide cleaning contract and Sharps and Sanitary contracts to be retendered. The Property team expects the sharps and sanitary contract to be awarded early August with the Cleaning Contract expected to be evaluated and awarded by the end of October 2022.

Reactive Works and Customer Requests



This table shows the requests received by department and type of building to track progress and completion of maintenance requests.

Lease Update

During the month of July, Council finalised various telecommunication leases with Telstra and the State Government.

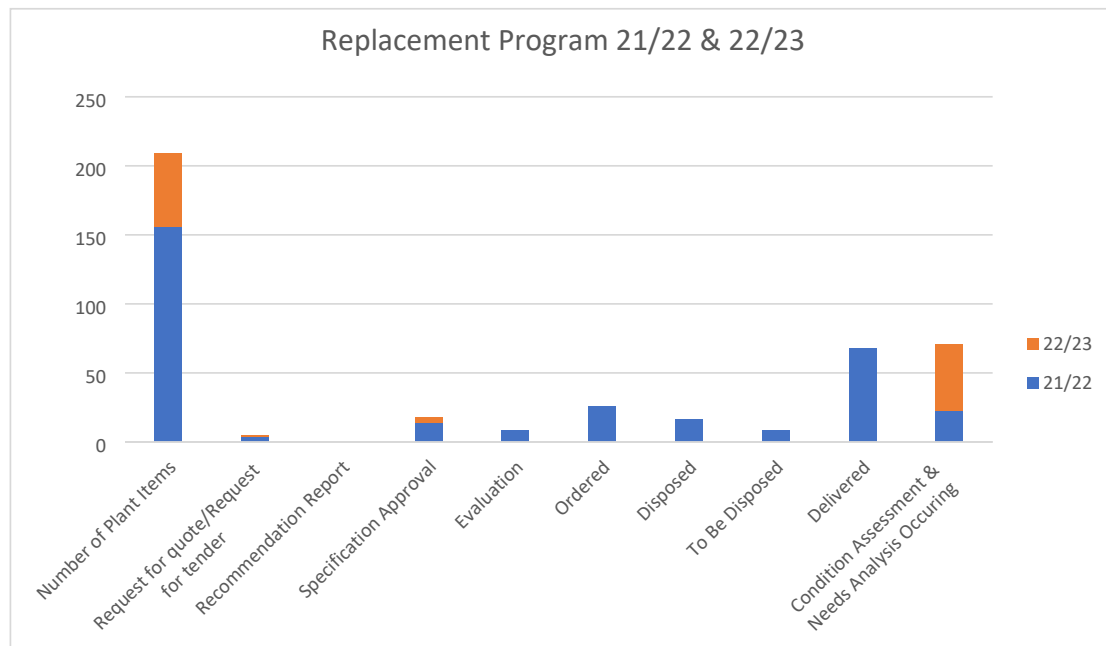
Flagstaff Hill Café & Convention Centre commenced their lease in July.

Council also awarded the lease for the Restaurant, Bar and Retail Outlet at the Shute Harbour Marine Terminal. Negotiations have commenced with the successful tenderer.

Lease in action	Under Negotiation	Out for execution	Lease awaiting lodgment	Due to expire in 6 months	Comments
Cannonvalley Pony Club					Final lease issued.
Bowen Seagulls Rugby League					A draft lease has been issued for review.
Collinsville Rodeo Association					Final lease with Rodeo Association for execution.

Fleet Management

Fleet Replacement Program



The Council fleet capital replacement program is continuing and is subject to the challenges currently impacting the vehicle plant and equipment industry. The supply of components and resources have been significantly delayed firstly by the effects of Covid-19 pandemic impacting labor, parts supply and shipping, and now with the conflict in Ukraine further affecting global steel supplies.

In Australia this is creating delays in expected delivery times from most suppliers and related sub-contractors. The Fleet team is also taking considerable time to include employees in the consultation process to ensure that vehicles, plant & equipment are fit for purpose and meet Council's requirements in providing services to the community.

Preventative Maintenance

The maintenance benchmarks are generally in compliance with the manufacturer's guidelines and staff will continue to meet the timelines with the resources that are available to ensure that equipment is fit for purpose and suitable for ongoing use. Further standards will be developed over time to support improved data and reporting to optimise preventative maintenance activities.

Governance & Administration

The Governance team welcomed a new team member, Governance and Legal Coordinator (Rebekah Sinclair). In July the team was focussed on reviewing the general complaints management process in conjunction with the Customer Services team, and the administrative action complaints process. This review was focused on aligning complaints management practices and processes to the relevant policies (General complaints and administrative action complaints policies) which were adopted by Council in late 2021. In the background the team also initiated the review of all Councillor related policies, with the view of consulting with Council and subsequent adoption when Council has a full sitting Council.

The team with the support of the Procurement and Property teams, has successfully implemented a professional legal service preferred suppliers panel arrangement. The new model allows flexibility for the departments to work within a framework and consideration of risk, resiliency strategies and value addition. This approach centralises and optimises efficiency, and strategic thinking to build and strengthen capability and supplier relationships.

Queensland Audit Office

2022 Coaldrake review

On 28 June 2022, Professor Coaldrake provided his final report titled: Review of culture and accountability in the Queensland public sector to the Premier and Minister for the Olympics. The review included an examination of the legislation underpinning the state's existing integrity framework. On 23 March 2022, the Auditor-General made a submission, drawing on information made public via previous inquiries and strategic reviews of QAO, and parliamentary committee briefings.

The final Coaldrake review report contains recommendations that would strengthen the independence of the Auditor-General, which the Auditor-General and QAO welcome. The report can be read at: www.coaldrakereview.qld.gov.au.

At the Economics and Governance Committee estimates hearing held on 26 July 2022, the Premier reiterated that the Queensland government has accepted all 14 of the recommendations from the Coaldrake Report, noting that it is a serious and welcome report.

The Premier indicated that Professor Coaldrake would be briefing Cabinet on 1 August 2022. Looking ahead, the Premier stated that once the recommendations are implemented, Queensland will have the "most transparent government in the country." According to the Premier, the most significant change that is being adopted is the recommendation to release cabinet submissions within 30 business days and the government will be preparing legislation for introduction later this year to effect this change.

The Director-General of the Department of Justice & Attorney-General, who has been tasked with implementing the Coaldrake Report, will appear before the Legal Affairs & Safety Committee on 3 August 2022.

Corruption and Integrity Update

Gold Coast Mayor Tom Tate rejects misconduct findings

A recent decision published by the Councillor Conduct Tribunal (CCT) found that Gold Coast Mayor Tom Tate engaged in misconduct pursuant to section 176(3)(b)(ii) of the Local Government Act 2009 (Qld) when, in 2015, he directed the former council chief executive to cease disciplinary proceedings against another City of Gold Coast employee.

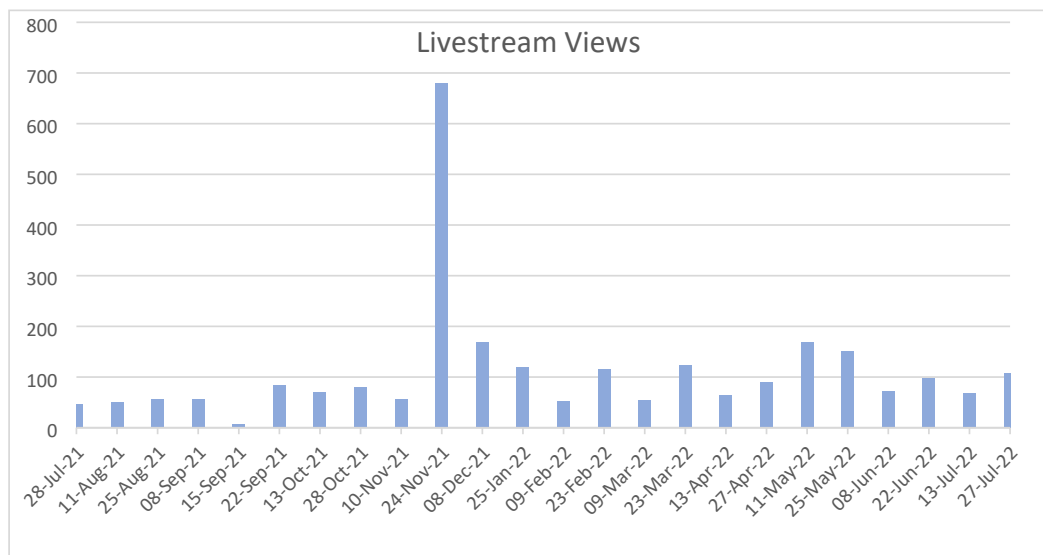
The CCT report, which stated that 'the misconduct was viewed so seriously that the Tribunal considered whether it ought to recommend to the minister that [Mr Tate] be suspended as Mayor,' ordered Mr Tate to make a public admission as to his misconduct on his official Facebook page by 25 July and pay close to \$3,500 in penalties. Mr Tate has appealed the decision and applied for a stay through the Queensland Civil and Administrative Tribunal.

Former Queensland Health Chief Executive faces corruption charges

Mr Malcolm Stamp, the former Chief Executive of Metro North Health and Hospital Service, has appeared at a committal hearing in the Brisbane Magistrates Court facing charges of corruptly receiving or soliciting valuable consideration to influence favour, making a false or misleading account and fraudulently producing a record. The charges arise from a previous investigation conducted by the Crime and Corruption Commission (CCC). It is alleged that in 2014 Mr Stamp arranged for his daughter to be given a job, allegedly covering up the dishonest arrangement with false documents. The committal hearing continues.

Meeting – Livestreaming

The number of people livestreaming Council's meetings and the meeting duration are shown below:



Council has laid on the table a policy for the live streaming of meetings and will be brought back to a future Council meeting, when there is full Council sitting.

Councillor Requests 2021/22

Month	Received (New)	Resolved	Carry Forward - Unresolved
Year to Date	562	503	59
July 2021	20	20	0
August 2021	17	17	0
September 2021	31	31	0
October 2021	28	28	0
November 2021	28	28	0
December 2021	43	41	2
January 2022	55	52	3
February 2022	61	58	3
March 2022	65	62	3
April 2022	36	32	4
May 2022	51	44	7
June 2022	77	62	15
July 2022	50	28	22

Registers of Interest

Councillor	Date Register of Interest updated
Andrew Willcox	17 November 2021
Jan Clifford	31 July 2022
Al Grundy	31 July 2022
John Collins	31 July 2022
Michelle Wright	31 July 2022
Gary Simpson	31 July 2022
Mike Brunner	31 July 2022

Councillor Committee Attendance

Date	Committees attended in July 2022	Councillor Representative
15 July 2022	North Queensland Sports Foundation Board Mtg	Acting Mayor Brunner
18 July 2022	Economic Development Advisory Group Mtg	Acting Mayor Brunner
20 July 2022	Whitsunday Housing Committee Mtg	Cr Clifford
26 July 2022	Bowen Collinsville Community Alliance Monthly Mtg	Cr Brunner
26 July 2022	Audit & Risk Mtg	Acting Mayor Collins & Cr Brunner
28 July 2022	Bowen Sporting Complex Board Mtg	Cr Wright

Legal Services

Council has a Legal Services Panel which is separated into the following categories:

- Planning and Environment Law
- General Contracts and Commercial Law
- Property Law
- Employment and Industrial Relations Law
- Regulatory/General Prosecutions
- General Litigation and Debt Recovery
- Administrative Law and Governance
- Water Specific

Native Title and Indigenous Law
Construction and Infrastructure Law

Council Officer's engage the appointed legal firm associated with the category to provide legal advice on their matter.

Matters	YTD	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
New	2	3											
Active	26	2											
Closed/Resolved	3	1											

13.3.1 - 20200046 - Minor Change Request - Development Permit for Material Change of Use (Club House) - 33 Conway Street, Collinsville - Queensland Country Womens Association

DATE: Wednesday 24 August 2022

TO: Ordinary Council Meeting

AUTHOR: Matthew Twomey - Manager Development Assessment

AUTHORISING OFFICER: Neil McGaffin - Director Development Services

PRESENTED FOR: Decision

ATTACHMENTS

1. Correspondence from QCWA dated 29 July 2022 [**13.3.1.1** - 1 page]
2. Locality Plan [**13.3.1.2** - 1 page]
3. Proposal Plan [**13.3.1.3** - 1 page]

PURPOSE

To present the assessment of the development application.

OFFICER'S RECOMMENDATION

That Council:

1. In response to a request for a Minor Change (Changed Application) for a Development Permit for Material Change of Use - Club House, at 33 Conway Street Collinsville:
 - a) Agrees to amend Condition 5.3, to become:

Prior to commencement of the use of the car park, the applicant must lodge with Council, a RPEQ engineer's design and construction certification. The certification must be addressed to Council and must certify that all External and Internal access, parking and manoeuvring areas have been designed and constructed according to the conditions of this Decision Notice AS2890, AS1428 and the Whitsunday Regional Council Development Manual.
 - b) Agrees to amend Condition 5.4, to become:

The external access from the pavement of Conway Street to the property boundary must be constructed to comply with the dimensions, gradients and specifications as indicated on Whitsunday Regional Council Standard Drawings within five (5) years from the date of the changed approval decision notice.
 - c) Agrees to amend Condition 5.5, to become:

A minimum of eight (8) car parking spaces must be provided on site within five (5) years from the date of the changed approval decision notice.
2. Inform the applicant that as the Club House is a class 9b structure, a disabled parking area, not having to be sealed but suitable for use by a wheelchair, needs to be established on the site when the use commences.

BACKGROUND

On 25 March 2020, Council approved a development application for a Queensland Country Womens Association (QCWA) Club House at 33 Conway Street, Collinsville. The approval included a condition to provide eight onsite car parking spaces prior to the commencement of the use.

On 31 August 2021, Council approved the subsequent operational works application to allow construction of the car parking and other associated infrastructure to commence.

APPLICATION SUMMARY

The QCWA Collinsville have contacted Council requesting the car parking conditioned to be provided be permitted to be constructed within five years of the request while allowing for the use of the land to commence. The request has been made due to financial constraints of the QCWA.

The request involves amending the current condition of approval as follows:

Condition 5.3

Amended to require certification prior to use of the car park.

Condition 5.4

Amended to be upgraded within five (5) years of the date of the changed approval decision notice.

Condition 5.5

Amended to provide a minimum of eight (8) car parking spaces must be provided on site within five (5) years of the date of the changed approval decision notice.

Council has been advised by Department and Transport and Main Roads (TMR) there are no objections to the QCWA parking within Conway Street which is a state-controlled road. There is also the availability of on street car parking within Blake Street. The provision for a accessible (disabled) car parking space with the interim design to be confirmed by the building certifier prior to the commencement of the use.

The request is not considered to result in a substantially different development and can be accepted as a minor change to the approval.

STATUTORY/COMPLIANCE MATTERS

Planning Act 2016

Whitsunday Regional Council Planning Scheme 2017

STRATEGIC IMPACTS

Process all statutory applications within statutory timeframes.

Monitor development and land use to ensure compliance with statutory requirements and development conditions.

FINANCIAL IMPLICATIONS

There are no direct financial implications to Council.

This is page 187 of the Agenda of Council's Ordinary Council Meeting - 24 August 2022



CONSULTATION

N/A

RISK ASSESSMENT

The decision may be appealed in the Planning & Environment Court of Queensland.

The Club House will be a Class 9b structure which requires 1 accessible (disabled) car parking space for every 50 carparking spaces or part thereof. The appointed building certifier will need to satisfy this requirement is met in order to certify the structure.

TIMINGS/DEADLINES

A decision is required by 6 September 2022.

CONFLICT OF INTEREST DECLARATION

Council officers contributing to the preparation and approval of this report have no conflicts of interest to declare.

HUMAN RIGHTS IMPACT

Section 58 of the Human Rights Act 2019 specifies required conduct for public entities when acting or making a decision. Sections 15-37 of the Human Rights Act 2019 identifies the human rights a public entity must consider in making a decision. The human rights relevant to this decision are as follows:

- Section 19 – Freedom of movement.
- Section 21 – Freedom of expression.
- Section 24 – Right to own property and not be arbitrarily deprived of property.
- Section 27 – Cultural rights – generally – all persons with a particular cultural, religious, racial or linguistic background have the right to enjoy their culture, to declare and practice their religion and use their language.
- Section 28 – Cultural rights – Aboriginal peoples and Torres Strait Islander peoples.

This decision does not limit the above identified human rights.



Collinsville Branch

PO Box 151
Collinsville QLD 4804
qcwacollinsville@gmail.com

Mr. Rod Ferguson
Chief Executive Officer
Whitsunday Regional Council
PROSERPINE QLD 4800

29 July 2022

RE: Request for Car Park Exemption

Dear Mr. Ferguson,

Council would be aware that our QCWA branch here in Collinsville has been occupied with the project of building a new Hall since its inception in 2019.

The initial funding of \$325,000 from Federal Member Michelle Landry, \$100,000 loan from the QCWA Pioneer Division and \$14,670 from the Whitsunday Regional Council has allowed us to:

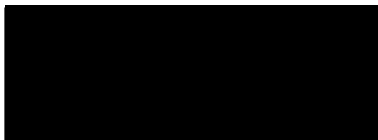
- Demolish the old building,
- Pay for Engineering & Planning reports and Building permits and
- Engage Lowcock Builders of Bowen to construct our new building to lockup stage.

We have put together both a Project Management Plan and Maintenance Plan to demonstrate our commitment and focus on contributing this important infrastructure for our community members to utilize for training/workshops, dance classes, meetings, parties, and weddings and more.

We write to ask for an exemption of 5 years before we construct the car park identified in Development Application – 20200046 – DEVELOPMENT PERMIT FOR MATERIAL CHANGE OF USE – CLUB HOUSE. This exemption would allow us to get established in our new premises and commence fundraising and seeking further funding opportunities to complete Phase 10 identified in our Project Management Plan.

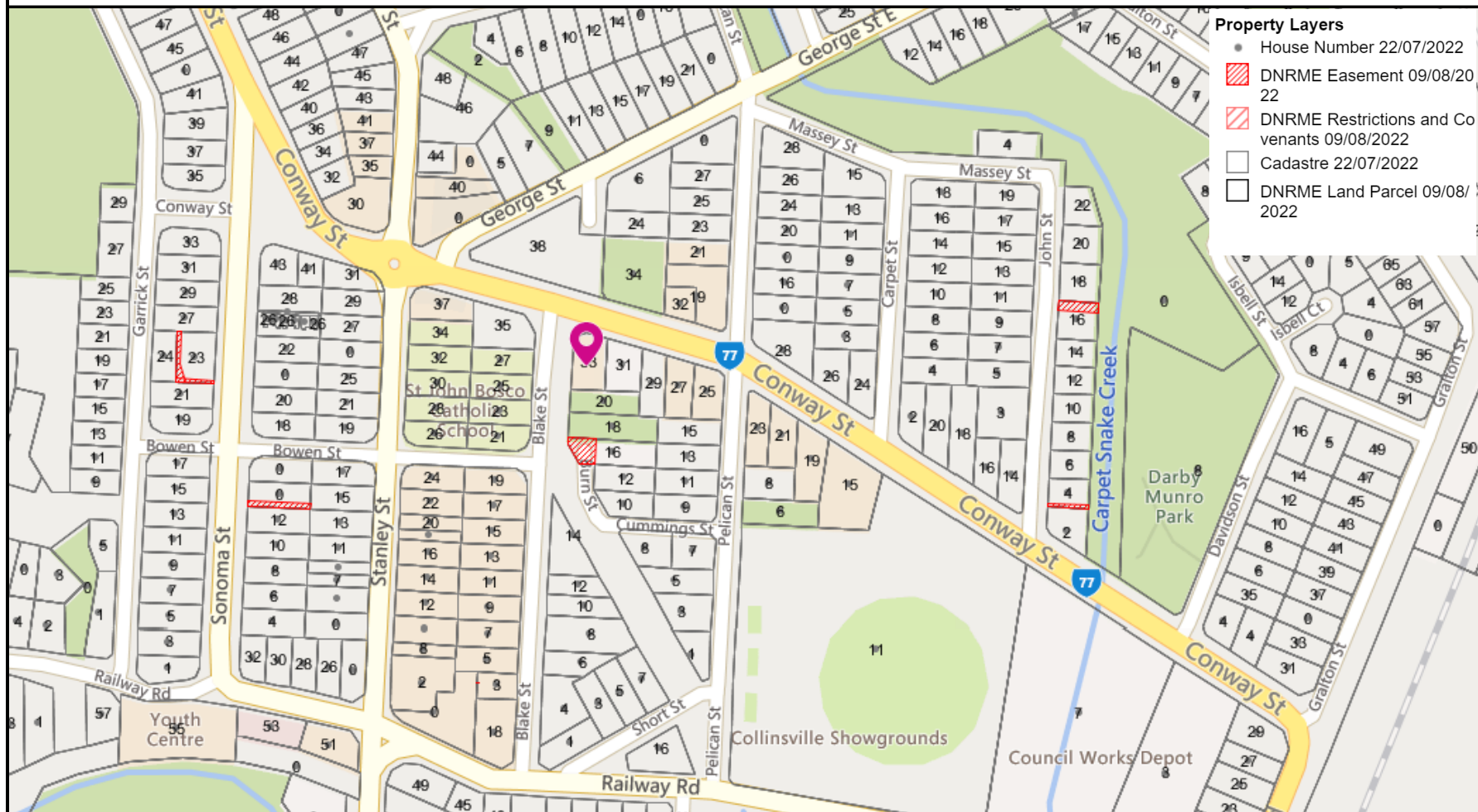
We thank Council for their consideration of this matter and ask that you email or phone us for any further details you may require.

Kind regards



Andrea Farraher
Secretary Collinsville QCWA Branch

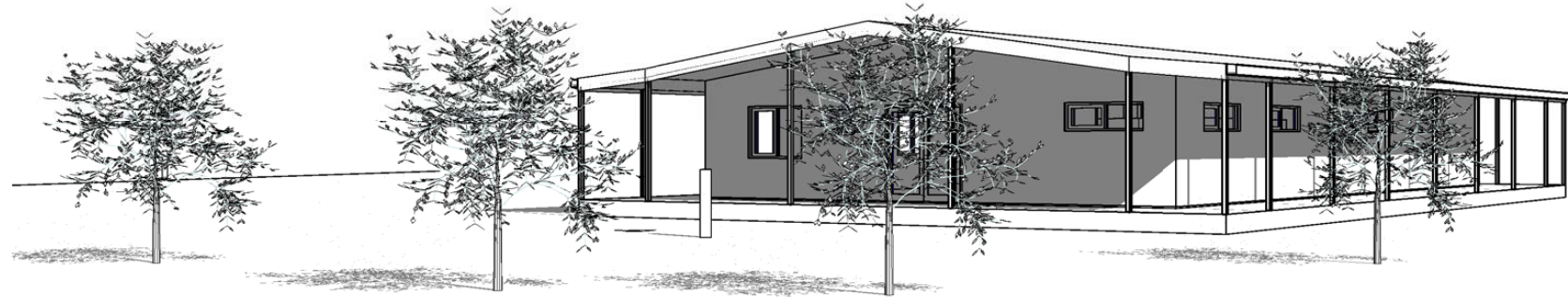
11-Aug-2022



Disclaimer

This information has been prepared for Council's internal purposes and for no other purpose. No statement is made about the accuracy or suitability of the information for use for any purpose (whether the purpose has been notified to Council or not). While every care is taken to ensure the accuracy of this data, Whitsunday Regional Council makes no representations or warranties about its accuracy, reliability, completeness or suitability for any particular purpose and disclaims all responsibility and all liability (including without limitation, liability in negligence) for all expenses, losses, damages (including indirect or consequential damage) and costs which you might incur as a result of the data being inaccurate or incomplete in any way and for any reason. © Whitsunday Regional Council 2018.



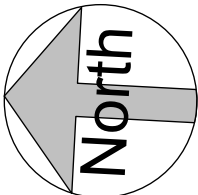


3
sk_01

street view

Area Schedule (site)			
vv	Name	Area	%
building			
1	building footprint	240.00	21%
1	covered walkway	144.00	12%
2		384.00	33%
carparking			
1	carparking, driveway & pathway	275.78	24%
1		275.78	24%
landscaping			
1	landscaping 1	399.87	35%
1	landscaping 2	75.24	7%
1	landscaping 3	12.80	1%
1	landscaping 4	8.95	1%
4		496.86	43%
7		1156.63	100%

PROPERTY DESCRIPTION
LOT No: 9
PLAN No: C 7406
PARISH OF: springlands
COUNTY OF: drake
SITE AREA: 1158 sqm

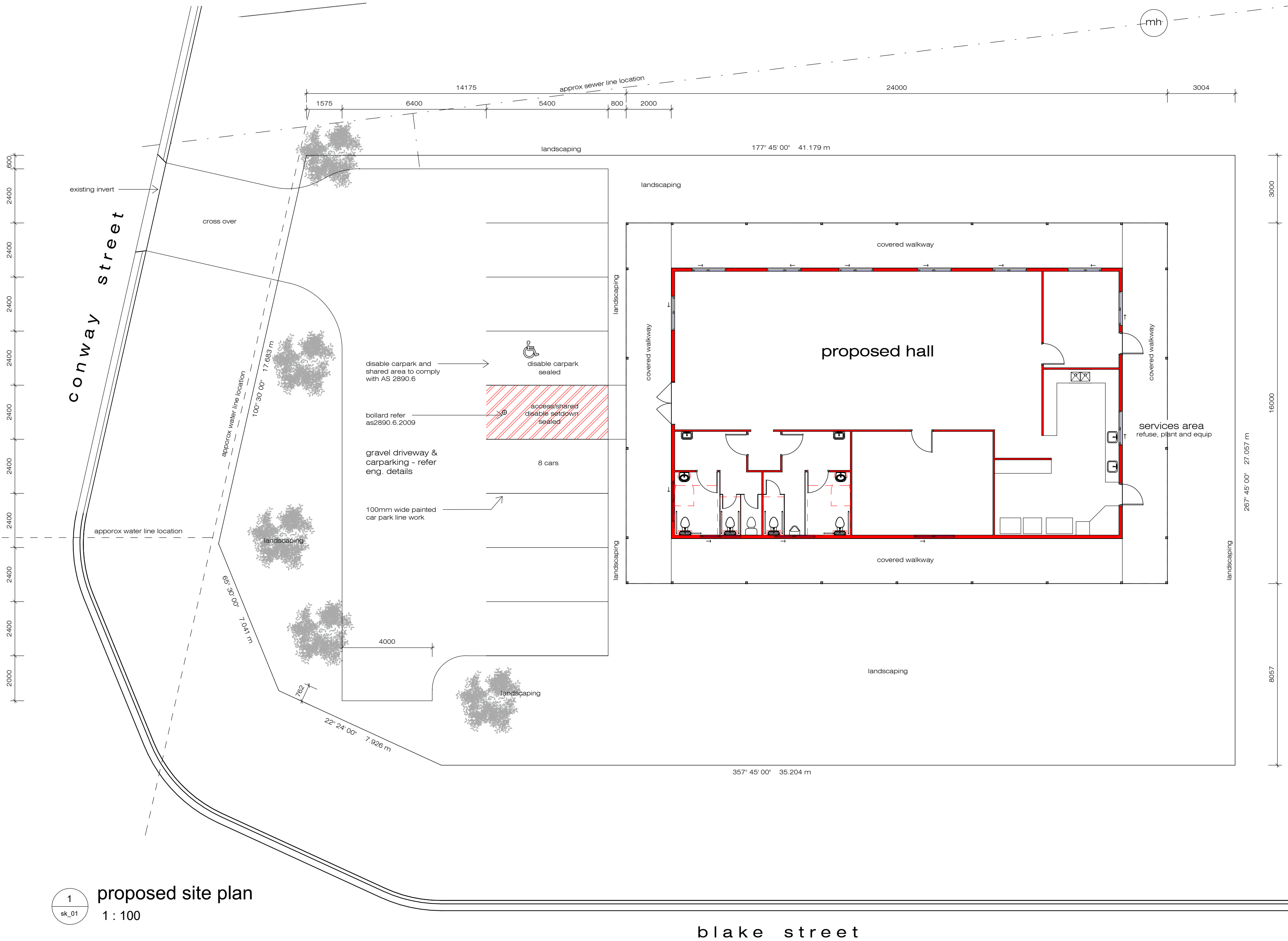


APPROVED

**Drawings approved generally
in accordance with Decision
Notice Approval.**

1
sk_01

proposed site plan
1 : 100



NOTES:
THIS DRAWING IS ONLY INTENDED TO
OBTAIN A LOCAL AUTHORITY BUILDING
PERMIT.
COMPLY WITH ALL RELEVANT AUTHORITY
REG. & BSA. FIGURED DIMENSIONS TO TAKE
PRECEDENCE OVER SCALED
MEASUREMENTS. VERIFY ALL ON SITE
DIMENSIONS & LEVELS PRIOR TO THE
COMMENCEMENT OF ANY CONSTRUCTION.

No	Revision Schedule	Date
	Description	



project:
Proposed Hall
for:
QCWA
at
33 Conway street
Collinsville

Issue Date	11/06/12
Drawn	spensrl
scale	As indicated
sheet	sk_01
20-001	
printed 13/01/2020 12:34:59 PM	

13.4.1 - Sponsorship Request - Don River Dash

DATE: Wednesday 24 August 2022

TO: Ordinary Council Meeting

AUTHOR: Hayley Borg - Events and Community Sponsorship Officer

AUTHORISING OFFICER: Julie Wright - Director Community Services

PRESENTED FOR: Decision

ATTACHMENTS

1. WRC Sponsorship 29 June 22 [13.4.1.1 - 2 pages]

PURPOSE

Council to consider a request for sponsorship from the Don River Dash to assist with their annual event to be held Friday 9 to Sunday 11 September 2022.

OFFICER'S RECOMMENDATION

That Council approve sponsorship through in-kind support up to \$20,000 to assist the Don River Dash event organisers with their annual event to be held Friday 9 to Sunday 11 September 2022.

BACKGROUND

The Don River Dash is a 300km Offroad Racing Motorsport event held in the natural riverbed of the dry Don River in September. In its third year, the Don River Dash broke records for both growth and promotional awareness, cementing its position as a growing must-do race on the national and international stage.

Council has provided financial support for this event since 2019.

In 2021 WRC supported the event through \$5,000 cash and up to \$5,000 in-kind support, this included:

- Traffic Management Plan, development, and submission
- Road closure safety and manpower
- Machinery support, water truck and waste management and bins

Statistics gathered from last years event held from 10 – 12 September 2021 indicated 6,707 people attended the event over the three days with an estimated 1,930 visitors from outside the region resulting in total direct and incremental expenditure for the Whitsundays of \$1,168,274 (Tourism Queensland statistics).

DISCUSSION/CURRENT ISSUE

The Burdekin Off-Roaders competitor and spectator numbers have grown significantly since the inaugural event in 2019. The Burdekin Off-Roaders are also completing major improvements in conjunction with the Don River Trust and Bowen Show Society to accommodate the expected growth.

In 2021 and 2022 the Burdekin Off-Roaders and Don River Dash were awarded a Destination Queensland Tourism grant to enhance the sustainability and growth of the event. Combined with the previous support from WRC the event organisers have been able to

This is page 192 of the Agenda of Council's Ordinary Council Meeting - 24 August 2022

continue this iconic event, which has provided a positive economic impact to the area, with visitors injecting money towards local businesses during the event.

The request for sponsorship is for Platinum Partnership \$25,000 (Exc. GST), however it is recommended that Council provide a Gold Level Sponsorship of up to \$20,000 through in-kind support to assist the Don River Dash event organisers in hosting the event to be held Friday 9 to Sunday 11 September 2022.

In return for sponsorship, Council may receive the following:

- Business name broadcasted nationally through radio, print and media.
- Council logo on advertising and promotional materials, including website, social media and the event program.
- Display of Council signage including an additional 2 x FREE advertising flags positioned at the checkpoint.
- Verbal acknowledgement throughout the event.
- 6 Tickets to sponsors night including food and drinks.

STATUTORY/COMPLIANCE MATTERS

Local Government Act 2009

Local Government Regulation 2012

LSP_COMM_11 - Council Sponsorship Policy

STRATEGIC IMPACTS

Facilitate, foster and encourage region wide activities and programs that engage our community.

FINANCIAL IMPLICATIONS

The funds will be taken from JC: 2967.10249 – Community Donations (2967) / Sponsorship (10249).

Description	Amount (\$)
2022/23 Budget	150,000
Actual + Commitment	20,500
YTD Remaining Budget	129,500

CONSULTATION/ENGAGEMENT

Manager Community Development & Libraries

RISK ASSESSMENT

Reputational - Providing financial assistance to community events reinforces Council's commitment to supporting local community groups.

TIMINGS/DEADLINES

Sponsorship to be paid within one month of approval.

CONFLICT OF INTEREST DECLARATION

Council officers contributing to the preparation and approval of this report have no conflicts of interest to declare.

HUMAN RIGHTS IMPACT

Section 58 of the Human Rights Act 2019 specifies required conduct for public entities when acting or making a decision. Sections 15-37 of the Human Rights Act 2019 identifies the human rights a public entity must consider in making a decision. The human rights relevant to this decision are as follows:

- Section 19 – Freedom of movement.
 - Section 21 – Freedom of expression.
 - Section 24 – Right to own property and not be arbitrarily deprived of property.
 - Section 27 – Cultural rights – generally – all persons with a particular cultural, religious, racial or linguistic background have the right to enjoy their culture, to declare and practice their religion and use their language.
 - Section 28 – Cultural rights – Aboriginal peoples and Torres Strait Islander peoples.
- This decision does not limit the above identified human rights.

ALTERNATIVES CONSIDERED

Options	Description	Positives	Negatives
Option 1	Not provide support	Save up to \$20,000	Negative public comment from organisers and community



29 June 2022

[REDACTED]
Whitsunday Regional Council
Events and Community Officer
67 Herbert Street
Bowen QLD 4805

RE: Don River Dash 2022 Sponsorship

Dear Hayley,

The Don River Dash is a 300km Offroad Racing Motorsport event held in the natural riverbed of the dry Don River in September each year.

The inaugural event was held in 2019 by Burdekin Off-rovers Inc and has grown exponentially since.

Competitors travel from all over Australia to attend this unique race which is showcasing Bowen and The Whitsundays domestically and internationally.

Event Growth

	Year	Spectators	Bike Competitors	Car Competitors
	2019	1000	40	50
	2020	2500	100	60
	2021	5000	197	80
	2022		300 Open Entries	120 Open Entries

Competitor numbers have been dramatically increasing each year. We expect this year to be no different, and to assist with the growth, we have increased the nominations for both race categories.

Burdekin Off-rovers are also completing major improvements in conjunction with the Don River Trust and Bowen Show Society to accommodate the expected growth.

In 2021, Burdekin Off-Roaders and Don River Dash were awarded a Destination Queensland Tourism grant to enhance the sustainability and growth of the event.

Following the success of 2021, a further grant from Tourism Event Qld has been awarded for destination marketing of the Don River Dash, Bowen, and The Whitsundays. Please find the 2021 IER report showing the economic impact to Bowen attached.





Burdekin Off-Roaders with the amazing support of WRC have been able to create this iconic event and we ask for your continued support in 2022.

The DRD is well connected to Bowen and Whitsunday Tourism, working closely with the two tourism bodies to showcase the beautiful Whitsundays to competitors and spectators. Competitors are encouraged to bring their families to stay and play before or after the event.

In 2021 WRC supported the event through cash and in-kind donations, this included:

- Traffic Management Plan, development, and submission
- Road closure safety and manpower
- Machinery support, water truck and waste management and bins

Acknowledged level of support in 2021 was \$20,000 in kind and \$5,000 cash sponsorship.

To continue the growth of the Don River Dash and economic benefits to the Bowen Whitsunday Region, Burdekin Off-Roaders again seek your support for the 2022 event.

I would very much appreciate the opportunity to discuss how we could partner in this important, growing event. Please respond to this email or call me on [REDACTED].

Yours sincerely,

[REDACTED]
Don River Dash
Event Secretary



Burdekin Offroaders
ABN 65 044 313 429

[REDACTED]
[REDACTED]
[REDACTED]

13.4.2 - Donation Request - 2022 Annual School Awards Nights

DATE: Wednesday 24 August 2022

TO: Ordinary Council Meeting

AUTHOR: Maxine Brown - Community Development Officer

AUTHORISING OFFICER: Julie Wright - Director Community Services

PRESENTED FOR: Decision

ATTACHMENTS

Nil

PURPOSE

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

OFFICER'S RECOMMENDATION

That Council provide a donation to all schools in the Whitsunday region, in support of their Annual School Awards Nights as outlined below:

- a) \$100 to each Primary School
- b) \$200 to each Secondary School, and
- c) \$300 to each Combined College

BACKGROUND

In previous years, Council has supported the local schools via financial contribution towards the prizes presented to students, in recognition of their achievements throughout the school year.

DISCUSSION/CURRENT ISSUE

Council is approached by local schools for donations towards their Annual School Awards Nights. Providing a donation of \$100 to primary schools, \$200 to secondary schools and \$300 to the combined colleges, will be a total cost of \$2,400 to Council. The proposed contributions are equivalent to the amount allocated to each school in 2021.

The list below identifies the schools in the Whitsunday 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
- 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

Combined Colleges – Grade's 1 to 12

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

It is recommended that Council provides a total combined donation of \$2,400 to all schools in the Whitsunday region in support of their 2022 Annual School Awards Nights as outlined below:

- a) \$100 to each Primary School
- b) \$200 to each Secondary School, and
- c) \$300 to each Combined College

STATUTORY/COMPLIANCE MATTERS

Local Government Act 2009

Local Government Regulation 2012

LSP_COMM_11 - Council Sponsorship Policy

STRATEGIC IMPACTS

Facilitate, foster and encourage region wide activities and programs that engage our community.

FINANCIAL IMPLICATIONS

The funds will be taken from JC: 2967.11074 – Community Donations (2967) / Donations (11074).

Description	Amount (\$)
2022/23 Budget	100,000
Actual + Commitment	4,545
YTD Remaining Budget	95,455

CONSULTATION/ENGAGEMENT

Manager Community Development & Libraries

RISK ASSESSMENT

There is a financial cost to Council, however the assistance provided will support the activities of community and sporting groups in the Whitsunday Region.

TIMINGS/DEADLINES

To be paid within one month of the approval date.

CONFLICT OF INTEREST DECLARATION

Council officers contributing to the preparation and approval of this report have no conflicts of interest to declare.

HUMAN RIGHTS IMPACT

This decision does not limit human rights.

ALTERNATIVES CONSIDERED

Options	Description	Positives	Negatives
Option 2	Not provide financial support	Maintain budget level	Community disquiet due to lack of support

13.5.1 - Infrastructure Services Capital Progress Report - July 2022

DATE: Wednesday 24 August 2022

TO: Ordinary Council Meeting

AUTHOR: Michael Downing - Coordinator Capital Project Delivery

AUTHORISING OFFICER: Troy Pettiford - Acting Director Infrastructure Services

PRESENTED FOR: Information

ATTACHMENTS

1. Infrastructure Services Capital Report - July 2022 [**13.5.1.1** - 11 pages]

PURPOSE

This report presents the progress of 2022/2023 Capital Projects up until 31 July 2022.

OFFICER'S RECOMMENDATION

That Council receives the Infrastructure Services Capital Progress Report for July 2022.

BACKGROUND

Resolution 2022/06/24.23 Budget for Financial Year 2022/2023.

DISCUSSION/CURRENT ISSUE

This report presents the progress of 2022/2023 Capital projects.

The report also includes multi-year projects that remain active and carry over to the 2022/2023 financial year. Current financial progress of Major Projects, W4Q programs, Infrastructure Capital Delivery is \$319,022 actual out of a \$36,398,414 overall budget.

Other Capital Projects such as Shute Harbour, DRFA works, and Water & Wastewater are the subject of separate reports.

STATUTORY/COMPLIANCE MATTERS

N/A

STRATEGIC IMPACTS

Meet Capital Works Delivery targets and ensure budget, time, and quality is maintained.

FINANCIAL IMPLICATIONS

Refer to expenditure summary attached to the progress report.

CONSULTATION/ENGAGEMENT

Project Control Group

RISK ASSESSMENT

Regular reporting on the progress and achievements ensures accountability and transparency.

TIMINGS/DEADLINES

N/A

CONFLICT OF INTEREST DECLARATION

Council officers contributing to the preparation and approval of this report have no conflicts of interest to declare.

HUMAN RIGHTS IMPACT

No.

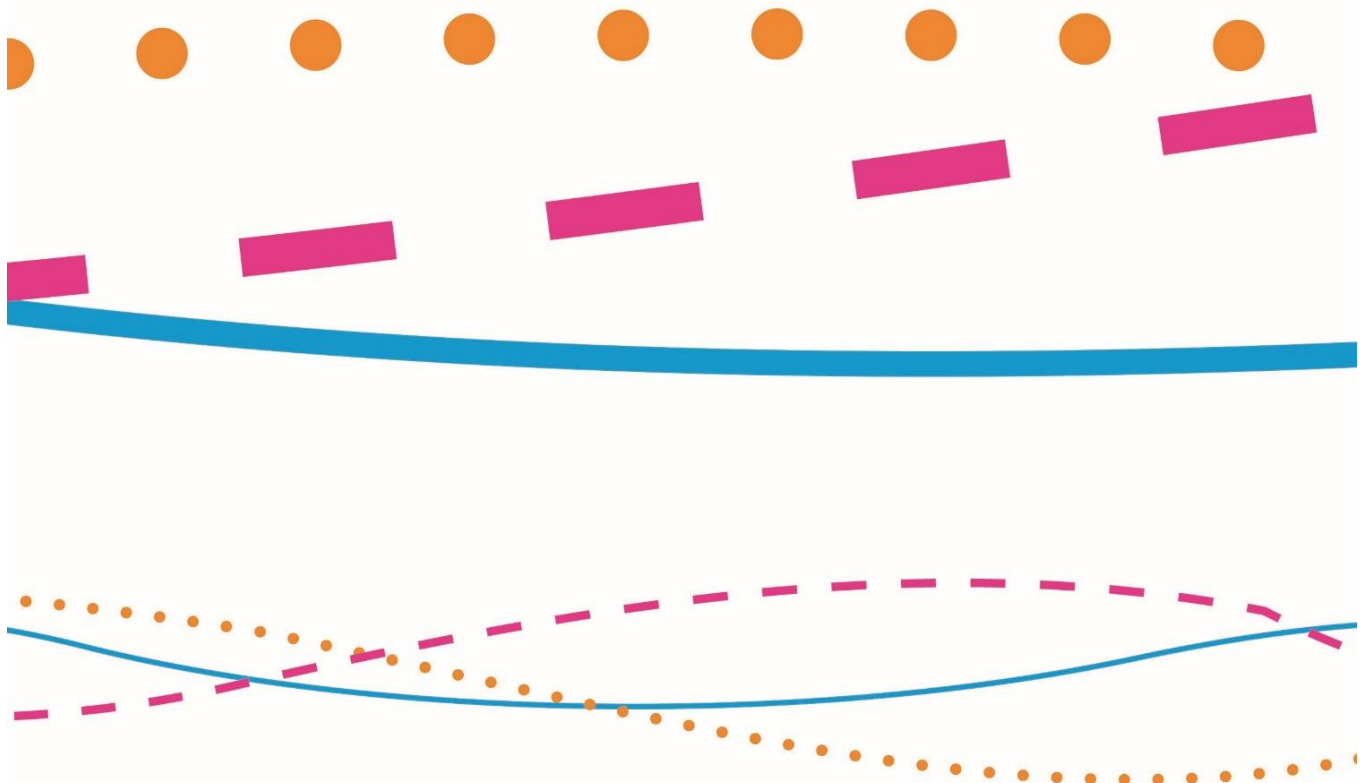
ALTERNATIVES CONSIDERED

N/A



Infrastructure Services Capital Delivery

Monthly Report | July 2022



Project Delivery Status

The following provides an overview of the capital project progress for July 2022. The report has been updated to include the capital projects approved as part of the 22/23 budget.

Major Projects

Projects Completed

Flagstaff Hill:				Status
Budget	\$4,000,000.	Projected Spend	\$3,984,812	✓
Completion Expected	Oct 2021	Completion Actual	Oct 2021	✓
PAB - 7 Chapman Street – Carpark:				Status
Budget	\$1,050,538	Projected Spend	\$1,018,473	✓
Completion Expected	Feb 2021	Completion Actual	Jan 2022	✗
Proserpine Entertainment Centre:				Status
Budget	\$18,813,687	Projected Spend	\$18,813,687	✓
Completion Expected	Dec 2021	Completion Actual	Feb 2022	✗

Projects Currently Underway

Lake Proserpine:				Status
Budget	\$3,153,007	Projected Spend	\$3,153,000	✓
Completion Expected	June 2020	Completion Actual	Ongoing	✗
Installation of grey water treatment system to be completed by the end of August 2022.				

Works for Queensland | Round 4 2021/2024 \$3.84 million

Projects Completed

Dingo Beach Bollards				Status
Budget	\$107,500	Projected Spend	\$73,642	✓
Completion Expected	Dec 2021	Completion Actual	Dec 2021	✓
Front Beach Skate Bowl Timber Replacement Bowen				Status
Budget	\$172,000	Projected Spend	\$146,323	✓
Completion Expected	Dec 2021	Completion Actual	Feb 2022	✗
Mullers Lagoon Bridge x 2 Upgrade - Bowen				Status
Budget	\$124,057	Projected Spend	\$290,916	✗
Completion Expected	Dec 2021	Completion Actual	Apr 2022	✗
Airlie Lagoon Lighting Improvements				Status
Budget	\$500,000	Projected Spend	\$175,178	✓
Completion Expected	June 2022	Completion Actual	Apr 2022	✓

Projects Currently Underway

Astroturfing of the Airlie Beach Lagoon 'Beach Area'				Status
Budget	\$125,711	Projected Spend	\$125,711	✓
Completion Expected	June 2022	Completion Actual	Ongoing	✗
Investigations are still ongoing to provide a suitable solution.				
Bowen WTP Intake, Switchboard and Structure				Status
Budget	\$300,500	Projected Spend	\$300,500	✓

Completion Expected	June 2022	Completion Actual	Ongoing	✗
The tender for replacement pumps has closed and was being assessed at the end of the month. Once awarded this will maintain service while other upgrades are awarded and completed.				
Brandy Creek – New Amenities				Status
Budget	\$140,332	Projected Spend	\$140,332	✓
Completion Expected	June 2022	Completion Actual	Ongoing	✗
The new amenities did not attract suitable tenders with minimal interest from the market. This will be packaged with several other capital items for the Corporate area with a view to advertise and award in the coming months.				
Case Park Walking Track Bowen				Status
Budget	\$383,500	Projected Spend	\$480,000	✗
Completion Expected	Apr 2022	Completion Actual	Ongoing	✗
Irrigation is expected to complete early in August finalising this project.				
Collinsville Aquatic Facility – Pool Retiling Renewal				Status
Budget	\$140,400	Projected Spend	\$140,400	✓
Completion Expected	Sept 2022	Completion Actual	Ongoing	✓
The previous tender did not attract offers as timing was restricted to the winter closure next year. This has now been readvertised without the timing restriction and will close early in August. It is hoped that suitable offers will be received although the pool may need to be closed outside of the winter months.				
Collinsville Community Centre – Exterior Painting Program				Status
Budget	\$68,000	Projected Spend	\$68,000	✓
Completion Expected	June 2022	Completion Actual	July 2022	✗
The painting works were completed late in July.				
Gloucester Sports Park Access and Car Park Reconstruction and Seal				Status
Budget	\$300,000	Projected Spend	\$300,000	✓
Completion Expected	June 2022	Completion Actual	Ongoing	✗
Works progressed well through July although significant volumes of unsuitable material were found reducing productivity. The works are planned to be sealed around the start of September and linemarked shortly afterwards.				
Greening & Growing Bowen 3 – Recycled Water Network Extension				Status
Budget	\$428,000	Projected Spend	\$428,000	✓
Completion Expected	June 2022	Completion Actual	Ongoing	✗
All materials are on site and the design has been finalised following further service locations. Works will commence in August and complete around the end of September.				
Hydrotherapy Rehabilitation Above Ground Pool				Status
Budget	\$75,000	Projected Spend	\$75,000	✓
Completion Expected	June 2022	Completion Actual	Ongoing	✗
Investigations are continuing to find a solution that provides good value and benefit for council and the projected users.				
Lions Lookout & Carpark Upgrade – Shute Harbour				Status
Budget	\$475,000	Projected Spend	\$650,000	✓
Completion Expected	June 2022	Completion Actual	Ongoing	✗
The car park has been asphalted at the end of July and will be linemarked early in August. This will include 20+ trailer parks to ease the burden on the limited ramp parking.				

The lookout upgrades were priced and are currently being assessed.				
Sewer Relining - Regional				Status
Budget	\$500,000	Projected Spend	\$500,000	✓
Completion Expected	Dec 2021	Completion Actual	Ongoing	✗
The contractor is on site in August and will complete later in September.				

Infrastructure Services Capital Delivery Program 2020/2021 & 2021/2022

Projects Completed

Calista Ct Footpath				Status
Budget	\$22,000	Projected Spend	\$7,148	✓
Completion Expected	Aug 2021	Completion Actual	Jul 2021	✓
Waterson Way Temporary Car Park				Status
Budget	\$375,000	Projected Spend	\$120,000	✓
Completion Expected	Sept 2021	Completion Actual	Aug 2021	✓
Roma Peak Road Floodway's				Status
Budget	\$151,690	Projected Spend	\$221,691	✗
Completion Expected	Oct 2021	Completion Actual	Sept 2021	✓
Gloucester Avenue Floodway's				Status
Budget	\$150,000	Projected Spend	\$69,977	✓
Completion Expected	Oct 2021	Completion Actual	Sept 2021	✓
Construction of Lagoon Deck and Shared Cycle Path:				Status
Budget	\$500,000	Projected Spend	\$816,000	✓
Completion Expected	June 2021	Completion Actual	Dec 2021	✗
Adina/Wambiri Intersection				Status
Budget	\$150,000	Projected Spend	\$71,473	✓
Completion Expected	June 2022	Completion Actual	Mar 2022	✓
Unsealed Roads Re-sheeting Program 20/21:				Status
Budget	\$1,300,000	Projected Spend	\$1,388,000	✗
Completion Expected	June 2021	Completion Actual	Mar 2022	✗
Reseal Program 2020/2021				Status
Budget	\$789,603	Projected Spend	\$743,266	✓
Completion Expected	June 2021	Completion Actual	Mar 2022	✗
Collinsville Water Park				Status
Budget	\$1,200,000	Projected Spend	\$1,250,000	✗
Completion Expected	Dec 2021	Completion Actual	Apr 2022	✗
Catalina Shared Path				Status
Budget	\$95,000	Projected Spend	\$85,000	✓
Completion Expected	Dec 2021	Completion Actual	Apr 2022	✗
Port of Airlie Terminal Upgrade				Status
Budget	\$55,423	Projected Spend	\$65,000	✗
Completion Expected	May 2022	Completion Actual	May 2022	✓
Assets Renewal Parks & Gardens				Status
Budget	\$352,150	Projected Spend	\$325,930	✓
Completion Expected	June 2022	Completion Actual	June 2022	✓
Ted Cunningham Bridge Upgrade:				Status
Budget	\$4,600,000	Projected Spend	\$4,330,000	✓
Completion Expected	June 2022	Completion Actual	June 2022	✓
Regional Floodway Program 2021/2022				Status
Budget	\$900,000	Projected Spend	\$900,000	✓
Completion Expected	June 2022	Completion Actual	June 2022	✓

Unsealed Roads Re-sheeting Program 2021/2022:				Status
Budget	\$1,200,000	Projected Spend	\$1,200,000	✓
Completion Expected	June 2022	Completion Actual	June 2022	✓

Projects Currently Underway

Forestry Road Upgrade				Status
Budget	\$1,000,000	Projected Spend	\$1,000,000	✓
Completion Expected	June 2021	Completion Actual	Ongoing	✗
Crews will re-commence works once the Gloucester Sports Park upgrade comes to a close and aim to renew the drainage structures before the wet season commences.				
Cannonvale Skate Bowl Reconstruction (stage 1)				Status
Budget	\$300,000	Projected Spend	\$300,000	✓
Completion Expected	Dec 2021	Completion Actual	Ongoing	✗
The contractor commenced early in July and had the majority of the concrete works complete late in the month. The skate park is anticipated to complete around the middle of August.				
TMR early works				Status
Budget	\$5,000,000	Projected Spend	\$1,800,000	✓
Completion Expected	Nov 2021	Completion Actual	July 2022	✗
Turving around the major culvert was completed early in July and watered through the month to establish. Claims will be finalised in the coming months once the compound is de-established and materials placed where suited for TMR's future works.				
Gregory/Williams Roundabout Bowen				Status
Budget	\$469,000	Projected Spend	\$510,000	✗
Completion Expected	June 2022	Completion Actual	Ongoing	✗
Asphalt was completed in July and linemarking at the start of August completing this project.				
Barker Park Upgrade				Status
Budget	\$193,000	Projected Spend	\$193,000	✓
Completion Expected	Mar 2022	Completion Actual	Ongoing	✗
Irrigation will commence after Case Park is completed and take approximately 5 weeks.				
Bowen Front Beach Irrigation Upgrade				Status
Budget	\$46,000	Projected Spend	\$46,000	✓
Completion Expected	Dec 2021	Completion Actual	Ongoing	✗
The internal plumbing team will commence the irrigation project upon completion of the Greener Growing Bowen project.				
Queens Beach Basketball Lighting				Status
Budget	\$20,000	Projected Spend	\$20,000	✓
Completion Expected	Mar 2022	Completion Actual	Ongoing	✗
The lighting is proposed to coincide with a new budget item for Properties at the adjacent building.				

Infrastructure Services Capital Delivery Program 2022/2023

Choose Collinsville Project				Status
Budget	\$989,000	Projected Spend	\$989,000	✓
Completion Expected	Dec 2023	Completion Actual	Ongoing	✓

Concept design has been prepared and discussed at internal PCG meetings. This is proposed to be shown to interested members of the public early in August ahead of any tweaks and adoption by Council. The landscaping works will be advertised for tender and other portions of the scope managed by council staff.

22/23 Reseal Program				Status
Budget	\$1,402,887	Projected Spend	\$1,402,887	✓
Completion Expected	June 2023	Completion Actual	Ongoing	✓

The seal and rehab program will be advertised in August with the intent to complete before Christmas. There is anticipated to be some budget remaining after the tendered works allowing for other funds for reactive works.

Rehabilitation Program (Sealed Roads)				Status
Budget	\$540,865	Projected Spend	\$540,865	✓
Completion Expected	June 2023	Completion Actual	Ongoing	✓

As above, the rehab budget is being combined with the reseal budget for a package of works.

Unsealed Roads Resheeting Program				Status
Budget	\$1,596,129	Projected Spend	\$1,596,129	✓
Completion Expected	June 2023	Completion Actual	Ongoing	✓

The resheeting program for 22/23 is being finalised by the assets team with the latest road data. The program will be circulated upon completion. Some carry over projects such as Johnny Cake Road are planned for early in the financial year.

Stewart Drive Kerb and Channel				Status
Budget	\$160,000	Projected Spend	\$160,000	✓
Completion Expected	March 2023	Completion Actual	Ongoing	✓

Approximately 150m of layback kerb is to be replaced on Stewart Street. Design documents have been completed and the depot staff are planning the works

Morrill Steet Drainage Easement				Status
Budget	\$140,000	Projected Spend	\$140,000	✓
Completion Expected	June 2024	Completion Actual	Ongoing	✓

Discussions are ongoing with a property owner regarding the purchase of an easement. Little progress has been made to date and may well be the case for several months.

Coconut Grove Disabled Parking Bays				Status
Budget	\$25,000	Projected Spend	\$25,000	✓
Completion Expected	June 2023	Completion Actual	Ongoing	✓

Design documents have been completed and provided to the depot staff for planning. Two compliant disabled ramps are proposed to be constructed near to the toilet block at the foreshore.

Walker Street Footpath				Status
Budget	\$372,000	Projected Spend	\$372,000	✓
Completion Expected	Dec 2022	Completion Actual	Ongoing	✓

Design documents have been completed and provided to the depot staff for planning. Approximately 500m of 2m wide shared path will connect the school to the existing network. Telstra have been engaged to relocate a phone box away from the path alignment and one large tree will need removing.

Blake Street Disabled Parking Bay and Footpath				Status
Budget	\$62,640	Projected Spend	\$62,640	✓
Completion Expected	Dec 2022	Completion Actual	Ongoing	✓

Design documents have been completed and provided to the depot staff for planning. Footpath is proposed to connect the school frontage to the path near Council's library, plus improved drop off area on Blake Street. It is proposed to complete the works around the upcoming school holidays to keep disruption to a minimum.				
Airlie Crescent Kerb and Channel Upgrade				Status
Budget	\$90,000	Projected Spend	\$90,000	✓
Completion Expected	June 2023	Completion Actual	Ongoing	✓
Design will progress over the coming months to understand the complexities of this missing portion of kerb and channel.				
Bus Stop DDA Compliance				Status
Budget	\$250,000	Projected Spend	\$250,000	✓
Completion Expected	June 2023	Completion Actual	Ongoing	✓
Once our bus stops have been audited this budget will upgrade the DDA compliance where required. This budget will also be used in conjunction with the bus shelter funding.				
Bus Stop Shelter Program				Status
Budget	\$96,050	Projected Spend	\$96,050	✓
Completion Expected	June 2023	Completion Actual	Ongoing	✓
This budget item including TMR funding for 5 new bus shelters to be installed. The locations are currently being determined with Translink to get the most benefit for users.				
Unsealed Roads Creek Crossing Program				Status
Budget	\$300,000	Projected Spend	\$300,000	✓
Completion Expected	June 2023	Completion Actual	Ongoing	✓
These funds are currently proposed to be used on Tondara Road to construct a number of floodways and culvert crossings ahead of the road upgrade.				
Tondara Road Seal Project				Status
Budget	\$4,443,813	Projected Spend	\$4,443,813	✓
Completion Expected	Dec 2023	Completion Actual	Ongoing	✓
The crew will be commencing with further floodways from the start of August and culvert renewals once materials arrive in September. Testing has been carried out at the Boulder Hill pit to determine whether the gravel is suitable for the road construction. Without the use of this pit, costs will escalate significantly reducing the length of road that can be sealed for the proposed budget. It is most likely that any major roadworks will be carried out in 2023 to save on re-establishing to site.				
Balaam Road Floodway Upgrade				Status
Budget	\$300,000	Projected Spend	\$300,000	✓
Completion Expected	June 2023	Completion Actual	Ongoing	✓
Design will progress over the coming months to understand the scope of this project. It is not expected to occur until after the wet season at this stage				
Mill Street Kerb and Channel				Status
Budget	\$40,000	Projected Spend	\$40,000	✓
Completion Expected	Dec 2022	Completion Actual	Ongoing	✓
Design documents have been provided to the depot to progress with planning the delivery. A short section of drainage channel was installed at the corner of Mill Street that improved drainage in this area, the channel is proposed to be extended up to the IGA to remove ponding issues and slip hazards.				
Richmond Road Floodway				Status
Budget	\$750,000	Projected Spend	\$750,000	✓

Completion Expected	Feb 2023	Completion Actual	Ongoing	✓
Detailed design is ongoing by an external consultant and should complete early in September. The concept design has allowed us to order box culverts which will arrive in September. Works will commence around this time to complete prior to the wet season. The installation of 16 culvert cells will keep the road high and dry in practically all storm events.				
Scottville Road Upgrade				Status
Budget	\$654,866	Projected Spend	\$654,866	✓
Completion Expected	Dec 2023	Completion Actual	Ongoing	✓
This is a multi-year project co-funded under the TIDs program. Design will be progressing in the coming months to piece together a selection of past designs and improve heavy vehicle access to the mine and pedestrian access between Collinsville and Scottville. Construction will commence late in this financial year and roll into the 23/24 year.				
Williams Street Kerb and Channel Upgrade				Status
Budget	\$21,515	Projected Spend	\$21,515	✓
Completion Expected	Dec 2022	Completion Actual	Ongoing	✓
This project will solve a complaint from users who have tripped near Supercheap in Bowen. The works will be scheduled in the coming months amongst other projects.				
Eshelby Drive Footpath – Stage 1 (300m)				Status
Budget	\$350,000	Projected Spend	\$350,000	✓
Completion Expected	June 2023	Completion Actual	Ongoing	✓
Design will commence in the coming months for a footpath along Eshelby Drive. There are various challenges such as Ergon infrastructure to work around that may take some time in resolving.				
Bicentennial Boardwalk Refurbishment				Status
Budget	\$803,537	Projected Spend	\$803,537	✓
Completion Expected	June 2023	Completion Actual	Ongoing	✓
Early investigations have been ongoing with a budget estimate provided by a potential supplier. Tender documents will be compiled and advertised in August for award in the coming months. Communication of closures and alternate routes will be essential while the works are ongoing.				
Homestead Place Stormwater Upgrade				Status
Budget	\$100,000	Projected Spend	\$100,000	✓
Completion Expected	June 2024	Completion Actual	Ongoing	✓
The assets team are proceeding with discussions for the sizing and purchase of an easement to reduce flooding to private property. The stormwater upgrade will likely occur in the 23/24 year depending on how these discussions progress.				
Woodward Crescent Stormwater Reconstruction				Status
Budget	\$250,000	Projected Spend	\$250,000	✓
Completion Expected	June 2023	Completion Actual	Ongoing	✓
Investigations are ongoing to determine the full scope of replacement. A section of pipe has failed near Woodward Crescent but any further issues need to be confirmed.				
Neerim Crescent Stormwater Renewal				Status
Budget	\$200,000	Projected Spend	\$200,000	✓
Completion Expected	June 2023	Completion Actual	Ongoing	✓
It is proposed to replace the failed pipe with an open channel with appropriate erosion control. Design will progress in the coming months.				
Moonlight Drive Stormwater Upgrade				Status

Budget	\$90,000	Projected Spend	\$90,000	✓
Completion Expected	June 2023	Completion Actual	Ongoing	✓
Investigations are ongoing to determine the best solution without causing any negative impacts elsewhere.				
Stormwater Renewals				Status
Budget	\$500,000	Projected Spend	\$500,000	✓
Completion Expected	June 2023	Completion Actual	Ongoing	✓
The assets team are working through the CCTV to determine the most crucial and best value renewals to complete with the budget available.				
Cannonvale Skate Bowl Stage 2				Status
Budget	\$490,000	Projected Spend	\$490,000	✓
Completion Expected	May 2023	Completion Actual	Ongoing	✓
The tender has been awarded for stage 2 although the contractor is fully booked for the coming months. Design is proposed to start around November and construction around March 2023 for a May 2023 completion.				
Halpannell Park Bollards				Status
Budget	\$83,000	Projected Spend	\$83,000	✓
Completion Expected	March 2023	Completion Actual	Ongoing	✓
Street side bollards are proposed to reduce nuisance vehicular access and improve safety for park users. An RFQ is to be drafted and sent to the market in the coming months.				
Parks Asset Renewals 22/23				Status
Budget	\$112,300	Projected Spend	\$112,300	✓
Completion Expected	June 2023	Completion Actual	Ongoing	✓
Various asset renewals are to be planned once the asset condition rating is verified in the coming months.				
Cannonvale Pump Track				Status
Budget	\$300,000	Projected Spend	\$300,000	✓
Completion Expected	June 2023	Completion Actual	Ongoing	✓
Early investigations are commencing in August regarding the delivery of this funded project. It is expected to be advertised as a design and construct contract as there are contractors that specialise in these type of works, similar to the Cannonvale skate bowl project.				
Edgecumbe Heights Walking Track				Status
Budget	\$805,537	Projected Spend	\$805,537	✓
Completion Expected	June 2023	Completion Actual	Ongoing	✓
Supply of materials has been sent out to the market for some long-lead items, these should be awarded in the next two months. Talks with the local indigenous group are ongoing regarding new access tracks to construct the works and their impact on cultural heritage. The volume of work that can be achieved for the funding is subject to the discussions as without the access tracks it may be necessary to deliver materials by alternate means.				

Capital Projects as at 31st July 2021		36,398,414	319,022	36,079,392
Grouping	Description	Total Annual Current Budget	Actuals to Date	Remaining Budget
Major Projects : Proserpine Entertainment Centre	Proserpine Entertainment Centre (PEC) - JC#4926	-	17,632	-17,632
Major Projects : Proserpine Entertainment Centre Total		-	17,632	-17,632
Major Projects : Lake Proserpine	Lake Proserpine Recreation Hub - Stage 1 - CW 18-19	-	660	-660
Major Projects : Lake Proserpine Total		-	660	-660
Infrastructure Services	Assets Renewal Parks and Gardens	112,300	1,565	110,735
Infrastructure Services	Edgecumbe Heights Walking Tracks Upgrade	755,537	3,732	751,805
Infrastructure Services	Forestry Road	500,000	1,163	498,837
Infrastructure Services	Unsealed Roads Creek Crossing Upgrade Program	300,000	15,995	284,005
Infrastructure Services	Unsealed Roads Resheeting Program	1,596,129	407	1,595,722
Infrastructure Services	TMR early works - Paluma Rd to Tropic Rd	1,100,000	24,040	1,075,960
Infrastructure Services	Barker Park (Tracks Design) - Bowen	-	391	-391
Infrastructure Services	Front Beach Main Irrigation Line Renewal - Bowen	43,588	-	43,588
Infrastructure Services	Queensbeach basketball lighting - Bowen	-	33	-33
Infrastructure Services	New Cannonvale Skate Bowl	490,000	652	489,348
Infrastructure Services	Bus Stop Shelter Program	96,050	-	96,050
Infrastructure Services	Choose Collinsville Project	989,000	214	988,786
Infrastructure Services	Reseal Program 2021/2022	1,402,887	2,270	1,400,617
Infrastructure Services	Gregory/Williams roundabout	-	33,515	-33,515
Infrastructure Services	Tondara Rd seal	4,443,813	2,274	4,441,539
Infrastructure Services	Renew/upgrade Floodway Nr Mt Nutt Road (TIDS)	750,000	571	749,429
Infrastructure Services	DRFA - Flood Event 19 - Flood Warning Infrastructure	-	12,671	-12,671
Infrastructure Services	DRFA - Qld Monsoonal 2021 - WRC.0046.2021	13,921,601	1,385	13,920,216
Infrastructure Services	Scottville Road (TIDS)	654,866	-	654,866
Infrastructure Services	Coconut Grove Disabled Parking Bays	25,000	807	24,193
Infrastructure Services	Walker Street Footpath	372,000	588	371,412
Infrastructure Services	Blake St Disabled parking bay and footpath	62,640	694	61,946
Infrastructure Services	Stewart Drive Kerb and Channel	160,000	1,017	158,983
Infrastructure Services	Mill Street Kerb and Channel	40,000	624	39,376

Attachment 13.5.1.1 Infrastructure Services Capital Report - July 2022

Infrastructure Services	DRFA 50.2021	-	22,347	-22,347
Infrastructure Services	WCA Pedestrian footpath cover	350,000	-	350,000
Infrastructure Services	Dingo beach walking track	90,000	-	90,000
Infrastructure Services	Airlie Crescent Kerb & Channel Upgrade	90,000	-	90,000
Infrastructure Services	Bus Stop DDA Compliance	250,000	-	250,000
Infrastructure Services	Strathalbyn Road Floodway	100,000	-	100,000
Infrastructure Services	Morrill St Drainage Easement	140,000	-	140,000
Infrastructure Services	Cut slope stabilisation	40,000	-	40,000
Infrastructure Services	Bicentennial Boardwalk Upgrade	803,537	-	803,537
Infrastructure Services	Williams Street - K&C Upgrade	21,515	-	21,515
Infrastructure Services	Woodwark Crescent Stormwater Renewal	250,000	-	250,000
Infrastructure Services	Homestead Place Drainage Upgrade	100,000	-	100,000
Infrastructure Services	Road Rehabilitation Program	540,865	-	540,865
Infrastructure Services	Collinsville Pump Track	300,000	-	300,000
Infrastructure Services	Neerim Crescent Stormwater Renewal	200,000	-	200,000
Infrastructure Services	Moonlight Drive Stormwater Upgrade	90,000	-	90,000
Infrastructure Services	Stormwater Renewals	500,000	-	500,000
Infrastructure Services	Eshelby Drive Footpath - Stage 1 (300m)	350,000	-	350,000
Infrastructure Services	Balaam Road Floodway Upgrade	300,000	-	300,000
Infrastructure Services	Collinsville Airport Runway Re-seal	1,999,999	-	1,999,999
Infrastructure Services Total		34,681,327	126,953	34,554,374
W4Q Round 4 2021.22	Collinsville Community Centre - Exterior painting program	-	49,907	-49,907
W4Q Round 4 2021.22	Gloucester sports park access and car park reconstruction and seal	100,000	89,752	10,248
W4Q Round 4 2021.22	Lions Lookout & Carpark Upgrade - Shute Harbour	150,000	29,378	120,622
W4Q Round 4 2021.22	Greening and Growing Bowen 3 - recycled water network extension	-	3,925	-3,925
W4Q Round 4 2021.22	Sewer Relining - Regional possible PFAS Infiltration	716,722	-	716,722
W4Q Round 4 2021.22	Collinsville Aquatic Facility - pool retiling renewal	-	815	-815
W4Q Round 4 2021.22	Brandy Creek - New Amenities	139,945	-	139,945
W4Q Round 4 2021.22	Bowen WTP Intake, Switchboard and Structure	960,420	-	960,420
W4Q Round 4 2021.22 Total		2,067,087	173,777	1,893,310
Grand Total		36,748,414	319,022	36,429,392

13.5.2 - Disaster Recovery Funding Arrangements (DRFA) and Shute Harbour Project - July 2022

DATE: Wednesday 24 August 2022

TO: Ordinary Council Meeting

AUTHOR: Kim Choo - Disaster Recovery Finance Officer

AUTHORISING OFFICER: Troy Pettiford - Acting Director Infrastructure Services

PRESENTED FOR: Information

ATTACHMENTS

1. Capital Progress Report - DRFA & Shute Harbour - July 2022 [**13.5.2.1** - 4 pages]

PURPOSE

This report presents the progress of 2021/2022 and 2022/2023 Capital Projects for July 2022.

OFFICER'S RECOMMENDATION

That Council receive the Disaster Recovery Funding Arrangements (DRFA) and Shute Harbour Project Capital Progress Report for July 2022.

BACKGROUND

Previous report regarding the Disaster Recovery Funding Arrangements (DRFA) and Shute Harbour project submitted to Council 20th July 2022 which detailed June 2022 (2022/07/20.31).

DISCUSSION/CURRENT ISSUE

The attached report provides a high-level overview of capital progress of the Disaster Recovery Funding Arrangements (DRFA) & Shute Harbour Project for July 2022.

STATUTORY/COMPLIANCE MATTERS

N/A

STRATEGIC IMPACTS

Meet Capital Works Delivery targets and ensure budget, time, and quality is maintained. Maintain a high level of preparedness, capability, and responsiveness to respond to and recover from natural disasters that impact on our local communities and infrastructure.

FINANCIAL IMPLICATIONS

Refer to expenditure overview in the attached report.

CONSULTATION/ENGAGEMENT

Financial Officer Disaster Recovery
Disaster Recovery Project Officer
PDM Project Manager DRFA
PDM Project Manager Shute Harbour

RISK ASSESSMENT

Regular reporting on the progress and achievements ensures accountability and transparency.

TIMINGS/DEADLINES

N/A

CONFLICT OF INTEREST DECLARATION

Council officers contributing to the preparation and approval of this report have no conflicts of interest to declare.

HUMAN RIGHTS IMPACT

No

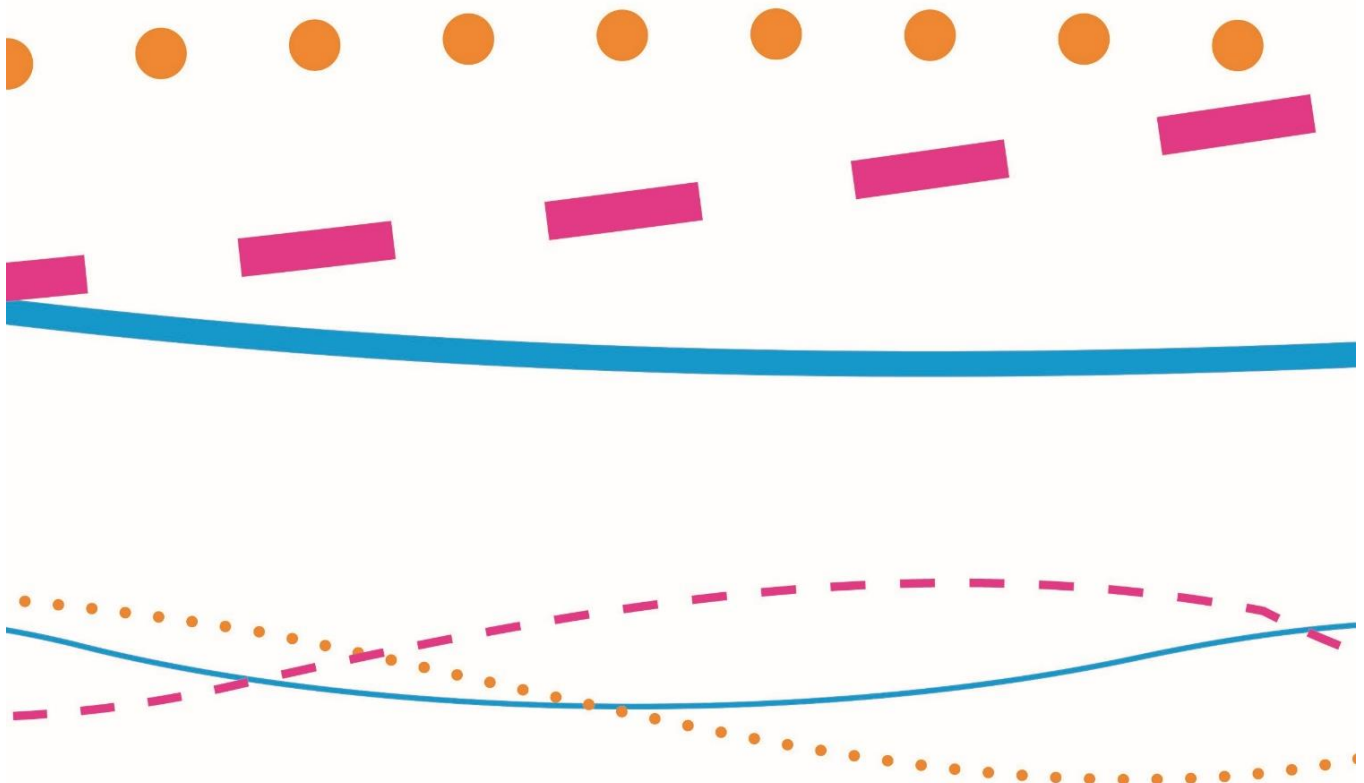
ALTERNATIVES CONSIDERED

N/A



Disaster Recovery Funding Arrangements (DRFA) & Shute Harbour Project

Capital Progress Report | July 2022



Overview of Capital Progress

The following information provides a high-level overview of capital progress of the Disaster Recovery Funding Arrangements (DRFA) & Shute Harbour Project for July 2022.

The report provides a summary of key Capital projects underway during the 19/20, 20/21 & 21/22 financial years. The attachments include multi-year projects that remain active or have been completed during this financial year. This month's report lists the DRFA Flood Event 2019, the Qld Monsoonal Event 2020, the 2021 Ex TC Imogen & Monsoon Event and the Shute Harbour Project.

Current Financial Progress:

Qld Monsoonal Flood Event 2020

Expenditure of \$15,447,150 to date. Event close date is 30 June 2022. All submissions have construction completed.

Trigger point for this event is \$349,118.00.

Key Project Milestones 2020						
Status	Activity	% Complete Last period	% Complete This Period	Original Due Date	Act/F'cast Due Date	Comment
	Road Package N3 - Collinsville Gravel - Myuna Rd	100%	0%	23-Apr-22	01-Jun-22	Works completed 13/07/2021
	Road Package B3 - Bowen Gravel - Thurso Rd	100%	0%	30-Jun-22	30-Jun-22	Works completed 23/06/2021
	Road Package D3 - Collinsville Gravel - Weetalaba Rd	100%	0%	30-Jun-22	30-Jun-22	Works completed 22/07/2021
	Road Package T3 - Bowen Gravel - Tondara Rd	100%	0%	30-Jun-22	30-Jun-22	Works completed 17/10/2021
	Road Package C3 - Collinsville Gravel - Yacamunda Rd	100%	0%	30-Jun-22	30-Jun-22	Works completed 8/09/2021
	Road Package Q3 - Collinsville Gravel - Strathalbyn Rd	100%	0%	30-Jun-22	30-Jun-22	Works completed 15/03/2022
	Road Package F3 - Collinsville Gravel - Rutherford Rd	100%	0%	30-Jun-22	30-Jun-22	Works completed 09/11/2021

	Road Package U3 - Bowen Gravel	100%	0%	30-Jun-22	30-Jun-22	Works completed 30/05/2022
	Road Package V3 - Bowen Gravel North	100%	0%	30-Jun-22	30-Jun-22	Works completed 15/03/2022

2021 Ex TC Imogen Monsoon Event

Golf Views Court has been completed.

Proserpine South, Proserpine Central and Station Road North road works had been completed.

Collinsville packages Q4-Strathalbyn Road, Z4-Normanby Road and Collinsville Airstrip had been completed.

Sealed Roads Package E4 was awarded to Copp & Co.

The Trigger Point for this event is \$357,788. There has been \$217,462 emergency works expenditure, of which \$5,024 is not eligible for claim. Emergency works claim of \$222,486 was lodged to QRA in June.

Expenditure of \$13,146,235 to date with a forecast of a further \$11,767,475 budgeted by the end of 22/23 Financial Year.

Key Project Milestones 2021						
Status	Activity	% Complete Last period	% Complete This Period	Original Due Date	Act/F'cast Due Date	Comment
	Road Package X4 - Proserpine Gravel North	70%	10%	30-Jun-23	31-Aug-22	Works progressing as per program
	Road Package H4 - Proserpine Gravel South	100%	0%	30-Jun-23	13-Jun-22	Works completed 13/06/2022
	Road Package J4 - Proserpine Gravel Central	100%	0%	30-Jun-23	30-Jun-23	Works completed 28/02/2022
	Golf Views Court - Stormwater Reconstruction	100%	0%	30-Jun-23	30-Jun-23	Works completed 17/12/2021
	Road Package S4 - Station Rd - WRC	100%	0%	30-Jun-23	30-Jun-23	Works completed 14/12/2021
	Road Package C4 - Glen Avon Rd	0%	0%	30-Jun-23	30-Jun-23	Works commenced 2/08/2022
	Road Package A4 - South Collinsville	0%	0%	30-Jun-23	30-Jun-23	Package awarded 8/12/2021

	Road Package F4 - West Collinsville	60%	10%	30-Jun-23	30-Jun-23	Works commenced 17/02/2022
	Road Package P4 - Collinsville Airstrip	100%	0%	30-Jun-23	30-Jun-23	Works completed 31/05/2021
	Road Package Q4 - Strathalbyn Rd	100%	0%	30-Jun-23	30-Jun-23	Works completed 25/05/2022
	Road Package Y4 - Collinsville North	0%	0%	30-Jun-23	30-Jun-23	Package awarded 8/12/2021
	Road Package Z4 - Normanby Rd	85%	15%	30-Jun-23	30-Jun-23	Works completed 22/07/2022
	Road Package K4 - Collinsville Central	0%	0%	30-Jun-23	30-Jun-23	Package awarded
	Road Package L4 - Bowen General	10%	5%	30-Jun-23	30-Jun-23	Works commenced 14/06/2022
	Road Package R4 - Roma Peak Rd	0%	0%	30-Jun-23	30-Jun-23	Works will commence 22/08/2022
	Road Package W4 - Bowen South	0%	0%	30-Jun-23	30-Jun-23	Works will commence 15/08/2022
	Road Package O4 - Mt Aberdeen Rd	0%	0%	30-Jun-23	30-Jun-23	Works commenced 01/08/2022
	Road Package E4 - Sealed Rds	0%	0%	30-Jun-23	30-Jun-23	Package awarded

Shute Harbour Project

Project has been capitalised at \$55,195,084.80.

Project is now under a defect liability period, which is being managed by Ranbury to monitor and action any required rectification works that may arise during this period.

13.5.3 - Operational Report - Infrastructure Services July 2022

DATE: Wednesday 24 August 2022

TO: Ordinary Council Meeting

AUTHOR: Darren Raeck - Manager Roads and Drainage

AUTHORISING OFFICER: Troy Pettiford - Acting Director Infrastructure Services

PRESENTED FOR: Information

ATTACHMENTS

1. Operational Report - Infrastructure Services - July 2022 [**13.5.3.1** - 14 pages]

PURPOSE

The report is to provide Council with information regarding the operational performance in relation to services supplied by the Roads & Drainage, Mechanical Workshops and Parks & Gardens Teams.

OFFICER'S RECOMMENDATION

That Council receive the Infrastructure Services Operational Report for July 2022.

BACKGROUND

Previous report regarding Operational performance submitted to Council 27 July 2022 which detailed the month of June 2022 (Resolution 2022/06/24.24).

DISCUSSION/CURRENT ISSUE

The Infrastructure Operational Report provided a high-level overview of operational undertakings of the Roads & Drainage, Mechanical Workshops and Parks & Gardens for July 2022.

STATUTORY/COMPLIANCE MATTERS

Local Government Regulations Section 204.

STRATEGIC IMPACTS

Improve Council's Asset Management Planning maturity and develop Long Term Financial Plans for all asset classes which are financially affordable over the long term. Meet Capital Works Delivery targets and ensure budget, time, and quality is maintained.

Provide great customer experience and service by utilizing a customer-facing mind set, meeting response time frames, researching our customers well and eliminating duplication.

Improve our transport network with a focus on meeting the economic needs for the region including road safety, road building, maintenance processes, and renewal of aging infrastructure.

Maintain a high level of preparedness, capability, and responsiveness to respond to and recover from natural disasters that impact on our local communities and infrastructure.

FINANCIAL IMPLICATIONS

Scheduling of planned work/maintenance being developed to allow for financial implications to be managed.

CONSULTATION/ENGAGEMENT

Director Infrastructure Services
Manager Roads and Drainage
Manager Infrastructure Assets
Manager Parks & Gardens

RISK ASSESSMENT

Regular reporting on the progress and achievements ensures accountability and transparency.

TIMINGS/DEADLINES

N/A

CONFLICT OF INTEREST DECLARATION

Council officers contributing to the preparation and approval of this report have no conflicts of interest to declare.

HUMAN RIGHTS IMPACT

No.

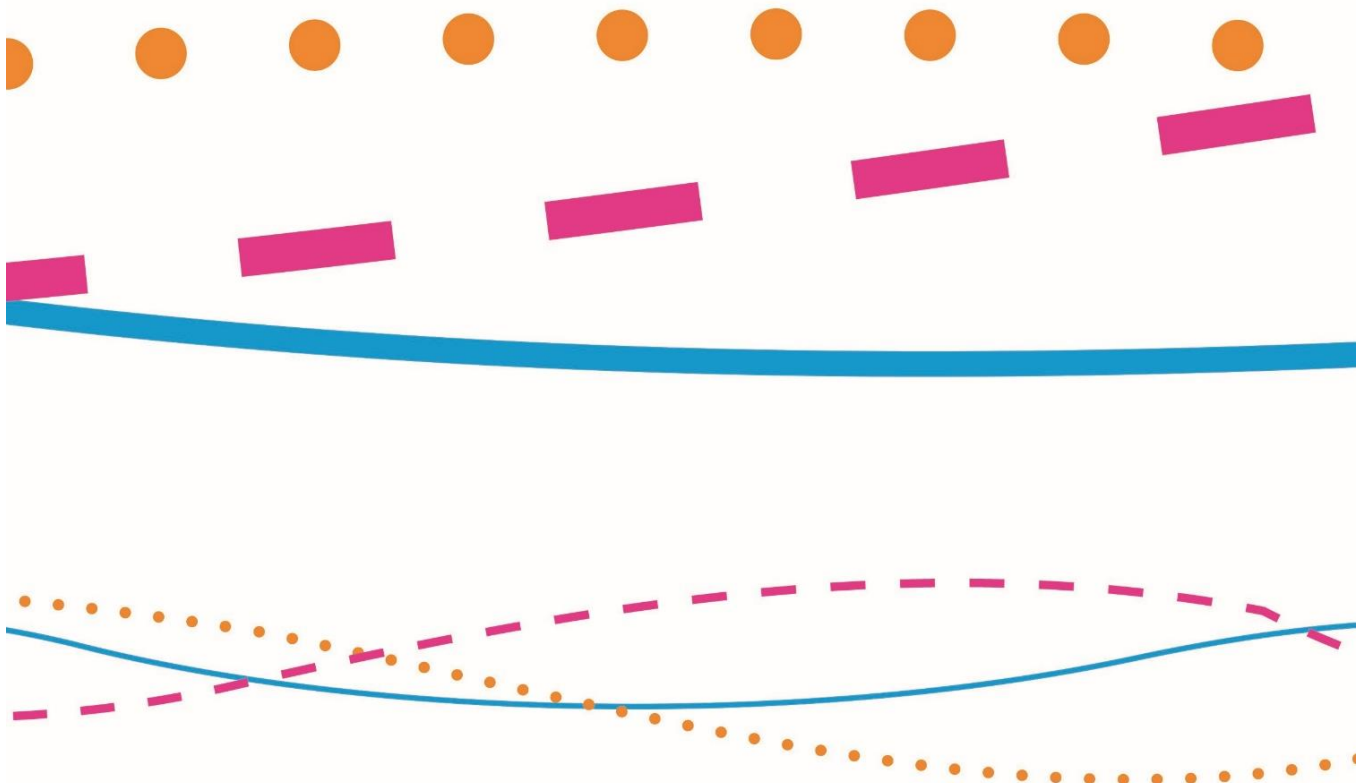
ALTERNATIVES CONSIDERED

N/A



Infrastructure Services

Operational Report | July 2022



Overview of Operational Undertakings

The following information provides a high-level overview of operational undertakings of the Roads & Drainage, Mechanical Workshops and Parks & Gardens teams for July 2022.

Roads & Drainage

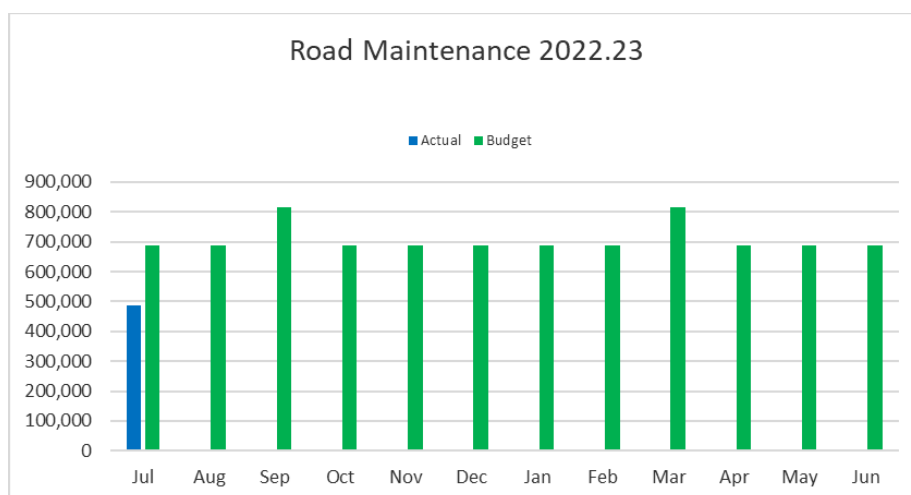
The following details are the accomplishments by the Roads & Drainage team for July 2022 and may also include proposed works for August 2022.

Local Roads Maintenance - Summary

General maintenance activities carried out on the local road network over the course of July were largely routine in nature including road inspections, pothole patching, grading and signage repairs.

Through July, 747 separate maintenance tasks were undertaken (accomplished) and at the end of July there were 1684 active defects (known issues) on the Local Road network.

Financial Position

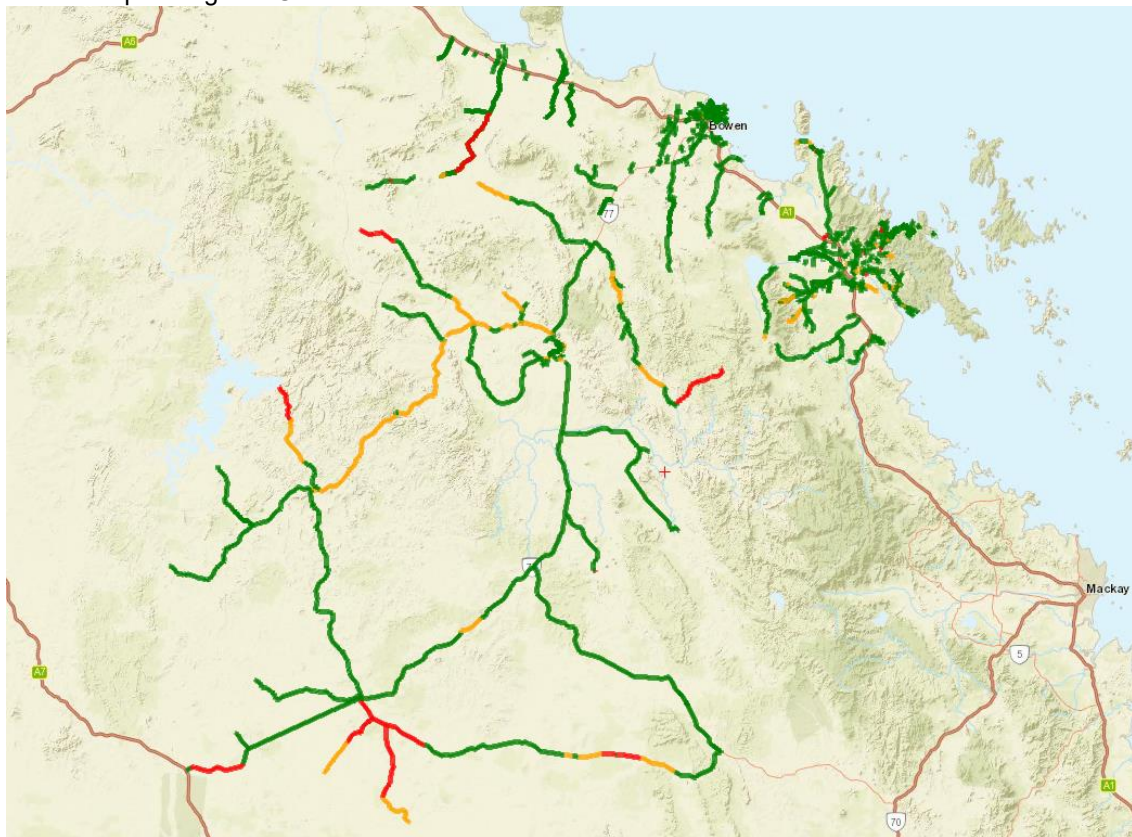


Total expenditure against overall budget for Roads & Drainage Maintenance.

Unsealed Road Network

Below is a map showing the latest International Roughness Index (IRI) scores for the unsealed road network. Roads are inspected according to a program and in response to customer queries. The IRI score is a major factor in determining whether a road warrants grading. Once roads reach a nominated IRI score they are added to the forward grading program.

IRI Map of Region's Unsealed Roads.



Legend:

Green	8 or lower
Yellow	8 – 10
Red	10 or higher

Unsealed Road Grading Completed – July:

Proserpine

- Kurkowski Road - ongoing

Collinsville

- Strathmore Road
- Mt Wyatt Road - Ongoing

Bowen area:

- Tondara Road

Bowen Maintenance

- Eden Lassie – Scour Repair
- Dry Creek Road – Slashing
- Heronvale Road – Edge Repair
- Molongle Beach Road – Vegetation Clearing



Eden Lassie – Scour Repair



Dry Creek Road – Slashing



Heronvale Road – Edge Repair



Molongle Beach Road – Vegetation Clearing

Proserpine Maintenance



Replaced bollard near the Metropole hotel



Boardwalk oiling



Tactiles on Fuljames Street



Kerb replacement Moonlight Drive



Shoulder repairs on Dingo Beach Road

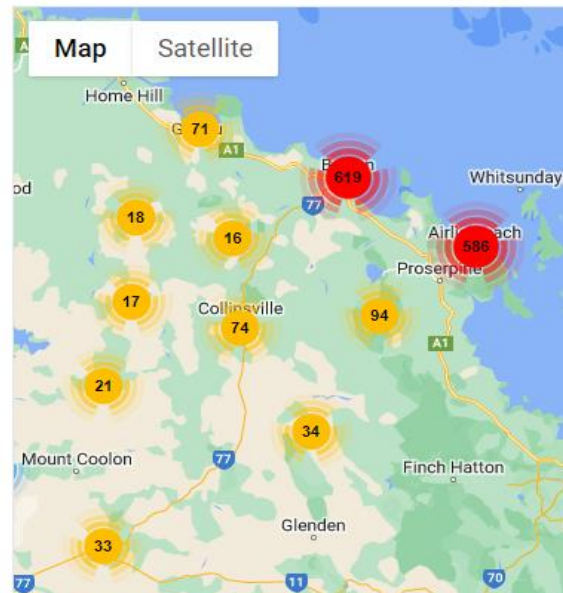


Ashton Road grading

WRC Local Road Network – Reactive/Risk Based Defects

DEFECTS MAP VIEW

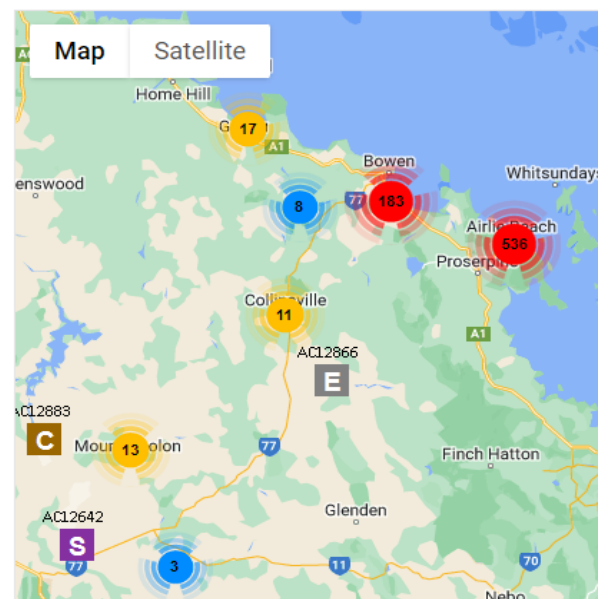
Showing 1591 items on map and 1 with no Lat/Long.



Current known active Defects on WRC Road Network at 31 July 2022

ACCOMPLISHMENT MAP VIEW

Showing 774 items on map and 3 with no Lat/Long.



Defects Accomplished during July 2022

At the end of July, there were 1684 known defects on the local road network. They are spread across the following risk profiles:

Risk Level	Number of Defects
Extreme	1*
High	19
Moderate	845
Low	819
Grand Total	1684

* defect resolved

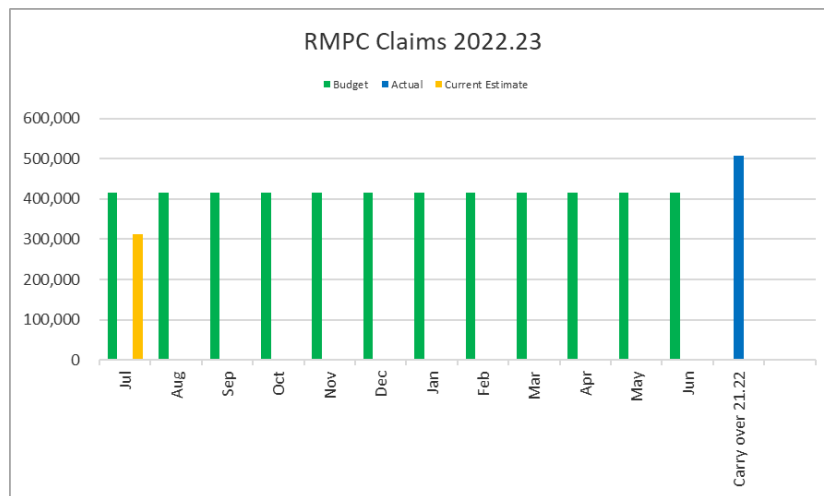
The 19 High Risk locations have been effectively barricaded off pending works to address the issues. The balance of the works are being scheduled based on relative risk and available resources.

A summary of all works undertaken (accomplished) during July is shown below:

Row Labels	Unit of Measure	Total Qty of Activity Performed	Number of Instances
Asset & Defect Inspections	Inspections	211	211
Boardwalk Oil/Repair	m	13	123
Bus Stop Clean/Repair	job	1	1
Culvert Clear/Repair	job	25	32
Edge Repair	tonne	13	1.21
EWK - Emergency Repairs	m2	1	0.41
EWK - Light Formation Grading	Kilometres	9	9
Floodways Clear/Repair	m2	4	124
Footpath Maintenance	m2	28	2,054.02
Guard Rail Repair/Replace	m	3	12
Guide Markers Repair/Replace	ea	58	94
Herbicide Spraying	litre	54	9,260.00
Kerb & Channel Maintenance	m	7	616.5
Line Marking	m	2	2
Medium Formation Grading	km	8	66.28
Mowing	m2	2	640
Other Formation Work	job	1	50
Pavement Repairs	m2	1	1
Pothole Patching	tonne	135	9.901
Roadside Object Removal	m3	5	28.5
Scour Repairs	m2	36	1,165.50
Shoulder Grading	km.side	1	6
Signs Repair/Replace	ea	74	83

Summary of the activities undertaken (accomplished) during this period on the Local Road Network.

Road Maintenance Performance Contract (RMPC) with TMR



Council staff are currently on track for the signing of the 2022/23 RMPC Agreement by the end of August. A full review of all costs associated with each activity in the RMPC Agreement schedules has been undertaken to take into account increasing prices of materials, fuel and other products.

The proposed contract amendments will be consulted internally with operational staff, prior to being consulted with the Department of Transport and Main Roads for their agreement.

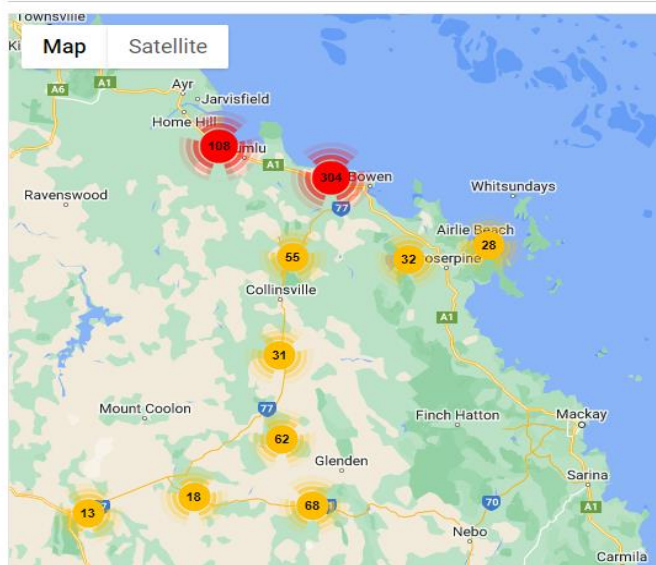
Works on the RMPC network are continuing whilst the agreement documents are being reviewed and finalised.

There are currently 719 outstanding defects on the network with 436 defects being rectified (accomplished) during July 2022.

RMPC Road Network - Defects – July 2022

DEFECTS MAP VIEW

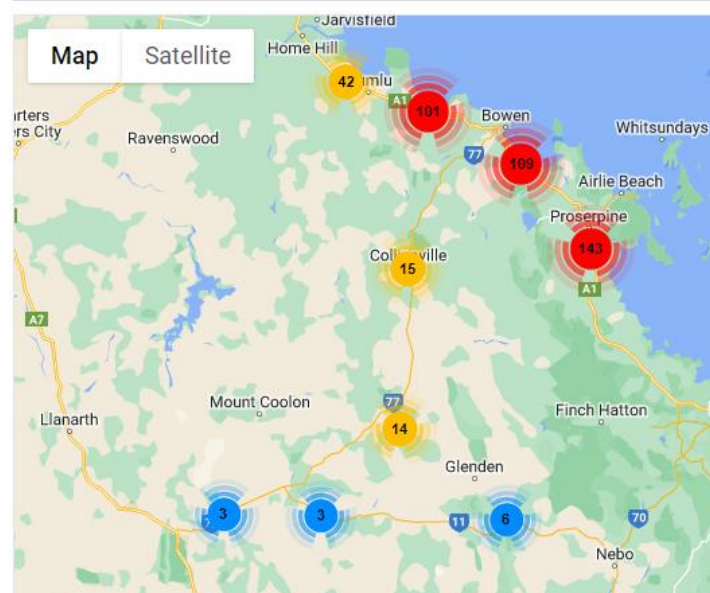
Showing 719 items on map and 47 with no Lat/Long.



RMPC Road Network – Accomplishments – July 2022

ACCOMPLISHMENT MAP VIEW

Showing 436 items on map and 30 with no Lat/Long.



Customer Request Management

During July, Roads & Drainage received 111 requests for assistance. Of these 93 (84%) were actioned within Council's nominated service standards.

Area	New	Closed	C/F Open	Within Target	%	Outside Target	%
Call Back - Roads & Drainage	13	11	2	5	38%	8	63%
Upgrades to Roads & Drainage	2	1	1	1	50%	1	50%
General - Roads & Drainage	63	34	29	63	100%	0	0%
Routine Roads & Drainage	25	18	7	20	80%	5	20%
Urgent Roads & Drainage	3	0	3	3	100%	0	0%
Unsealed Roads	5	1	4	1	20%	4	80%
Overall Total	111	65	46	93	84%	18	

Parks & Gardens

Service	May	June	July	Trend
Public Parks Available as advertised	100%	100%	100%	-
Levels of Service Regional Overview: Mowing				
High Profile Parks:	85%	78 %	65%	↓
Medium Profile Parks & Road Reserves:	75%	64%	49%	↓
Low Profile Parks:	100%	85%	92%	↑
Levels of Service Regional Overview: Landscaping				
High Profile Parks:	75%	85%	75%	↓
Medium Profile Parks & Road Reserves:	16%	39%	42%	↑
Low Profile Parks:	0%	11%	31%	↑
Scheduled Playground Inspections Completed:	60%	94%	96%	↑

The above total figures are current as at the end of July 2022. The above figures are now inclusive of Collinsville.

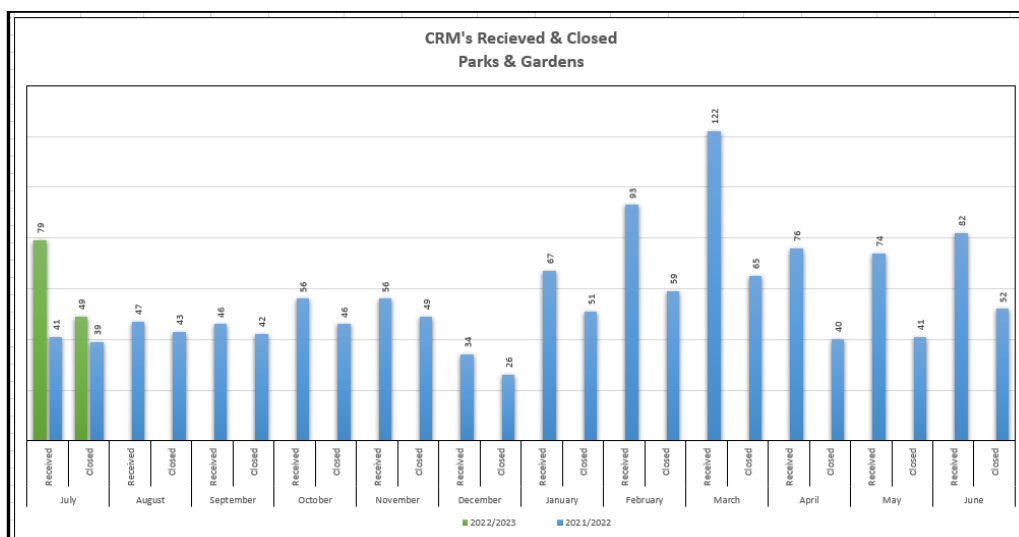
Manager's Update:

Parks and Gardens are still taking advantage of the cooler weather and are concentrating on landscaping and mulching the garden beds throughout the townships.

Weekly Park inspections are being carried out to determine the ongoing scheduling and what maintenance is required, the teams are still finding the cooler weather is slowing down the growth of the grass.

The teams have also been actioning the disposal and renewals of assets (4's and 5's) that are not meeting the IPWEA Condition Assessment and Asset performance guidelines as per Parks and Gardens Asset conditioning report.

Teams are still being affected by the seasonal changes with a percentage of staff still off sick. Contractors are being engaged to assist with the townships Parks maintenance.



Blue represents previous financial year 2021/2022. Green represents current financial year 2022/2023

Projects undertaken in July 2022:

Throughout Parks and regions, the teams have been working on asset maintenance, landscaping, and mulching to ensure Parks are looking presentable before the wet season.

The Proserpine team were working on repairs to the softfall at Keith Johns Park to ensure the safety of the playground.

Bowen were repairing asset defects to the shelters at Mullers Lagoon.

Cannonvale has been hard at work planting new green island figs along Cannonvale Foreshore

Collinsville dealt with a tree removal for safety reasons.



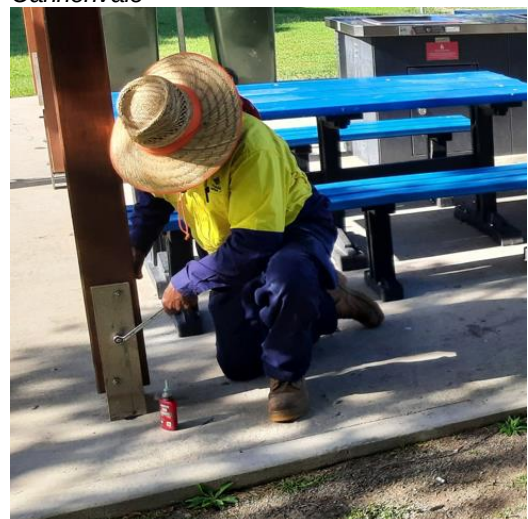
Proserpine



Cannonvale



Collinsville



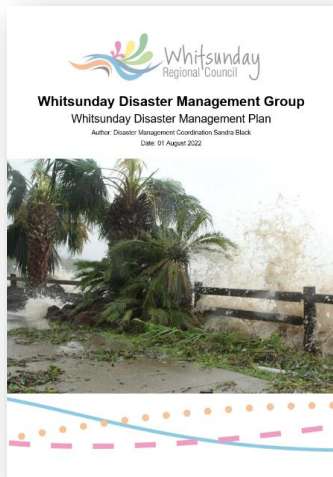
Bowen

Disaster Management Update August 2022

Disaster Management Operations

The Disaster Management (DM) Unit is currently undertaking an audit of all Disaster Management Plans and Sub Plans, determining which need a review and update. The DM Unit will engage a consultant to assist in these reviews.

The Disaster Management Coordinator (DMC) will undertake a review of our Local Disaster Management Plan with the assistance of Mackay Disaster Management Group Executive Officer, Mark Lewer.



Our DMC is also in the process of drafting and developing a Biosecurity Animal and Plant Sub Plan as a recommendation by the Mackay District Human Social Recovery Group.

A colleague from our Infrastructure service department was fortunate enough to have access to an already developed plan that we will be able to review and leverage off.

Whitsunday Disaster Management Group

This month's WDMG meeting has been cancelled as our Disaster Management Coordinator will be attending the Guardian Conference in Hervey Bay. The groups next meeting will be on the 04 October 2022.

Engagement, planning and mitigation activities

The DMC participated in the Emergency Services Field Day on the 30th of July, where we saw many of our Emergency Service representatives participate in live demonstrations, such as using the Jaws of Life on a vehicle, a Swift Water Rescue, a Boom Box demonstration, CPR and more. The event was an opportunity for the community to seek advice, knowledge and tips from emergency service representatives.



The Disaster Management coordinator ran a survey and gave away a DM themed prize.

On Sunday the 31st July, our Disaster Management Coordinator engaged with the students at Cannonvale State School. Students participated in the targeted evacuation game and our Turbine Mascot attended also.

Funding

Interviews for the Preparing Australian Communities funded position were held on the 10th of August, and we have chosen a good candidate for the role. Hopefully they should be in the seat by September.

The role will be delivering activities that improve the resilience of communities associated with large-scale natural hazards, complete the Natural Hazard and Risk profile for the Whitsunday Region, input that data into Guardian IMS and develop a Community Resilience Strategy for a two-year period.

Great news also, an additional \$80k has been awarded to Whitsunday Regional Council to contribute towards the Proserpine SES Vehicle Replacement project through the SES Support Grants.

Training and Conferences

The DMC and an additional member of the WDCC attended the Annual Guardian IMS user group conference the 16th through to the 18th of August.

The Disaster Management Coordinator will attend the Australian Disaster Resilience training and conference in Adelaide late August.



13.5.4 - Whitsunday Water and Waste Business Activity Report - June and July 2022

DATE: Wednesday 24 August 2022

TO: Ordinary Council Meeting

AUTHOR: Shannon Lorroway – Admin Coordinator Whitsunday Water

AUTHORISING OFFICER: Troy Pettiford - Acting Director Infrastructure Services

PRESENTED FOR: Information

ATTACHMENTS

1. Business Activity Report - Whitsunday Water & Waste - June 2022 [**13.5.4.1** - 18 pages]
2. Business Activity Report - Whitsunday Water & Waste - July 2022 [**13.5.4.2** - 18 pages]

PURPOSE

To provide Council with information on the operational performance of the Whitsunday Water and Waste business activity.

OFFICER'S RECOMMENDATION

That Council receive the Whitsunday Water and Waste Business Activity Report for June and July 2022.

BACKGROUND

The previous report for the Whitsunday Water and Waste business activity was submitted to Ordinary Council Meeting held 24 June 2022 detailing the month of May 2022. Resolution 2022/06/24.28.

DISCUSSION/CURRENT ISSUE

The Whitsunday Water and Waste business activity report provides a high-level overview of the operational undertakings of the water, sewer and waste business activity for the month of June and July 2022. Refer Attachment 1 and 2.

STATUTORY/COMPLIANCE MATTERS

N/A

STRATEGIC IMPACTS

Provide reliable, safe, secure, environmentally responsible, and affordable water and waste services.

FINANCIAL IMPLICATIONS

Refer to expenditure summary attached in reports.

CONSULTATION/ENGAGEMENT

Chief Operating Officer Whitsunday Water
Administration Coordinator Whitsunday Water
Management Accountant Whitsunday Water

Capital Works Project Manager
Manager Waste and Recycling Services
Manager Network Operations
Principal Engineer Waste and Wastewater Treatment Operations
Principal Engineer Civil and Environmental

RISK ASSESSMENT

N/A

TIMINGS/DEADLINES

N/A

CONFLICT OF INTEREST DECLARATION

Council officers contributing to the preparation and approval of this report have no conflicts of interest to declare.

HUMAN RIGHTS IMPACT

Section 58 of the Human Rights Act 2019 specifies required conduct for public entities when acting or making a decision. Sections 15-37 of the Human Rights Act 2019 identifies the human rights a public entity must consider in making a decision. The human rights relevant to this decision are as follows:

- Section 19 – Freedom of movement.
- Section 21 – Freedom of expression.
- Section 24 – Right to own property and not be arbitrarily deprived of property.
- Section 27 – Cultural rights – generally – all persons with a particular cultural, religious, racial or linguistic background have the right to enjoy their culture, to declare and practice their religion and use their language.
- Section 28 – Cultural rights – Aboriginal peoples and Torres Strait Islander peoples.

This decision does not limit the above identified human rights.

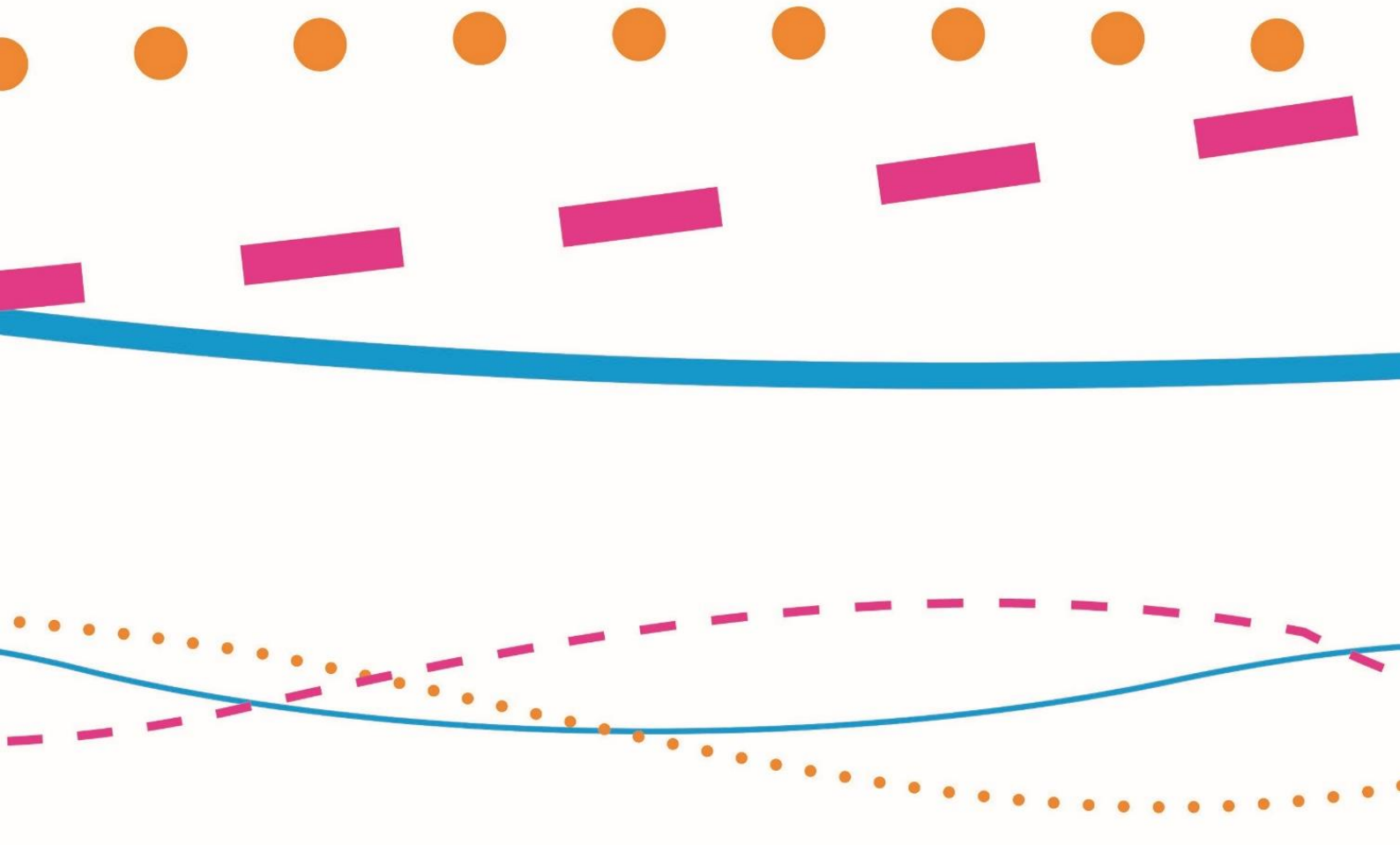
ALTERNATIVES CONSIDERED

N/A



Whitsunday Water & Waste

Business Activity Report | June 2022



Overview of Operational Undertakings

The following information provides a high-level overview of operational undertakings of the water, sewer and waste business activity for June 2022.

A total of 264 requests were received in June 2022.

The tables below display the contribution of each customer request category to the total.

	Scheme			
Category Water	Bowen	Coastal	Collinsville	Proserpine
Low water pressure	1	-	1	-
Water planned interruption	1	2	-	-
No water	1	-	-	-
Fire Hydrants	1	-	1	1
Water unplanned interruption	-	-	-	-
Dirty Water/Quality	1	-	-	1
Water Main Broken/Leaking	1	1	1	1
Water other	14	19	4	1
Water Meter Damaged/Leaking	4	5	2	5
Water Service Broken/Leaking	10	25	5	25
Water Connections	1	6	-	2

	Scheme			
Category Sewer	Bowen	Coastal	Collinsville	Proserpine
House pump alarm	-	1	-	-
Manholes	1	-	-	-
Pump stations	-	-	-	1
Sewer mains	-	1	-	1
Sewer odour	-	1	-	-
Sewer overflows and blockages	-	2	1	1
Sewer other	-	-	-	-

	Scheme			
Category Waste	Bowen	Coastal	Collinsville	Proserpine
Additional Bin Service - Recycling	-	-	-	-
Additional Bin Service - Waste	-	-	-	-
Missed Bin Service - Recycling	-	6	-	-
Missed Bin Service - Waste	10	6	1	4
New Bin Service – Waste & Recycling	7	6	-	6
Repair Replacement Bin - Recycling	6	2	3	2
Repair Replacement Bin – Waste	28	19	2	3

The following **Top 3** prioritised current projects for each work section in the WW business unit is summarised below:

Asset Management

- Review planning and development applications
- Design for 2022/23 capital program
 - Managed service locations for Renwick Road trunk water main
 - Commissioned next large scope of potholing (Cannon Valley Reservoir reconfiguration and remaining 2022/23 works)
- Waste Management Actionable strategy
 - Biosolids hardstand – earthworks awarded
 - Landfill capping subject matter expert awarded (to investigate phytocapping vs traditional capping so that materials can be more cost effectively sourced and used)

Management Accountant

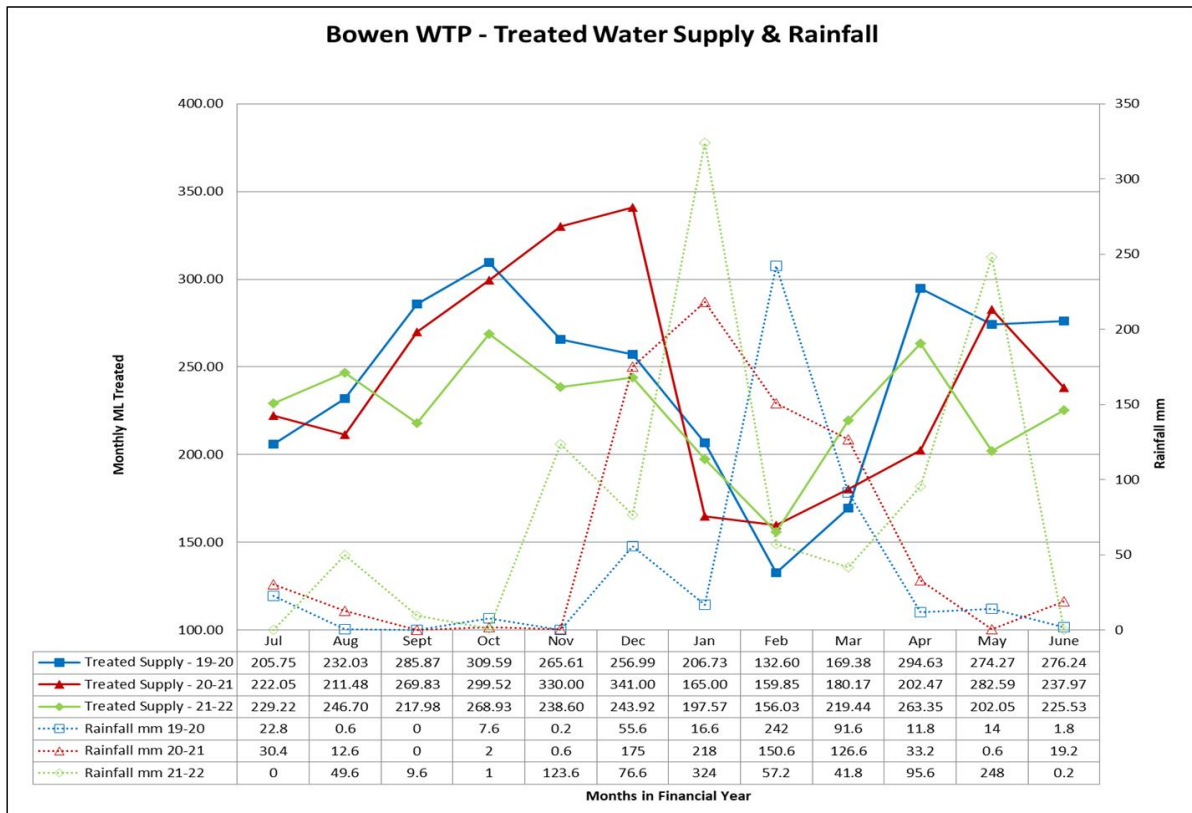
- Preparation of Reflect trial version, complete review of works to date and agreed actions to progress the trial version.
- Commence work in the new Metering business case model and participate as a stakeholder in the Automated Metering PCG.
- Complete actions and prepare feedback for sister projects 1. Water Meters Data Capture and 2. Consumption Data refinement.

Principal Engineer

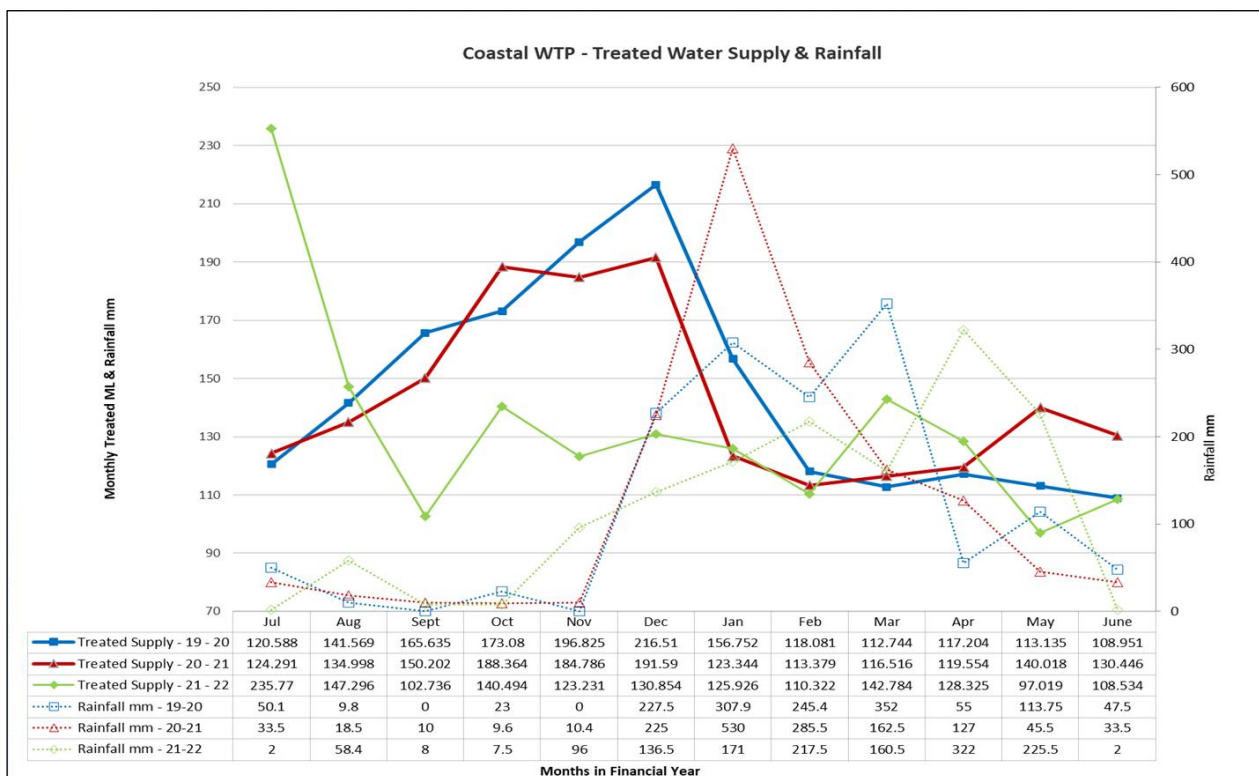
- Cannonvale Sewerage Treatment Plant – Membrane tender assessment
- Collinsville Automation and Filter Valve upgrade
- Treatment Operations reporting and file management

Network Manager

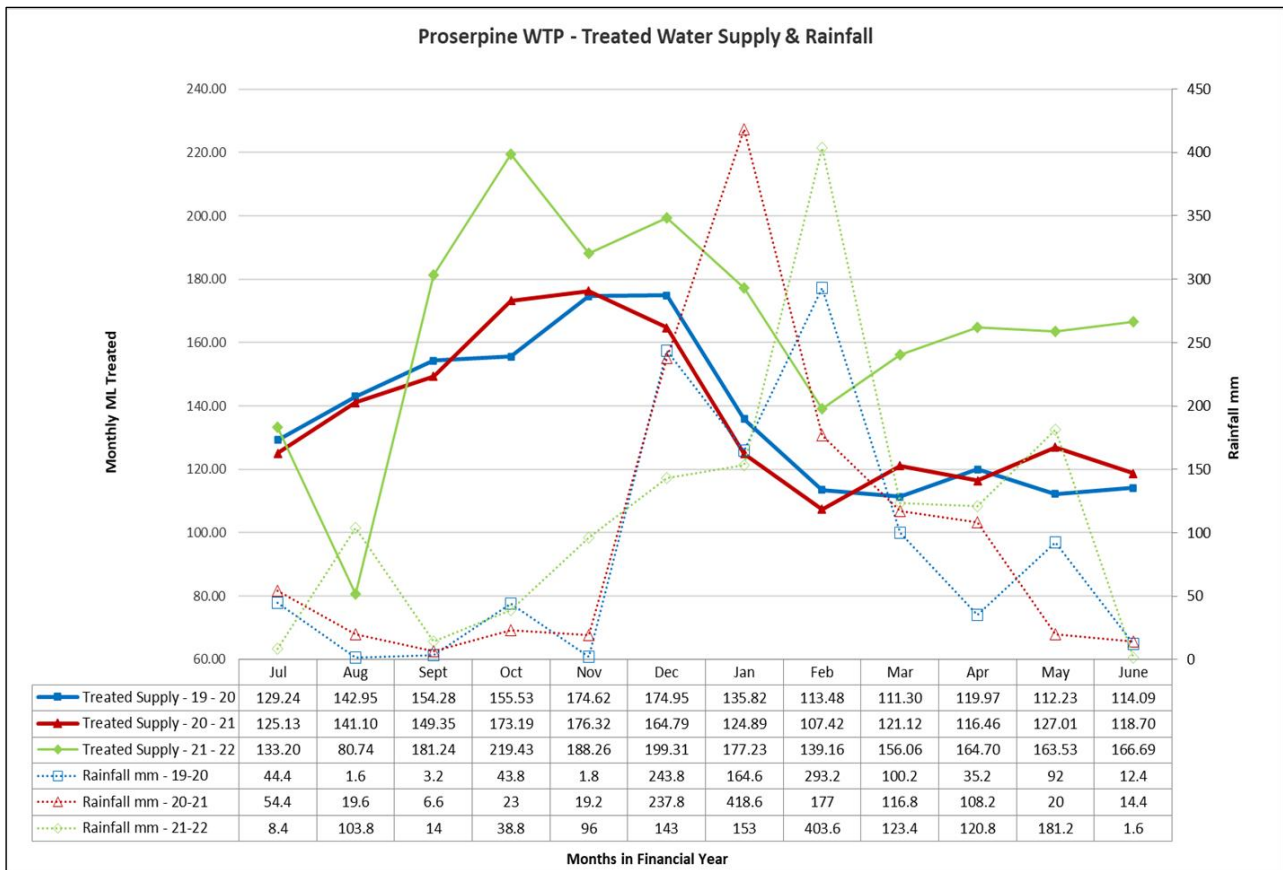
- Completed June 2022 regional water meter reads
- Assisted Roads and Drainage to relocate water main from under job site, around the Williams Street roundabout site
- Network Capital team assisted with the survey of the Greening and Growing Bowen reuse water main alignment

Water Demand Statistics June 2022

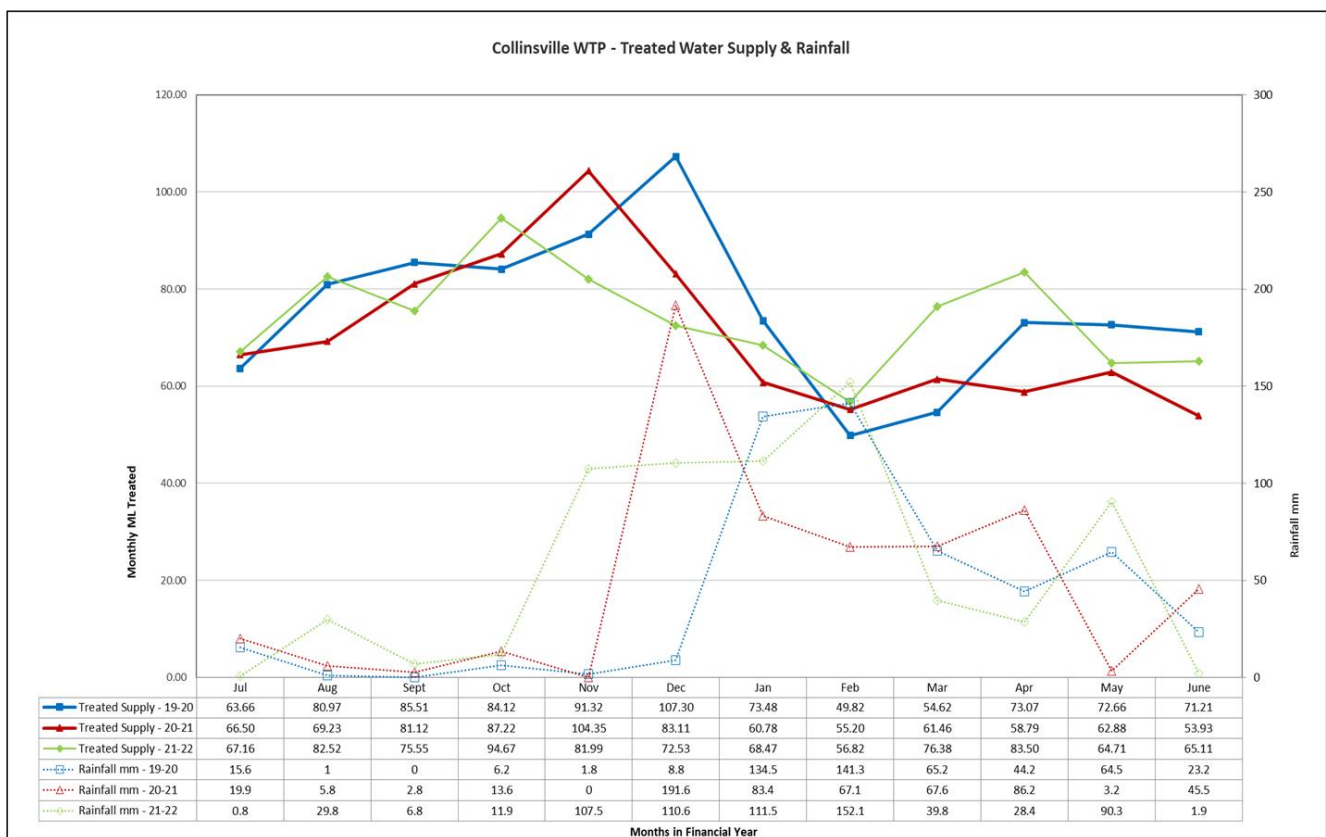
The Bowen WTP has produced an average of **7.52 ML/day** of treated water during June 2022.



The Coastal WTP has produced an average of **3.88 ML/day** of treated water during June 2022.



The Proserpine WTP has produced an average of **5.6 ML/day** of treated water during June 2022.



The Collinsville WTP has produced an average of **2.25 ML/day** of treated water during June 2022.

Waste Management

In June 2022, total waste handled in the region was **4,701** tonnes.

- **3,349** tonnes were landfilled at Kelsey Creek & Bowen Landfills.
- **1,669** tonnes of waste were diverted from landfills (**35.5%** diversion achieved from Operational Plan target of 20%).
- **116** tonnes kerbside recycling collection - (disposed at Materials Recycling Facilities - MRFs).

Waste Top 3:

- Waste Services are in the process of registering with ACCC approved Household Battery Stewardship Program [B-Cycle]. Registration will provide Council with the opportunity to claim a rebate per kilogram to offset current program costs. Registration will be completed in July 2022.
- The preparation of Regional Waste Management Plans (RWMPs) for North Queensland, Greater Whitsunday, Central Queensland and Wide Bay Burnett are being funded by DES and being delivered by LGAQ on behalf of the regions. LGAQ has invited submissions from consultants to develop the plans by 31 December 2022. Waste Services have been elected as procurement panel members DES to appoint a consultant to prepare the plans with a target appointment date of 10 July 2022. The RWMP's are expected to augment the WRC Waste Strategy preparation process.
- The Great Barrier Reef Foundation grant funding project [Waste Education] was awarded to Envirocom with an expected completion date of 28 November 2022. The project is underway with school engagement and program development completed for presentation to schools. A media release was released to coincide with the distribution of expressions of interest and terms and conditions with direct school engagement to commence in Term 3. The project aims to help assist Council with the development of a future school-based, waste education strategy to reduce the local resident and business carbon footprint through re-educating the community on Food and Garden Organics (FOGO) waste reduction and landfill diversion.

Capital Works Projects – WS&W

5549 Cannon Valley Reservoir

All major works have been completed and Practical Completion has been reached. Project is being readied for Capitalisation submission.

Site opening particulars are being arranged via Communications team. Opening day proposed to be week of 25 July 2022 however no positive confirmation has been received from BBRF body due to election impacts.

Total expenditure to date \$9,078,351.95 being 98.133% of the project budget \$9,251,486.04.



Cannon Valley Reservoir Site – aerial

8842 Greening and Growing Bowen – Recycled water network extension

Site walk has occurred, and alignment changes have been confirmed. Materials have arrived on site and final survey changes have been finalised.

Site mobilisation is expected 25/07/22 with completion estimated to be 02/08/22

Total expenditure to date \$65,507.84 being 15.31% of the project budget \$428,000. It is expected that this project will be delivered under budget due to being delivered in house.

8930 Eglington Street Water Main Renewal

All works have been completed.

Valuation for easement has been undertaken and easement is being finalised.

Total expenditure to date \$118,902.20 being 63.93% of the project budget \$186,000.00. Estimated final expenditure forecast to be approximately \$125,000.00. An estimate project saving of \$61,000 by undertaking in house.

7886 Insurance - Bowen Reservoir

Tender documents currently being developed. RFQs for specific engineered technical documentation has been developed. Request for Tender (RFT) is still to be issued. Material lead time may slow project completion.

Total expenditure to date \$24,835.29 being 4.3% of the project budget \$577,766.78.

7896 + 8927 Collinsville reservoir roof renewal and Collinsville Solar Project

Project deliverables have been reconciled with additional works required at the water treatment plant.

Peak have been engaged for the solar design requirements and Hunter H2O are incorporating solar requirements into the additional electrical works required at the plant.

Request for tender to be issued. Completion date has been revised to December 2022 to accommodate additional required works at Collinsville WTP.

Variation has been approved by the Grant body.

Total expenditure to date \$60,230.97 being 10.81% of the project budget \$557,206.12.

5539 Sewer Pump Capacity Upgrades Combined Rising Main

This project has been rescheduled to be delivered in the 22/23 financial year. This timing adjustment is required due to external delays from COVID and power upgrade installation schedule timeframes with Ergon. These external events required critical dates to be adjusted and completion dates re-scheduled.

The electrical and civil designs have been completed with only the tender documentation creation task outstanding.

Total expenditure to date \$148,915.93 being 27.91% of the project budget \$533,560.90.

8843 + 8915 W4Q Sewer relining – Proserpine area

The project has commenced and is part of the annual sewer relining program and targets catchments within the Proserpine urban area, to reduce stormwater infiltration into the sewer network.

The Contract for relining of the sewer mains has been awarded with completion scheduled for September 2022.

Total expenditure to date \$123,980.18 being 24.8% of the project budget \$500,000.

Financials - Operational**Water and Sewerage****Operating Revenue:**

- Total actual operating revenue Year to Date (YTD) is **\$36,610,667**.
- Which demonstrates a revenue level achievement of **99.87%**; Current Budget projection of **\$36,658,069**.

Operating Expenses:

- Total operating costs Year to Date (YTD) is **\$32,326,023** (including corporate overhead expenditure).
- Which demonstrates **98.51%** expenditure of the Current Budget of **\$32,816,378**.
- This operational expenditure represents **1.49% or \$490,356 below** budget for the **21/22** financial year.

Operating Profit and Loss in Summary:

<u>Whitsunday Regional Water and Sewerage</u>			
<u>Monthly performance report year to 30 June 2022</u>			
	2021/22		2020/21
Operating revenue	Actual	Current Budget	Actual
Total operating revenue	36,610,667	36,658,069	35,382,943
Operating Expenses			
Total operating costs	(28,808,511)	(29,298,871)	(27,713,398)
Surplus (deficit) from operations Exl.Overheads	7,802,157	7,359,198	7,669,545
<i>Internal Corporate Overheads</i>	<i>(3,517,512)</i>	<i>(3,517,507)</i>	<i>(5,909,643)</i>
Surplus (deficit) from operations	4,284,645	3,841,691	1,759,902
Capital cash contributions received	-	-	571,656
Capital cash revenue from government sources	3,197,029	4,754,628	5,768,916
Physical assets contributed	1,458,836	-	-
Other capital income	-	-	-
Other capital expenses	(2,648,042)	(513,415)	(703,665)
Net result for the period	6,292,467	8,082,904	7,396,809
<u>Competitive Neutrality Adjustments</u>			
Income Tax Equivalent (30%)	1,887,740	2,424,871	2,219,043
Return on Capital (6.57%)	9,284,805	9,284,805	9,284,805
Other NCP Adjustments	39,000	39,000	39,000
Adjusted Net Result	(4,919,078)	(3,665,772)	(4,146,039)
Retained surplus (deficit) brought fwd from prior year	5,254,334	5,254,334	461,266
Net result from above	6,292,467	8,082,904	7,396,809
Transfer from capital for unfunded depreciation	-	520,030	1,376,512
From (to) capital - items of capital income & expense	3,537,257	513,415	703,665
Adj From (to) capital to adjust working capital cash	470,305	-	-
Transfer (to) capital general revenue expended	4,917,429	5,115,379	7,891,585
Internal Program Contributions	-	(7,500,000)	-
Surplus/(deficit) available for transfer to reserves	-	-	-
Net transfers from (to) capital reserves	(5,693,958)	(6,056,868)	(12,575,502)
Retained surplus (deficit) funds at period end	14,777,834	5,929,194	5,254,334

Waste

Operating Revenue:

- Total actual operating revenue Year to Date (YTD) is **\$ 9,581,449**.
- Which demonstrates a revenue level achievement of **104.79%**; against the Current Budget of **\$9,143,824**.

Operating Expenses:

- Total operating costs Year to Date (YTD) is **\$ 8,581,078** (including corporate overhead expenditure).
- Which demonstrates **91.30%** expenditure of the current 21/22 Budget of **\$9,398,369**.
- The operational expenditure represents **8.7% or \$817,291 below** budget for the **21/22** financial year.

Operating Profit and Loss in Summary:

<u>Whitsunday Waste Facilities</u> 			
<u>Monthly performance report year to 30 June 2022</u>			
Operating revenue	2021/22		2020/21
	Actual YTD	Current Budget	Actual
	9,581,449	9,143,824	8,447,968
Operating Expenses			
Total operating costs	(7,582,018)	(8,399,309)	(7,426,626)
Surplus (deficit) from operations Exl.Overheads	1,999,431	744,515	1,021,342
Internal Corporate Overheads	(999,060)	(999,060)	(655,230)
Surplus (deficit) from operations	1,000,371	(254,544)	366,112
Other capital income/(expenses)	(17,048,240)		(82,100)
Net result for the period	(16,047,869)	(254,544)	284,012
Retained surplus (deficit) brought fwd from prior year	68,993	68,993	263,954
Net result from above	(16,047,869)	(254,544)	284,012
Transfer from capital for unfunded depreciation	-	-	-
From (to) capital - items of capital income & expense	17,048,240	-	216,665
Adj From (to) capital to adjust working capital cash			(1,900,000)
Transfer (to) capital general revenue expended	273,002	77,625	214,665
Internal Program Contributions	-	-	1,900,000
Surplus/(deficit) available for transfer to reserves	-	-	-
Net transfers from (to) capital reserves	(781,641)	(588,000)	(910,302)
Retained surplus (deficit) funds at period end	560,725	(695,927)	68,993

Monthly Performance Report and Balance Sheet as of 30 June 2022

**Monthly performance report year to 30 June 2022**

	2021/22		2020/21
	Actual	Current Budget	Actual
Operating revenue			
Rates and utility charges	36,997,279	37,178,231	35,418,717
Less: Discounts & pensioner remissions	(1,462,308)	(1,485,100)	(1,420,203)
Statutory fees and charges, rental and levies	450,748	407,969	305,111
Sale of goods and major services	148,956	12,634	463,988
Interest	162,240	220,000	260,489
Operational Government grants and subsidies	2,203	22,204	22,203
Internal service provider revenue	-	-	-
Other operating revenue	311,548	322,132	332,638
Total operating revenue	36,610,667	36,658,069	35,382,943
Operating Expenses			
Employee benefits	(6,235,901)	(6,303,485)	(6,064,759)
Materials and services	(8,995,418)	(10,272,245)	(8,639,456)
Internal service provider expenditure (Exl.Overheads)	(933,344)	(844,546)	(960,546)
Depreciation	(10,854,355)	(10,113,694)	(10,140,452)
External finance costs	(1,789,492)	(1,764,900)	(1,908,184)
Total operating costs	(28,808,511)	(29,298,871)	(27,713,398)
Surplus (deficit) from operations Exl.Overheads	7,802,157	7,359,198	7,669,545
<i>Internal Corporate Overheads</i>	<i>(3,517,512)</i>	<i>(3,517,507)</i>	<i>(5,909,643)</i>
Surplus (deficit) from operations	4,284,645	3,841,691	1,759,902
Capital cash contributions received	-	-	571,656
Capital cash revenue from government sources	3,197,029	4,754,628	5,768,916
Physical assets contributed	1,458,836	-	-
Other capital income	-	-	-
Other capital expenses	(2,648,042)	(513,415)	(703,665)
Net result for the period	6,292,467	8,082,904	7,396,809
Competitive Neutrality Adjustments			
Income Tax Equivalent (30%)	1,887,740	2,424,871	2,219,043
Return on Capital (6.57%)	9,284,805	9,284,805	9,284,805
Other NCP Adjustments	39,000	39,000	39,000
Adjusted Net Result	(4,919,078)	(3,665,772)	(4,146,039)
Retained surplus (deficit) brought fwd from prior year	5,254,334	5,254,334	461,266
Net result from above	6,292,467	8,082,904	7,396,809
Transfer from capital for unfunded depreciation	-	520,030	1,376,512
From (to) capital - items of capital income & expense	3,537,257	513,415	703,665
Adj From (to) capital to adjust working capital cash	470,305	-	-
Transfer (to) capital general revenue expended	4,917,429	5,115,379	7,891,585
Internal Program Contributions	-	(7,500,000)	-
Surplus/(deficit) available for transfer to reserves	-	-	-
Net transfers from (to) capital reserves	(5,693,958)	(6,056,868)	(12,575,502)
Retained surplus (deficit) funds at period end	14,777,834	5,929,194	5,254,334

Capital Funding Sources			
General revenue used (excess funds provided)	(2,179,514)	4,408,601	(7,502,794)
Government Grants and Subsidies	3,197,029	4,754,628	5,768,916
Loans for capital purposes	-	-	-
Physical assets contributed	1,716,616	418,681	2,406,025
Disposal proceeds of capital assets	-	15,366	3,818
Movement in Inter-functions capital loans	-	-	-
Funds Held in Capital Reserves	3,114,339	3,482,242	2,811,155
Funded depreciation & amortisation expended	8,035,999	69,684	8,375,150
Total capital funding sources	13,884,469	13,149,202	11,862,270
Capital Funding Applications			
Non-current assets	8,475,879	10,485,502	9,310,889
Loan redemptions	2,670,676	2,663,700	2,551,381
Total capital applications	11,146,554	13,149,202	11,862,270
Reserve balances held at beginning of period			
Capital reserve balances	10,953,851	-	9,364,444
Total reserve cash held at beginning of the period	10,953,851	-	9,364,444
Reserve balances held at the end of period			
Capital reserve balances	10,078,660	8,339,801	10,953,851
Unspent loan and depreciation cash held	-	-	-
Retained Surplus (Deficit)	14,777,835	5,929,194	5,254,334
Total reserve cash held at the end of the period	24,856,494	14,268,995	16,208,185

Whitsunday Regional Water and Sewerage



Balance Sheet as at 30 June 2022

	2021/22 Actual	2020/21 Actual
Current Assets		
Cash and cash equivalents	24,856,494	16,208,185
Trade and other receivables	2,635,163	2,635,645
Prepayments	2,229,533	1,950,010
Inventories	163,893	85,868
Other Assets	3,783,143	3,783,143
Total Current Assets	33,668,227	24,390,918
Non-current Assets		
Property, plant and equipment	303,335,396	276,294,983
Closing WIP Balance	14,196,817	45,673,635
Total Non-current Assets	317,532,213	321,968,618
TOTAL ASSETS	351,200,440	346,359,536
Current Liabilities		
Trade and other payables	601,177	637,332
Borrowings	3,016,210	2,885,281
Inter-function Capital Loan payable	24,934,018	24,934,018
Other Liabilities	-	-
Total Current Liabilities	28,551,405	28,456,631
Non-current Liabilities		
Borrowings	37,453,947	40,253,199
Total Non-current Liabilities	37,453,947	40,253,199
TOTAL LIABILITIES	66,005,352	68,709,829
NET COMMUNITY ASSETS	285,195,089	277,649,706
Community Equity		
Capital	185,792,247	186,895,175
Asset revaluation surplus	74,546,347	74,546,347
Capital reserve balances	10,078,660	10,953,851
Unspent loan and depreciation cash held	-	-
Retained surplus (deficiency)	14,777,835	5,254,334
TOTAL COMMUNITY EQUITY	285,195,088	277,649,707

Whitsunday Waste Facilities



Monthly performance report year to 30 June 2022

	2021/22		2020/21
	Actual YTD	Current Budget	Actual
Operating revenue			
Rates and utility charges	6,577,007	6,561,839	5,731,053
Less: Discounts & pensioner remissions	(340,585)	(342,900)	(311,716)
Statutory fees and charges, rental and levies	26,853	53,000	51,987
Sale of goods and major services	3,168,041	2,672,985	2,515,443
Interest	31,207	30,700	34,123
Operational Government grants and subsidies	10,760	33,136	218,054
Other operating revenue	108,167	135,064	209,024
	9,581,449	9,143,824	8,447,968
Operating Expenses			
Employee benefits	(705,116)	(700,399)	(617,632)
Materials and services	(5,932,702)	(6,916,235)	(6,012,804)
Internal service provider expenditure	(28,007)	-	(4,919)
Depreciation	(761,969)	(760,926)	(761,922)
External finance costs	(154,223)	(21,750)	(29,350)
Total operating costs	(7,582,018)	(8,399,309)	(7,426,626)
Surplus (deficit) from operations Exl.Overheads	1,999,431	744,515	1,021,342
<i>Internal Corporate Overheads</i>	<i>(999,060)</i>	<i>(999,060)</i>	<i>(655,230)</i>
Surplus (deficit) from operations	1,000,371	(254,544)	366,112
Other capital income/(expenses)	(17,048,240)		(82,100)
Net result for the period	(16,047,869)	(254,544)	284,012
Retained surplus (deficit) brought fwd from prior year	68,993	68,993	263,954
Net result from above	(16,047,869)	(254,544)	284,012
Transfer from capital for unfunded depreciation	-	-	-
From (to) capital - items of capital income & expense	17,048,240	-	216,665
Adj From (to) capital to adjust working capital cash			(1,900,000)
Transfer (to) capital general revenue expended	273,002	77,625	214,665
Internal Program Contributions	-	-	1,900,000
Surplus/(deficit) available for transfer to reserves	-	-	-
Net transfers from (to) capital reserves	(781,641)	(588,000)	(910,302)
Retained surplus (deficit) funds at period end	560,725	(695,927)	68,993

Capital Funding Sources			
General revenue used (excess funds provided)	(287,493)	(77,625)	(214,665)
Government Grants and Subsidies	-	-	134,565
Loans for capital purposes	-	-	-
Physical assets contributed	-	-	-
Disposal proceeds of capital assets	-	-	-
Funds held in capital reserves	51,054	51,055	32,795
Funded depreciation & amortisation expended	761,969	760,926	761,922
Total capital funding sources	525,530	734,356	714,617
Capital Funding Applications			
Non-current assets	235,374	429,756	413,839
Total capital asset acquisitions	235,374	429,756	413,839
Loan redemptions	304,647	304,600	300,779
Total capital applications	540,021	734,356	714,617
Reserve balances held at beginning of period			
Capital reserve balances	1,842,505	-	1,099,563
Unspent loan and depreciation cash held	-	-	-
Recurrent reserve balances	-	-	-
Total reserve cash held at beginning of the period	1,842,505	-	1,099,563
Reserve balances held at the end of period			
Capital reserve balances	2,573,092	2,379,450	1,842,505
Unspent loan and depreciation cash held	-	-	-
Retained Surplus (Deficit)	560,725	(695,927)	68,993
Total reserve cash held at the end of the period	3,133,817	1,683,523	1,911,498

Whitsunday Waste Facilities



Balance Sheet as at 30 June 2022

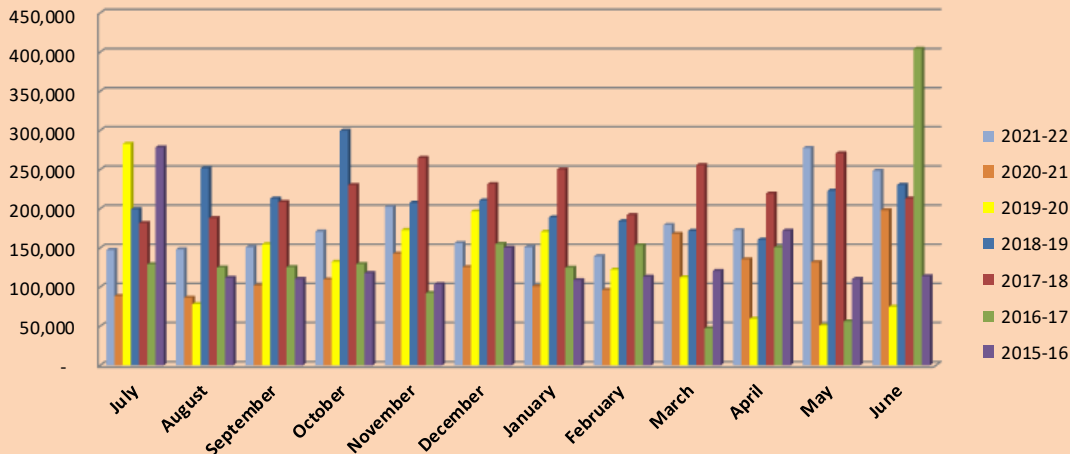
	2021/22 Actual	2020/21 Actual
Current Assets		
Cash and cash equivalents	6,557,444	5,311,498
Trade and other receivables	624,131	540,532
Prepayments	16,163	16,163
Total Current Assets	7,197,738	5,868,193
Non-current Assets		
Property, plant and equipment	7,027,480	7,789,450
Closing WIP Balance	631,566	396,193
Total Non-current Assets	7,659,046	8,185,642
TOTAL ASSETS	14,856,784	14,053,835
Current Liabilities		
Trade and other payables	1,120,438	885,779
Borrowings	141,218	147,108
Other Liabilities	23,627	-
Total Current Liabilities	1,285,282	1,032,887
Non-current Liabilities		
Borrowings	1,753,356	2,052,392
Other Provisions	23,282,779	7,091,339
Total Non-current Liabilities	25,036,135	9,143,731
TOTAL LIABILITIES	26,321,417	10,176,618
NET COMMUNITY ASSETS	(11,464,632)	3,877,217
Community Equity		
Capital	(18,048,906)	(1,484,736)
Asset revaluation surplus	50,455	50,455
Capital reserve balances	2,573,092	1,842,505
Provision Cash	3,400,000	3,400,000
Unspent loan and depreciation cash held	-	-
Retained surplus (deficiency)	560,725	68,993
TOTAL COMMUNITY EQUITY	(11,464,634)	3,877,217

Whitsunday Waste Facilities

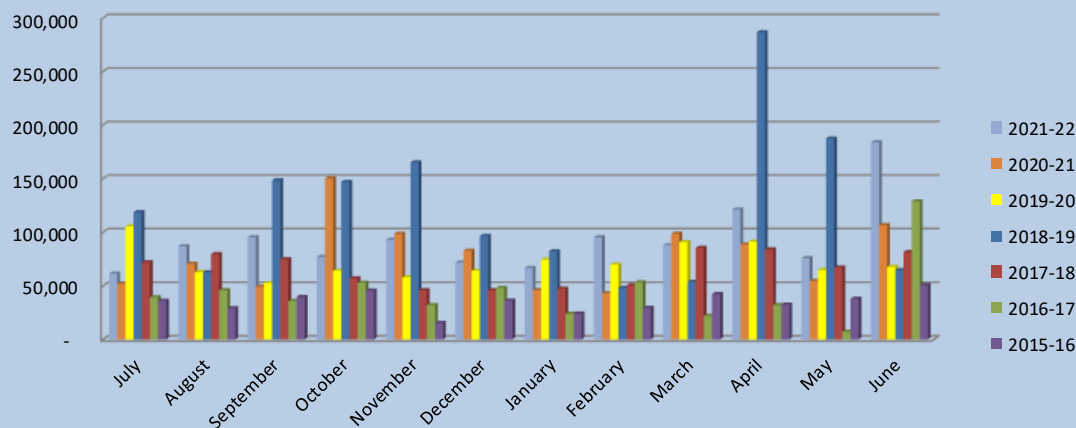
Performance Data for the year to date to 30 June 2022



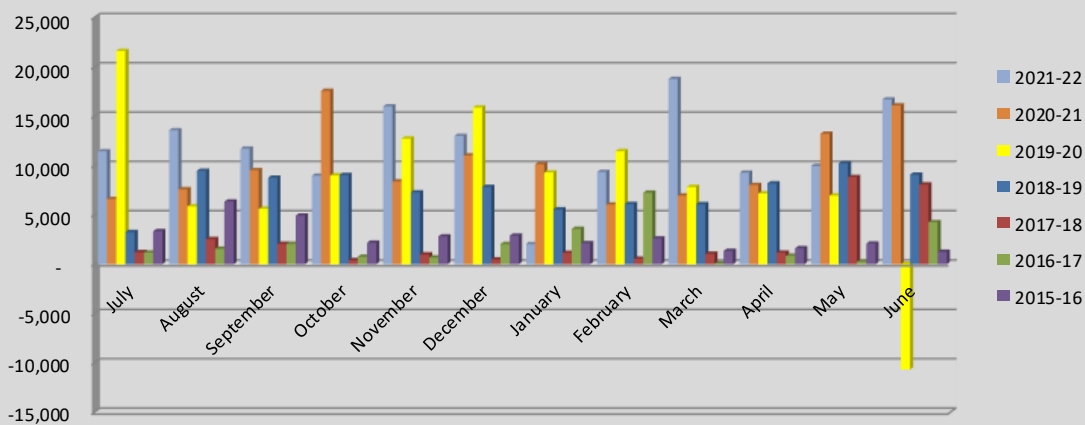
Kelsey Creek Landfill - Revenue



Bowen Landfill - Revenue



Cannonvale Transfer Station- Revenue



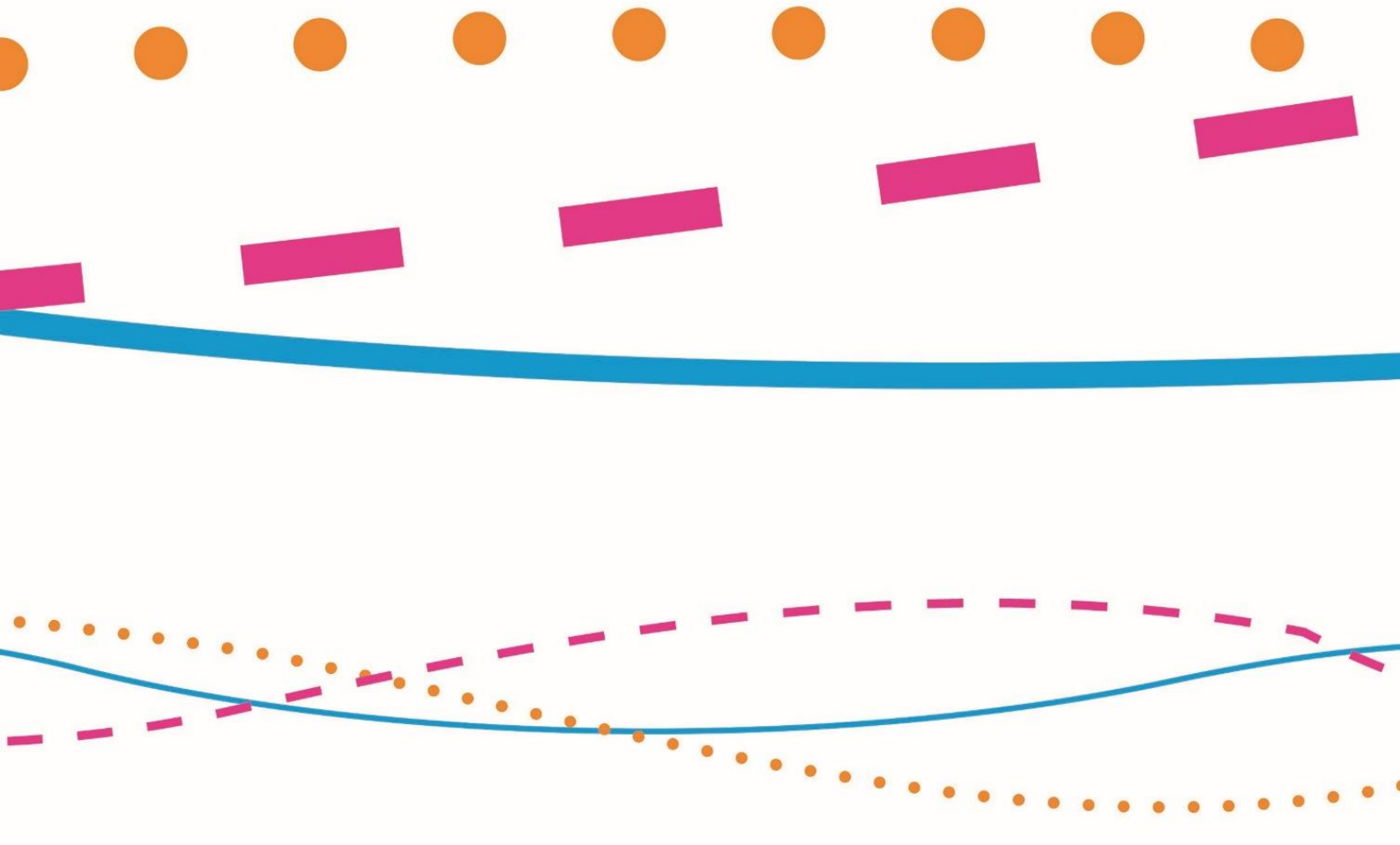
Capital Delivery Financials up to 30 June 2022

Capital Projects as at 30th June 2022		a.	b.	(a. - b.)
		9,360,076	6,720,223	2,639,853
Grouping	Description	Total Annual Current Budget	Actuals to Date	Remaining Budget
Water & Waste Water	Cannon Valley Reservoir	6,813,751	5,844,879	968,872
Water & Waste Water	Cannonvale PS1 Renewal - CW 18-19	31,749	(12,712)	44,461
Water & Waste Water	Cannonvale Water Network Augmentation - Stage 1A New	1,311	1,311	1
Water & Waste Water	Emergent Works - Sewer	2,660	2,660	-0
Water & Waste Water	Emergent Works - Sewer	105,896	34,252	71,644
Water & Waste Water	Emergent Works - STP	50,062	(4,529)	54,591
Water & Waste Water	Emergent Works - Water	4,786	4,786	0
Water & Waste Water	Emergent Works - Water	171,507	120,774	50,733
Water & Waste Water	Insurance - Bowen Reservoir- CW 1920	80,000	-	80,000
Water & Waste Water	Insurance - Collinsville Reservoir - CW 1920	1,792	1,792	0
Water & Waste Water	LGGSP Grant Project - Delivery of CWNA Stage 1B, Coyne Road	5,376	5,376	-0
Water & Waste Water	New Bowen Sewerage Treatment Plant & Upgrades - CW 17-18-CW 18-19-CW 19-	10,629	-	10,629
Water & Waste Water	Sewer Pump Capacity Upgrades - Combined Rising Main - CW 18-19	70,578	-	70,578
Water & Waste Water	Thomas St Drain Sewer Replacement	-	-	0
Water & Waste Water	CvilleResHL_OldInsW&STPlant	31,622	25,140	6,482
Water & Waste Water	Facilities Instrumentation, Electrical and Control Renewals - Sewer	25,000	20,751	4,249
Water & Waste Water	STP Odour containment Panel replacement	104,000	-	104,000
Water & Waste Water	Chapman St Sewer Rising Main Replacement and Water main Project	15,366	10,616	4,750
Water & Waste Water	Bowen Small Reservoir Pressure Zone	-	-	0
Water & Waste Water	Collinsville WTP Emergent works	78,000	11,411	66,589
Water & Waste Water	Penticost St Area Renewal	1,403	1,575	-172
Water & Waste Water	Proserpine Bore 10 supplementary Funding for Bore moving (TMR)	-	-	0
Water & Waste Water	New Initiative - W&WW - SCADA - 16 Quick Wins - (2 Year Project)	22,000	-	22,000
Water & Waste Water	Water Meter Renewals - Regional	206,000	-	206,000
Water & Waste Water	Additional Bores - Proserpine WTP	95,000	-	95,000
Water & Waste Water	Network Instrumentation, Electrical and Control Renewals - Water	24,785	425	24,360
Water & Waste Water	Regional Valve Replacement Project	72,300	17,762	54,538
Water & Waste Water	Cannonvale Waste Transfer Station - build green-waste hardstand and stormw	212,778	207,588	5,190
Water & Waste Water	Mt Coolon Transfer Station Access Road	-	-	0
Water & Waste Water	Sewer Relining - Regional non-PFAS Infiltration	61,882	8,109	53,773
Water & Waste Water	Collinsville Efficient Resilient Solar Program	50,000	-	50,000
Water & Waste Water	Water Main Renewal - Eglington / Storey St / harrison Ct Bowen	186,000	86,600	99,400
Water & Waste Water	Network Instrumentation, Electrical and Control Renewals - Sewer	30,111	1,025	29,086
Water & Waste Water	SES Shed extension Cannonvale	76,734	75,881	853
Water & Waste Water	Sewer Pump Replacement Program - Regional	190,000	118,733	71,267
Water & Waste Water	Facilities Instrumentation, Electrical and Control Renewals - Water	66,998	47,397	19,601
Water & Waste Water	Waste reuse to Agriculture (biosolids) Project	296,000	37,108	258,892
Water & Waste Water	W&S Lab Equipment	104,000	51,417	52,583
Water & Waste Water	Cannonvale STP Membrane Replacement	60,000	100	59,900
Water & Waste Water Total		9,360,076	6,720,223	2,639,853
Grand Total		9,360,076	6,720,223	2,639,853



Whitsunday Water & Waste

Business Activity Report | July 2022



Overview of Operational Undertakings

The following information provides a high-level overview of operational undertakings of the water, sewer and waste business activity for July 2022.

A total of 259 requests were received in July 2022.

The tables below display the contribution of each customer request category to the total.

	Scheme			
Category Water	Bowen	Coastal	Collinsville	Proserpine
Low water pressure	1	2	1	1
Water planned interruption	1	3	-	-
No water	4	4	-	-
Fire Hydrants	2	-	-	-
Water unplanned interruption	2	2	-	1
Dirty Water/Quality	1	-	-	-
Water Main Broken/Leaking	18	2	1	-
Water other	7	9	3	1
Water Meter Damaged/Leaking	1	5	-	3
Water Service Broken/Leaking	8	16	4	17
Water Connections	4	11	-	-

	Scheme			
Category Sewer	Bowen	Coastal	Collinsville	Proserpine
House pump alarm	-	2	-	-
Manholes	1	-	-	1
Pump stations	-	1	-	1
Sewer mains	1	-	-	-
Sewer odour	-	1	-	-
Sewer overflows and blockages	6	-	1	2
Sewer other	1	1	-	-

	Scheme			
Category Waste	Bowen	Coastal	Collinsville	Proserpine
Additional Bin Service - Recycling	3	-	-	-
Additional Bin Service - Waste	-	-	-	-
Missed Bin Service - Recycling	2	2	-	2
Missed Bin Service - Waste	4	5	-	2
New Bin Service – Waste & Recycling	4	13	2	5
Repair Replacement Bin - Recycling	3	4	2	1
Repair Replacement Bin – Waste	20	18	5	8

The following **Top 3** prioritised current projects for each work section in the WW business unit is summarised below:

Asset Management

- Review planning and development applications and development policy reviews. Commission updated water modelling for approved WRC developments
- Engage as a stakeholder in TMR upgrades project group
- Design for capital program
 - Organised Survey works for 13 projects across the 22/23 + 1yr program
 - Develop the project plan for the automated meter trial
- Bowen solar optimisation collaboration CQU and Climate Hub

Management Accountant

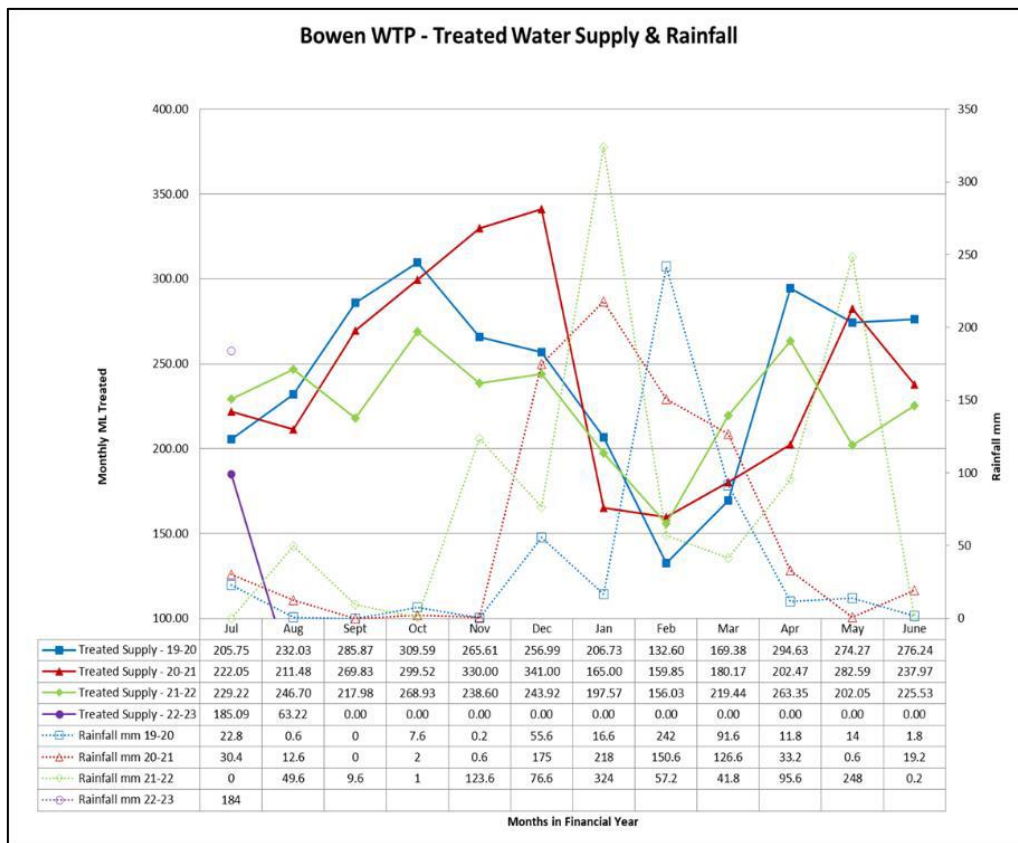
- Preparation of Reflect trial version, complete review of works to date and agreed actions to progress the trial version for treatment operations.
- Complete actions and prepare feedback for sister projects
 - Water meters data capture – district zoning layer collaboration with GIS team
 - Consumption data refinement – collaboration with IT team
- Progress naming convention and asset age review in collaboration with the Asset Team

Principal Engineer

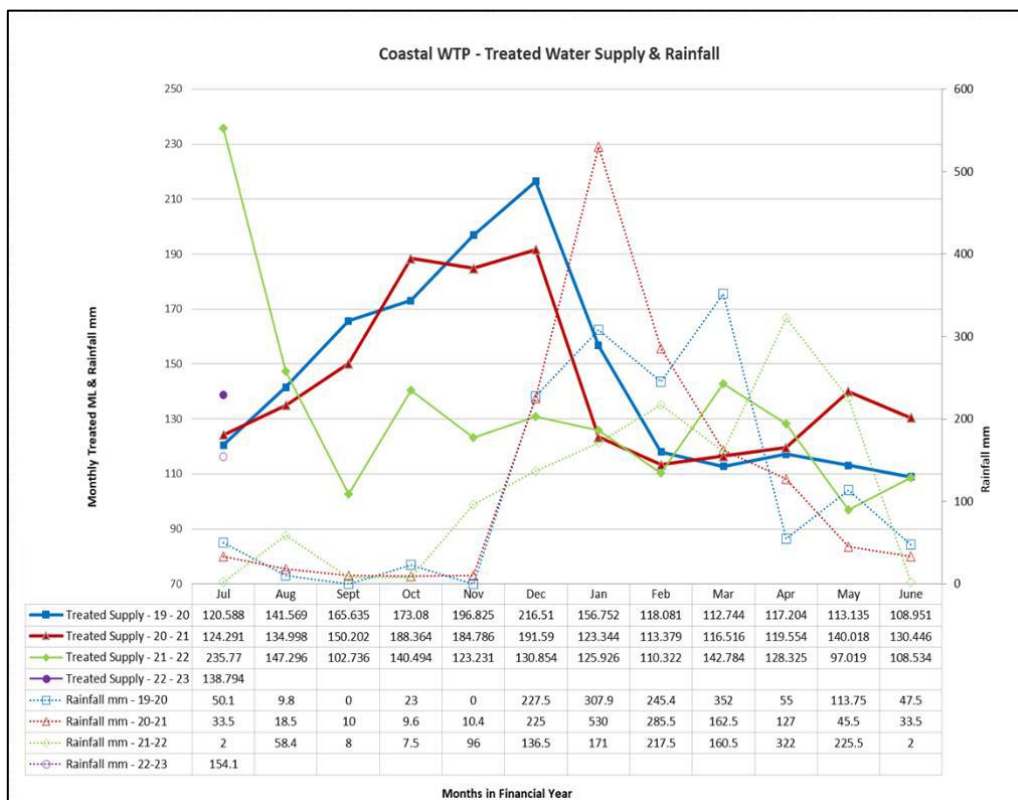
- Bowen Water Treatment Plant pump tender assessment
- Collinsville WTP solar installation
- Treatment Operations reporting and project plans

Network Manager

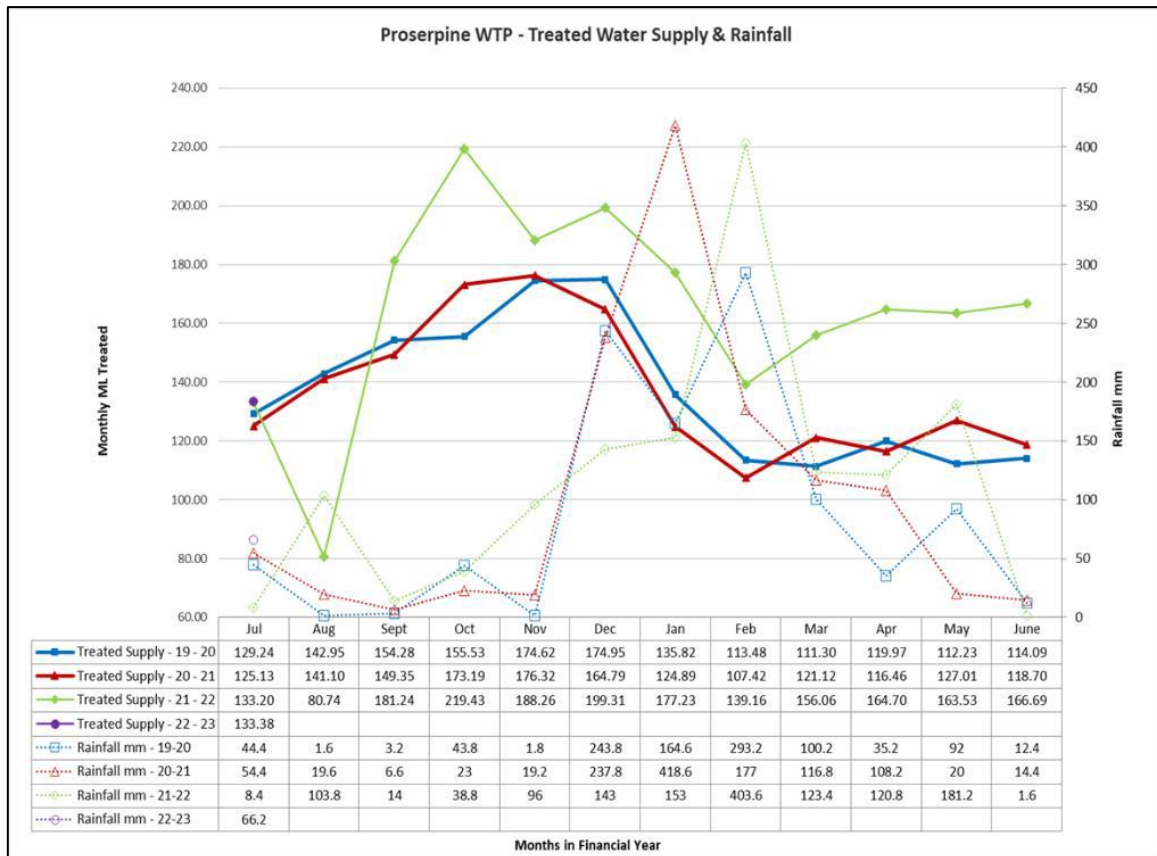
- The Network team commenced the capital works valve replacements
- Network teams attended One Council and Reflect training
- Assisted Contracts team with tender assessments

Water Demand Statistics July 2022

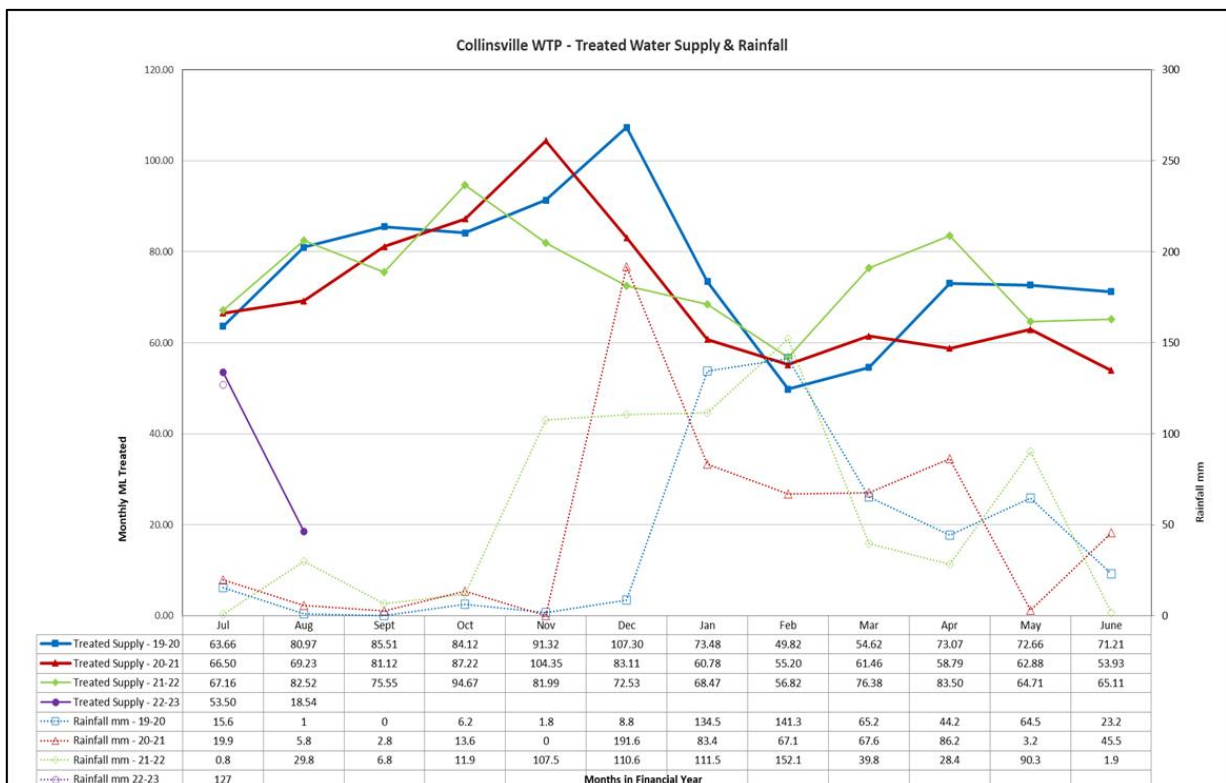
The Bowen WTP has produced an average of **5.97 ML/day** of treated water during July 2022.



The Coastal WTP has produced an average of **4.48 ML/day** of treated water during July 2022.



The Proserpine WTP has produced an average of **4.30 ML/day** of treated water during July 2022.



The Collinsville WTP has produced an average of **1.73 ML/day** of treated water during July 2022.

Waste Management

In July 2022, total waste handled in the region was **4,291** tonnes.

- **3,213** tonnes were landfilled at Kelsey Creek & Bowen Landfills.
- **1,078** tonnes of waste were diverted from landfills (**35.5%** diversion achieved from Operational Plan target of 20%).
- **124** tonnes kerbside recycling collection - (disposed at Materials Recycling Facilities - MRFs).

Waste Top 3:

- Whitsunday Regional Council were accredited as a B-Cycle household battery recycling facility for 12 drop off points on 23 July 2022. Household Battery Stewardship Program [B-Cycle] accreditation provides Council with the opportunity to claim a rebate per kilogram to offset current program costs.
- The preparation of Regional Waste Management Plans (RWMPs) for North Queensland, Greater Whitsunday, Central Queensland and Wide Bay Burnett are being funded by DES and being delivered by LGAQ on behalf of the regions. Inception and GWCoM meetings have been scheduled for August 2022.
- The Great Barrier Reef Foundation grant funding project [Waste Education] was awarded to Envirocom with an expected completion date of 28 November 2022. The project is underway with school engagement and program development completed for presentation to schools. A media release was released to coincide with the distribution of expressions of interest and terms and conditions with direct school engagement to commence in Term 3. To date only one school has shown interest and Waste Services are working with the project group and WRC comms team to encourage participation. The project aims to help assist Council with the development of a future school-based, waste education strategy to reduce the local resident and business carbon footprint through re-educating the community on Food and Garden Organics (FOGO) waste reduction and landfill diversion.

Capital Works Projects – WS&W

5549 Cannon Valley Reservoir

All major works have been completed and Practical Completion has been reached. Project is being readied for Capitalisation submission.

Site opening particulars are being arranged via Communications team. Opening day proposed to early October to account for byelection impacts.

Total expenditure to date \$9,078,351.95 being 98.133% of the project budget \$9,251,486.04.



Cannon Valley Reservoir Site – aerial

8842 Greening and Growing Bowen – Recycled water network extension

Site walk has occurred, and alignment changes have been confirmed. Materials have arrived on site and final survey changes have been finalised.

Site mobilisation is expected 15/08/22 with completion estimated to be 14/10/22

Total expenditure to date \$65,507.84 being 15.31% of the project budget \$428,000. It is expected that this project will be delivered under budget due to being delivered in house.

8930 Eglington Street Water Main Renewal

All works have been completed.

Valuation for easement has been undertaken and easement is being finalised.

Total expenditure to date \$118,902.20 being 63.93% of the project budget \$186,000.00. Estimated final expenditure forecast to be approximately \$125,000.00. An estimate project saving of \$61,000 by undertaking in house.

7886 Insurance - Bowen Reservoir

Tender documents currently being developed. RFQs for specific engineered technical documentation has been developed. Request for Tender (RFT) is still to be issued. Material lead time may slow project completion.

Total expenditure to date \$24,835.29 being 4.3% of the project budget \$577,766.78.

7896 + 8927 Collinsville reservoir roof renewal and Collinsville Solar Project

Project deliverables have been reconciled with additional works required at the water treatment plant.

Peak have been engaged for the solar design requirements and Hunter H2O are incorporating solar requirements into the additional electrical works required at the plant.

Request for tender to be issued. Completion date has been revised to December 2022 to accommodate additional required works at Collinsville WTP.

Variation has been approved by the Grant body.

Total expenditure to date \$60,230.97 being 10.81% of the project budget \$557,206.12.

5539 Sewer Pump Capacity Upgrades Combined Rising Main

This project has been rescheduled to be delivered in the 22/23 financial year. This timing adjustment is required due to external delays from COVID and power upgrade installation schedule timeframes with Ergon. These external events required critical dates to be adjusted and completion dates re-scheduled.

The electrical and civil designs have been completed with only the tender documentation creation task outstanding.

An external Project Manager is proposed to be sourced for project delivery.

Total expenditure to date \$148,915.93 being 27.91% of the project budget \$533,560.90.

8843 + 8915 W4Q Sewer relining – Proserpine area

The project has commenced and is part of the annual sewer relining program and targets catchments within the Proserpine urban area, to reduce stormwater infiltration into the sewer network.

The Contract for relining of the sewer mains has been awarded with works having commenced 08/08/22.

Total expenditure to date \$123,980.18 being 24.8% of the project budget \$500,000.

Financials - Operational**Water and Sewerage****Operating Revenue:**

- Total actual operating revenue Year to Date (YTD) is **\$15,834,594**.
- Which demonstrates a revenue level achievement of **41.4%**; Current Budget projection of **\$38,250,903**.
- Water rates cycles are complete for the first half of the year. The water billing cycles will be completed in August 2022.

Operating Expenses:

- Total operating costs Year to Date (YTD) is **\$2,246,824** (including corporate overhead expenditure).
- Which demonstrates **6.72%** expenditure of the Current Budget of **\$33,451,717**.
- The target expenditure for this period was **8.33% or \$2,786,528**; therefore, this operational expenditure is **1.61% below** budgeted expectations to the end of July 22 for the **22/23** financial year.

Operating Profit and Loss in Summary:

<u>Whitsunday Regional Water and Sewerage</u>			
<u>Monthly performance report year to 31 July 2022</u>			
UNAUDITED			
	2022/23		2021/22
Operating revenue	Actual	Current Budget	Actual
Total operating revenue	15,834,594	38,250,903	36,609,700
Operating Expenses			
Total operating costs	(1,985,942)	(30,321,134)	(28,797,134)
Surplus (deficit) from operations Exl.Overheads	13,848,652	7,929,769	7,812,567
<i>Internal Corporate Overheads</i>	(260,882)	(3,130,583)	(3,517,512)
Surplus (deficit) from operations	13,587,770	4,799,186	3,844,768
Capital cash contributions received	-	-	-
Capital cash revenue from government sources	-	1,985,929	3,359,692
Physical assets contributed	-	-	1,458,836
Other capital income	-	-	-
Other capital expenses	-	(2,914,061)	(2,645,042)
Net result for the period	13,587,770	3,871,054	6,018,254
Retained surplus (deficit) brought fwd from prior year	7,080,099	7,080,099	5,254,334
Net result from above	13,587,770	3,871,054	6,468,541
Transfer from capital for unfunded depreciation	-	1,613,148	-
From (to) capital - items of capital income & expense	-	2,914,061	718,901
Adj From (to) capital to adjust working capital cash	-	-	-
Transfer (to) capital general revenue expended	-	(291,196)	5,778,446
Internal Program Contributions	-	(3,107,852)	(5,757,856)
Surplus/(deficit) available for transfer to reserves	-	-	-
Net transfers from (to) capital reserves	-	(7,435,395)	(5,849,571)
Retained surplus (deficit) funds at period end	20,667,868	4,643,919	7,080,099

Waste

Operating Revenue:

- Total actual operating revenue Year to Date (YTD) is **\$ 4,018,203**.
- Which demonstrates a revenue level achievement of **41.21%**; against the Current Budget of **\$9,750,897**.

Operating Expenses:

- Total operating costs Year to Date (YTD) is **\$ 694,497** (including corporate overhead expenditure).
- Which demonstrates **7.41%** expenditure of the current 22/23 Budget of **\$9,370,395**.
- The target expenditure for this period was **8.33% or \$874,257** therefore, this operational expenditure is **.92% below** budgeted expectations to the end of July 22 for the **22/23** financial year.

Operating Profit and Loss in Summary:

<u>Whitsunday Waste Facilities</u>			
<u>Monthly performance report year to 31 July 2022</u>			
UNAUDITED			
	2022/23		2021/22
	Actual YTD	Current Budget	Actual
Operating revenue	4,018,203	9,750,897	9,648,981
Operating Expenses			
Total operating costs	(617,078)	(8,441,363)	(7,592,784)
Surplus (deficit) from operations Exl.Overheads	3,401,125	1,309,534	2,056,197
Internal Corporate Overheads	(77,419)	(929,032)	(999,060)
Surplus (deficit) from operations	3,323,706	380,502	1,057,137
Other capital income/(expenses)	-		(17,048,240)
Net result for the period	3,323,706	380,502	(15,991,103)
Retained surplus (deficit) brought fwd from prior year	0	0	68,993
Net result from above	3,323,706	380,502	(15,991,103)
Transfer from capital for unfunded depreciation	-	767,688	-
From (to) capital - items of capital income & expense	27,597	(2,401,060)	17,048,240
Adj From (to) capital to adjust working capital cash			(2,300,000)
Transfer (to) capital general revenue expended	-	(1,616,033)	273,002
Internal Program Contributions	-	-	1,695,054
Surplus/(deficit) available for transfer to reserves	-	-	-
Net transfers from (to) capital reserves	-	-	(794,186)
Retained surplus (deficit) funds at period end	3,351,303	(2,868,902)	0

Monthly Performance Report and Balance Sheet as of 31 July 2022

Whitsunday Regional Water and Sewerage			
Monthly performance report year to 31 July 2022			
			UNAUDITED
	2022/23		2021/22
Operating revenue	Actual	Current Budget	Actual
Rates and utility charges	15,922,884	38,478,925	36,997,279
Less: Discounts & pensioner remissions	(135,894)	(1,502,500)	(1,463,275)
Statutory fees and charges, rental and levies	12,337	378,073	450,748
Sale of goods and major services	15,039	418,285	148,956
Interest	13,960	205,000	162,240
Operational Government grants and subsidies	-	1,102	2,203
Internal service provider revenue	-	-	-
Other operating revenue	6,268	273,120	311,548
Total operating revenue	15,834,594	38,250,903	36,609,700
Operating Expenses			
Employee benefits	(456,674)	(6,524,830)	(6,275,552)
Materials and services	(411,247)	(10,647,422)	(8,944,786)
Internal service provider expenditure (Exl.Overheads)	(71,717)	(717,456)	(932,948)
Depreciation	(904,263)	(10,791,626)	(10,854,355)
External finance costs	(142,041)	(1,639,800)	(1,789,492)
Total operating costs	(1,985,942)	(30,321,134)	(28,797,134)
Surplus (deficit) from operations Exl.Overheads	13,848,652	7,929,769	7,812,567
<i>Internal Corporate Overheads</i>	<i>(260,882)</i>	<i>(3,130,583)</i>	<i>(3,517,512)</i>
Surplus (deficit) from operations	13,587,770	4,799,186	3,844,768
Capital cash contributions received	-	-	-
Capital cash revenue from government sources	-	1,985,929	3,359,692
Physical assets contributed	-	-	1,458,836
Other capital income	-	-	-
Other capital expenses	-	(2,914,061)	(2,645,042)
Net result for the period	13,587,770	3,871,054	6,018,254
Retained surplus (deficit) brought fwd from prior year	7,080,099	7,080,099	5,254,334
Net result from above	13,587,770	3,871,054	6,468,541
Transfer from capital for unfunded depreciation	-	1,613,148	-
From (to) capital - items of capital income & expense	-	2,914,061	718,901
Adj From (to) capital to adjust working capital cash	-	-	-
Transfer (to) capital general revenue expended	-	(291,196)	5,778,446
Internal Program Contributions	-	(3,107,852)	(5,757,856)
Surplus/(deficit) available for transfer to reserves	-	-	-
Net transfers from (to) capital reserves	-	(7,435,395)	(5,849,571)
Retained surplus (deficit) funds at period end	20,667,868	4,643,919	7,080,099

Whitsunday Regional Water and Sewerage



Monthly performance report year to 31 July 2022

Continued

UNAUDITED

Capital Funding Sources			
General revenue used (excess funds provided)	-	7,111,035	(5,778,446)
Government Grants and Subsidies	-	4,372,074	3,359,692
Loans for capital purposes	-	-	-
Physical assets contributed	-	418,681	1,732,140
Disposal proceeds of capital assets	-	704,055	-
Movement in Inter-functions capital loans	-	-	(1,500,000)
Funds Held in Capital Reserves	13,962	4,584,779	2,941,850
Funded depreciation & amortisation expended	251,236	409,789	10,854,355
Total capital funding sources	265,198	17,600,413	11,609,591
Capital Funding Applications			
Non-current assets	38,519	14,848,413	8,938,915
Loan redemptions	226,679	2,752,000	2,670,676
Total capital applications	265,198	17,600,413	11,609,591
Reserve balances held at beginning of period			
Capital reserve balances	10,228,575	-	10,953,851
Total reserve cash held at beginning of the period	10,228,575	-	10,953,851
Reserve balances held at the end of period			
Capital reserve balances	10,228,575	7,113,964	10,228,575
Unspent loan and depreciation cash held	-	-	-
Retained Surplus (Deficit)	20,667,869	4,643,919	8,905,865
Total reserve cash held at the end of the period	30,896,445	11,757,884	19,134,440

Whitsunday Regional Water and Sewerage



Balance Sheet as at 31 July 2022

	2022/23 Actual	2021/22 Actual
Current Assets		
Cash and cash equivalents	31,535,510	19,134,440
Trade and other receivables	17,547,716	2,676,431
Prepayments	2,392,197	2,392,197
Inventories	163,893	163,893
Other Assets	-	-
Total Current Assets	51,639,315	28,333,141
Non-current Assets		
Property, plant and equipment	302,434,133	303,338,396
Closing WIP Balance	14,698,372	14,659,853
Total Non-current Assets	317,132,505	317,998,249
TOTAL ASSETS	368,771,821	346,331,390
Current Liabilities		
Trade and other payables	204,780	1,348,951
Borrowings	3,016,210	3,016,210
Inter-function Capital Loan payable	23,434,018	23,434,018
Other Liabilities	-	-
Total Current Liabilities	26,655,008	27,799,179
Non-current Liabilities		
Borrowings	37,227,267	37,453,947
Total Non-current Liabilities	37,227,267	37,453,947
TOTAL LIABILITIES	63,882,276	65,253,126
NET COMMUNITY ASSETS	304,889,546	281,078,264
Community Equity		
Capital	198,807,688	187,397,477
Asset revaluation surplus	74,546,347	74,546,347
Capital reserve balances	10,867,640	10,228,575
Unspent loan and depreciation cash held	-	-
Retained surplus (deficiency)	20,667,869	8,905,865
TOTAL COMMUNITY EQUITY	304,889,546	281,078,264

Whitsunday Waste Facilities



Monthly performance report year to 31 July 2022

UNAUDITED

	2022/23		2021/22
	Actual YTD	Current Budget	Actual
Operating revenue			
Rates and utility charges	3,749,034	7,575,560	6,577,007
Less: Discounts & pensioner remissions	(37,624)	(385,000)	(340,585)
Statutory fees and charges, rental and levies	-	27,000	26,853
Sale of goods and major services	281,210	2,345,937	3,251,735
Interest	2,627	32,400	31,207
Operational Government grants and subsidies	-	25,000	(5,403)
Other operating revenue	22,955	130,000	108,167
	4,018,203	9,750,897	9,648,981
Operating Expenses			
Employee benefits	(58,758)	(660,198)	(711,692)
Materials and services	(492,795)	(6,995,177)	(5,936,866)
Internal service provider expenditure	(392)	(0)	(28,033)
Depreciation	(63,497)	(767,688)	(761,969)
External finance costs	(1,635)	(18,300)	(154,223)
Total operating costs	(617,078)	(8,441,363)	(7,592,784)
Surplus (deficit) from operations Excl. Overheads	3,401,125	1,309,534	2,056,197
<i>Internal Corporate Overheads</i>	<i>(77,419)</i>	<i>(929,032)</i>	<i>(999,060)</i>
Surplus (deficit) from operations	3,323,706	380,502	1,057,137
Other capital income/(expenses)	-		(17,048,240)
Net result for the period	3,323,706	380,502	(15,991,103)
Retained surplus (deficit) brought fwd from prior year	0	0	68,993
Net result from above	3,323,706	380,502	(15,991,103)
Transfer from capital for unfunded depreciation	-	767,688	-
From (to) capital - items of capital income & expense	27,597	(2,401,060)	17,048,240
Adj From (to) capital to adjust working capital cash			(2,300,000)
Transfer (to) capital general revenue expended	-	(1,616,033)	273,002
Internal Program Contributions	-	-	1,695,054
Surplus/(deficit) available for transfer to reserves	-	-	-
Net transfers from (to) capital reserves	-	-	(794,186)
Retained surplus (deficit) funds at period end	3,351,303	(2,868,902)	0

Capital Funding Sources			
General revenue used (excess funds provided)	(27,597)	1,616,033	(273,003)
Government Grants and Subsidies	-	-	-
Loans for capital purposes	-	-	-
Physical assets contributed	-	-	-
Disposal proceeds of capital assets	-	-	-
Funds held in capital reserves	-	-	51,054
Funded depreciation & amortisation expended	63,497	-	761,969
Total capital funding sources	35,900	1,616,033	540,021
Capital Funding Applications			
Non-current assets	10,378	1,308,333	235,374
Total capital asset acquisitions	10,378	1,308,333	235,374
Loan redemptions	25,522	307,700	304,647
Total capital applications	35,900	1,616,033	540,021
Reserve balances held at beginning of period			
Capital reserve balances	2,600,207	-	1,842,505
Unspent loan and depreciation cash held	-	-	-
Recurrent reserve balances	-	-	-
Total reserve cash held at beginning of the period	2,600,207	-	1,842,505
Reserve balances held at the end of period			
Capital reserve balances	2,600,207	2,379,450	2,600,207
Unspent loan and depreciation cash held	-	-	-
Retained Surplus (Deficit)	3,351,303	(2,868,902)	(68,993)
Total reserve cash held at the end of the period	5,951,511	(489,452)	2,531,215

Whitsunday Waste Facilities



Balance Sheet as at 31 July 2022

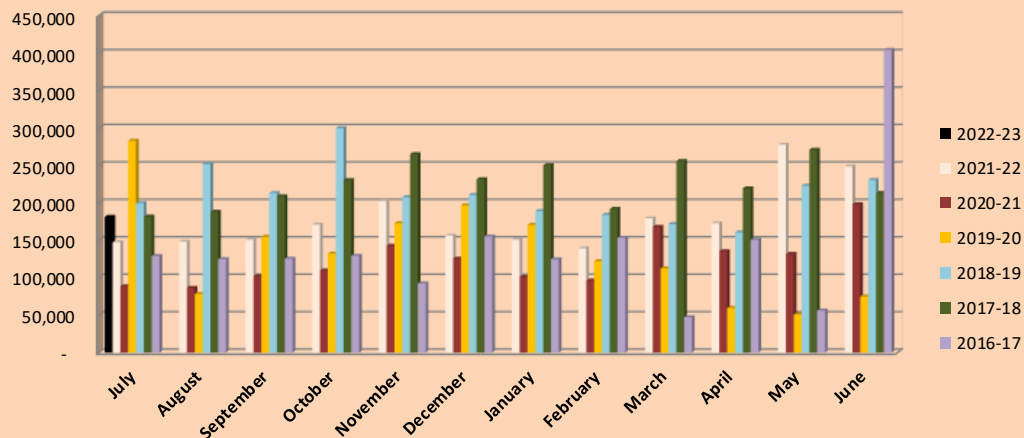
	2022/23 Actual	2021/22 Actual
Current Assets		
Cash and cash equivalents	10,818,337	7,398,041
Trade and other receivables	4,257,073	613,601
Prepayments	-	-
Total Current Assets	15,075,410	8,011,642
Non-current Assets		
Property, plant and equipment	6,963,982	7,027,480
Closing WIP Balance	641,945	631,566
Total Non-current Assets	7,605,927	7,659,046
TOTAL ASSETS	22,681,337	15,670,688
Current Liabilities		
Trade and other payables	154,207	1,835,422
Borrowings	141,218	141,218
Other Liabilities	23,627	23,627
Total Current Liabilities	319,052	2,000,267
Non-current Liabilities		
Borrowings	1,727,834	1,753,356
Other Provisions	23,282,559	23,282,779
Total Non-current Liabilities	25,010,394	25,036,135
TOTAL LIABILITIES	25,329,445	27,036,402
NET COMMUNITY ASSETS	(2,648,107)	(11,365,714)
Community Equity		
Capital	(13,493,275)	(18,790,583)
Asset revaluation surplus	50,455	50,455
Capital reserve balances	2,600,207	2,600,207
Provision Cash	4,843,200	4,843,200
Unspent loan and depreciation cash held	-	-
Retained surplus (deficiency)	3,351,303	(68,993)
TOTAL COMMUNITY EQUITY	(2,648,107)	(11,365,714)

Whitsunday Waste Facilities

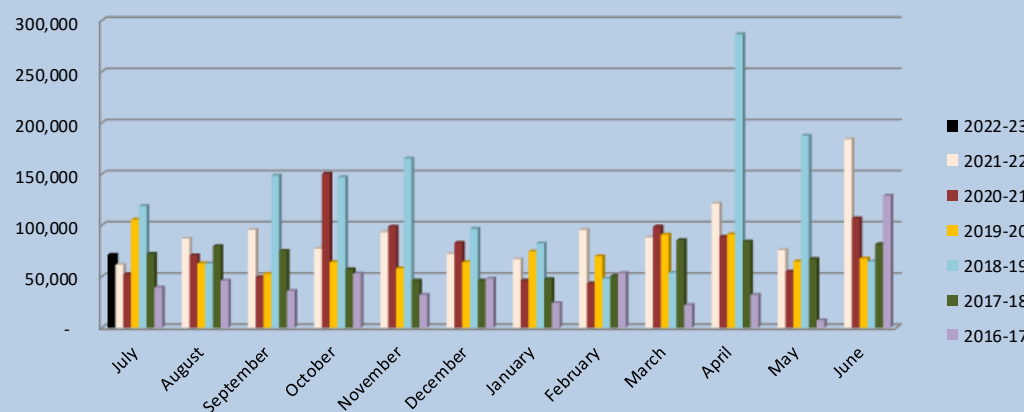
Performance Data for the year to date to 31 July 2022



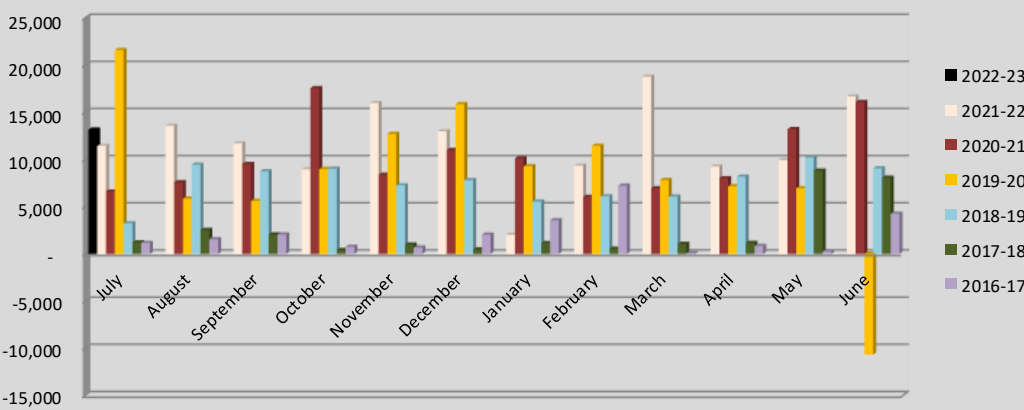
Kelsey Creek Landfill - Revenue



Bowen Landfill - Revenue



Cannonvale Transfer Station- Revenue



Capital Delivery Financials up to 31 July 2022

		a.	b.	(a. - b.)
Capital Projects as at 31st July 2022		15,139,493	92,391	15,047,103
Grouping	Description	Total Annual Current Budget	Actuals to Date	Remaining Budget
Water & Waste Water	Cannon Valley Reservoir	-	1,587	-1,587
Water & Waste Water	Insurance - Bowen Reservoir- CW 1920	472,931	-	472,931
Water & Waste Water	Sewer Pump Capacity Upgrades - Combined Rising Main - CW 18-19	311,747	5,695	306,052
Water & Waste Water	CVilleResHL_OldInsW&STPlant	500,000	1,329	498,671
Water & Waste Water	Facilities Instrumentation, Electrical and Control Renewals - Sewer	14,534	-	14,534
Water & Waste Water	Chapman St Sewer Rising Main Replacement and Water main Project	454,055	-	454,055
Water & Waste Water	Bowen Small Reservoir Pressure Zone	181,000	-	181,000
Water & Waste Water	Collinsville WTP Emergent works	-	1,490	-1,490
Water & Waste Water	Penticost St Area Renewal	217,072	-	217,072
Water & Waste Water	New Initiative - W&WW - SCADA - 16 Quick Wins - (2 Year Project)	167,720	-	167,720
Water & Waste Water	Additional Bores - Proserpine WTP	1,494,231	130	1,494,101
Water & Waste Water	Regional Valve Replacement Project	20,000	-	20,000
Water & Waste Water	Cannonvale Waste Transfer Station - build green-waste hardstand and stormw	100,000	1,272	98,728
Water & Waste Water	Sewer Relining - Regional non-PFAS Infiltration	706,118	1,938	704,180
Water & Waste Water	Collinsville Efficient Resilient Solar Program	720,000	-	720,000
Water & Waste Water	Water Main Renewal - Eglington / Storey St / harrison Ct Bowen	-	10,190	-10,190
Water & Waste Water	Sewer Pump Replacement Program - Regional	65,000	-	65,000
Water & Waste Water	Facilities Instrumentation, Electrical and Control Renewals - Water	87,000	-	87,000
Water & Waste Water	Waste reuse to Agriculture (biosolids) Project	180,000	2,913	177,087
Water & Waste Water	W&S Lab Equipment	-	1,880	-1,880
Water & Waste Water	Jubilee Pocket Trunk Watermain	1,633,860	2,065	1,631,795
Water & Waste Water	Ammonium Nitrate Optimisation	165,000	-	165,000
Water & Waste Water	Trade Waste Submetering progra	172,000	-	172,000
Water & Waste Water	PROSTP Spirobin	80,000	-	80,000
Water & Waste Water	BOWSTP Spirobin biosolids	80,000	-	80,000
Water & Waste Water	Carlo Drive Sewer Rising Main	250,000	-	250,000
Water & Waste Water	Stormwater Bowen Landfill	75,000	1,206	73,794
Water & Waste Water	Mt Julian Network Reconfig	169,000	399	168,601
Water & Waste Water	Network Reconfig Island Dr WPS	161,750	130	161,620
Water & Waste Water	Kara Crescent Pumped Zone	15,000	-	15,000
Water & Waste Water	Bore1 Replacement	200,000	-	200,000
Water & Waste Water	Cannon Valley Res to Parker Rd	613,000	-	613,000
Water & Waste Water	Coyne Rd Reservoir & PS Works	439,000	-	439,000
Water & Waste Water	Water Pump Replacement	50,000	-	50,000
Water & Waste Water	Stanley Dr PS Reconfiguration	113,000	261	112,739
Water & Waste Water	Proserpine PRV Cross Connect	86,000	522	85,478
Water & Waste Water	Coastal WTP - Pump and Switchb	110,000	-	110,000
Water & Waste Water	CSTWTP Backwash Pump replace	10,000	-	10,000
Water & Waste Water	CSTWTP Compressor replacement	20,000	-	20,000
Water & Waste Water	Sewage Treatment Plant Structural Renewal - Budget allocation	15,000	-	15,000
Water & Waste Water	Collinsville District Meters	68,000	-	68,000
Water & Waste Water	Collinsville WTP Filter Automation and SCADA Computer Installation	90,000	-	90,000
Water & Waste Water	Regional Watermain Renewals - Regional	200,000	-	200,000
Water & Waste Water	Carlo Drive Recycled Water Main	650,000	-	650,000
Water & Waste Water	Clean Water Diversion Drains	50,000	-	50,000
Water & Waste Water	KCL Landfill RRA and Transfer	100,000	-	100,000
Water & Waste Water	Cannonvale Reservoir Reconfig	739,000	391	738,609
Water & Waste Water	Renwick Rd Trunk Watermain	381,000	-	381,000
Water & Waste Water	Manhole Renewal - Budget Allocation	52,000	-	52,000
Water & Waste Water Total		12,479,018	33,399	12,445,619
Waste	Kelsey Creek Landfill Cell 5 - Access Road, Leachate and	-	5,159	-5,159
Waste	Cell 6 Kelsey Creek Landfill	333,333	-	333,333
Waste	Upgrade Sediment Pond 1-Kelsey	350,000	-	350,000
W4Q Round 4 2021.22	Greening and Growing Bowen 3 - recyled water network extension	-	3,925	-3,925
W4Q Round 4 2021.22	Sewer Relining - Regional possible PFAS Infiltration	716,722	-	716,722
W4Q Round 4 2021.22	Bowen WTP Intake, Switchboard and Structure	960,420	-	960,420
W4Q Round 4 2021.22 Total		1,677,142	53,832	1,623,310
Grand Total		15,139,493	92,391	15,047,103

14 MATTERS OF IMPORTANCE

This item on the agenda allows Councillors the opportunity to raise an item not included on the agenda for discussion as a matter of importance.

15 LATE REPORT ITEMS

No late agenda items for this meeting.

16 CONFIDENTIAL MATTERS

16.1 Development Services

16.1.1 - Planning & Environment Court Appeal No. 460 of 2022

CONFIDENTIAL

S254J Local Government Regulation 2012 - Closed Meetings

- (1) *A local government may resolve that all or part of a meeting of the local government be closed to the public.*
- (3) *However, a local government or a committee of a local government may make a resolution about a local government meeting under subsection (1) or (2) only if its councillors or members consider it necessary to close the meeting to discuss one or more of the following matters—*
 - (e) legal advice obtained by the local government or legal proceedings involving the local government including, for example, legal proceedings that may be taken by or against the local government.***

CONFIDENTIAL

S254J Local Government Regulation 2012 - Closed Meetings

- (1) A local government may resolve that all or part of a meeting of the local government be closed to the public.*
- (3) However, a local government or a committee of a local government may make a resolution about a local government meeting under subsection (1) or (2) only if its councillors or members consider it necessary to close the meeting to discuss one or more of the following matters—*
 - (e) legal advice obtained by the local government or legal proceedings involving the local government including, for example, legal proceedings that may be taken by or against the local government.*