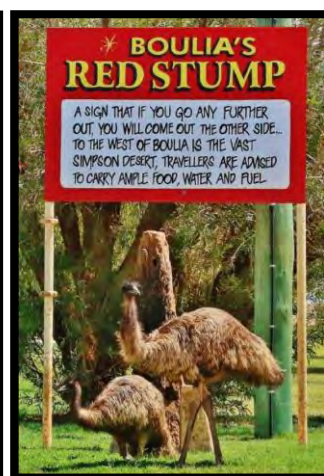
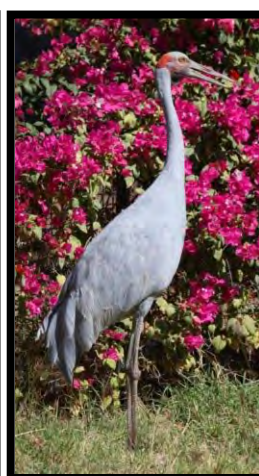


ANNUAL REPORT

2016-2017



*Land of the Min Min Light
&
Capital of the Channel Country*



Acknowledgement of Traditional Owners

The Boulia Shire Council acknowledges the Traditional Custodians of the Lands on which Council conducts business; and Council respects all Elders, past and present.

Boulia Shire Council would like to thank and acknowledge all the people whose photos have been used in this report.

Contents

About the Boulia Shire Council's 2016-2017 Annual Report.....	1
Where to Find Us	2
Foreword	3
A List of Acronyms used in this Report	4
Council Profile	5
A Little Bit about our Shire's Past...Boulia...Where we started.....	6
A Little Bit about our Shire's Past...Urandangi...Where we started.....	7
Our Shire at a glance	8
Mayoral Welcome	9
Message from the Chief Executive Officer	10
Achievements of the Aims of the Queensland Plan	11
Visitor Attractions	17
Community Services	18
Works and Services.....	21
Statutory Reporting	25
Five year Corporate Plan	31
Corporate Plan Annual Reporting 2016-2017	32
List of Registers.....	47
Summary of all concessions for rates and charges granted by Council	48
Appendix (a)	Acknowledgements to funding bodies for 2016-2017
Appendix (b).....	Community Financial Report
Appendix (c).....	Financial Statements (01 July 2016 - 30 June 2017)

About the Boulia Shire Council's 2016-2017 Annual Report

Purpose

This Annual Report aims to provide residents, ratepayers, the corporate sector, statutory bodies and other interested parties insight into the primary activities undertaken by, and the financial position of, the Boulia Shire Council throughout 2016-2017.

Annual Report distribution

Boulia Shire Council's Annual Report is available in hard copy or electronic format. Printed copies can be requested in writing to:

The Chief Executive Officer
Boulia Shire Council
18 Herbert Street
BOULIA Q 4829

It is also available by phoning Council's Administration Centre on (07) 4746 3188 during normal business hours (8.30am – 5.00pm).

Alternatively, you can visit Council's website at <http://www.boulia.qld.gov.au> to download a copy.

Copies are also distributed to the Department of Local Government, Infrastructure and Planning, and the Queensland State Library.

Feedback

In the interest of continuous improvement, Council welcomes your feedback on this report.

Please forward your comments in writing to the Chief Executive Officer at the address above, or email to ceo@boulia.qld.gov.au.

WHERE TO FIND US

Boulia Shire Council Administration Office

Herbert Street
BOULIA Q 4829
Phone: (07) 4746 3188
Fax: (07) 4746 3136
Email: admin@boulia.qld.gov.au
<https://www.facebook.com/BouliaCouncil/>

Boulia Shire Council Depot

Herbert Street
BOULIA Q 4829
Phone: (07) 4746 3188
Fax: (07) 4746 3136

Min Min Encounter Tourist Centre

22 Herbert Street,
BOULIA Q 4829
Phone: (07) 4746 3386
Fax: (07) 4746 3387
Email: tourism@boulia.qld.gov.au
<https://www.facebook.com/MinMinEncounterVisitorInformationCentre/>

Boulia Shire Council Library Service

Burke Street
BOULIA Q 4829
Phone: (07) 4746 3408
Email: library@boulia.qld.gov.au

Stonehouse Museum

Cnr Hamilton and Pituri Streets
Boulia QLD 4829
Phone: (07) 4746 3188

Boulia Post Office

40 Herbert Street
BOULIA Q 4829
Phone: (07) 4746 3129
Email: post@Boulia.qld.gov.au

Boulia Sports and Aquatic Centre

Burke Street
BOULIA Q 4829
Phone: (07) 4746 3527
Email: sports@boulia.qld.gov.au

FOREWORD

Welcome to this Annual Report produced by Boulia Shire Council for the 2016-2017 financial year.

The primary objective of this document is to articulate Council's vision and goals, its achievements and performance results for the past year, and its challenges, opportunities and plans for the future.

VISION, MISSION AND VALUES

Vision:

Boulia Shire Council endeavours to provide the community with a well-resourced, healthy, safe and stable environment.

Mission:

Promote sustainable economic and social growth whilst preserving our current values.

Values: -

Working with the community for the benefit of the community.

Open communication flow between Council and the community.

Stable, consistent and logical policies to guide the organisation.

High standards of professionalism, equal opportunity and flexibility, in an atmosphere of trust and teamwork.

Leadership based on integrity.

List of Acronyms used in this report:

AGM	Annual General Meeting
ALGA	Australian Local Government Association
CWRPMG	Central West Regional Pest Management Group
DDMG	District Disaster Management Group (Mt Isa)
LGAQ	Local Government Association of Queensland
NDRRA	Natural Disaster Relief and Recovery Arrangements
NGA	National General Assembly
OQTA	Outback Queensland Tourism Association
ORRG	Outback Regional Road Group
RAPAD	Central West Queensland Remote Area Planning and Development
RFCS	Rural Financial Counselling Service
RMPC	Roads Maintenance Performance Contract
TIDS	Transport Infrastructure Development Scheme
TMR	Transport and Main Roads
WQLGA	Western Queensland Local Government Association



COUNCIL PROFILE

*Boulia Shire Council is governed by the Mayor Eric (Rick) Britton, and four other elected members (Councillors).
These Councillors were elected / re-re-elected in the 19th March 2016 by-election.*



Mayor Eric (Rick) Britton
Re-elected 13th April 2016



Deputy Mayor Sam Beauchamp
Re-elected 13th April 2016,
assigned the position Deputy Mayor



Councillor Brook McGlinchey
Re-elected 13th April 2016



Councillor Allan Robinson
Re-elected 13th April 2016



Councillor Rebecka (Beck) Britton
Elected 13th April 2016



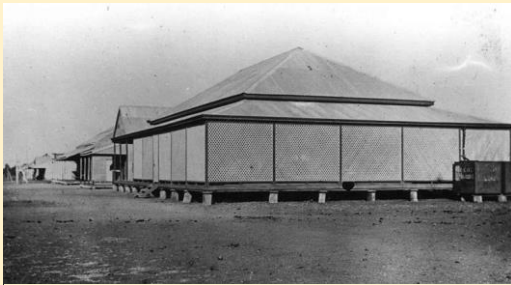
Herbert Street in 1950's

A little bit about our Shire's past....

Boulia..... Where we started.....



John Bates loaded with wool from Canary Station



Howard's Cottage



Leyland Fleet at Marion Downs Station2



Marion Downs No 6 Truck

On 31 July 1879, the 1280 acre township reserve of Boulia was established, and the Boulia Divisional Board was subsequently gazetted in September 1887. Located on the Burke River, Boulia is said to be derived from the word 'water hole' from the language of the local Pitta Pitta people.

Boulia is closely related to the famous explorers Burke and Wills who were the first Europeans to pass through the area. Burke gave his name to the Burke River and the Wills River is situated nearby. Part of Boulia's fame rests on the mysterious Min Min Light, which first appeared around the old Min Min Hotel, the remains of which are situated approximately 100km east of Boulia.

Boulia's early history is based around a few hardy adventurers and pastoralists in search of new lands, and with the will to 'make a go of it'. It is now an attractive Shire community with a population of almost 500 people well-served by modern facilities.

The township of Boulia is the pivotal point of the Far-west, with Mount Isa 300 kilometres to the north and Winton 366 kilometres to the east. It is also linked to Alice Springs to the west via the Donohue Highway. The Shire shares a 320 kilometre common border with the Northern Territory and the southern part of the Shire's western boundary marks the eastern edge of the mighty Simpson Desert.

Although once renowned for its wool production, Boulia is now the centre of a prosperous beef cattle industry. Tourism is also an emerging industry, with tourists flocking to the Shire between the months of March to October. The town is acknowledged as the Capital of the Channel Country, which gives rise to the great rivers that flow south to Lake Eyre.

Urandangi.....Where we started....



Urandangi, the second town in Boulia Shire, was founded in 1885 by Charlie Webster and James Hutton who started a general store and the town developed from there. It was an important centre for travellers and drovers roaming the Georgina and other stock routes.

The town of Urandangi founded in 1885 on the Georgina Stock route was a popular stop for drovers before branching out to Dajarra to the railhead. Urandangi being the only place of rest for the cattle stockmen and women with water available in the Georgina river or the stock

trough. Refreshments of cool ale or a rum for any drovers thirst supplies were available from the store and telephone and mail collection from the Post office.

Up to 100 mobs of cattle came through Urandangi over the droving months which were from March to December before the wet. usually up to 1500 head of cows, bullocks, mixed sexes as well as breeders were the 'mob'. Urandangi became a very important centre for drovers and travellers being close to the border of the Northern Territory and a short cut to Alice Springs from Mount Isa and the coast.

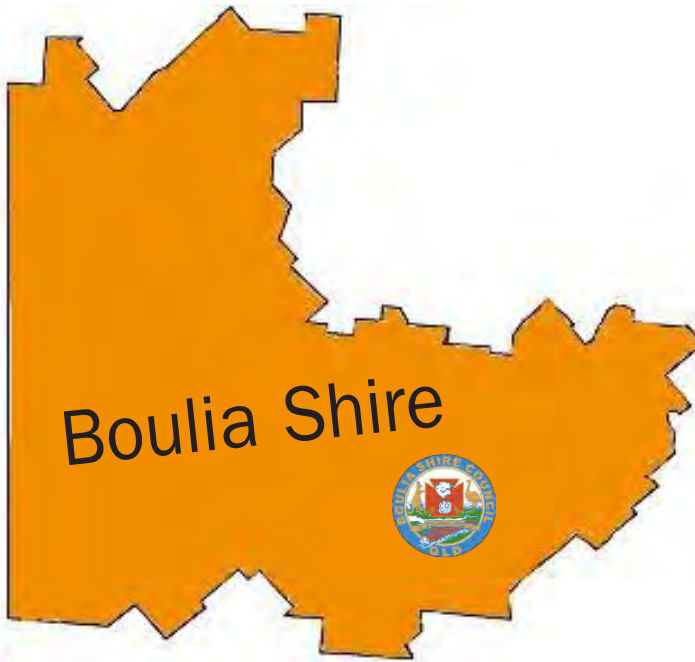
In its heyday Urandangi boasted two stores, a hotel, dance hall, Post Office, Police Station, school and several private residences in the 1920's and in the 1930's and 40's there were over 400 people living in the area. The present Urandangi school opened in 1995 and has all modern facilities for the children who attend from kindy age to grade six.

Dangi Bush Resort (Urandangi Hotel) offers free camping.



Today the Dangi Bush Resort is the place to be. See the display of early machinery such as Lister and Southern Cross engines which were used on bores to pump water and provide electricity to the bush homesteads. Visit the Chinese graves, and feed the animals that roam the pub grounds.

Our Shire at a glance.....



Shire Land Area:
61,635 Square Kilometres

Average Annual Rainfall:
250 mm

Population:
496

Total Road Length:
1309.8 km



Stabilising Shoulder on the Dajarra Road



The Shire is also well serviced by arterial roads, two of which are completely bitumen surfaced. The construction and maintenance of Shire roads does present challenges because of the sheer size of the Shire, the weather conditions experienced, and the distribution of population due to the Shire's rural economic base.

The Shire experiences extremes of climate conditions, ranging from massive flooding to prolonged drought.

Road trains transport cattle throughout the Shire, to and from the Northern Territory, and to markets to the east.





Mayoral Welcome

I would like to acknowledge the past and present Traditional Owners of the area known as Boulia Shire: Pitta Pitta People, Balarnu Waluwarra Wangkayujuru People, Wangkamahdla Nation, Yulluna People, and Kalkadoon People. *(listed in area size largest to smallest)*

I am extremely proud to have been elected Mayor following the March 2016 local government elections for a Third consecutive term. I congratulate Mrs Kelsey Neilson, who served Council for eight years (8), and was Deputy Mayor since September 2012.

Council's many achievements, on your behalf, are outlined in the Annual Report and I commend them to you to read and note actions and future priorities to make this an even more sustainable and responsive Council. Council has had to meet the many challenges which face a small remote rural Council to ensure our community has a strong voice in both the Federal and State arenas.

The next challenges for Council are to maintain its financial sustainability rating and to improve the "scale and capacity", i.e. population growth and economic development for more local jobs. Council is well positioned financially and able to meet current levels of service, as is reflected in the achievements outlined in the Operational Plan. If the Queensland State Government reviews other initiatives such as the redirection of the Financial Assistance Grants on a needs basis and reduces 'red tape', then Council can be even more efficient and sustainable. Nevertheless, more funding is needed for our roads, and it is a constant battle for Council chasing roads grants to achieve this.

One of our main priorities is the ongoing development of Australia's Longest Shortcut – the Outback Way and sealing of our section of this being the Donohue Highway. The section of the Outback Way between Boulia and the Northern Territory border is the only section of Outback Way still under Local Government control which impacts heavily on the limited resources Council has to complete other road projects.

The potential for the Outback Way to improve a growing and more profitable pastoral industry is in the interest of the State and the nation and will return increased revenue to government. The link opens up the route for increased access to tourism traffic, the 'liveability' of both Boulia, Urandangi and the rural townships and indigenous communities it passes through by reducing the number of weeks areas are cut off due to rain events.

In April this year the Federal Government announced that a further \$5,000,000 will be released to Boulia Shire through the Transport and Main Roads Department to continue to seal the Donohue Highway towards the Northern Territory Border. These funds are part of a \$100,000,000 combined package for the Outback Way which is being developed for approval and release late-2017. Another milestone for Boulia and the Outback Way.

Looking to the future, Council has been able to finalise the land acquisition process which began in 2010. This land when developed will see increased residential, rural residential and industrial land available to potential families and businesses alike. During the past 12 months significant work has been completed within the several groups I represent on your behalf - one of which is the Inland Queensland Road Action Plan Group (IQRAP). The IQRAP has submitted abstracts to the Infrastructure, Planning and Natural Resources Committee advising of the impacts of road funding on the operations and sustainability of Local Government and the issue of uncertainty of long-term funding and the associated negative impacts on planning and staff recruitment, retention and investment into supply chains.

The group consists of 33 Local government councils, Regional Development Australia committees, eight Regional Roads and Transport groups and RACQ which have jointly developed a plan which can be used to inform both the Australian and Queensland Government of road funding priorities across the 33 regional, rural and remote local government areas.

The State Government released \$1,000,000 in Feb 2017 to enable local government councils to develop small infrastructure projects which would improve the liveability of both Boulia and Urandangi townships. Our Council commenced 22 individual projects which we would never have been able to complete without this funding. It is greatly appreciated that funding could be provided to councils, by the State, which was able to be used for projects which had previously been identified in Community Plans. All of these projects are on schedule and due to be completed in November 2017.



Mayor Eric (Rick) Britton presented a plaque to Mrs Val Spilsbury for 40 years' service to the Boulia Community.

This Council's focus in the future will be on the economic development of the Shire to promote further employment, enhance and retain existing small business who have made the commitment to base themselves here as well as attracting new small businesses. Council has already commenced planning initiatives to address the development of land within the town area.

The next twelve months will see a new round of community consultations as Council reviews the Community Strategic Plan which is due to be renewed in 2019 establishing the key priorities and initiatives of the

Council which is derived from the proposals put forward by the community. I encourage all residents to be actively involved in the community consultation process providing feedback to Council on what they see as the key priorities within our community.

In closing, I thank you, the community, my fellow councillors (past and present) and our traditional owners for your patience and your input in making this the great rural shire that it is.

We have a shire to be proud of, a land to be cared for and a bright future to look forward to.

Thank you.

Mr Eric (Rick) Britton

Mayor
Boulia Shire Council



Left to right: Glenys Schuntner, IQ-RAP secretariat/CEO, RDA Townsville & North West QLD, Cr Jane McNamara, Deputy Chair, IQ-RAP working Group Member/Mayor of Flinders., Cr Rick Britton, Chair, IQ-RAP Working Group Member/Mayor of Boulia, Premier of Queensland the Hon Anastacia Palaszczuk MP & Minister for the Arts, Michael Roth, IQ-RAP, Working Group Member, Head of Public Policy, RACQ, David Stewart Director General Department of Premier and Cabinet.



Message from the Chief Executive Officer

.....1st July 2016 to 30th June 2017.....

I am pleased to present Bouliia Shire Council's 2016-2017 Annual Report to Residents on Council's achievements in 2016-2017 and future priorities for 2017-2018 as outlined in Council's adopted Corporate Plan and Annual Operational Plan. Please take time to read them; they outline the many tasks undertaken and achieved by Council last year. Council, staff and our external contractors have done an excellent job in meeting our targets and this is expected to continue into 2018. Our reputation as a small council with the 'can do' attitude is reaching far and wide.

The past financial year was the second year in the four year Corporate Plan (2015-2019). The Corporate Plan provides the framework for the Annual Operational Plan which is supported by a comprehensive resourcing strategy which encompasses asset management, workforce planning and a ten year financial plan. It was also the first year of the new council, elected in March 2016 which regretfully included the resignation of Councillor Allan Robinson.

Council has 'fine-tuned' its organisational structure and made some significant changes to ensure staff roles reflect the changing direction of Council. Over the past 3 years an emphasis has been placed on meeting compliance expectations and strengthening our reputation as a council who can deliver. This has been achieved. The change to the Deputy Chief Executive Officer role to the Director of Works and Operations saw a shift in focus from administrative functions to the external workforce operations. The increasing requirements to provide evidence based results in the field has resulted in significant changes to the manner in which council is required to provide information for funding bodies.

To date, during this 2016/17 period, Strategic Plans have been reviewed for the Bouliia and Urandangi Aerodrome, Roads, Water, Sewer and Waste. Internally, our Roads Management practices have been improved in consultation with our civil engineering consultants, with productivity gains identified to complement our Roads Asset Management obligations. In the future a further review of our levels of service will be completed to ensure our future sustainability targets continue to be met.

Council continues to support the strong alliances within the Remote Area Planning and Development Board (RAPAD) (comprising of 6 other councils), the Outback Regional Water Group, Outback Regional Road Group, Central West Regional Pest Management Group, Local Disaster Management Group, Outback Queensland Tourism Association to name a few.

Significantly our membership of the Outback Highway Development Corporation has provided not only continued work for local staff and contractors but progressed the Donohue Highway sealing to half way to the Northern Territory border largely due to the funding provided by both Federal and State Governments and our Council.

In January 2017 a trial allocation of funding from the State Government (Works 4 Queensland) saw Boulia as the recipient of over \$1,000,000 which was untied, and allowed council to complete some initial infrastructure projects identified in the previous Community Plan and Corporate Plan which would otherwise have been out of our reach. Many of these projects are now underway and due for completion in Nov 2017.

During 2016-2017 the vast majority of grant funded projects proposed to be done were achieved and those which were not completed will be carried over into the next year. Very few projects were not completed which is a credit to Council, senior staff and operational staff and contractors.

Council is working hard to make the difficult decisions needed to ensure it is an efficient entity to provide the services the community seek in a cost effective manner, within the available resources, and has been laying the platform for this to occur during the term of the current Council. The challenge is to increase the “scale and capacity” levels and Council notes that this is increasingly difficult with such a small revenue base which is directly linked to population.

The future for Boulia lies in its ability to increase the ‘liveability’ of our beautiful outback oasis sufficiently well enough to encourage strategic investment opportunities which not only attract business but families.

I would like to thank the Councillors (who lobby on our behalf), staff (who deliver results) and the contractors who live and work in our town and who work hard to deliver on the projects which make for a better community for all.

I look forward to working with the community and staff in continuing the good work already achieved over the past 12 months. Projects for the coming twelve months include a decision on the feasibility of the construction of upgrading water infrastructure, improving our roads network and to take advantage of the opportunities the RAPAD group has to offer in the digital space for tourism to increase our capability to entice people and businesses to relocate to our town and rural areas.

Thank you,



*Ms Lynn Moore
Chief Executive Officer*

ACHIEVEMENTS TOWARDS THE AIMS of the QUEENSLAND PLAN

Council has taken the following steps to achieving the outcomes identified in the Queensland Plan.

EDUCATION

School Attendance

Council continues to make the Council bus available for the local state school to attend sports functions and other important events as requested by the Principal. We also continue to support a 'no school, no pool' directive.

Post School Qualification

Council encourages all staff to access certificate three, four, diploma and degree courses. Council's policy provides for support in gaining the qualification as well as an allowance to encourage staff to maintain the currency of the qualification. We have been successful in being supported by scholarships from LGAQ for a finance officer to complete her Diploma course.

Council was successful in obtaining partial funding to engage a trainee administration officer which has been successful. We also have partnered with Rainbow Gateway to sign several Host employer agreements to enable local people to gain necessary work skills.



COMMUNITY

In Queensland Nobody Gets Left Behind

Council delivers a range of services through the community to ensure equity across the community. These include affordable accommodation, Post Office with banking facilities and fully equipped Sports and Aquatic Centre.

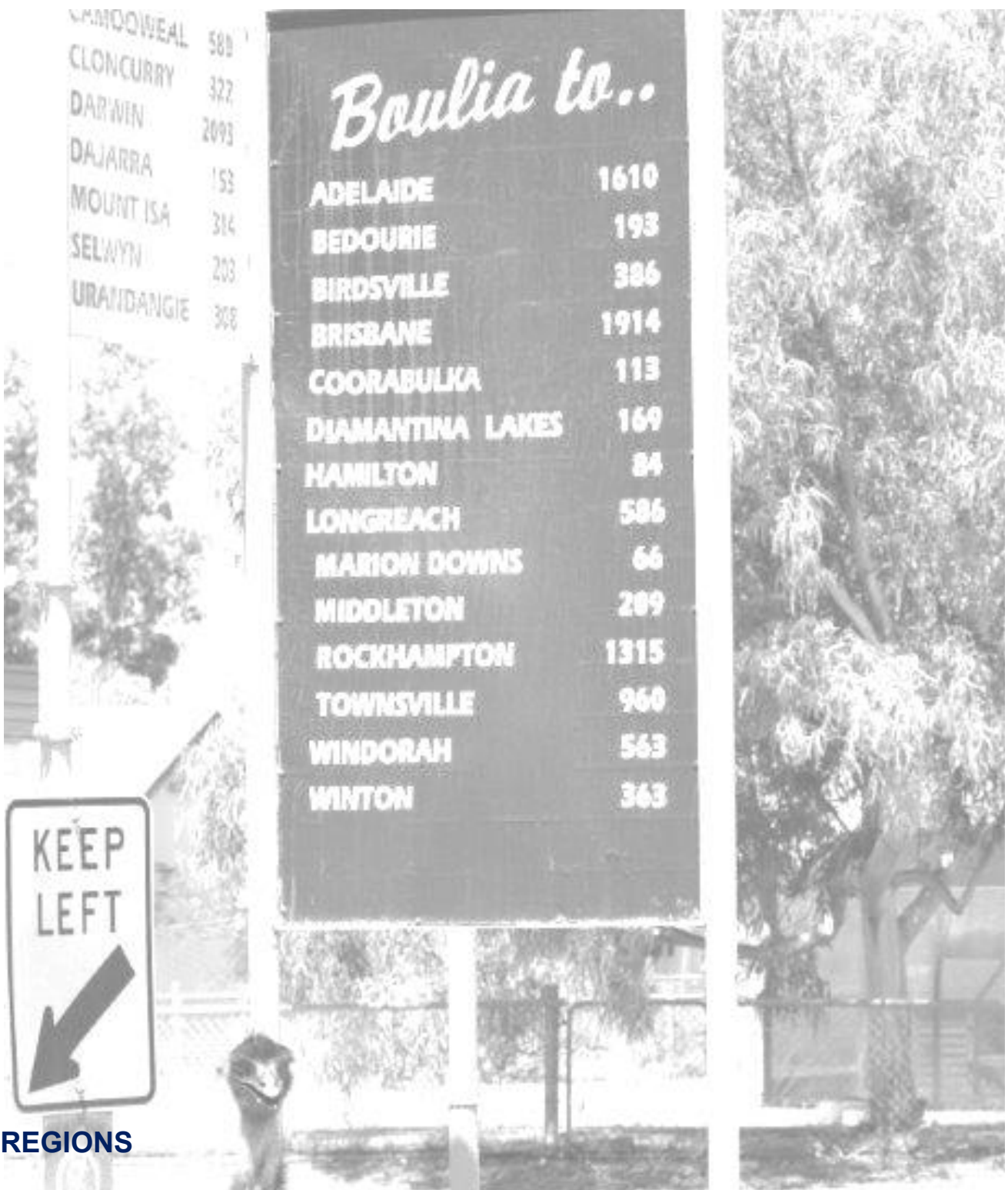
We Applaud Community Achievers

Council continues to deliver Australia Day Awards recognising contributions to the community.

Council also recognises the importance of NAIDOC week celebrations and works in conjunction with local people to deliver events during the week.



<i>Citizen of the Year</i>	Pam Forster
<i>Young Citizen of the Year</i>	Jake Britton
<i>Event of the Year</i>	Bouliia Camel Races & Bouliia Rodeo Association's Bike Sports
<i>Organization of the Year</i>	Bouliia Camel Races
<i>Young Sportsperson of the Year</i>	Chloe Girdler



REGIONS

Our Regions are Strong and Prosperous

We are members of the Remote Area Planning and Development group (RAPAD) which is constituted by six other western councils; Barcoo, Barcardine, Blackall/Tambo, Diamantina, Longreach, Winton. These groups work together for regional projects to achieve economies of scale savings.

The Council works consultatively with Outback Regional Roads Group, Outback Regional Water Alliance and Central West Regional Pest Management Group to name a few.

Council also maintains a range of community assets to improve lifestyle opportunities for the community, and has acquired land for potential development in the future for residential, rural and industrial application.

We Capitalise On Unique Regional Opportunities and Assets

Council continues to investigate economic development activities for the community including the further sealing and development of the Donohue Highway which forms the eastern part of **Australia's longest shortcut – The Outback Way** which links Winton in Queensland with Laverton in Western Australia.

Council have membership with the Outback Queensland Tourism Association representing western Queensland.



ECONOMY

Diversification of Economy

Council is actively seeking opportunities for diversification of the local economy with a new proposal for the industrial land near the airport to be developed once the Indigenous Land Use Agreement (ILUA) terms are finalised. The finalisation of the acquisition of land on the Selwyn Rd, the airport industrial land and a small parcel of residential land behind the school will see future development become a reality which will enable Boulia to expand when ready.

Central Petroleum continue to lease the Council owned depot ready to take advantage of an increase in oil price.

PEOPLE and PLACES

Older People are Respected and Valued

The Annual Senior Citizens Christmas lunch has become a favourite which is arranged by Boulia Shire acknowledging the valuable contribution which is made by these elders of the community.

Council also supports the Queensland Country Women's Association and the older residents of Boulia with the annual Christmas Picnic Lunch Hampers.

Council have put a proposal to the Federal Government to develop a Wellbeing Centre in the grounds of the Clinic to be a focal point for visiting service providers enabling increased access without the need to travel.

This same building will also serve as a training centre for health services to improve delivery of preventative and diversion programs.

INFRASTRUCTURE

Infrastructure Fits Changing Population and Demographics

Boulia has a relatively stable population but without proper planning and sufficient thought being put into the future we could be left wanting. To this end we are reviewing the long term financial plan in conjunction with the development of a complete Asset Management system incorporating Asset management Plans for Road, Water, Sewerage, Building, Footpaths, Open Spaces, Community facilities, and Aerodromes.

The Boulia Town Plan is due for review this year which is a requirement every 10 years. The initial work with the town Planners and Councillors has been completed and the following stage which is community consultation will be completed early 2018.



VISITOR ATTRACTIONS



- Vibrant Skies
- Sparkling Evening Stars
- Spectacular Sunsets and Sunrises
- Natural Landscapes
- Native Bird Watching
- The Waddi Trees
- Burke River
- Pitta Pitta Corroboree Tree
- Self-drive Loops



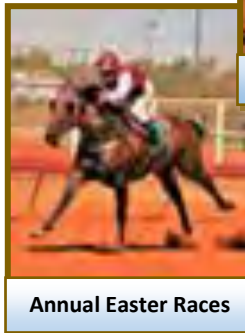
Annual Easter Campdraft



Annual Camel Races



Annual Easter Rodeo



Annual Easter Races

- Old Police Barracks
- Min Min Hotel Ruins
- Hamilton Hotel Ruins
- Historic Gravesites
- Georgina River
- The Red Stump

Stonehouse Museum Complex including a Marine Fossil Display

Bouliia Sports and Aquatic Centre

- Min Min Encounter Visitor Information Centre
- Min Min Light Mystery/Show

COMMUNITY SERVICES

Thanks to several sources of funding in 2016-2017 from the State Government, Foundation for Regional and Rural Renewal and RAPAD, the Council was able to implement some wonderful events and upgrading of facilities.



The Boulia Shire Hall rocked out to the yesteryear songs of ABBA with **an ABBA Tribute band** from Sydney.

The not **Kath and Kim comedy team** made an appearance at the Sports Centre to do a community show.

The **gas grills and new floor covering for the racecourse kitchen** were installed late in 2016.



Howard's Cottage

A new **disabled access ramp and verandah** were added to Tom Howard's cottage at the museum grounds.

A **unisex disabled toilet** has been installed at the museum grounds

Two **disabled toilets** were installed at the racecourse and a disabled access ramp to the shed.

Funding from this year will enable a **skate park and water bubbler park** to be installed in late-2017.

New **roadside signage** promoting Boulia and its' attractions has been added on the main approaches to Boulia.

COMMUNITY SERVICES: Library

Boulia Shire Council provides a modern, welcoming public Library which is open five (5) days each week Monday to Friday, from 1.30pm-5pm.

It has a *private area set aside for community meetings.*

The Library offers many services to the community such as:

- Borrowing / lending of books, audio tapes, DVDs
- Free swap books
- Craft / reading time
- Holiday activities
- Free internet access
- A play room for toddlers / younger children
- Printing, copying and scanning
- Faxing/e-mailing
- Laminating



First Five Program

It is our ongoing mission to provide and maintain a high quality of customer service; and facilities that encourage a secure, interactive and progressive community lifestyle.

TOURISM: Min Min Encounter



The Min Min Encounter and Visitor Information Centre continues to promote the Shire to all visitors. Tourism Staff attend consumer trade shows in Queensland and interstate annually as well as tourism workshops and meetings.

There is free WIFI available at the Min Min and visitors can relax in comfortable seating, have coffee and catch up with their news from home.

The area can also be hired for small gatherings such as book signings or art shows.

1 July 2016 – 30 June 2017 Statistics	2016/2017	2015/2016
Min Min Encounter sales	\$150,583	\$147,746
Min Min Encounter visitors	7458	8308
Min Min Encounter Min Min Light show attendees	4485	4686

A new frontage was designed, and installed on the front of the Min Min Encounter which depicts the first recorded story of the Min Min light sighting by the exhausted stockman.

TOURISM: Stonehouse

1 July 2016 – 20 June 2017	2016/2017	2015/2016
Stonehouse visitors	4140	3388

The Stonehouse cottage and museum continues to garner interest with the visiting public. The grounds are often used for events such as Heritage Week or special themed occasions.

Tom Howard’s cottage in the museum grounds has had a new verandah and ramp added to it enabling visitors easier access to the exhibits housed in there. New cement paths and disabled unisex toilet have increased the usability of the facilities.



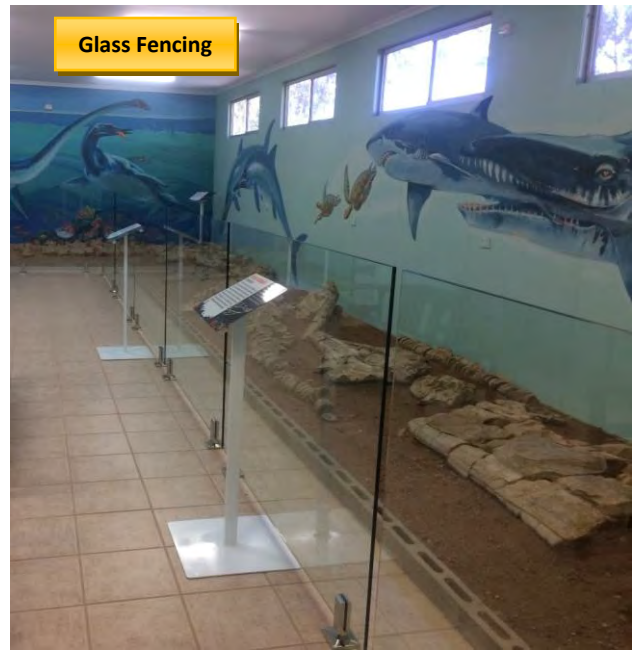
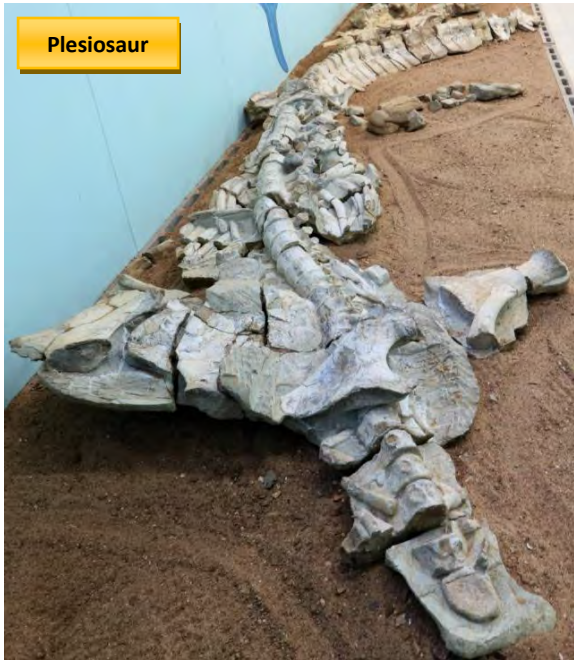
TOURISM: Boulia Marine Reptile Fossil Display

The latest addition to the Reptile Display was unveiled at a special event in April 2017. This was “Percy” the Plesiosaur, so named by one of the local school children. This Plesiosaur is a unique find in Australia as it is 80 percent complete, and was the last fossil excavated by the late Dick Suter.

The Ichthyosaur fossils are one of Australia’s if not the worlds’ best displays.

Glass fencing was installed inside the fossil shed to enable better viewing of all the exhibits, and new information signage has been erected.





TOURISM: Boulia Sports and Aquatic Centre

The Boulia Sports and Aquatic Centre has been the venue for many meetings and workshops whilst the community hall has been getting remodelled.

School holiday activities continue to please and the well-equipped gymnasium is frequented.

Funding has been successful in early 2016 to enable a new shade cover to be installed over a third of the swimming pool.



Work begins on the Sports Oval



Planting of surface grasses at the Boulia Oval located on the south - eastern side of the Boulia Sports and Aquatic Centre.



Sports Oval after resurfacing, and planting of grasses.

WORKS AND SERVICES

The 2016- 2017 financial year has been a busy and productive year in terms of activities undertaken by the Council Works Crews and Contractors.

Flood Damage and our Roads System

A significant amount of flood damage work in the shire has been repaired by local contractors.

January 2015 event valued at \$4,831,299 completed

January 2016 event valued at \$236,611 completed

February 2016 event valued at \$2,300,053, works are well advanced

June 2016 event valued at \$1,486,913, works are well advanced

September 2016 event recently approved at \$1,625,911, works will commence early in 2018.

Donohue Highway

Total unsealed: 119.3 kilometres



Total sealed: 119.4 kilometres



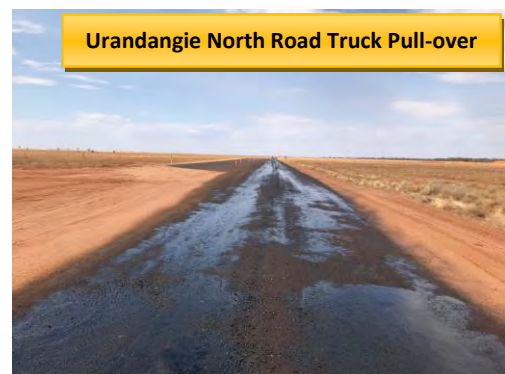
This year has seen the completion of the \$8m funding over 3 years on the Outback Way (the last \$2m was in 2016/17). This project has directly resulted in 47.5km of additional sealing works on the Donohue Highway which has allowed Council to reach the outstanding milestone of half the road now being sealed (Bouliia - Northern Territory Border). In addition to the new construction works, maintenance activities such as reseals and pavement grading have been completed throughout the year.

Truck Pullover Areas

Construction has commenced on four truck pullover bays located on the Selwyn Rd, Coorabulka Rd, Urandangi North Rd and Donohue Highway. The pullover bays will be completed in the 2017/18 financial year.

Bridge Renewal Works

Bridge maintenance works have been carried out on the Selwyn Road and Donohue Highway. Works included desilting, guardrail maintenance, structural repairs, and patching on the approaches.



The Main Roads Network

Works on the Main Roads network entailed:

General maintenance tasks such as sign and guide post replacement	\$ 334,665.70
Edge repair works and patching	\$ 161,048.26
Replacement/ repairs to grids	\$ 154,240.00
Weed spraying	\$ 48,680.00
Bitumen reseals	\$1,435,698.00
Pidgeon Creek culvert reconstruction	\$ 262,885.20
Pave and Seal at Marion to complete the sealed link between Boulia and Bedourie	\$1,051,859.90
Total	\$3,449,077.06

Sewer Works

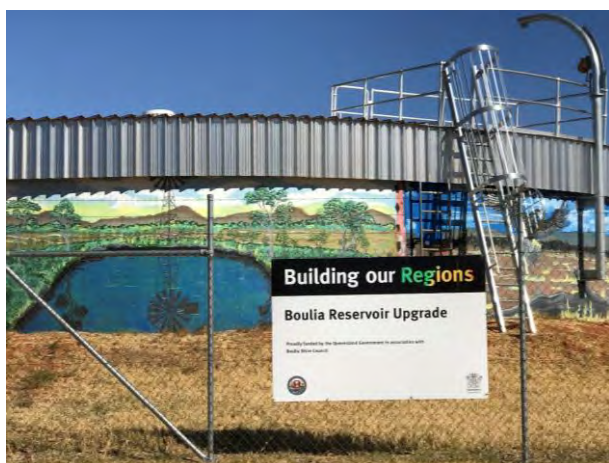
Fifty per cent of town's Sewer realigning have been successfully completed. It wouldn't have been possible without Local Government Grants and Subsidies Program from the Department.

During the year all the sewer manholes were inspected, raised as required and painted in preparation for sewer relining of the remaining network towards the end of 2017.

Sections of the town sewer network that are unable to be relined have been dug up and replaced near the pump station. These were known trouble spots and were responsible for the majority of the blockages.



Water Works



The ground level reservoir roof was replaced which will provide improved outcomes for water quality and public health. In addition, materials have been ordered to construct a raw water manifold to allow the installation in the future of a chlorine disinfection system.

During the year the water mains were air-scoured as part of a regional collaboration with six other RAPAD councils in western Queensland. These works involved cleaning the mains with high pressure air and water to remove built up sediment and algae.

A de-silting exercise was conducted on the main water storage tank removing many years of sediment. This project was also a regional collaboration with the RAPAD group of councils.



Stormwater

Materials were purchased to undertake some repairs to cross road, stormwater drainage culverts. Works will be completed in late 2017.

Footpaths around town



Recently, extensive footpath works were undertaken throughout the town. The works involved replacement of footpaths in poor condition and the installation of new footpaths at key areas. New accessible ramps in these areas have also been constructed. Nearly 400m of new/replacement footpaths have been completed including the link to and from the caravan park to town also with the provision of solar lighting along this footpath.

Robinson Park Upgrade

Works have commenced at Robinson Park for the Skate Park. (The works will be completed in late 2017.) Robinson Park's re-design includes wheelchair accessible footpaths and BBQ area, a new amphitheatre, and new playground equipment.



Pool Shade Structure and Splash Park

Procurement has been completed, and a contractor engaged to complete the pool shade structure and splash park. Works will be completed July 2017.

The new structure is a solid structure which covers the pool on each side, and will also provide shade to the newly designed splash park.



New Depot Office

Procurement has been completed and a contractor engaged to complete the New Depot Office. Works will be completed late 2017.

This project has been designed to provide modern, clean office facilities within the Depot precinct. The newly appointed Director of Works and Operations will be based there.

New Jockeys Change Room

Procurement has commenced on the new Jockeys Change Room located at the racecourse. Works will be completed late 2017.

This project will see a long overdue improvement in facilities which will meet racing standards.

Work Camp

The work completed this year with the help of this crew has been nothing short of astounding. We are grateful to have this opportunity to complete things which would ordinarily be out of our grasp.

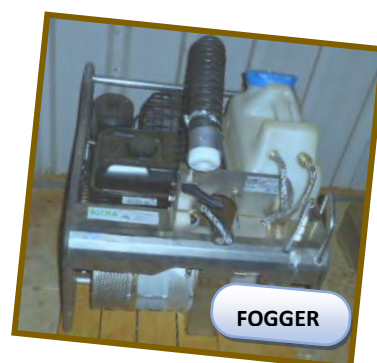
Work Camp Crew have:

- designed and constructed the disabled ramp at the Racecourse
- completed fencing
- mowing for the elderly
- maintenance at the cemetery
- painting the guttering in the main street –

to list a few of their achievements during their visits to Boulia.

Plant Replacement

PLANT DESCRIPTION	\$ (GST excl)
Fogger Machine	\$ 6,030.00
Kubota Ride on Mower	\$ 15,329.09
Kubota 4X4 Cab Tractor	\$ 46,024.18
Isuzu FRR110260 Long Wheel Tip	\$103,658.77
Concrete Truck FXZ1500	\$173,064.77
Toyota Hilux 4X4 Ute	\$ 51,348.42
Toyota Hilux 4X4 Ute	\$ 51,348.42
Toyota Hilux 2WD Ute	\$ 27,513.03
Toyota Landcruiser Prado GX	\$ 62,116.23
Toyota Hilux 4X4 Extra Cab	\$ 53,536.52
Total	\$589,969.43



Council instigated an informal Plant Committee to review Council's plant and equipment purchases and usage. The emphasis is on value for money with future work plans and needs reviewed on a quarterly basis. Through this process the group identified the need which was ratified by Council.

STATUTORY REPORTING



(L – R): Councillor Allan Robinson, Councillor Rebecka Britton, Mayor Eric Britton, Chief Executive Officer, Ms Lynn Moore, Councillor Sam Beauchamp, Councillor Brook McGlinchey

Council Meetings

Elected members form the decision-making body of Council, and matters for consideration are directed through regular Council meetings. Ordinary Meetings of Council are held approximate to the third Wednesday of every month. Special Meetings are convened where necessary to consider specific items such as budget, major projects and future strategic direction.

Like Ordinary Meetings, Special Meetings comprise all members of Council and are called as and when required to attend to any urgent business of Council. All meetings are open to the public, unless Council resolves, under Section 275 of the Local Government Regulation 2012, that a meeting be closed. Council, from time to time, needs to discuss matters such as contracts, staff, industrial and legal proceedings 'in confidence' and closes that part of the meeting to public.

Public notice of days and times of meetings is given each month and copies of the agenda for each meeting are available for public inspection at Council's Administration Centre (Herbert Street, Boulia) or on the Council's web site at least two days prior to each scheduled meeting.

COUNCILLORS: Meetings Attended [s 186(c)]

Meeting date	Mayor	Deputy Mayor	Councillor	Councillor	Councillor
	Eric (Rick) Britton	Sam Beauchamp	Allan Robinson	Brook McGlinchey	Rebecka Britton
20.07.2016	1	1	1	1	1
31.08.2016	1	1	1	1	1
23.09.2016	1	1	1	1	1
26.10.2016	1	1	1	1	x
30.11.2016	1	1	1	1	1
16.12.2016	1	1	1	1	1
18.01.2017	1	x	x	1	1
22.02.2017	1	1	x	1	1
20.03.2017	1	1	x	1	1
19.04.2017	1	1	1	1 (teleconference)	1
02.06.2017	1	1	x	1	1
21.06.2017	1	1	1	1	1 (*)
TOTAL	12	11	8	12	11

(*) At the Ordinary Meeting of Council on 21 June 2017, Councillor Rebecka Britton commenced her role as Deputy Mayor

COUNCILLORS: Remuneration and Superannuation [s 186(a)]

Name	Role	Travel	Remuneration	Employer Superannuation	Total
Eric (Rick) Britton	Mayor	\$.....	\$83,736.52	\$10,055.97	\$93,792.49
Sam Beauchamp	Deputy Mayor	\$ 262.50	\$34,688.71	\$ 4,165.87	\$39,117.08
Rebecka Britton	Councillor	\$ 900.00	\$26,718.17	\$ 2,605.17	\$29,323.34
Brook McGlinchey	Councillor	\$.....	\$25,520.24	\$.....	\$26,421.14
Allan Robinson	Councillor	\$.....	\$24,537.21	\$ 353.88	\$24,891.09

(*) At the Ordinary Meeting of Council on 21 June 2017, Councillor Rebecka Britton commenced her role as Deputy Mayor.

COUNCILLORS: Expenses Incurred by and Facilities Provided to each Councillor [s 186(b)]

NAME	TRAVEL	ACCOMMODATION & MEALS	CONFERENCES & SEMINARS
Mayor Eric (Rick) Britton	\$8,332.10	\$6,284.90	\$5,090.75
Councillor Rebecka Britton	\$1,267.20	\$ 895.37	\$1,845.45
Councillor Sam Beauchamp	\$.....	\$ 535.00	\$.....
Councillor Brook McGlinchey	\$.....	\$.....	\$.....
Councillor Allan Robinson	\$.....	\$.....	\$.....
TOTAL	\$24,250.77	\$9,599.30	\$7,715.27

NAME	CONFERENCES/WORKSHOPS/MEETINGS ATTENDED
Mayor Eric (Rick) Britton	RFCS Meeting, Outback Highway AGM, LGAQ Annual Conference, RAPAD Meetings (Quarterly), Elected Member Training, Department of Local Government Induction Training, WQLGA Conference, RDA, IQRAP, SES, Rural Fires, ALGA, ORRTG, ORWA, CWRPMG
Councillor Rebecka Britton	Elected member training, WQLGA Conference, OQTA, Department of Local Government Induction Training, ARTN, Housing Committee, RADF, RAPAD, ARTOUR
Councillor Sam Beauchamp	LGAQ Annual Conference, Elected member training, WQLGA Conference, SES, ALGA, Department of Local Government Induction Training, Plant Committee, Boulia Historical Society
Councillor Brook McGlinchey	Elected member training, WQLGA Conference, Department of Local Government Induction Training, Housing Committee
Councillor Allan Robinson	Elected member training, Department of Local Government Induction Training, WQLGA Conference

COUNCILLORS: Committee Representation

Councillors have individual responsibilities with one or more of these groups who they represent on your behalf:

EXTERNAL COMMITTEES	REPRESENTATIVE/S
Outback Highway Development Committee - <i>Representative</i> - (OHDC)	Mayor Eric (Rick) Britton, Councillor Brook McGlinchey, Councillor Allan Robinson
Remote Area Planning and Development Board - <i>Board Member</i> - (RAPAD)	Mayor Eric (Rick) Britton, Deputy Mayor, Councillor Rebecka Britton
Outback Regional Roads and Transport Group – <i>Representative</i> (ORRTG)	Mayor Eric (Rick) Britton, Councillor Allan Robinson
Outback Regional Water Group - <i>Representative</i> (ORWG)	Mayor Eric (Rick) Britton, Deputy Mayor
Central West Regional Pest Management Group <i>Representative</i> (CWRPMG)	Mayor Eric (Rick) Britton, Councillor Brook McGlinchey
Local Disaster Management Group – <i>Chairperson</i> (LDMG)	Mayor Eric (Rick) Britton, Deputy Mayor
Local Disaster Management Group – <i>Deputy Chairperson</i> - (LDMG)	Deputy Mayor, Councillor Brook McGlinchey
Inland Queensland Road Action Plan Group - <i>Representative</i> - (IQ-RAP)	Mayor Eric (Rick) Britton, Councillor Allan Robinson
Western Queensland Local Government Association <i>Representative</i> -(WQLGA)	Mayor Eric (Rick) Britton, Councillor Allan Robinson, Councillor Rebecka Britton
Australian Local Government Association <i>Representative</i> - (ALGA)	Mayor Eric (Rick) Britton, Councillor Rebecka Britton
Far West Alliance – Tourism Barcoo, Boulia, Diamantina - <i>Representative</i>	Councillor Rebecka Britton, Mayor Eric (Rick) Britton
Outback Queensland Tourism Association - - <i>Representative</i>	Cr Rebecka Britton, Councillor Brook McGlinchey
Boulia Historical Society	Deputy Mayor, Councillor Brook McGlinchey
Housing Committee	Councillor Brook McGlinchey, Councillor Rebecka Britton
Audit Committee	Mayor Eric (Rick) Britton, Deputy Mayor
Modern Award /Enterprise Bargaining Committee	Mayor Eric (Rick) Britton, Deputy Mayor
Plant Committee	Councillor Allan Robinson, Deputy Mayor

Senior Management Remuneration

The following information is listed in increments of \$100,000 of the Senior Management of Bouliia Shire Council for the 2016 -2017 financial year.

NUMBER OF POSITIONS	\$'s
Nil	\$ 200,000 - \$ 300,000
Two	\$ 100,000 - \$ 200,000

Particular Resolutions [s 185]

Capitalisation Thresholds [s 206(2)] of the Local Government Regulation

Pursuant to section 185 of the Local Government Regulation 2012, it is reported that no resolutions were passed under section 206(2) of the regulation. This provision deals with any resolutions passed that sets an amount for each different type of non-current asset. The notation of how Council deals with this is listed in Note 12 in the financial statements.

All items of plant and equipment with a total value of less than \$5000, and infrastructure assets and buildings with a total value of less than \$10,000 are treated as an expense in the year of acquisition.

All other items of property, plant and equipment are capitalised.

Expenses Reimbursement Policy [s 250(1)] of the Local Government Regulation 2012

Pursuant to section 185 of the Local Government Regulation 2012, it is reported that in April 2016, Council reviewed its Councillor Expenses Policy No. 111. Council passed a resolution pursuant to section 250(1) of the Regulation, however, no additional entitlements or provisions were added to the policy in 2017. The policy was merely reviewed as part of a general policy review.

This policy will provide the guidelines and procedures for the reimbursement of Councillors for expenses incurred in attending to and discharging their official duties as representatives of Bouliia Shire Council. A copy of the policy is available from Council's Website.

Conduct and Performance of Councillors

In accordance with section 186 (d) (e) of the Local Government Regulation 2012, the following is provided involving disciplinary action for misconduct taken by a regional conduct review panel:

DESCRIPTION	NUMBER
The total number of orders and recommendations made under section 180 (2) or (4) of the Act	Nil
Total number of orders made under section 181 of the Act	Nil
The name of each Councillor for whom an order or recommendation was made under section 180 of the Act or an order was made under section 181 of the Act	Nil
A description of the misconduct or inappropriate conduct engaged in by each of the Councillors	Nil
A summary of the order or recommendation made for each Councillor	Nil

In accordance with section 186(f) of the Local Government Act 2009, the following is provided involving disciplinary action for misconduct taken by a regional conduct review panel:

DESCRIPTION	NUMBER
The number of complaints about the conduct or performance of Councillors for which no further action was taken under section 176C(2) of the Act	Nil
The number of complaints referred to the department's Chief Executive under section 176C(3)(a)(i) of the Act	Nil
The number of complaints referred to the Mayor Eric (Rick) Britton under section 176C(3)(a)(ii) or (b) (i) of the Act	Nil
The number of complaints referred to the department's Chief Executive under section 176C(4)(a) of the Act	Nil
The number of complaints assessed by the Chief Executive Officer as being about corrupt conduct under the Crime and Corruption Act	Nil
The number of complaints heard by a regional conduct review panel	Nil
The number of complaints heard by the tribunal	Nil
The number of complaints to which section 176C(6) of the Act applied	Nil

Administrative Action Complaints

In accordance with section 187 of the Local Government Regulation 2012, Council makes a genuine commitment to dealing fairly with administrative action complaints. This is achieved through the adoption of policies and procedures designed to provide confidence in Council's ability to provide feedback and deal with complaints in a fair and equitable manner. The following particulars are provided:

DESCRIPTION	NUMBER
Total number of administrative action complaints made to the local government	Nil
Total number of administrative action complaints resolved by the local government under the complaints management process	Nil
Total number of administrative action complaints not resolved by the local government under the complaints management process	Nil
Total number of administrative action complaints under paragraph (a)(iii) that were made in a previous financial year	Nil

Overseas Travel s.188

No Councillors or employees of Council undertook any overseas travel during the financial year.

Expenditure on Grants to Community Organisations [s.189(a)]

The following expenditure on grants to community organisations were made during the financial year:

GRANTS TO COMMUNITY ORGANISATIONS	PURPOSE OF ALLOCATION	AMOUNT (\$)
Abba Community Concert	Venue and equipment	1,100.00
Boulia Camel Races	Venue, bus and plant hire, labour and stores	66,763.29
Boulia Regional Arts Council Inc	Venues	195.00
Boulia State School	Venue and bus hire	3,644.00
Boulia Community Services	Venue hire	338.00
Assembly of God Church	Venue and equipment	693.00
Queensland Country Women's Association	Venue hire and photocopying	298.00
Boulia Golf Club	Bus hire	240.00
Boulia Turf Club	Venue and Bus Hire	2,550.40
Easter Carnival (Racing, Rodeo and	Venue, Bus Hire	15,822.31
Donations under \$1,000	Various requests for community benefit	1,1247.00
Total Contributions to Community Organisations		\$ 92,891.00

Expenditure from each Councillor's discretionary fund [s.189(b)]

The Boulia Shire Council does not have any Councillor's discretionary funds.

Reserves and Controlled Roads

The Boulia Shire Council controls:--

- (a) Forty(40) parcels of land totalling 22,633.6 hectares that are reserves under the Land Act;
- (b) No roads that Council does not own.

Changes to Tenders

An invitation to change tender under s.228(7) was issued during the year:

TENDER No	TENDER DESCRIPTION	ADDENDUMS
T2016/17-1	Spray Bituminous Products	No.1 - Amendment to Schedule No.2 - Amendment to Schedule No.3 - Amendment to Schedule No.4 - Amendment to Schedule
T2016/17-2	Supply, Delivery and Pre-coating Cover Aggregate	No.1 - Amendment to Schedule No.2 - Amendment to Schedule
T2016/17-9	Pool Shade Structure	Addendum No.1 - Additional Details

FIVE (5) YEAR CORPORATE PLAN s.190(a)

Council has adopted the five year Corporate Plan for the period 2015-2019.

Highlights of the strategies completed during the financial year are set out in the following pages in the CEO Report on the Corporate Plan Progress.

Environment

Preserve the pristine natural resources of the Shire by managing the environment in a sustainable manner.

Social

Maintain the quality of life by providing facilities and resources that support community needs.

Economic

Foster a sound economic base to enhance the prosperity of the Shire which supports growth.

Governance

Effectively and efficiently manage Council legislative responsibilities

Annual Report - Operational Plan - Work Completed

Officer	What Output	How Activity	Work Completed	% Completed	Report Date
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Environment

Preserve the pristine natural resources of the Shire by managing the environment in a sustainable manner

Water - Provision of an abundant quantity of quality water.

Ongoing membership with Outback Regional Water Group to take advantage of economies of scale savings in infrastructure and maintenance.

Mayor	Strengthening regional relationships within the seven RAPAD councils by actively supporting regional objectives for water treatment.	Attendance at the meetings via teleconference and in person to lobby for increased regional cooperation to reduce costs for smaller councils.	Quarterly face to face meetings and monthly teleconferences keep the group on track. The group have developed the Strategic Implementation Action Plan which is a 5 year plan focussing on water - the source, treatment, distribution, capture, sewerage treatment and sewerage discharge.	100	30/06/2017
ENGR	Water regulations are complied with and economies of scale can be utilised while working with the RAPAD group of councils.	Attendance at the Outback Regional Water Group technical group meetings on behalf of Boulia Shire Council to secure the best outcomes for Boulia's water supply.	Joint projects within the RAPAD group have generated significant savings for the council for main scouring, reservoir cleaning project and the installation of a new reservoir roof.	100	30/06/2017

Sewerage and Waste - Provide sustainable and environmentally sound sewerage and waste services within the shire.

Develop and review management of waste disposal services to the community

RUS-Town	Boulia and Urandangi refuse collection is at a high standard, complies with legislation, decreases costs whilst still complying with environmental regulations	Operations of refuse collection operations in Boulia & Urandangi maintained at a high standard.	Recent inspections by the EPA have identified several areas which we need to address to maintain our licence due to changes in legislation.	80	30/06/2017
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Environment and Natural Resources - Actively maintain practices which ensure environmental sustainability

Actively support the Regional Bio-Security group and maintain pest management plans and strategies

RLPO	Implement the Regional Bio-security Plan as endorsed by Boulia Shire council.	Bio-Security Plan implemented in conjunction with Council's RLPO's and CWRPMG and Bio-security.	New agreement is being presented through Bio-Security which RAPAD is reviewing to ensure we do not re-invent the wheel as RAPAD already had adopted the Central West Regional Pest Management Plan.	70	30/06/2017
RLPO	Conduct regular wild dog baiting programs	Twice yearly baiting programs to be completed	1080 baiting completed as required by landholder requests.	100	30/06/2017

Support initiatives for future Stock Route Management under the guidelines of the Department of Natural Resources

Officer	What Output	How Activity	Work Completed	% Completed	Report Date
RLPO	Boulia Stock Route Policy is developed covering travel permits, water agreements, leases and maintenance of infrastructure which also covers pest weed and feral animal control.	Monitoring of stock routes in accordance with the policy	Submission prepared and submitted with the Mayor lobbying to have an onsite visitation completed. Stock Route Management Parliamentary Committee were invited to visit Boulia to see first hand the limitations of the policy in remote western Queensland. The bill was rejected and will be reviewed.	100	30/06/2017

Plan, develop and promote appropriate eco-tourism ventures.

CSM	Tourism opportunities are in line with the Three Way Alliance and support increased visitation in Boulia.	Famils conducted within the Three Alliance partners to improve knowledge of the entire Western Corridor.	Famils completed in September to Barcoo. Joint visitation to caravan and camping shows with Alliance partners. Joint attendance with the Far West Alliance was completed in Feb 2017.	100	30/06/2017
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Planning and Development - Facilitate land and infrastructure development that meets the needs of the community

Develop an Open Space Plan which meets the needs of the community for Boulia and Urandangi

DWO	Use of the town parks meet the needs of the community and are user friendly	Plan developed in conjunction with the community for the facilities in each of the town parks.	Funding submission to be prepared for design and upgrade of Robinson park and Urandangi open space areas. Community meeting held with limited input. Design proposal to be completed with W4Q funding enabling commencement of the project.	50	31/03/2017
DWO	Use of the town parks meet the needs of the community and are user friendly	Plan developed in conjunction with the community for the facilities in each of the town parks.	Design and upgrade of Robinson park and Urandangi open space areas. Design proposal is completed with W4Q funding enabling commencement of the project.	50	30/06/2017

Complete a review of future land developments in conjunction with Boulia Town Planning Scheme and Native Title implications.

CEO	Establish an agreement with the Pitta Pitta people to facilitate the acquisition of Native title land and release of additional land for development	Agreement signed between Council and Pitta Pitta group	Several parcels of land which have been under negotiation since 2010 have now had Titles issued and the land is now in councils name ready for future development when funds/ demand warrants progression. Further negotiations to be progressed for the airport industrial land extension.	90	30/06/2017
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Identify flood free town allotments and Industrial Sites to encourage settlement.

DWO	Land in Boulia is identified for potential sale	Existing land which is able to be sold is made available to the general public.	House at 8 Mulligan Street has been identified for sale by tender which closed 27th February 2017. As no tenders were received a further revaluation is to be sought to enable council to sell on the open market.	100	30/06/2017
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Average Percentage Work Completed for this Triple Bottom Line Group

92.8%

Officer	What Output	How Activity	Work Completed	% Completed	Report Date
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Social

Maintain the quality of life by providing facilities and resources that support community needs.

Disaster Management - Provide coordinated and resourced delivery of emergency services.

Ensure adequate disaster management planning and awareness are supported by using local knowledge and regular meeting attendance.

CEO	Identify extent of equipment and personnel that may be used in emergency situations.	Updated equipment list provided to District Disaster Management Group	Slide on fire tenders received and stored at the SES depot. All Terrain vehicle for the SES Boulia group has been received with trailer as part of grant funding from SES and also by council. Updated lists advised to DDMG.	100	30/06/2017
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Document 'local knowledge' on flood events with a focus on rural property information.

CSM	General public are aware of what to do in an emergency and who to contact	Annual campaign to 'Get Ready' for the storm season \$5000 budget	Get Ready campaign - first aid kits ordered (60) for distribution.	100	30/06/2017
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CEO	Records of local flood and emergency events which can be used for future projection / information	Accurate records kept of all event activations through LDMG with information available to DDMG Mt Isa	18th January 2017 activation meeting held with notes on activities completed Six (6) activation meetings held during this year	100	30/06/2017
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Lobby to improve UHF and Mobile Phone coverage by provision of additional towers

CEO	Improved communication throughout the shire for residents and travellers.	Identification of all areas which are deficient in mobile coverage. Prioritised listing of those identified areas with applications submitted when opportunity arises.	ADSL+2 exchange upgrade in Boulia - negotiations completed with funding provided by council and LGAQ to assist with the implementation. Upgrade expected to be completed Aug 2017. Mobile phone coverage approved for Urandangi supported by council.	100	30/06/2017
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Implement strategies to ensure that emergency services are well resourced and have strong volunteer support.

EX-ASSIST	Emergency services have improved community awareness of the role they provide	Notices in the CCC on how to assist or volunteer to help in an emergency.	Notices and information provided in CCC for the Fire Brigade and SES	100	30/06/2017
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Education - Support the extension and enhancement of educational and training opportunities throughout the shire.

Proactively support projects which will contribute positively to education and training within the shire.

HR	Work experience apprenticeships, local employment schemes adult education programs, plant ticketing/ licensing encouraged	Support work experience intakes within budget constraints	1. Trainee in administration with funding support from the State Government. 2. Host employer agreements to be finalised to engage several Rainbow Gateway participants to obtain useful skills within a work environment.	100	30/06/2017
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Officer	What Output	How Activity	Work Completed	% Completed	Report Date
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Support the provision of scholarships, traineeships and apprenticeships as a council commitment to the future.

HR	Increased opportunities for local people to gain employment within the council.	Succession planning tool used to forecast future labour requirement of council. Contact with training organisations updated for changes in workplace financial support.	Application for the 'First Start program' completed and we were successful in obtaining a grant for \$13K to support a trainee.	100	30/06/2017
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Cultural Facilities & Services - Provide facilities for arts and cultural activities and the preservation of historic and heritage artefacts.

Utilise existing council resources to preserve Indigenous and non-Indigenous culture.

CSM	Oversee Regional Arts Develop Fund program	Committee formed which has formulated guidelines over which to operate and approves grants which are submitted for local projects.	Program availability advertised in the Channel Country Chatter, Facebook and councils web page. The committee consists of 4 community members and 2 Councillors. Funding allocated within Budget.	100	30/06/2017
CSM	Develop traditional owner signage in conjunction with Native Title owners for Native Title Projects eg. Stories / area boundaries	Assist in accordance with the ILUA to develop signage with local traditional owner input and install signage within budget	No progress made in this area. Changes to the group structure.	50	30/06/2017

Provide a library service in the shire that meets the needs of the community

CSM	Access to a wide selection of reading and library activities and materials for all sections of the community	Provide resources in the library to engage citizens. Provision for the ordering of external reading material through State Library.	The library continues to provide a wide resource to the community with free internet access and now has free wi-fi. Customer requests for library material ordered.	100	30/06/2017
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Maintain functional Community infrastructure e.g. Racecourse / Rodeo / Horse/ Sporting complex and investigate additional facilities which provide

DWO	All facilities owned by the council are utilised to the fullest capacity over their useful life.	Identify projects which will extend the life of each of the facilities	As part of the \$1.5m government drought funding allocation to drought affected communities the following has been identified: refurbish the interior of the shire hall including a new kitchen (approved/work to be completed March 2018); improvements to the racetrack fencing (completed); ; improvements to the jockey change area (approved/design finalised)	100	30/06/2017
CEO	Ensure the council provides facilities which meet community needs	Develop an Open space Plan to identify future needs of the Council facilities which relates to budget.	Funding submission completed for redesign of Robinson park open space including a skate park; redesign the children's pool into a 'bubble water park' accessible after hours when the pool is closed.	50	30/06/2017

Community Services - Provide and support improved access to services within the shire.

Provide adequate recreation facilities within the shire by developing the Open Space Plan, Recreational Facilities Plan.

RUS-Town	Provide appropriate facilities for passive recreation (well maintained parks)	Levels of service for all parks and gardens to be developed.	Levels of service to be developed with the new parks and gardens supervisor.	50	30/06/2017
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Officer	What Output	How Activity	Work Completed	% Completed	Report Date
DWO	Boulia Swimming pool shaded roof area project to be completed and installed when funding received.	Design completed and shovel ready project to be completed for submission.	Grant funding submission approved \$124,800, with \$83,200 contribution by council design of the new structure completed with tenders to be sought in Jun 2017. Estimated completion Nov 2017 with total project cost of \$208,000	50	30/06/2017
Sports	Promote the Boulia Sports & Aquatic centre.	Regular advertisements in the CCC and flyers on the activities of the sports centre.	Outside of hours access with the 3 month membership key has been successful. Removing the fee entry for local residents has not increased attendance significantly at this stage. Increased activity in the sports centre has seen an increase in children attending.	100	30/06/2017
RUS-Town	Improved access for football / cricket activities on the Boulia town oval	Grassed area to be scheduled for mowing, watering and fertilising on a regular basis	Oval improvement is ongoing with grass seed laid and new watering system purchased.	100	30/06/2017

Community Development - Support opportunities to develop the community through partnerships.

Continue support for access to reliable, affordable and appropriate power supplies, communication services to all areas within the shire

DWO	Improve essential infrastructure in Urandangi including power, water and communications.	Investigate alternative options and seek funding for power, water supply and lighting in Urandangi. Mobile Blackspot funding to be registered for locations each year.	Submission to Telstra for the first round funding for mobile blackspot funding completed and successful. We are now waiting on installation. New solar panels for the water supply have been installed at a cost of \$50,000. 12 new solar lights have now been provided for street lighting in Urandangi at a cost of \$9,600.	100	30/06/2017
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Actively support local community and non profit groups

CSM	Support local community functions e.g. Anzac Day, Australia Day etc	Organise and facilitate local groups to deliver programs for events as well as arrange Council promoted events.	Australia Day Awards were successful with a good turn out on the day. ANZAC Day celebrations well attended with breakfast provided.	100	30/06/2017
Mayor	Local events and activities supported by the Mayor and or Councillors	All local events to be attended by at least one Councillor in his/her official capacity.	Australia Day celebrations were attended by Councillor Beck Britton, Councillor Brook McGlinchey and Councillor Sam Beauchamp. Mayor Rick Britton was absent due to a fear of measles contamination after a flight from Townsville. Councillor Beck Britton travelled to Urandangi to the meet your neighbour day and presented the Citizen of the Year Award to Pam Forster as she was unable to attend due to flooded road conditions on the day.	100	30/06/2017
CEO	Local non-profit organisations supported to be able to continue with their annual events	In kind support to non-profit organisations to be continued in line with budget considerations.	Council contributions for local community events allocated total \$56,578 with a total expected budget of \$100,000. This provides assistance for events for Camel Races, Rodeo, Easter Races, QCWA and numerous other events.	100	30/06/2017

Officer	What Output	How Activity	Work Completed	% Completed	Report Date
Actively support relevant regional development organisations and groups					
Mayor	Active membership of the Outback Highway Development Committee to support future Highway between Boulia and Alice Springs/ Laverton.	Regular attendance at meetings Initiatives implemented. Feedback provided to councillors on progress. Council to nominate a Councillor to represent Boulia.	Continued efforts by this group have culminated in \$100,000,000 funding announcement from the Federal Government. From this bucket of money Boulia will also receive a further \$5m to upgrade the Outback way sections of road.	100	30/06/2017
Mayor	LDMG-Support for the group which is required to meet twice per year pre and post season and is supported by the Mt Isa Disaster Coordination Centre. It is on call for any emergency requirements.	Continued representation as the Chairperson for the Local Disaster Management Committee. Council to nominate a Councillor from the report on Committee membership.	LDMG- Mayor Rick Britton is the Chairperson, with Councillor Sam Beauchamp as the Deputy Chair. CEO Lynn Moore is the XO. A new Deputy XO is Harin Karra.	100	30/06/2017
Mayor	WQLGA-Western Queensland Local Government Association. This group meets once per year and submits motions for discussion on Council issues which will be brought for review to the Australian Local Government Association lobby group.	Motions on issues which reflect regional or local issues are collated and submitted to WQLGA for the benefit of all residents of the shire. Attendance at both the WQLGA and ALGA to promote local and regional issues. Councillor nominated.	The last meeting was in May in Barcaldine and council submitted a motion on behalf of the shire - Donohue Highway to be proclaimed a State Road.	100	30/06/2017
CEO	CWRPMG-Central West Regional Pest Management Group- The group works together to review regional progress in pest and weed management in line with new Bio-security requirements	Attendance at all meetings which are collated to occur with the RAPAD group meetings. Council to nominate a Councillor from the report on Committee membership.	Mayor Rick Britton is the nominated councillor with Councillor Brook McGlinchey as the alternate attendee. Council have endorsed the Bio-Security Plan Ver 3 Feb 2015 details of which are on the council website. Councils Rural Land Protection Officer (RLPO) also attends the groups meetings as required.	100	30/06/2017
CEO	LDMG-Support for the group which is required to meet twice per year pre and post season and is supported by the Mt Isa Disaster Coordination Centre. It is on call for any emergency situations.	Continue as Executive Officer (XO) provide support to the group, arrange bi-annual meetings and reporting functions to DDMG in Mt Isa. Council to nominate a Councillor at the annual report on Committee membership.	LDMG group met in Jan 2017 as a result of the flood activation warning in the northern part of the shire. Field exercises completed in June with the assistance of QFES and DDMG in Mt Isa and the SES Bi-annual meetings to review the LDMG manuals have been completed.	100	30/06/2017

Officer	What Output	How Activity	Work Completed	% Completed	Report Date
Mayor	RAPAD-A collusion of seven Councils - Barcoo, Blackall-Tambo, Boulia, Diamantina, Longreach, Winton and Barcaldine who work together for regional outcomes with local input.	Active involvement in this regional group by raising Boulia Shire Council issues and supporting the groups initiatives for regional improvements. Council to nominate a Councillor from the report on Committee membership.	Mayor Rick Britton is the nominated representative for RAPAD with Deputy Mayor Sam Beauchamp and Councillor Beck Britton as secondary reps. RAPAD has been instrumental in supporting the wild dog fence and its implementation of the new Finance Managers group formed to ensure legislative changes are picked up with peer support networks in place. Water Alliance achieved savings for council of over \$60,000for the town water tank cleaning and mains flushing project.	100	30/06/2017
CSM	OQTA- Support the Outback Queensland Tourism Association in recognition of the remote Western 'belt' as a tourist destination.	Membership of Outback Queensland Tourism Association to be retained with board membership to ensure structured tourism opportunities are available for Boulia. Council to nominate a Councillor at the annual report on Committee membership.	The Community Services Manager, Julie Woodhouse was nominated and elected as the Western Regions representative on the OQTA Board. It has been several years since the West had any palpable representation. Julie attends meetings as required. Councillor Beck Britton is the Councillor representative.	100	30/06/2017
Mayor	Boulia Historical Society- Council to support the group with Councillor representation.	Council to nominate a Councillor at the annual report on Committee membership.	Councillor Sam Beauchamp is the representative on this committee.	100	30/06/2017

Continue to support WORK camp opportunities for Boulia

RUS-Town	Work Camp activities completed are in line with needs of the community	Requests from town folk and school etc to be sent through to the supervisor of the work camp for action.	Excellent work completed by the work camp with a dedicated foreman in charge. Community needs are well taken care of.	100	30/06/2017
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Housing - that councils policies and plans support the provision of sufficient suitable housing to meet demand.

Develop a long and short term housing plan for the Shire, planning for future needs of the community

DCEO	Maintain affordable, staff, community and pensioner housing	Housing upgrades and maintenance completed in accordance with the annual budget.	Councils carpenter has a fully scoped work program and is working through this on a priority basis.	100	30/06/2017
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Encourage the development of water wise gardens

RUS-Town	Decrease the overall water wastage in Boulia and Urandangi by the promotion of native plants.	Parks and gardens staff to review any plantings to ensure they are water wise and suitable for Boulia climate.	The plantings in areas of our gardens either have been eaten by kangaroos or are heat affected. Further work to be completed in this area. Good flower beds noted in main street and ANZAC memorial Gardens	100	30/06/2017
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Encourage people where possible to return to Urandangi into existing housing

CEO	Increased people returning to housing available in Urandangi	Actively encourage people to move back to Urandangi into existing housing	Marmanya housing has now been vacated due to community requests which now leaves several buildings open to the elements and not monitored. These buildings are on freehold land and not council owned.	100	30/06/2017
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Officer	What Output	How Activity	Work Completed	% Completed	Report Date
Health & Welfare - Support the health providers to deliver a wide range of health care, medical services and facilities.					
Lobby the government for the continued provision of health services and the future provision of health services.					
CEO	Provide support to Boulia Health Clinic NWPHC and other health care providers	Development of the Boulia Consultation group supported.	Meetings have been held with Central West Health to support any ongoing improvements which can be assisted by the council.	80	30/06/2017
CSM	Shelf ready project for the Development of a fitness / tourism walking circuit in conjunction with appropriate staff	Identify funding sources to further develop Burke River Walkway. Continue with project as budget allows	No funding available for this type of project has been identified at this stage. Cultural heritage clearance will be completed in due course.	50	30/06/2017
CEO	Food outlets in the shire maintain high level of compliance with the Food Act.	Continue the engagement an appropriately qualified. EHO to complete appropriate inspections of food premises etc and to provide environmental health advice to council	Visit completed in March 2017 with al premises inspected as per guidelines.	100	30/06/2017
Transport Facilities - Provide parking and other transport facilities to the community.					
Continued provision of a functional aerodrome suitable to be utilised by RFDS in Boulia and Urandangi.					
CEO	Conduct a desk top emergency exercise to test emergency response procedures	Exercise completed annually.	Exercise was scheduled to occur in May in conjunction with QFES Mt Isa crews but was completed June 14 th .	100	30/06/2017
RUS-Town	Airport runway and specific lighting needs are well maintained and functional.	Regular maintenance schedule is completed	Regular maintenance runs and inspections have been completed. Recent inspection by airside services - passed.	100	30/06/2017
Lobby for the provision of more truck rest stops and turnarounds on single lane bitumen roads to Transport and Main roads.					
ENG	Truck turn arounds on single lane roads to be created where budget allows from developed identified plan.	Plan of proposed locations to be developed	Heavy vehicle truck turnaround funding has been approved with council contributing 50% of the cost of 4 pull off areas. Work has commenced and will be completed June 2017. Total project cost \$400,000 with a council contribution of \$200,000.	90	30/06/2017
Ensure that Boulia and Urandangi Airport meet the needs of the community					
DWO	Improved economies of scale with the early identification of scheduled maintenance requirements for Boulia and Urandangi airports.	Develop Regional Airport Management plan.	Regional Airport Management Plan has now been completed and adopted by council with the plan used to support funding applications and identify scheduled maintenance work required.	100	30/06/2017
Average Percentage Work Completed for this Triple Bottom Line Group				97.7%	

Officer	What Output	How Activity	Work Completed	% Completed	Report Date
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Economic

Foster a sound economic base to enhance the prosperity of the shire which supports growth.

Infrastructure - Develop, improve and maintain infrastructure to meet the needs of the community.

Develop and maintain infrastructure that is functional and sustainable which is used for community functions and events.

DWO	Continue a maintenance regime for Council air-conditioning plant	Regular program prepared and implemented by Dec 2017	Programmed maintenance plan is now in place.	100	30/06/2017
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Lobby for the continued upgrading of urban footpaths through TIDS funding via the Outback Regional Road Group.

RUS-Town	Continue support for WORK camp facility at Boulia	Assistance provided with plans for work submitted to improve township	Excellent work completed by the work camp with projects identified that benefit the town.	70	30/06/2017
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ENGR	Prepare 20 year plan to maintain, upgrade and build Boulia footpaths system.	Footpaths to be upgraded in accordance with budget and 20 yr plan	Increased funding from TIDS budget of \$160,000 will be focussed on existing footpaths upgrade with strategic new footpaths to 'heavy' use areas. Work to be completed June 2017	90	30/06/2017
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Mayor	Active lobbying within the ORRG group to increase funding for footpaths under the TIDS program	Attendance at ORRG meetings with local projects submitted for consideration.	New funding for \$160K under the TIDS program has been received with work being completed under the tender process to be completed by June 2017	100	30/06/2017
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Roads - to have road infrastructure that meets community needs.

Continue to lobby the government for the inclusion of day labour, plant and equipment usage within the NDRRA Flood damage policy.

CEO	Support the ongoing push for NDRRA recognition for Day Labour for Boulia Shire as a competitive option for road construction.	Documentation to be sent as support for Mayors political campaign on council's workforce as a competitive option.	This is being taken up by RAPAD and LGAQ on a political level with success achieved for an event occurring in 2017 due to the impact of Cyclone Debbie. It is a temporary measure with a full revue being undertaken in the future.	100	30/06/2017
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Support the Outback Highway Development Council and the declaration of the Donoghue Highway as a State Road under the Main Roads Act.

Mayor	That the Donoghue Highway is declared a State Road as the last section of the Outback Highway which is improved, controlled and maintained by a Local Government Council.	Issue- that this section of road is pushed forward as a potential failure hotspot in the future due to the limited ongoing capability of a local council to maintain the bitumen sealing work.	Further funding announced (\$5m) in Dec 2016 will support the push for this road to be included as a State Road in the future.	90	30/06/2017
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The Roads Asset Management Plan is being effectively implemented to maintain and improve the safety of the shire road network.

ENGR	That the shires road networks are managed effectively with value for money outcomes achieved.	Road register and plans are approved by the council and regular monthly reports are received by council on work performance and achievements.	Monthly reports including Gantt Charts are provided which detail approximate dates and which work crews will be working. Budget allocation is monitored through finance with tendering process used as required.	100	30/06/2017
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Officer	What Output	How Activity	Work Completed	% Completed	Report Date
Implement an appropriate WH&S -Quality Assurance system.					
WH&S	Staff and managers have a clear understanding of the expectations of what working safely in Boulia Shire Council means.	Regular communication with staff 'face to face' - work programs and pre-start meetings continued. Training and inductions completed. Monitoring and completion of Rectification Action Plans are ongoing.	Excellent result from the Audit 2016. Further work to complete on the Rectification Action Plans. Local Government excellence award received for reaching 'Bronze' level status. 70.1% pass rate. An excellent (astounding) result for a small council. Transport and Main Roads Accreditation has now been received. Further audit resulted in 74% pass rate which accounts to a Silver status.	100	30/06/2017
Continue to lobby for increased funding to continue to seal the Donohue Highway from Outback Highway Funds project					
RCM-Const	Donoghue highway sealing project completed as per planned activity	Work plans completed and adequate plant and equipment and staff are costed and planned. We are half way for the bitumen sealing of the road.	Work plans are in place with all plant and equipment costed and reported on via fortnightly timesheets and compared against budget.	100	30/06/2017
Mayor	Increase the funding allocation for road work to be completed on the Donohue Highway.	Representation at IQ-RAP, OHDC, NT Gov meetings with lobbying at State Government level.	Continued support of the IQ-RAP, OHDC and TMR reviews have been completed with further submission to LGAQ to improve road network has been lodged on the Ministerial agenda for further funding for the Donohue Highway.	100	30/06/2017

Works Operations: to have a works operation which is competitive with other service providers.

Continually assess performance of the works department through regular performance monitoring and cost analysis

RCM-Const	Donohue Highway and Shire Roads - Value for money outcomes are achieved by council in the day to day operations of the workforce.	Work plans are completed in line with budget considerations for road work. Ongoing costs and productivity is managed well.	Sections totalling 110.9 klm have now been sealed with areas up to Badalia, Herbert Downs, Georgina Crossing approaches, Glenormiston, Pituri Creek, Kelley's Creek, the emergency landing strip and The Ridges. Review of processes and timesheet allocation to job costing has been completed. We are half way there.	100	30/06/2017
RUS-Town	RMPC and Town Roads- Value for money outcomes are achieved by council in the day to day operations of the workforce.	Work plans are completed in line with budget considerations for road work. Ongoing costs and productivity is managed well.	Work plans are implemented with work allocated in line with TMR defects list and ongoing regular maintenance.	100	30/06/2017
Works O/seer	Flood Damage - Value for money outcomes are achieved by council in the day to day operations of the workforce.	Work plans are completed in line with budget considerations for road work. Ongoing costs and productivity is managed well.	All flood damage work is being completed within the budget and timeframe schedule. Excellent results have been achieved through working closely with George Bourne and Associates and the engagement of a Works Overseer to control and monitor the QLDRA flood damage program. Further work to be completed to meet requirements for Quality Assurance and WH&S legislation. New format of recording work completed enables a closer monitoring of costs against budget.	100	30/06/2017
RUS-Town	Town Beautification - Value for money outcomes are achieved by council in the day to day operations of the workforce.	Work plans are completed in line with budget considerations for road work. Ongoing costs and productivity is managed well.	Daily work plans have been implemented with planned schedule of works for parks and gardens staff.	100	30/06/2017

Officer	What Output	How Activity	Work Completed	% Completed	Report Date
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Deliver a competitive, efficient and modern plant fleet, to complement Councils operations.

DWO	Plant and equipment purchasing is consistent with councils need and long term asset management plan.	Review plant operations including purchase and sale. Plant Committee meetings to be held at least quarterly with recommendations reported back to Council for consideration on purchasing and sales.	Meeting in Feb 2017 with Plant committee reviewed the Capital works budget which is in place with tenders to be completed as required for replacement of plant and equipment. New concrete truck delivered Dec 2016	100	30/06/2017
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Ensure our Workforce is trained, developed and supported to competently manage themselves and their work.

RUS-Town	Town beautification - Improved level of staff confidence in performing their roles and compliance with regulations.	All staff training certificates to be reviewed each year in January to ensure they are current. New training to be identified in line with current work requirements.	At the commencement of the New Year all staff undergo refresher training including WH&S, Fire and First Aid. Licences are reviewed at this time. Training has been completed on load restraints in Jan 2017.	100	30/06/2017
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Implement Human Resource Strategies to become an employer of choice.

HR	Council initiatives directly assist all employees by delivering Employee Assistance Program.	Employee Assistance Program is available through a competent provider within budget allocation.	Report from the EAP provider advises that several contacts have been made confidentially with her and that she was able to assist the staff members. Continued provision of this service recommended. In house visit to be planned Nov 2017	100	30/06/2017
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Economic Development - Actively investigate, develop and foster business ventures which create and maintain local employment

Funding sources identified which assists the councils ability to provide future employment

ENGR	Preparation of Black spot / TIDS or alternate funding applications	Ongoing funding sources identified and applications prepared / submitted / successful.	Top Limestone Creek redesign has now been submitted for Black spot funding with submissions to ORRG completed. The job has been prioritised by the group and will be funded in 17/18 financial year at this stage.	100	30/06/2017
DWO	Increased opportunities for local people to be employed and local contractors to be engaged on Council projects.	All opportunities for funding to increase employment are sourced with shovel ready projects ready for potential project funds approved by Council, as they become available.	Multiple projects have been identified and have been successful in attracting grant funding to support local employment under various funding rounds. Over \$1,030,000 has been received for minor infrastructure projects to be completed by Nov 2017.	100	30/06/2017
Mayor	Increased opportunities for local people to be employed and local contractors to be engaged on Council projects.	Representation to RAPAD and the Outback Regional Road Group for fair allocation of funds from Department of Main Roads for council projects.	ORRG meetings are attended quarterly with teleconferences held monthly to ensure we have our needs met while still working as a regional group. Main Roads Accreditation is now held to complete TMR work which guarantees work valued at over \$1,000,000 each year.	100	30/06/2017

Officer	What Output	How Activity	Work Completed	% Completed	Report Date
Promote economically and environmentally sustainable industries within the shire					
DWO	Prepare a management plan for the Min Min Centre and the Boulia Sports & Aquatic Centre.	Plan to be completed and adopted by Council - preliminary work completed in consultation with Greg Tuckwell (designer)	Greg has commenced work and new plans will be available in Nov with improved mannequins and refurbishment of equipment.	80	30/06/2017
Tourism Off	Value add to existing tourist attractions within the shire. Eg: Marine fossil display, Stonehouse and the Min Min Encounter.	Visit caravanning and camping shows with joint partners, the Far West Alliance and Outback Queensland Tourism Association. Promotional activities via social media, TV advertising developed and implemented.	Caravanning and Camping show attended in January with new TV advertising completed in Dec being viewed on Imparja. A new format including drone footage completed for viewing on Imparja.	100	30/06/2017
Ensure information technology and multi-media configurations can assist with establishment and implementation of tourism/business opportunities					
EX-ASSIST	Update Councils Website to ensure legislative compliance	Website updated with any changes to public or legislative documents.	Website is current and up to date. Review and refresh of existing website is planned later in the year.	100	30/06/2017
Develop campaigns including advertising to support activities within the shire.					
CSM	Increased exposure interstate for the attractions of Boulia Shire.	Utilise television opportunities when 'off peak' is available to our best advantage.	New TV advertising campaign has been completed and has been released through Imparja.	100	30/06/2017
Tourism Off	Increased exposure interstate for the attractions of Boulia Shire.	Utilise web site and Boulia brochure to extend tourism footprint for Boulia.	New Boulia brochure is now available on councils web site to review along with self drive tours. 15 second snippets are also available of the Min Min Encounter.	100	30/06/2017
Marketing - Promote and market the shire of Boulia to attract rural living, visitors and investors to the shire					
Develop tourism strategy for the Boulia Shire and surrounding region					
CSM	Increase visitor numbers throughout the shire.	Develop Tourism Strategy in consultation with tourism operators	Boulia is being supported by OQTA Tourism Strategy and with the joint far West Alliance attendance at Trade Shows. Adelaide Feb and June 2017 visit completed.	100	30/06/2017
CSM	Develop Tourism - develop further self drive loops	Consult with tourism operators on draft loops by June 2017	Self drive tourism loops have been completed and are now located on councils web site.	100	30/06/2017
Support by membership, tourism association and other relevant regional organisations who are promoting Boulia Shire.					
CSM	Boulia Shire is recognised as part of the wider Outback Tourism trail.	TQ and OQTA initiatives implemented. Retain active membership of the Outback Queensland Tourism Association and Tourism Queensland.	Community Services Manager is the nominated representative for the OQTA group for western Queensland.	100	30/06/2017

Officer	What Output	How Activity	Work Completed	% Completed	Report Date
Continue with membership of the Outback Highway Development Council					
CEO	Increased representation for Boulia to the wider tourism market as part of the Outback Highway - Australia's Longest shortcut.	Teleconferences and information provided to support the ongoing program. Continue to support the ongoing actions of the OHDC.	Monthly teleconferences held with Outback Highway Development Corporation and are attended by the Mayor and CEO. Good result with a potential \$100,000,000 being allocated to the Outback Way project from the Federal Government.	100	30/06/2017
Develop a tourism strategy around marine fossil exhibit					
CSM	New marine fossil display area completed to attract tourists.	Display co-ordinated with Queensland Museum with promotional activity to name 'nessie'. Budget constraints adhered to. In house movies for children on marine reptiles.	New fossil is now displayed at the Museum with assistance from the Queensland Museum. New video system installed Feb 2017. The removal of old air cons, cleaning of walls and touch up painting to improve the presentation has been completed. Official opening was 6th April 2017 with local school girl choosing the name 'Percy'.	100	30/06/2017
Average Percentage Work Completed for this Triple Bottom Line Group				98.9%	

Governance

Effectively and efficiently manage Council legislative responsibilities

Financial Management - Maintain accurate, compliant financial management and reporting systems

Ensure compliance with all legislation and accounting standards as required, implementing best practice financial reporting systems

FM	All legislative requirements are met with all funding bodies	Returns to be submitted as they are due. With Nil negative comments	All requirements for the provision of information to funding bodies and auditors has been completed on time or ahead of time.	100	30/06/2017
CEO	Quarterly reporting on the Operational Plan is completed as required by legislation	Timely reporting in a suitable format is received by Council within the required timeframe.	Quarterly reports completed and presented to council and available to the general public.	100	30/06/2017
FM	Council's financial progress towards the goals of the Operational Plan are available on a quarterly basis	Quarterly budget review is completed and presented to Council with any changes to the original budget authorised by Council resolution with explanations by senior staff on variations if any.	Third quarterly review was due(Dec to Mar)and was presented to Council in Apr 2017. A new format provides council with in depth information on any item within the budget. Vast improvement in the quality and accuracy of budget information now available ' on tap'.	100	30/06/2017

Ensure council resources are sufficiently advanced to provide confidence in technology

SAO	Council information technology and equipment meets the needs of the workforce.	Information technology equipment and resources to be reviewed in line with Asset Management plans and replaced as required within budget allocation.	Budget allocation sufficient to meet council demands into the future. New research into other business systems will take place in 2017. Teams of council representatives from part of the BESPOC group to review council needs into the future and have relevant input into the new system. BESPOC is a business review committee which is part of the RAPAD group of councils. New business system proceeded - IT Vision. Implementation Sep 2018	90	30/06/2017
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Officer	What Output	How Activity	Work Completed	% Completed	Report Date
Development and implementation of long term financial strategy and asset management planning.					
FM	Improved information available to staff and Councillors when making financial decisions which impact the council over the long term.	Long Term Financial Plan to be developed to a stage where it gives Council a good indication of the impact of financial decisions made by them on future budgets. Scenarios available for comparison	Long term financial plan has been developed and provided to QTC for review and comment. Queensland Treasury Corporation (QTC) has developed a Project Decision Framework which will be used on all council decisions made for capital works over \$100,000 to ensure future viability of the asset and sound defensible decision making by the councillors.	100	30/06/2017

Council Administration and Customer Service - Ensure council resources are utilised in a responsible manner.

Develop a work environment that encourages open communication, personal development, high levels of staff morale and flexibility

CEO	Undertake Staff Training, Prepare a staff training plan for all staff	Positions descriptions to be reviewed by all staff with the upcoming Modern award.	The Modern Award has been finalised (1/3/2017). EBA can now commence. Workshops for both staff and managers will occur august 2017. Training is undertaken as needed by various areas with comprehensive training undertaken each January for outside workers.	100	30/06/2017
DWO	Staff feedback on achieving the goals of the organisation linked to performance in the workplace.	Performance reviews are conducted on the anniversary of the employee by the responsible manager.	All council staff are to be involved with their performance review during the anniversary of the commencement date with council. These reviews are not the sole method of feedback to the employee.	100	30/06/2017

Provide a range of administrative, customer services and facilities for the continued operation of council and good governance of the Shire.

EX-ASSIST	Monitor and source information for senior staff on the development Council's operational policies	List of relevant Policies to be reviewed by each department to be notified to each department head and monitored for completion.	Policy review list has been completed and reviews actioned. New Fraud Control Plan and Fraud Policy has been introduced as part of the internal audit recommendation.	100	30/06/2017
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Review the Organisational Chart annually to ensure staffing are sufficient to handle workloads

CEO	Continue to operate an efficient Council operation with staffing scheduled to meet the needs of the Council.	Review of Organisational Chart to be completed Annually to ensure staffing levels and reporting lines are logical and effective.	Review of Organisation Chart has been completed and adopted by council in Feb as Deputy CEO left with a reallocation of reporting areas as a new position of Director of Works and Operations will handle all technical and operational functions and the CEO will take on the reporting functions of Admin/Finance/Community Services.	100	30/06/2017
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Maintain and resource quality administrative practices to ensure Best Practice administration and operations.

FM	Confidence in councils ability to meet the regulatory requirements of local government	Recommendations from audit reviews are actioned and reported to Council.	External audit recommendations are actioned and monitored for improvement which are reported via council agenda items. Management responses to audit recommendations are actioned and updates provided to the Audit Committee.	100	30/06/2017
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Workplace Health & Safety - Comply with Workplace Health and Safety Standards to provide safe public and working environments.

Implement WH&S procedures and promote healthy and safe work areas

RLPO	Conduct testing and tagging on all council equipment	Annual program completed	Testing and tagging of all office equipment has now been completed with equipment replaced as required.	100	30/06/2017
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Elected Representatives - To represent and collectively make decisions to benefit the entire community.

Councillors deliver responsible Leadership with informed and transparent decision making.

Mayor	Confidence in the process of Local Government in the daily decision making process of council.	Active participation in the Ordinary Council meetings with adherence to conflicts of interest declarations etc.	Councillors advise conflicts of interest before each council meeting and do not participate as per guidelines.	100	30/06/2017
CEO	Information on Council decision making is available to the general public.	Unconfirmed Council minutes available on the Council website within two days of the council meeting.	Unconfirmed council meeting minutes are available to the public within the timeframe with a brief of the meeting being made available in the councils newsletter each month.(Channel Country Chatter)	100	30/06/2017

Human Resources - to have a workforce which has competitive advantage.

Develop multi-skilling amongst Council's workforce

CEO	Provide opportunities for staff to be multi- skilled	Areas identified within council where multi-skilling opportunities are practical.	Several staff have been trained in various areas of council along with an increasing number of casual staff completing extra training.	100	30/06/2017
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Allocate a necessary training budget for the development of Councils workforce

HR	Implement comprehensive Employee induction program	Staff are inducted prior to commencing work in their role.	All employees are inducted into the council and sign relevant paper work including a confidentiality clause.	100	30/06/2017
----	--	--	--	-----	------------

Implement appropriate staff attraction and retention policies.

CEO	Implement the Modern Award with the consultation of the Consultative Committee in the preparation of the new Enterprise Bargaining Agreement (EBA)	Modern award implement as released with EBA successfully agreed upon.	New Award is now in place with LGAQ commencing workshops shortly. Council staff have identified workgroups and commenced reviewing the existing EBA.	90	30/06/2017
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Local Laws - Implement relevant Local Laws and Council policies to ensure quality of life, peace and enjoyment for all

Implement effective Animal control strategies to minimize the impact of animal nuisances on the community

RLPO	Conduct an annual inspection program for compliance with Animal Local Laws	Monitoring, impounding and control of animals in town	Regular impounding of domestic and non-domestic animals is now commonplace which will lead to a reduction in strays. Number of animals impounded/ destroyed or impounded/collected by owner:	100	30/06/2017
RLPO	Implement wild dog trapping / baiting program	As per Budget allocation	1080 baiting has been completed with landholders who have requested this.	100	30/06/2017

Maintain appropriate Policies and Local laws for the control of nuisances and the quiet enjoyment of all residents and land holders.

RLPO	Upgrade pound facilities to be in line with requirements of Animal Management (Cats and Dogs) Act 2008	Cover and water facilities to be within standards	Small improvements made but no major purpose built accommodation has been progressed. Pound to be installed yet.	100	30/06/2017
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Average Percentage Work Completed for this Triple Bottom Line Group

94.6%

LIST OF REGISTERS

kept by Boulia Shire Council

In accordance with section 190 (f) of the Local Government Regulation 2012, the following registers are listed:-

REGISTER	ACT / REGULATION	PURPOSE
Personal Interest of Councillors	Local Government Regulation 2012 s. 289	To record certain financial and other personal interests of Councillors
Personal Interests of Councillors' Related Persons	Local Government Regulation 2012 s. 289	To record certain financial and other personal interests of specified persons related to Councillors
Register of Delegations by Council	Local Government Act 2009 s. 257	To record all powers delegated by Council
Register of Delegations by Chief Executive Officer	Local Government Act 2009 s. 259	To record all delegations made by CEO
Register of Local Laws	Local Government Act 2009 s.31 and Local Government Regulation 2012 s. 14	To record all Local Laws
Register of Roads	Local Government Act 2009 s.74	To show details of roads in the Shire available to any person
Register of Land Record	Local Government Regulation 2012 [s. 154 (2)]	To record details of every parcel of rateable land in the Shire
Register of cost-recovery Fees	Local Government Act 2009 s.98	To record the cost-recovery fees made under a local law or resolution
Register of business activities to which the competitive neutrality principles apply	Local Government Regulation 2012 s. 56	To record the business activities to which the competitive neutrality principles apply
Register of non-current physical assets	Local Government Regulation 2012 s. 180	Register of non-current physical assets

SUMMARY of all CONCESSIONS for RATES and CHARGES GRANTED by COUNCIL [s 190(g)]

Pensioner Rebate

Ratepayers who reside in their own premises in Boulia or Urandangi receive a full rebate on their general rates and a 30% subsidy on service charges (excluding fire levy) up to a maximum of \$120.00. This subsidy is in addition to the 20% subsidy offered by the State Government (Up to a maximum of \$180.00).

Other Remissions

Other remission requests, or rate deferral requests, are assessed on a case-by-case basis. In considering the application of concessions, Council is guided by the principles of:

- Equity - By having regard to different levels of capacity to pay within the local community;
- Consistency - The same consistent treatment for ratepayers receiving concessional rating;
- Capacity to pay - In determining appropriate arrangements for different groups within the community;
- Transparency - By making clear the requirements necessary to receive concessions.

Discounts

To encourage prompt payment and to ensure equity, Council offered to all ratepayers, a 10% discount on the 'Rates Notice' (excluding interest charges and fire levy), if all current and outstanding rates and charges were paid within at least 30 days after the issue of the rates notice.

A further concession was extended to all ratepayers due to the drought. This resulted in the extension of the discount period up until the date that the rate period ended. No interest was charged during the period if there were no outstanding rates from previous periods.

Internal Audit

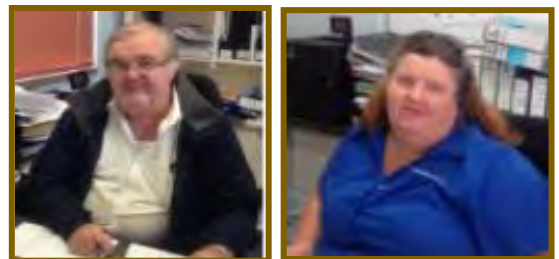
Boulia Shire Council appointed the LGAQ as internal auditors in June 2015. They have undertaken three visits to Council since their appointment.

Council has now appointed an Audit Committee which consists of two Councillors and an external party in accordance with the Local Government Act.

Equal Opportunity in Employment Plan

Boulia Shire Council adheres to Equal Employment Opportunity in all human resources practices through up to date policies and procedures. For example such practices as:

- Employing the best person for the position,
- Praise and promote employees on the basis of merit, and the potential of the employee to handle greater responsibility and their willingness to do so, and
- Maintain a workplace free of harassment and victimisation.



Corporate Services Manager, Kevin McFarlane retired, and Kaylene Sloman (former Senior Finance Officer, Boulia Shire Council) was appointed to the restructured position (Finance Manager) in August 2016.

Shareholder delegates for corporate entities

Boulia Shire Council did not have any corporate entities in place at 30 June 2017.

Investigation notices given under Local Government Regulation section 49 of the business activities regulation for competitive neutrality complaints

There were no investigation notices given under section 49 during the year ended 30 June 2017.

Local government decisions on referees recommendations on any complaints under section 145(3) of the business activities regulation

There were no decisions on referee's recommendations during the year ended 30 June 2017.

Local Government decisions on the Queensland Competition Authority's recommendations under section 158(5) of the Business Activities Regulation

There were no decisions by the Queensland Competition Authority during the year ended 30 June 2017.

**Boulia Shire Council
Acknowledgements to funding Bodies
for 2016-2017**



ACKNOWLEDGEMENTS TO FUNDING BODIES 2016-2017			
PROJECT	PROGRAM	FUNDING BODY	AMOUNT
Stonehouse Museum complex-disabled access	Local Government Grants and Subsidies Program (LGGSP)	Dept Infrastructure Local Govt Planning	\$29,145
Travelling irrigator	Community Benefit Fund (CBF)	Department of Justice	\$4,500
Wills River Bridge and Double Creek , Selwyn Rd Boulia - Georgina River bridge, Donohue Hwy, Boulia	Bridges Renewal programme	Department of Infrastructure and Regional Development	\$167,500
Racecourse Community Kitchen Upgrade	Community Infrastructure	Department of Infrastructure and Regional Development	\$6,410
Four Heavy Vehicle Safety and Productivity Programme - Coorabulka Rd, Donohue Hwy, Selwyn Rd, Urandangi Truck Stop/De-coupling bay	Heavy Vehicle Safety Program	Department of Infrastructure and Regional Development	\$370,930
Work's For Queensland Program - Stonehouse Walls, pool refurbishment, Depot Office, Robinson Park upgrade, Water Splash Park, Min Min Centre, Urandangi ablution complex, Sports oval 'accessible' toilet.	Works 4 Queensland	Department of Infrastructure, Local Government and Planning	\$1,030,000
December 2016 summer preparedness	Get Ready Queensland Initiative	Department of Infrastructure, Local Government and Planning	\$4,880
Upper Limestone Creek Flood Warning Signs Project		Department of Infrastructure, Local Government and Planning	\$189,900
Shire Hall Renewal, /Camel Race Track, Jockeys change room	Drought Communities Program	Australian Federal Government	\$927,100
First Start Program-admin trainee	Skilling Queenslanders for Work	Qld Government - Department of Education and Training	\$12,500
Qld Week @ Stonehouse	Queensland Day Sponsorship Program	Premiers Department Queensland	\$2,500
Community Projects	Regional Arts Development Fund	Arts Queensland	\$10,979
Community Drought Support 2017	Department of Child Safety and Disability Services	Queensland Government	\$82,500
All Terrain Vehicle SES	SES Non-Recurrent funding round	Queensland Fire and Emergency Services	\$15,000
Ozobot Robotics and Coding Grant		State Library of Queensland	\$800
Total			\$2,854,644

During this financial period Council assisted with the au spicing of \$116,772.71 of funding for small community groups who do not have the financial capacity to manage funding themselves.

Boulia Shire Council
Community Financial Report
for the year ended 30 June 2017



COMMUNITY FINANCIAL REPORT

The Community Financial Report aims to simplify Council's financial statements through a visual and plain English written explanation of our results for the financial year 1 July 2016 to 30 June 2017.

This **Community Financial Report** consists of three (3) key statements:-

- Statement of Comprehensive Income
- Statement of Financial Position
- Statement of Cash Flows

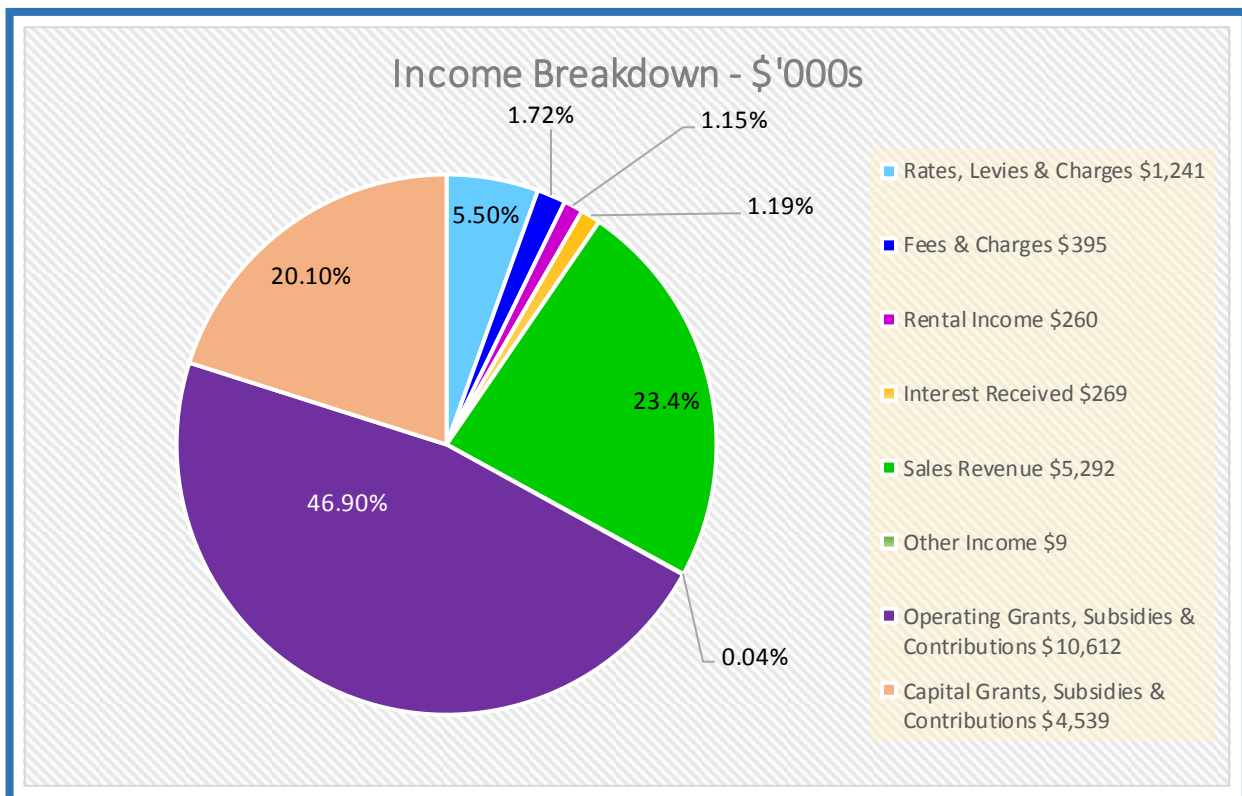
Statement of Comprehensive Income

The *Statement of Comprehensive Income* reflects how we take the money we receive in our day to day operations, and spend it to provide the level of services the community expects from our Council.

This year Council's:-

total revenue \$22.6 million
total expenses..... \$17.7 million
returning an
operating surplus of \$4.9 million.

REVENUE – Where did Council's funds come from?



Council’s reported Total Income of \$22.6 million during the 2016/17 financial year is broken up into two areas:

Operating Income..... \$18.1m

Capital Income \$ 4.5m

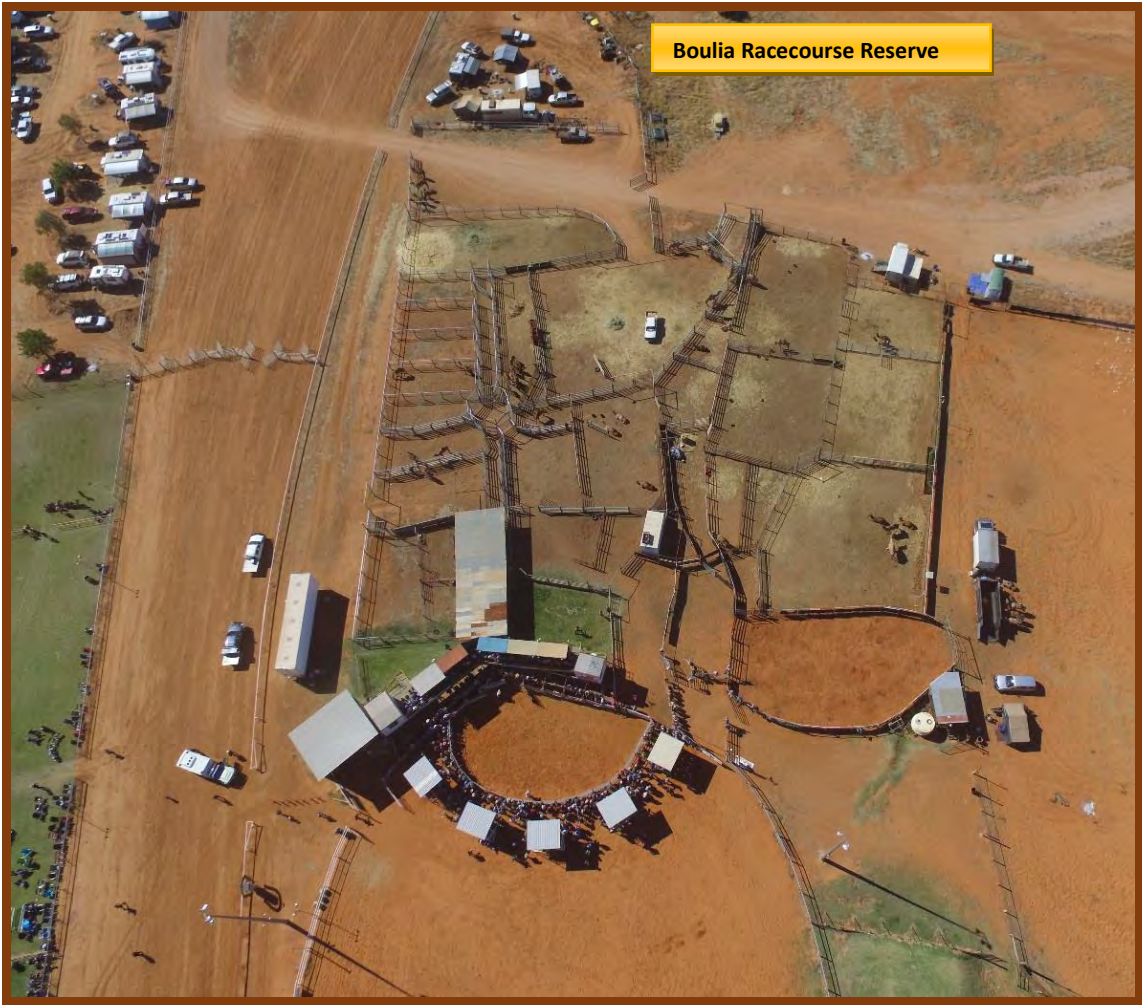
The more significant contributors to Council’s *revenue stream* include:

Rates, Levies and Charges \$1.2m

Sales Revenue..... \$5.3m

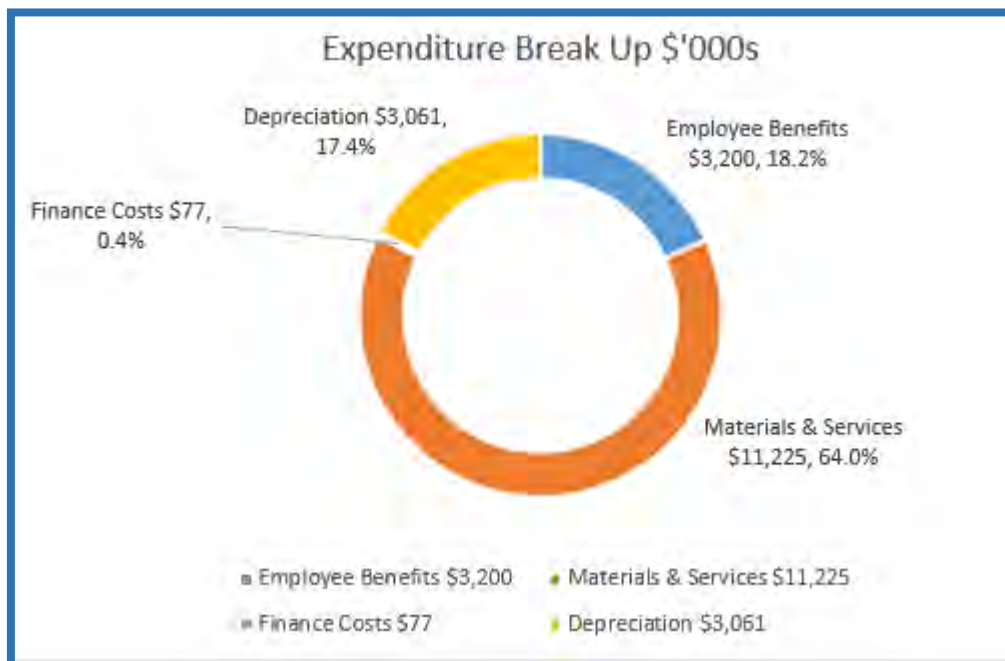
Operating Grants, Subsidies and Contributions\$10.6m

Capital Grants, Subsidies and Contributions... \$4.5m



EXPENDITURE – Where does the money go?

Council incurs both operating and capital expenditure through providing a wide range of services to the community. Expenditure is regularly monitored to ensure funds are used efficiently.



Operating expenditure is made up of:-

Employee benefits	\$ 3.2m
Materials and Services.....	\$11.2m
Finance Costs	\$ 0.07m
Depreciation	\$ 3.1m

Employee benefits consists of wages and other entitlements such as superannuation and annual leave which is paid to our staff members.

Materials and Services consists of goods Council purchases to use in day to day operations. Wherever possible, Council uses local suppliers and contractors so that the money flows back into our community.

Finance costs consist predominantly of provisions for bad debts.

STATEMENT OF FINANCIAL POSITION

The Statement of Financial Position measures what we own (our assets), what we owe (our liabilities) and our net worth (total community equity) at the end of the financial year.

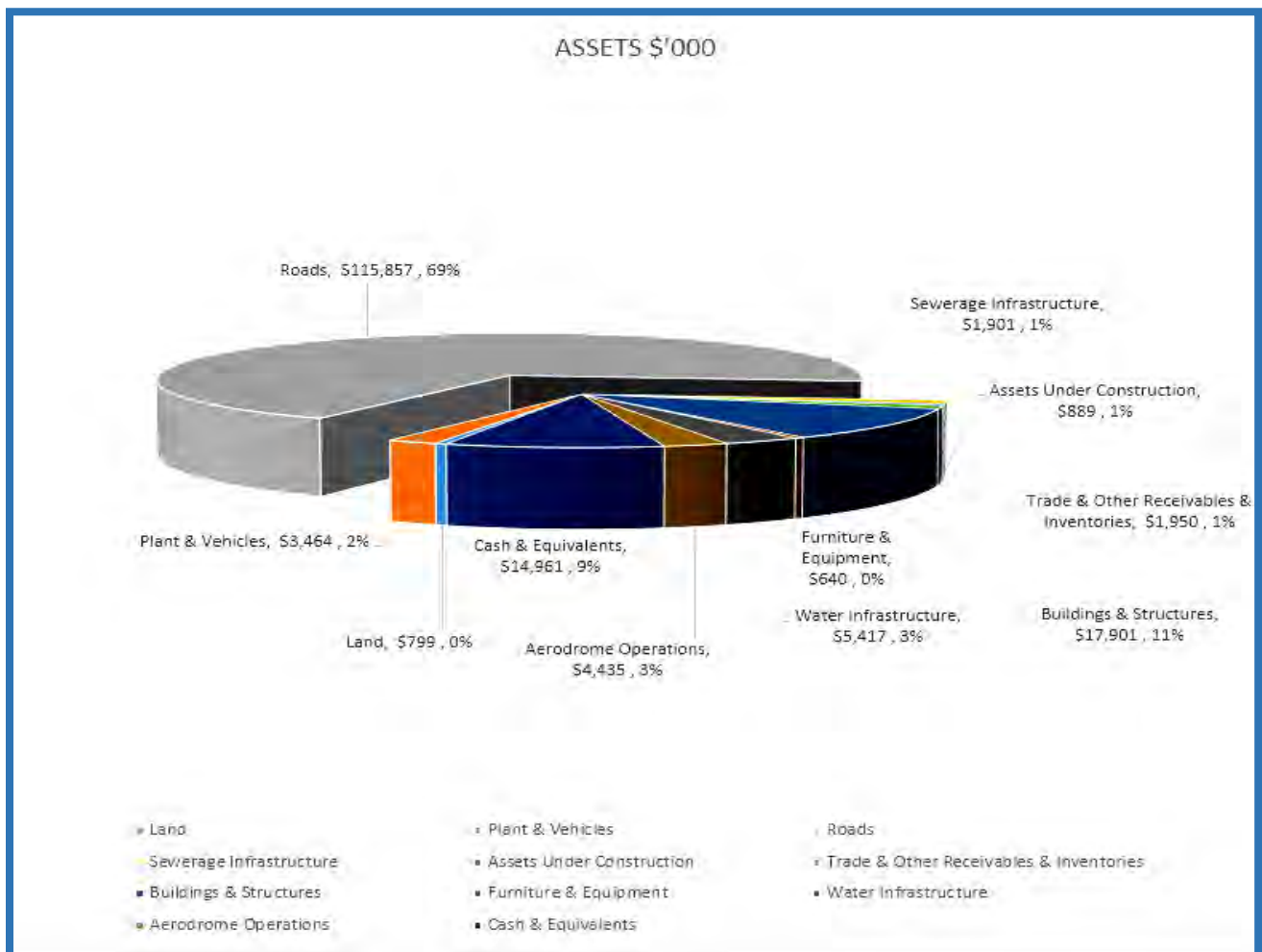
Total Assets	\$168.2m
Total Liabilities	\$ 2.4m
Total Community Equity	\$165.7m

ASSETS – What the community owns

Property, plant and equipment accounts for 89.9% of Council’s assets. This includes the road infrastructure, buildings and structures, plant and vehicles, water, sewerage and aerodrome assets. This represents a significant investment of community funds and requires careful management to ensure that the levels of service provided by these assets is maintained.

The *major components of our assets* include:

Road network.....	\$115.9m
Buildings and structures	\$ 18.5m
Plant and vehicles	\$ 3.5m
Cash and investments	\$ 14.9m
Trade and other receivables	\$ 1.9m
Water Infrastructure.....	\$ 5.4m
Sewerage Infrastructure	\$ 1.9m



LIABILITIES – What the community owes

The *components of our liabilities* are:

Borrowing\$1.2m
Trade and other payables\$0.9m
Provisions\$0.3m



STATEMENT OF CASH FLOWS

The statement of cash flows shows Council’s cash received and spent during the year. It shows our ability to pay our bills and put aside some funds for the future. Our final cash balance as at 30 June 2017 was \$14.9m which is an increase of \$3.2m from the previous year.

This report covers three specific areas: Financing, Investing and Operating activities.

Financing activities are cash received if Council takes out new loans or cash paid as repayments against loans;

Investing activities include money Council receives and spends when we buy or sell property, plant and equipment (Capital purchases);

Operating activities include all other areas such as rates, fees and charges, interest, grants, employee costs, materials and services, interest and administration.

Listed below is a table showing the **results of the Cash Flow Statement for the past six years.**

CASH FLOW	2016/17	2015/16 \$,000	2014/15 \$,000	2013/14 \$,000	2012/13 \$,000	2011/12 \$,000
Opening Cash Balance	11,779	13,378	12,632	9,865	8,678	5,229
Net Cash Flow from Operating Activities	3,638	656	3,763	4,122	2,123	5,630
Net cash Flow from Investing Activities (Capital Purchases)	(411)	(2,207)	(4,320)	(1,355)	(935)	(2,204)
Net Cash Flows from Financing Activities (Loans)	(45)	(49)	1,303	0	0	0
Closing Cash Balance	14,961	11,779	13,378	12,632	9,865	8,655

KEY SUSTAINABILITY RATIOS

The Department of Local Government, Community Recovery and Resilience has developed a range of sustainability indicators to assist in assessing the sustainability of Councils. A Queensland Council is considered sustainable if its infrastructure and financial capital is able to be maintained over the long term.

Section 179 of the Local Government Regulation 2012 requires that the measures of sustainability for the financial year be included in the Community Financial Report. The table below summarises the indicators and compares Council's actual results with the targets.

MEASURE OF FINANCIAL SUSTAINABILITY	HOW IT IS CALCULATED	EXPLANATION	TARGET	RESULT AT 30.06.17	TARGET MET
Operating surplus ratio	Net result divided by total operating revenue	Measures the extent to which Council's revenue raised covers operational expenses. If there is a surplus, this is then available for funding capital expenditure	Between 0% & 10%	2.85%	Yes
Asset sustainability ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense	This ratio reflects the extent to which infrastructure assets managed by Council are replaced as they reach the end of their useful life	Greater than 90%	10.82%	No
Net financial liabilities ratio	Total liabilities less current assets divided by total operating revenue	Measures the extent to which the net financial liabilities of Council can be repaid from operating revenue	Less than 60%	-80.5%	Yes

Council has achieved two (2) of the three (3) key targets for the financial year; but must focus on fine-tuning our management of asset replacement so that the asset sustainability ratio meets its target.

OVERALL FINANCIAL SUMMARY

Cash balance as at 30 June 2017 was\$ 14,961,044

Council has **accounts set aside for future capital expenditure of** ...\$ 2,328,551

Total **community equity** as at 30 June 2017 was.....\$165,777,322

THE FUTURE

*Council has further consolidated its financial position,
and
is in a sound financial position.*

Boulia Shire Council
Financial Statements
for the year ended 30 June 2017



Boulia Shire Council

Financial Statements

for the year ended 30 June 2017

Bouliia Shire Council

Financial Statements

For the year ended 30 June 2017

Table of contents

Statement of Comprehensive Income

Statement of Financial Position

Statement of Changes in Equity

Statement of Cash Flows

Notes to the Financial Statements

- 1 Significant Accounting Policies
- 2 Analysis of Results by Function
- 3 Revenue Analysis
- 4 Grants, Subsidies, Contributions and Donations
- 5 Capital Expenses
- 6 Employee Benefits
- 7 Materials and Services
- 8 Depreciation and Amortisation
- 9 Cash and Cash Equivalents
- 10 Receivables
- 11 Property, Plant and Equipment
- 12 Fair Value Measurements
- 13 Payables
- 14 Borrowings and Borrowing Costs
- 15 Provisions
- 16 Asset Revaluation Surplus
- 17 Commitments for Expenditure
- 18 Contingent Liabilities
- 19 Superannuation
- 20 Reconciliation of Net Result for the Year to Net Cash Inflow (outflow) from Operating Activities
- 21 Financial Instruments
- 22 Transactions with Related Parties

Management Certificate

Independent Auditor's Report (General Purpose Financial Statements)

Current Year Financial Sustainability Statement

Certificate of Accuracy - for the Current Year Financial Sustainability Statement

Independent Auditor's Report (Current Year Financial Sustainability Statement)

Long Term Financial Sustainability Statement

Certificate of Accuracy - for the Long Term Financial Sustainability Statement

Boulia Shire Council
Statement of Comprehensive Income
For the year ended 30 June 2017

	Note	Council	
		2017	2016
		\$	\$
Income			
Revenue			
Recurrent Revenue			
Rates, levies and charges	3(a)	1,241,215	1,202,071
Fees and charges		394,570	405,050
Rental income		260,450	319,152
Interest received		269,529	414,343
Sales revenue	3(b)	5,291,981	3,387,486
Other income		9,938	37,307
Grants, subsidies, contributions and donations	4(a)	10,611,740	8,557,008
		<u>18,079,423</u>	<u>14,322,417</u>
Capital Revenue			
Grants, subsidies, contributions and donations	4(b)	4,539,433	3,968,377
		<u>22,618,856</u>	<u>18,290,794</u>
Total Revenue			
		<u>22,618,856</u>	<u>18,290,794</u>
Total Income			
		<u>22,618,856</u>	<u>18,290,794</u>
Expenses			
Recurrent Expenses			
Employee benefits	6	(3,200,516)	(3,249,003)
Materials and services	7	(11,224,942)	(9,544,540)
Finance costs		(77,188)	(75,844)
Depreciation	8	(3,061,203)	(3,289,272)
		<u>(17,563,849)</u>	<u>(16,158,659)</u>
Capital Expenses	5	(110,369)	(32,986)
		<u>(17,674,218)</u>	<u>(16,191,645)</u>
Total Expenses			
		<u>(17,674,218)</u>	<u>(16,191,645)</u>
NET RESULT		<u>4,944,638</u>	<u>2,099,149</u>
Other Comprehensive Income			
Items that will not be reclassified to net result			
Increase / (decrease) in Asset Revaluation Surplus	16	-	1,172,997
Total Other Comprehensive Income for the Year		<u>-</u>	<u>1,172,997</u>
Total Comprehensive Income for the Year		<u>4,944,638</u>	<u>3,272,146</u>

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

**Boulia Shire Council
Statement of Financial Position
as at 30 June 2017**

		Council	
	Note	2017 \$	2016 \$
Current Assets			
Cash and cash equivalents	9	14,961,044	11,779,119
Receivables	10	1,649,839	1,566,023
Inventories		300,541	275,742
Total Current Assets		16,911,424	13,620,884
Non Current Assets			
Property, plant and equipment	11	151,305,069	149,525,852
Total Non-Current Assets		151,305,069	149,525,852
Total Assets		168,216,493	163,146,736
Current Liabilities			
Payables	13	947,630	801,577
Borrowings	14	48,519	46,887
Provisions	15	202,994	208,482
Total Current Liabilities		1,199,143	1,056,946
Non-Current Liabilities			
Borrowings	14	1,160,946	1,207,138
Provisions	15	79,082	49,965
Total Non-Current Liabilities		1,240,028	1,257,103
Total Liabilities		2,439,171	2,314,049
Net Community Assets		165,777,322	160,832,686
Community Equity			
Asset Revaluations Surplus	16	85,512,316	85,512,316
Retained Surplus		80,265,006	75,320,370
Total Community Equity		165,777,322	160,832,686

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

Boulia Shire Council
Statement of Changes in Equity
For the year ended 30 June 2017

Council	Note	Asset revaluation surplus 16 \$	Retained Surplus \$	Total \$
Balance as at 1 July 2016		85,512,316	75,320,370	160,832,686
Net result		-	4,944,638	4,944,638
Other comprehensive income for the year				
Increase in Asset Revaluation Surplus		-	-	-
Total Comprehensive Income for the Year		<u>-</u>	<u>4,944,638</u>	<u>4,944,638</u>
Balance as at 30 June 2017		<u>85,512,316</u>	<u>80,265,006</u>	<u>165,777,322</u>
Balance as at 1 July 2015		84,339,319	73,221,222	157,560,542
Net result		-	2,099,149	2,099,149
Other comprehensive income for the year				
Increase in Asset Revaluation Surplus		1,172,997	-	1,172,997
Total Comprehensive Income for the Year		<u>1,172,997</u>	<u>2,099,149</u>	<u>3,272,146</u>
Balance as at 30 June 2016		<u>85,512,316</u>	<u>75,320,370</u>	<u>160,832,686</u>

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

Boulia Shire Council
Statement of Cash Flows
For the year ended 30 June 2017

	Note	Council	
		2017	2016
		\$	\$
Cash Flows from Operating Activities			
Receipts from customers		6,853,888	4,222,944
Payments to suppliers and employees		(14,280,576)	(12,932,818)
		(7,426,688)	(8,709,873)
Interest received		269,529	414,343
Rental income		260,450	319,152
Non capital grants and contributions		10,611,740	8,557,008
Borrowing costs		(77,188)	75,844
Net Cash Inflow (outflow) from Operating Activities	20	<u>3,637,844</u>	<u>656,474</u>
Cash Flows from Investing Activities			
Payments for property, plant and equipment		(5,171,167)	(6,659,633)
Proceeds from sale of property plant and equipment		220,375	546,364
Grants, subsidies, contributions and donations		4,539,433	3,906,412
Net Cash Inflow (outflow) from Investing Activities		<u>(411,359)</u>	<u>(2,206,856)</u>
Cash Flows from Financing Activities			
Proceeds from borrowings		-	-
Repayment of borrowings		(44,560)	(49,038)
Net Cash Inflow (outflow) from Financing Activities		<u>(44,560)</u>	<u>(49,038)</u>
Net Change in Cash and Cash Equivalent Held		<u>3,181,925</u>	<u>(1,599,421)</u>
Cash and Cash Equivalents at the Beginning of the Financial Year		11,779,119	13,378,540
Cash and Cash Equivalents at End of the Financial Year	9	<u>14,961,044</u>	<u>11,779,119</u>

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

Boulia Shire Council
Notes to the Financial Statements
For the year ended 30 June 2017

1 Significant Accounting Policies

1.A Basis of Preparation

These general purpose financial statements are for the period 1 July 2016 to 30 June 2017 and have been prepared in compliance with the requirements of the Local Government Act 2009 and the Local Government Regulation 2012. Consequently, these financial statements have been prepared in accordance with all Australian Accounting Standards, Australian Accounting Interpretations and other authoritative pronouncements issued by the Australian Accounting Standards Board.

Council is a not-for-profit entity and the Australian Accounting Standards include requirements for not-for profit entities which are inconsistent with International Financial Reporting Standards (IFRS). Therefore in some instances these financial statements do not comply with IFRS. The main impacts are the offsetting of revaluation gains and losses within a class of assets and the timing of recognition of non-reciprocal grant revenue.

These financial statements have been prepared under the historical cost convention except for the following financial assets and liabilities which are measured at fair value:-

- i) Land and improvements
- ii) Building & structures
- iii) Road infrastructure
- iv) Water infrastructure
- v) Sewerage infrastructure
- vi) Aerodrome infrastructure

Recurrent / Capital Classification

Revenue and expenditure are presented as "recurrent" or "capital" in the Statement of Comprehensive Income on the following basis:

Capital revenue includes grants and subsidies received which are tied to specific projects for the replacement or upgrade of existing non-current assets and/or investments in new assets. It also includes non-cash contributions which are usually infrastructure assets received from developers.

The following transactions are classified as either "capital income" or "capital expense" depending on whether they result in accounting gains or losses:

- i) Disposal of non-current assets
- ii) Revaluations of property plant and equipment.

All other revenue and expenses have been classified as "recurrent".

1.B Constitution

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

1.C Currency

The Council uses the Australian dollar as its functional currency and its presentation currency.

1.D 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.

Boulia Shire Council
Notes to the Financial Statements
For the year ended 30 June 2017

1.E Date of Authorisation

The Financial Statements were authorised for issue on the date they were submitted to the Auditor-General for final signature. This is the date the management certificate is signed.

1.F Adoption of New and Revised Accounting Standards

This year Council has applied AASB 124 Related Party Disclosures for the first time. As a result Council has disclosed more information about related parties and transactions with those related parties. This information is presented in note 22.

Some Australian Accounting Standards and Interpretations have been issued but are not yet effective. Those standards have not been applied in these financial statements. Council will implement them when they are effective. The standards that are expected to have a material impact upon council's future financial statements are:

Standard and impact	Date council will apply the standard
AASB 15 Revenue from Contracts with Customers, AASB 1058 Income of Not-for-Profit Entities and AASB 2016-8 Amendments to Australian Accounting Standards - Australian Implementation Guidance for Not-for-Profit Entities	
AASB 15 will replace AASB 118 Revenue, AASB 111 Construction Contracts and a number of Interpretations. AASB 2016-8 provides Australian requirements and guidance for not-for-profit entities in applying AASB 9 and AASB 15, and AASB 1058 will replace AASB 1004 Contributions. Together they contain a comprehensive and robust framework for the recognition, measurement and disclosure of income including revenue from contracts with customers.	1-Jul-19
Council is still reviewing the way that income is measured and recognised to identify whether there will be any material impact arising from these standards.	

1.G Critical Accounting Judgements and Key Sources of Estimation Uncertainty

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 and depreciation of property, plant and equipment - Note 11

Impairment of property, plant and equipment - Note 1.H

Provisions - Note 15

Contingent liabilities - Note 18.

1.H Impairment of Non-Current Assets

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

1.I 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.

Boulia Shire Council
Notes to the Financial Statements
For the year ended 30 June 2017

2. Analysis of Results by Function

2(a) Components of Council Functions

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

Corporate Support

Secure revenue from governments and ratepayers to finance the general activities of Council
Provide support functions for the Mayor and Councillors, Council and committee meetings and statutory requirements including disaster management, civic receptions and regional services
Provide Council and corporate management of the organisation including:-
Financial and administrative services
Encourage and monitor the planning and construction of the building environment
Information technology
Human resources and payroll
Plan and design Council's infrastructure and provide general engineering and operational support
Provision of tourism attractions and museums and assist with the promotion and development of the local tourism industry
Provide leadership and key industry contacts for the diversification and growth of local industry
Procure and service Council's mobile fleet

Environmental and Natural Resources

Ensure a high level of environmental health is maintained for all residents and visitors. Protect the natural environment and undertake projects to enhance economic and environmental return from use of reserves.
Protect and enhance the environmental and natural resources within the Shire. This includes:-
Property pest management
Stock route management
Animal control
Environmental licenses and approvals

Community and Lifestyle Services

Enhance community development and equity through targeted assistance and development activities
Provide activities and services to Improve the lifestyle of residents including:-
Providing accessible and quality library materials to residents
Providing entertainment venues for all residents
Community centres and halls
Providing community housing for both staff and non-staff members of the Shire
Community services
Provision of clean and appropriate recreational & sporting facilities and areas and other public spaces for community and tourist use
Parks and gardens
Cemeteries

Health and Welfare

Assist with the provision of facilities and activities to enhance the health and welfare of residents. Lobby government for Improved facilities.

Water, Sewerage and Garbage

Water Infrastructure

Supply urban residents and businesses with a clean and reliable water supply
Improve the conservation of water use by the community

Sewerage Infrastructure

Provide sewerage services to the urban community

Garbage Infrastructure

Provide urban residents and businesses with an efficient refuse collection and disposal service

Roads

Provide, maintain and upgrade roads, streets and drainage to the highest standard within limits of resources
Undertake road construction and maintenance works for third parties

Boulia Shire Council
Notes to the Financial Statements
For the year ended 30 June 2017

- 2 Analysis of Results by Function
(b) Income and Expenses defined between Recurring and Capital are attributed to the following functions:

Functions	Gross Program Income						Total Income	Gross Program Expenses		Net Result from Recurring Operations	Net Result	Assets
	Recurring		Capital		2017	2017		2017	2017			
	Grants	Other	Grants	Other								
Corporate Support	3,360,394	1,242,775	102,948	-	4,706,117	(993,962)	(110,369)	3,709,187	3,701,764	22,141,710		
Environmental & Natural Resources	37,073	10,497	-	-	47,570	(173,867)	-	(126,297)	(126,297)	53,875		
Community & Lifestyle Services	213,817	511,761	592,452	-	1,318,030	(3,177,697)	-	(2,452,119)	(1,859,667)	22,613,525		
Health & Welfare	109,352	770	-	-	110,122	(181,151)	-	(71,029)	(71,029)	-		
Water Sewerage & Garbage	-	385,263	542,718	-	927,981	(526,952)	-	(141,689)	401,029	7,326,767		
Roads	6,891,104	5,316,617	3,301,315	-	15,509,036	(12,610,200)	-	(402,479)	2,898,836	116,080,616		
Total Council	10,611,740	7,467,683	4,539,433	-	22,618,856	(17,563,849)	(110,369)	515,575	4,944,638	168,216,493		

Functions	Gross Program Income						Total Income	Gross Program Expenses		Net Result from Recurring Operations	Net Result	Assets
	Recurring		Capital		2016	2016		2016	2016			
	Grants	Other	Grants	Other								
Corporate Support	2,282,171	1,666,261	-	-	3,948,432	(2,972,104)	-	976,328	976,329	16,219,183		
Environmental & Natural Resources	-	-	-	-	-	(186,009)	-	(186,009)	(186,009)	62,459		
Community & Lifestyle Services	25,093	319,152	329,352	-	673,598	(3,956,186)	-	(3,613,941)	(3,284,589)	25,086,615		
Health & Welfare	126,227	-	-	-	126,227	(99,893)	-	26,334	26,334	-		
Water Sewerage & Garbage	-	392,510	50,674	-	443,184	(617,159)	-	(224,649)	(173,975)	6,873,700		
Roads	6,123,516	3,367,466	3,568,351	(32,986)	13,066,366	(8,325,310)	-	1,185,691	4,741,056	114,894,779		
Total Council	8,557,008	5,765,409	3,968,377	(32,986)	18,257,807	(16,158,661)	-	(1,836,245)	2,099,146	163,146,736		

Boulia Shire Council
Notes to the Financial Statements
For the year ended 30 June 2017

		Council	
Note	2017	2016	
	\$	\$	

3 Revenue Analysis

Revenue is recognised at the fair value of the consideration received or receivable, at the time indicated below.

(a) Rates, Levies and Charges

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

General rates	954,800	931,559
Water	190,619	181,751
Sewerage	103,080	105,604
Garbage charges	99,734	105,154
Total rates and utility charge revenue	1,348,233	1,324,068
Less: discounts	(106,898)	(121,412)
Less: pensioner remissions	(120)	(585)
	1,241,215	1,202,071

(b) Sales Revenue

The sale of goods is recognised when the customer has taken delivery of the goods. Revenue from services is recognised when the service is rendered.

Revenue from contracts and recoverable works generally comprises a recoupment of material costs together with an hourly charge for use of equipment and employees. This revenue and the associated costs are recognised by reference to the stage of completion of the contract activity at the reporting date. 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. There are no contracts in progress at the year end. The contract work carried out is not subject to retentions.

Sale of services

Contract and recoverable works	5,291,981	3,387,486
	5,291,981	3,387,486

4 Grants, Subsidies, Contributions and Donations

All grants, subsidies and contributions that are non-reciprocal in nature are recognised as revenue in the year in which Council obtains control over them.

Where grants are received that are reciprocal in nature, revenue is recognised as the various performance obligations under the funding agreement are fulfilled. Council does not currently have any reciprocal grants.

(a) Recurrent

General purpose grants	4,506,802	2,960,878
State government and other subsidies and grants	6,104,938	5,596,130
	10,611,740	8,557,008

(b) Capital

Capital Revenue includes grants and subsidies received which are tied to specific projects for the replacement or upgrade of existing non-current assets and / or investment in new assets.

State government subsidies and grants	4,539,433	2,851,353
Commonwealth government subsidies and grants	-	1,117,024
	4,539,433	3,968,377

Conditions over contributions

Contributions recognised as income during the reporting period and which were obtained on the condition that they be expended in a manner specified by the contributor but had not been expended at the reporting date:

Non-reciprocal grants for expenditure on services	421,210	-
	421,210	-

Boulia Shire Council
Notes to the Financial Statements
For the year ended 30 June 2017

	Note	Council	
		2017	2016
		\$	\$
5 Capital Expenses			
Gain / Loss on Disposal of Non-Current Assets			
Proceeds from the sale of property, plant and equipment		174,843	546,364
Less: Book value of property, plant and equipment disposed of		(285,212)	(579,350)
		<u>(110,369)</u>	<u>(32,986)</u>
6 Employee Benefits			
Total staff wages and salaries		2,641,149	2,457,055
Councillors' remuneration		311,053	308,874
Annual, sick, long service leave and entitlements		456,322	620,415
Superannuation	19	286,478	304,746
		<u>3,695,002</u>	<u>3,691,090</u>
Other employee related expenses		88,451	117,808
		<u>3,783,453</u>	<u>3,808,898</u>
Less: Capitalised employee expenses		(582,937)	(559,895)
		<u><u>3,200,516</u></u>	<u><u>3,249,003</u></u>
Councillor remuneration represents salary and other allowances paid in respect of carrying out their duties.			
Total council employees at the reporting date:			
Elected members		5	5
Administration staff		16	16
Depot and outdoors staff		25	26
Total full time equivalent employees		<u>46</u>	<u>47</u>
7 Materials and Services			
Administration supplies and consumables		1,018,627	887,409
Audit of annual financial statements by the Auditor-General of Queensland		67,542	52,624
		24,813	39,183
Communications and IT		210,908	113,000
Consultants		-	8,777
Donations paid		77,077	56,693
Repairs and maintenance		211,376	328,765
Roads		8,239,741	6,649,899
Other materials and services		1,374,858	1,408,188
		<u>11,224,942</u>	<u>9,544,540</u>
8 Depreciation and Amortisation			
Depreciation of Non-current Assets			
Buildings & structures		535,179	1,008,176
Plant & vehicles		427,709	389,813
Furniture & equipment		60,750	44,550
Road infrastructure		1,676,945	1,479,059
Water infrastructure		134,336	129,049
Sewerage infrastructure		45,552	45,729
Aerodrome infrastructure		180,732	192,897
Total depreciation	11	<u>3,061,203</u>	<u>3,289,272</u>

Boulia Shire Council
Notes to the Financial Statements
For the year ended 30 June 2017

		Council	
9	Note	2017	2016
		\$	\$
Cash and Cash Equivalents			
Cash and cash equivalents include cash on hand, all cash and cheques received but not banked at the year end and deposits held at call with financial institutions.			
		244,820	120,297
		14,716,224	11,658,822
		14,961,044	11,779,119

Cash and deposits at call are held in the Queensland Treasury Corporation and Commonwealth Bank of Australia in normal business accounts.

Cash and deposits at call are held in the Commonwealth Bank of Australia in normal at call and business cheque accounts. The bank currently has a short term credit rating of AA2 and longer term rating of P-1.

In accordance with the Local Government Act 2009 and Local Government Regulation 2012, a separate trust bank account and separate accounting records are maintained for funds held on behalf of outside parties. Funds held in the trust account include those funds for security deposits lodged and auspicing projects. The Council performs only a custodian role in respect of these monies and because the monies cannot be used for Council purposes, they are not considered revenue nor brought to account in the statements.

Trust Funds

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

Auspicing	81,278	91,713
Security deposits	1,615	32,151
	82,893	123,864

10 Receivables

Receivables are amounts owed to council at year end. They are recognised at the amount due at the time of sale or service delivery. Settlement is required within 30 days after the invoice is issued.

Debts are regularly assessed for collectability and allowance is made, where appropriate, for impairment. All known bad debts were written-off at 30 June 2017. If an amount is recovered in a subsequent period it is recognised as revenue.

Current

Rateable revenue and utility charges	85,986	199,581
Other debtors	1,607,722	1,397,203
Less impairment	(97,405)	(97,405)
GST recoverable	-	(16,837)
Prepayments	53,536	83,481
	1,649,839	1,566,023

Interest is charged on outstanding rates at a rate of 11% per annum. No interest is charged on other debtors. There is no concentration of credit risk for rates and utility charges, fees and other debtors receivable.

Movement in accumulated impairment losses (other debtors) is as follows:

Opening balance at 1 July	97,405	183,030
Impairment debts written off during the year	-	(85,625)
Closing Balance at 30 June	97,405	97,405

Boulia Shire Council
Notes to the Financial Statements
For the year ended 30 June 2017

11 Property, Plant and Equipment

Council - 30 June 2017

Basis of measurement

Asset Values

Opening Gross Value as at 1 July 2016

Additions

Disposals

Transfers between classes

Closing Gross Value as at 30 June 2017

Note	Land and Improvements		Buildings and Structures		Plant and Vehicles		Furniture & Equipment		Road Infrastructure		Water Infrastructure		Sewerage Infrastructure		Aerodrome Infrastructure		Work in Progress		Total
	Fair Value	Cost	Fair Value	Cost	Cost	Cost	Fair Value	Cost	Fair Value	Cost	Fair Value	Cost	Fair Value	Cost	Fair Value	Cost	Fair Value	Cost	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	630,500	25,542,525	6,057,765	1,301,718	142,016,586	7,221,622	2,863,544	6,064,264	189,165	191,887,689									
	107,046	291,954	580,919	5,100	2,655,021	499,124	217,546	13,733	800,724	5,171,167									
5	-	(75,175)	(359,117)	-	-	(223,038)	-	-	-	(657,330)									
	61,782	2,690	-	-	1,700	34,320	-	-	(100,492)	-									
	799,328	25,761,994	6,279,567	1,306,818	144,673,307	7,532,028	3,061,090	6,077,997	889,397	196,401,526									

Accumulated Depreciation

Opening balance as at 1 July 2016

Depreciation provided in period

Depreciation on disposals

Accumulated Depreciation as at 30 June 2017

	-	7,325,183	2,589,665	605,246	27,138,915	2,105,143	1,134,962	1,462,723	-	42,361,837									
8	-	535,179	427,709	60,750	1,676,945	134,336	45,552	180,732	-	3,061,203									
5	-	-	(202,210)	-	-	(124,373)	-	-	-	(326,563)									
	-	7,860,362	2,815,164	665,996	28,815,860	2,115,106	1,180,514	1,643,455	-	45,096,457									

Total Written Down Value as at 30 June 2017

Residual value

Range of estimated useful life in years

	799,328	17,901,632	3,464,403	640,822	115,857,447	5,416,922	1,900,576	4,434,542	889,397	151,305,069									
	-	-	-	-	-	-	-	-	-	-									
	N/A	20-100	2-20	3-10	10-1000	30-80	25-75	20-100	-	-									

Additions comprise:

Renewals

Other additions

Total additions

	-	9,926	-	-	92,085	-	176,305	-	-	278,318									
	107,046	282,026	580,919	5,100	2,562,936	499,124	41,241	13,733	800,724	4,892,849									
	107,046	291,954	580,919	5,100	2,655,021	499,124	217,546	13,733	800,724	5,171,167									

11 Property, Plant and Equipment

Council - 30 June 2016

Basis of measurement	Land and Improvements		Buildings and Structures		Plant and Vehicles		Furniture & Equipment		Road Infrastructure		Water Infrastructure		Sewerage Infrastructure		Aerodrome Infrastructure		Work in Progress		Total
	Fair Value	Cost	Fair Value	Cost	Fair Value	Cost	Fair Value	Cost	Fair Value	Cost	Fair Value	Cost	Fair Value	Cost	Fair Value	Cost	Fair Value	Cost	
Asset Values																			
Opening Gross Value as at 1 July 2015	475,500		29,639,217	6,279,459	1,299,755		135,064,944		6,796,778			2,863,544		5,959,247		1,850,498		190,248,942	
Additions	-		-	-	-		-		-		-		-	-		6,659,633		6,659,633	
Disposals	(19,000)		(650,381)	(1,002,982)	-		-		-		-		-	-		-		(1,672,363)	
Revaluation adjustment to revaluation surplus	174,000		(3,522,523)	-	-		-		-		-		-	-		-		(3,348,523)	
Transfers between classes	-		76,212	781,287	1,963		6,931,642		424,844		105,017		-	105,017		(8,320,966)		-	
Closing Gross Value as at 30 June 2016	630,500		25,542,525	6,057,765	1,301,718		142,016,586		7,221,622		2,863,544		6,064,264	6,064,264		189,165		191,887,689	

Accumulated Depreciation and Impairment

Opening Balance as at 1 July 2015	-		13,193,443	2,898,218	553,245		23,764,090		1,976,208		1,089,233		1,274,624		-		-	44,749,061	
Depreciation provided in period	-		1,008,176	389,813	44,550		1,479,059		129,049		45,729		192,897		-		-	3,289,272	
Depreciation on disposals	-		(394,647)	(696,366)	-		-		-		-		-		-		-	(1,093,013)	
Revaluation adjustment to revaluation surplus	-		(6,479,250)	-	-		1,895,766		-		-		-		-		-	(4,583,484)	
Transfer between classes	-		(2,539)	-	7,451		-		(114)		-		(4,798)		-		-	-	
Accumulated Depreciation as at 30 June 2016	-		7,325,183	2,589,665	605,246		27,138,915		2,105,143		1,134,962		1,462,723	1,462,723		-		42,361,837	

Total Written Down Value as at 30 June 2016

Residual value	630,500		18,217,343	3,468,099	696,472		114,877,671		5,116,479		1,728,582		4,501,541		189,165		-	149,525,852	
Range of estimated useful life in years	N/A		20-100	2-20	3-10		10-1000		30-80		25-75		20-100		-		-	-	

Boulia Shire Council
Notes to the Financial Statements
For the year ended 30 June 2017

12 Property, Plant and Equipment

(a) Fair Value Measurements

Plant and equipment with a total value of less than \$5,000, and infrastructure assets and buildings with a total value of less than \$10,000 are treated as an expense in the year of acquisition. All other items of property, plant and equipment are capitalised.

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

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

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

(i) Recognised Fair Value Measurements

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

Property, plant and equipment

- Land and improvement
- Buildings and other structures
- Aerodrome infrastructure
- Road infrastructure
- Water infrastructure
- Sewerage infrastructure

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

Council has assets and liabilities which are not measured at fair value, but for which fair values are disclosed in other notes.

Council borrowings are measured at amortised cost with interest recognised in profit or loss when incurred. The fair value of borrowings disclosed in Note 14 is provided by the Queensland Treasury Corporation and represents the contractual undiscounted cash flow at balance date (Level 2).

The carrying amounts of trade receivables and trade payables are assumed to approximate their fair values due to their short-term nature (Level 2).

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)

(b) Measurements

Property plant and equipment assets are initially recorded at cost. Subsequently, each class of property, plant and equipment is stated at cost or fair value less, where applicable, any accumulated depreciation and accumulated impairment loss. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including freight in, architect's fees and engineering design fees and all other establishment costs. Direct labour and materials and an appropriate proportion of overheads incurred in the acquisition or construction of assets are also included in their cost.

(c) Depreciation

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time an asset is completed and commissioned ready for use, at which time they are reclassified from work in progress to the appropriate property, plant and equipment class. Land is not depreciated as it has an unlimited useful life. Depreciation on other property, plant and equipment assets is calculated on a straight-line basis so as to write-off the net cost or revalued amount of each depreciable asset, less its estimated residual value, progressively over its estimated useful life to the Council. Management believe that the straight-line basis appropriately reflects the pattern of consumption of all Council assets.

Where assets have separately identifiable components that are subject to regular replacement, these components are assigned useful lives distinct from the asset to which they relate. Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised and the new depreciable amount is depreciated over the remaining useful life of the asset to the Council. Major spares purchased specifically for particular assets that are above the asset recognition threshold are capitalised and depreciated on the same basis as the asset to which they relate.

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

(d) Impairment

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

Boulia Shire Council
Notes to the Financial Statements
For the year ended 30 June 2017

(e) Valuation

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 valuers to determine the fair value for each class of property, plant and equipment assets at least once every 3 years. This process involves the valuer physically sighting a representative sample of Council assets across all asset classes and making their own assessments of the condition of the assets at the date of inspection.

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

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 sound. Further details in relation to valuers, the methods of valuation and the key assumptions used in valuing each different asset class are disclosed below.

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 proportionately with the change in the carrying amount of the asset and any change in the estimate of remaining useful life. Separately identified components of assets are measured on the same basis as the assets to which they relate.

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

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

The table presents the Council's assets and liabilities measured and recognised at fair value at 30 June 2017.

Council							
At 30 June 2017	Note	Level 2 2017	Level 2 2016	Level 3 2017	Level 3 2016	Total 2017	Total 2016
		(Observable inputs)		(Unobservable inputs)			
		\$	\$	\$	\$	\$	\$
Recurring Fair Value Measurements							
Land and improvement	11	799,328	630,500	-	-	799,328	630,500
Buildings and structures	11	1,480,000	1,480,000	16,421,632	16,737,343	17,901,632	18,217,343
Road infrastructure	11	-	-	115,857,447	114,877,671	115,857,447	114,877,671
Water infrastructure	11	-	-	5,416,922	5,116,479	5,416,922	5,116,479
Sewerage infrastructure	11	-	-	1,900,576	1,728,582	1,900,576	1,728,582
Aerodrome infrastructure	11	-	-	4,434,542	4,601,541	4,434,542	4,601,541
		2,279,328	2,110,500	144,031,119	143,061,616	146,310,447	145,172,116

There were no transfers between levels 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) Valuation Techniques Used to Derive Fair Values for Level 2 and Level 3 Valuations

Council adopted AASB13 *Fair Value Measurement* for the first time in the 2013/14 financial year and has reviewed each valuation to ensure compliance with the requirements of the new standard. There have been no changes in valuation techniques as a result of this review.

Specific Valuation Techniques Used to Value Council Assets Comprise:

Land (Level 2)

Land Fair Values were determined by independent valuer, APV Valuers and Asset Management effective 30 June 2016. Level 2 valuation input were used to value land in freehold title as well as land used for special purposes, which is restricted in use under current zoning rules. Sales prices of comparable land sites in close proximity are adjusted for differences in key attributes such as property size. The most significant inputs into this valuation approach are price per square metre.

Buildings (Level 2 and 3)

The fair value of buildings were also determined by independent valuer, APV Valuers and Asset Management effective 30 June 2016. Where there is a market for Council building assets, fair value has been derived from the sales prices of comparable properties after adjusting for differences in key attributes such as property size. The most significant inputs into this valuation approach were price per square metre.

Where Council buildings are of a specialist nature and there is no active market for the assets, fair value has been determined on the basis of replacement with a new asset having similar service potential including allowances for preliminaries and professional fees. The gross current values have been derived from reference to market data for recent projects and costing guides issued by the Australian Institute of Quantity Surveyors, Rawlinson's (Australian Construction Handbook). Where a depth in market can be identified, the net current value of a building asset is the difference between the market value of the asset as a whole (including land) and the market value of the land component. Where there is no depth of market, the net current value of a building asset is the gross current value less accumulated depreciation to reflect the consumed or expired service potential of the asset.

**Boulia Shire Council
Notes to the Financial Statements
For the year ended 30 June 2017**

In determining the level of accumulated depreciation the asset has been disaggregated into significant components which exhibit useful lives. Allowance has been made for the typical asset life cycle and renewal treatments of each component, residual value at the time the asset is considered to be no longer available for use and the condition of the asset. Condition was assessed taking into account both physical characteristics as well as holistic factors such as functionality, capability, utilisation and obsolescence.

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

Infrastructure Assets (Level 3)

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

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

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

1(a) Road Infrastructure - Calculation of Current Replacement Cost

Roads and Aerodrome

Current Replacement Cost

The Road Network has been segmented. Unit rates are applied to the individual road components seal, pavement, formation, footpaths, floodways, culverts and kerb & channel of each road in order to determine the replacement cost.

The unit rates assume an incremental Greenfields approach and exclude Brownfield cost components. These unit rates are estimated using information collated from cost guides, historical costs, contractor rates, future works, regional information and the Queensland Road Alliance project data. Primary factors used in assumptions on unit rates are:- 1) Raw materials have been sourced locally from gravel pits for unsealed roads; 2) Water is available at low to moderate cost for rural road work (<20 km); 3) Contract crushing utilised for aggregate for sealing and aggregation of sealing projects and renewals to reduce low quantity works and increase economies of scale; 4) Quality of material used in pavement construction and extent of compaction of formation varied based on road type and hierarchy.

The last full independent valuation of road infrastructure was undertaken effective 30 June 2015 and was conducted by Australis Asset Advisory Group.

Accumulated Depreciation

The remaining useful life was measured based primarily on inspected physical condition data for visible assets and chronological construction dates for underground or inaccessible assets. The condition data was collected through an extensive survey that consisted of physical inspection of 68.5% of rural shire roads and 100% inspection of urban sealed roads. The physical condition score was then combined with any relevant obsolescence factors to arrive at an adopted remaining useful life. The condition score was utilised on a sliding scale of those assets where physical condition is difficult to accurately measure due to short maintenance cycles or other circumstances.

The condition rating inputs can be defined in the following table:

Description		% of Life Remaining
10	New asset	100%
9	Near new asset or refurbished asset	90%
8	Excellent condition, minimal deterioration noted	80%
7	Very good condition with early stages of deterioration	70%
6	Good condition, some signs of deterioration	60%
5	Fair to good condition, clear signs of deterioration evident	50%
4	Poor to fair condition with clear deterioration. Moderate maintenance requirements	40%
3	Poor condition, clear deterioration, high maintenance required. Renewal required.	30%
2	Very poor condition with severe deterioration.	20%
1	Extremely poor condition with almost failed	10%
0	Failed asset, inhabitable, inoperable	0%

Remaining lives used in the depreciation calculations are estimated using Three (3) different methods: condition, known age and estimated age.

Estimated useful lives and residual values are disclosed in Note 11.

Percentage of Assets Inspected

68.5% of shire rural roads & 100% of urban sealed roads were inspected as part of the valuation. None of the sealed pavement or any formation was inspected due to the inaccessible nature of the asset component.

Boulia Shire Council
Notes to the Financial Statements
For the year ended 30 June 2017

2(a) Water and Sewerage Infrastructure – Calculation of Written Down Current Replacement Cost

Water and Sewerage

Current Replacement Cost

Water and sewerage infrastructure fair values were determined by independent valuers, AssetVal Pty Ltd effective 30 June 2014. CRC was calculated based on expected replacement costs. In all cases the assets were disaggregated to component level to ensure a reliable measure of cost and service capacity and deterioration of estimated remaining life.

AssetVal's Cost Models were Derived from the following sources:
• AssetVal database
• Schedule rates for construction of asset or similar assets
• Cost curves derived by experience
• Price index tables
• Recent contract and tender data
• Relevant Indices for building and construction, and
• Suppliers' quotations

Factors taken into account in determining replacement costs included:

- **Development factors** - the area in which development takes place (e.g. Rural areas would have little or no restoration requirements, whereas a high density area would have large amounts of high quality footpaths, road pavements and associated infrastructure that would require reinstatement, and would also require traffic control).
- **Soil Factors** - The types of soil or other surface material (e.g. Areas where soil is sandy are difficult to excavate and would require shoring while areas where the soil is generally free of rock would not present any great difficulty for excavation).
- **Depth Factors** - All water assets are in trenches at or above 600mm in depth. Most sewerage assets are in trenches less than 1.5m and Council will reline sewers rather than replace them.

Accumulated Depreciation

In determining accumulated depreciation, assets were either subject to a site inspection or an assessment to determine remaining useful life. Where site inspections were conducted (i.e. for active assets), the assets were allocated a condition assessment, which was used to estimate remaining useful life as tabled below:

	Description	% Life Remaining
10	Brand new or rehabilitated to new	100%
9	Near new with no visible deterioration	80%
8	Excellent overall condition early stages of deterioration	80%
7	Very good overall condition with obvious deterioration evident	70%
6	Good overall condition, obvious deterioration, serviceability impaired very slightly	60%
5	Fair overall condition, obvious deterioration, some serviceability loss	50%
4	Fair to poor overall condition, obvious deterioration, serviceability loss	40%
3	Poor overall condition, obvious deterioration, some serviceability loss, high maintenance costs	30%
2	Very poor overall condition, severe deterioration, very high maintenance costs. Consider renewal.	20%
1	Extremely poor condition, severe serviceability problems, renewal required immediately	10%
0	Failed asset, No longer serviceable. Should not remain in service	0%

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

For wastewater gravity mains the assumption that the pipes will be relined was adopted. The fair value for sewer gravity mains was determined as follows:

- For all pipes, replacement cost was determined based on replacement by trench excavation, useful life was determined as the pipe useful life plus the reline useful life, and the pipe fair value was based on age.
- Where pipes have been relined, the total pipe useful life was determined as the pipe age when the reline occurred plus the reline life.
- The relining of pipes was valued at reline rates and depreciated over the reline life (70 years). The reline fair value was based on age.

In August, 2014, 1.45 kms of the sewerage system was relined after initial visual assessments of the CCTV footage indicated that a number of joint displacements, intruding junctions, fracturing longitudinally and circumferentially as well as root and debris within the invert of the assets. The relining work utilised EX PVC lining. The product is guaranteed for between 20 - 25 years by Abergeldie Complex Infrastructure, the company that undertook the work. However, discussions with our Engineer, Stuart Bourne have indicated 3 studies that have been completed that have stated that PVC pipe has a longevity in excess of 100 years and that it would be further protected by being inside the existing sewerage pipes.

The relining is treated as an addition and depreciated as a separate component to the existing pipe and that the remaining useful life of the existing pipe would then be consistent with the useful life of the relining.

Given the studies that predict that PVC piping has a useful life of in excess of 100 years, we have given the relining a useful life equivalent to the remaining useful life of the existing pipe.

(iii) Changes in Fair Value Measurements Using Significant Unobservable Inputs (Level 3)

The changes in Level 3 assets with recurring fair value measurements are detailed in Note 11.

(iv) Valuation Processes

Council's valuation policies and procedures are set by the finance committee of the executive management team which comprises the Chief Executive Officer and the Finance Manager. They are reviewed annually taking into consideration an analysis of movements in fair value and other relevant information. Council's current policy for the valuation of property, plant and equipment is set out in Note 12 (e). Non-recurring fair value measurements are made at the point of reclassification by a registered valuer.

Boulia Shire Council
Notes to the Financial Statements
For the year ended 30 June 2017

3 Payables

Trade creditors are recognised upon receipt of the goods or 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.

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

Salaries and Wages

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. This liability represents an accrued expense and is reported in Note 13 as a payable.

Annual Leave

A liability for annual leave is recognised. Amounts expected to be settled within 12 months (the current portion) are calculated on current wage and salary levels and includes related employee on-costs. Amounts not expected to be settled within 12 months (the non-current portion) are calculated on projected future wage and salary levels and related employee on-costs, and are discounted to present values. This liability represents an accrued expense and is reported in Note 13 as a payable.

As Council does not have an unconditional right to defer this liability beyond 12 months annual leave is classified as a current liability.

Sick Leave

Council has an obligation to pay sick leave on termination to certain employees and therefore a liability has been recognised for this obligation. This liability represents an accrued expense and is reported in Note 13 as a payable.

Superannuation

The superannuation expense for the reporting period is the amount of the contribution the Council makes to the superannuation plan which provides benefits to its employees. Details of those arrangements are set out in Note 19.

	Council	
	2017	2016
	Note	\$
Current		
Creditors and accruals	434,684	352,793
Annual leave	320,055	304,230
Sick leave	164,911	124,951
Other entitlements	27,980	19,604
	947,630	801,577

14 Borrowings and Borrowing Costs

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 Local Government Regulation 2012 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. No borrowing costs are capitalised on qualifying assets.

Current

Loans - Queensland Treasury Corporation	48,519	46,887
	48,519	46,887

Non-current

Loans - Queensland Treasury Corporation	1,160,946	1,207,138
	1,160,946	1,207,138

Loans - Queensland Treasury

Opening balance at beginning of financial year	1,254,025	1,303,063
Principal repayments	(44,580)	(49,038)
Book value at end of financial year	1,209,465	1,254,025

The QTC loan market value at the reporting date was \$1,263,402.43. This represents the value of the debt if Council repaid it at that date. As it is the intention of Council to hold the debt for its term, no provision is required to be made in these accounts.

No Assets have been pledged as security by the Council for any liabilities. However, all loans are guaranteed by the Queensland Government.

All borrowings are in \$A denominated amounts and carried at amortised cost, interest being expensed as it accrues. Expected final repayment date is 15th June 2035. There has been no defaults or breaches of the loan agreement during the period.

Principal and Interest repayments are made quarterly in arrears.

Boulia Shire Council
Notes to the Financial Statements
For the year ended 30 June 2017

15 Provisions

Long Service Leave

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

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

		2017		Council	2016
	Note	\$			\$
Current					
Long service leave		202,994			208,482
		<u>202,994</u>			<u>208,482</u>
Non-Current					
Long service leave		79,082			49,965
		<u>79,082</u>			<u>49,965</u>

Details of movements in provisions:

Long Service Leave

Balance at beginning of financial year		258,448			315,862
Long service leave entitlement arising		29,117			28,677
Long service entitlement extinguished		(337)			(29,080)
Long service entitlement paid		(5,152)			(67,012)
Balance at end of financial year		<u>282,076</u>			<u>258,448</u>

16 Asset Revaluation Surplus

The asset revaluation surplus comprises adjustments relating to changes in value of property, plant and equipment that do not result from the use of those assets. Net incremental changes in the carrying value of classes of non-current assets since their initial recognition are accumulated in the asset revaluation surplus.

Increases and decreases on revaluation are offset within a class of assets.

Where a class of assets is decreased on revaluation, that decrease is offset first against the amount remaining in the asset revaluation surplus in respect of that class. Any excess is treated as an expense.

When an asset is disposed of, the amount reported in surplus in respect of that asset is retained in the asset revaluation surplus and not transferred to retained surplus.

		2017		Council	2016
	Note	\$			\$
Movements in the Asset Revaluation Surplus were as follows:					
Balance at beginning of financial year		85,512,316			84,339,319
Net adjustment to non-current assets at end of period to reflect a change in current fair value:					
Land and improvements		-			174,000
Buildings and other structures		-			2,894,763
Road infrastructure		-			(1,895,765)
Aerodrome infrastructure		-			-
Sewerage		-			-
Water		-			-
Balance at end of financial year		<u>85,512,316</u>			<u>85,512,316</u>

Asset Revaluation Surplus Analysis

The closing balance of the asset revaluation surplus comprises the following asset categories:

Land and improvements		604,432			604,432
Buildings		12,429,290			12,429,290
Road infrastructure		68,291,290			68,291,290
Sewerage		702,920			702,920
Water		2,568,680			2,566,680
Aerodrome infrastructure		917,705			917,705
		<u>85,512,316</u>			<u>85,512,316</u>

17 Commitments for Expenditure

Contractual Commitments

Contractual commitments at end of financial year but not recognised in the financial statements are as follows:

Plant and Vehicles		-			1,000,000
Buildings		875,787			-
		<u>875,787</u>			<u>1,000,000</u>

Boulia Shire Council
Notes to the Financial Statements
For the year ended 30 June 2017

18 Contingent Liabilities

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

Local Government Mutual

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

As at 30 June 2017 the financial statements reported an accumulated surplus and it is not anticipated any liability will arise.

Local Government Workcare

The Council is a member of the Queensland Local Government Worker's Compensation Self-Insurance Scheme, Local Government Workcare. Under this scheme the Council has provided an indemnity towards a bank guarantee to cover bad debts which may remain should the Self Insurance Licence be cancelled and there was insufficient funds available to cover outstanding liabilities. Only the Queensland Government's Workers Compensation Authority may call on any part of the guarantee should the above circumstances arise. The Council's maximum exposure to the bank guarantee is \$44,364.44.

19 Superannuation

The Council contributes to the Local Government Superannuation Scheme (Qld) (the scheme). The scheme is a multi-employer plan as defined in the Australian Accounting Standard AASB119 *Employee Benefits*.

The Queensland Local Government Superannuation Board, the trustee of the scheme, advised that the Local Government Superannuation Scheme was a complying superannuation scheme for the purpose of the Commonwealth Superannuation Industry (Supervision) Legislation.

The scheme has three (3) elements referred to as:

- The City Defined Benefits Fund (CDBF) which covers former members of the City Super Defined Benefits Fund
- The Regional Defined Benefits Fund (Regional DBF) which covers Defined Benefit Fund members working for regional local governments; and
- The Accumulation Benefits Fund (ABF)

The ABF is a defined contribution scheme as defined in AASB 119. Council has no liability to or interest in the ABF other than the payment of the statutory contributions as required by the *Local Government Act 2009*.

Council does not have any employees who are members of the CDBF and, therefore, is not exposed to the obligations, assets or costs associated with this fund.

The Regional DBF is a defined benefit plan as defined in AASB119. The Council is not able to account for the Regional DBF as a defined benefit plan in accordance with AASB119 because the scheme is unable to account to the Council for its proportionate share of the defined benefit obligation, plan assets and costs. The funding policy adopted in respect of the Regional DBF is directed at ensuring that the benefits accruing to members and beneficiaries are fully funded as they fall due.

Any amount by which the fund is over or under funded would only affect future benefits and contributions to the Regional DBF, and is not an asset or liability of the Council. Accordingly there is no recognition in the financial statements of any over or under funding of the scheme.

As at the reporting date, the assets of the scheme are sufficient to meet the vested benefits.

The most recent actuarial assessment of the scheme was undertaken as at 1 July 2015. The actuary indicated that "At the valuation date of 1 July 2015, the net assets of the scheme exceeded the vested benefits and the scheme was in a satisfactory financial position as at the valuation date."

In the 2015 actuarial report the actuary has recommended no change to the employer contribution levels at this time.

Under the *Local Government Act 2009* the trustee of the scheme has the power to levy additional contributions on Councils which have employees in the Regional DBF when the actuary advises such additional contributions are payable - normally when the assets of the DBF are insufficient to meet members' benefits.

There are currently 72 entities contributing to the Regional DBF plan and any changes in contribution rates would apply equally to all 72 entities. Boulia Shire Council made less than 4% of the total contributions to the plan in the 2016-17 financial year.

The next actuarial investigation will be conducted as at 1 July 2018.

	<u>Note</u>	2017	Council	2016
		<u>\$</u>		<u>\$</u>
Superannuation contributions paid by Council to the scheme for employees benefit was:	6	286,478		304,746

Boulia Shire Council
Notes to the Financial Statements
For the year ended 30 June 2017

20 Reconciliation of Net Result for the Year to Net Cash inflow (outflow) from Operating Activities

Net result	4,944,638	2,099,149
Non-cash items:		
Depreciation and amortisation	3,061,203	3,289,272
	<u>3,061,203</u>	<u>3,289,272</u>
Investing and development activities:		
Net (Profit)/Loss on disposal of non-current assets	110,369	32,986
Capital grants and contributions	(4,539,433)	(3,968,377)
	<u>(4,429,064)</u>	<u>(3,935,391)</u>
Changes in operating assets and Liabilities:		
(Increase)/ decrease in receivables	(83,816)	(667,119)
(Increase)/decrease in inventory	(24,799)	45,242
Increase/(decrease) in payables	146,053	(117,265)
Increase/(decrease) in other provisions	23,829	(57,414)
	<u>61,067</u>	<u>(796,557)</u>
Net cash inflow from operating activities	<u>3,637,844</u>	<u>656,474</u>

Boulia Shire Council
Notes to the Financial Statements
For the year ended 30 June 2017

21 Financial Instruments

Boulia Shire Council has exposure to the following risks arising from financial instruments:

- Credit risk
- Liquidity risk
- Market risk

This note provides information (both qualitative and quantitative) to assist statement users evaluate the significance of financial instruments on the Council's financial position and financial performance, including the nature and extent of risks and how the Council manages these exposures.

Financial Risk Management

Boulia Shire Council is responsible for the establishment and oversight of the Risk Management Framework, together with developing and monitoring Risk Management Policies.

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

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

Boulia Shire Council does not enter into derivatives.

Credit Risk

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

Exposure to credit risk is managed through regular analysis of credit counterparty ability to meet payment obligations. The carrying amount of financial assets represents the maximum credit exposure.

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

No Collateral is held as security relating to the financial assets held by Boulia Shire Council.

The following table represents the maximum exposure to credit risk based on the carrying amounts of financial assets at the end of the reporting period:

	<u>Note</u>	Council	
		2017	2016
		\$	\$
Financial Assets			
Cash and equivalents	9	14,961,044	11,779,119
Receivables - rates	10	85,986	199,581
Receivables - other	10	1,510,317	1,366,442
Other Credit Exposures			
Guarantees	18	44,364	67,058
Total Financial Assets		16,601,711	13,412,200

Cash and Cash Equivalents

The Council may be exposed to credit risk through its Investments in the QTC Cash Fund and QTC Working Capital Facility. The QTC Cash Fund is an asset management portfolio that invests with a wide range of high credit rated counterparties.

Deposits with the QTC cash fund are capital guaranteed. Working capital facility deposits have a duration of one day and all investments are required to have a minimum credit rating of "A-", therefore the likelihood of the counterparty having capacity to meet its financial commitments is strong.

Other Financial Assets

Other investments are held with financial institutions, which are rated AAA to AA- based on rating agency Standard and Poor ratings, and whilst not capital guaranteed, the likelihood of a credit failure is assessed as remote.

Boulia Shire Council
Notes to the Financial Statements
For the year ended 30 June 2017

Receivables

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

In other cases, the Council assesses the credit risk before providing goods or services and applies normal business credit protection procedures to minimise the risk.

Ageing of past due receivables and the amount of any impairment is disclosed in the following table:

	Council	
	2017	2016
	\$	\$
Not past due	1,456,886	1,235,603
Past due 31-60 days	7,473	2,930
Past due 61-90 days	1,430	4,340
More than 90 days	227,919	100,227
Impaired	(97,405)	(97,405)
Total	1,596,303	1,245,695

Liquidity Risk

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

Boulia Shire Council is exposed to liquidity risk through its normal course of business and through its borrowings with QTC.

The Council manages its exposure to liquidity risk by maintaining sufficient cash deposits and undrawn facilities, both short and long term, to cater for unexpected volatility in cash flows. These facilities are disclosed in Note 14.

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

Council

	0 to 1 year	1 to 5 years	Over 5 years	Total Contractual Cash Flows	Carrying Amount
	\$	\$	\$	\$	\$
2017					
Trade and other payables	434,684	0	0	434,684	434,684
Loans - QTC	94,897	379,588	1,233,661	1,708,147	1,209,138
	529,581	379,588	1,233,661	2,142,831	1,643,822
2016					
Trade and other payables	352,793	0	0	352,793	352,793
Loans - QTC	94,897	379,588	1,328,558	1,803,044	1,254,025
	447,690	379,588	1,328,558	2,155,836	1,606,817

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

Boulia Shire Council
Notes to the Financial Statements
For the year ended 30 June 2017

Market Risk

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

Interest Rate Risk

Council is exposed to interest rate risk through Investments with QTC and other financial institutions.

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

Sensitivity

Sensitivity to interest rate movements is shown for variable financial assets and liabilities based on the carrying amount at reporting date.

The following interest rate sensitivity analysis depicts what effect a reasonably possible change in interest rates (assumed to be 1%) would have on the profit and equity, based on the carrying values at the end of the reporting period. The calculation assumes that the change in interest rates would be held constant over the period.

	Net Carrying Amount	Effect on Net Result		Effect on Equity	
		1% increase	1% decrease	1% increase	1% decrease
	\$	\$	\$	\$	\$
Council					
2017					
QTC Cash Fund	14,716,224	147,162	(147,162)	147,162	(147,162)
Loans - QTC*	1,209,465	-	-	-	-
Net Total	15,925,689	147,162	(147,162)	147,162	(147,162)
2016					
QTC Cash Fund	11,658,822	116,588	(116,588)	116,588	(116,588)
Loans - QTC*	1,254,025	-	-	-	-
Net Total	12,912,847	116,588	(116,588)	116,588	(116,588)

*QTC Generic Debt Pool - the Generic Debt Pool products approximate a fixed rate loan. There is negligible impact on interest sensitivity from changes in interest rates for Generic Debt Pool borrowings.

Fair Value

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

The fair value of borrowings with QTC is based on the market value of debt outstanding. The market value of a debt obligation is the discounted value of future cash flows based on prevailing market rates and represents the amount required to be repaid if this was to occur at balance date. The market value of debt is provided by QTC and is disclosed in Note 14.

QTC applies a book rate approach in the management of debt and interest rate risk, to limit the impact of market value movements to client's cost of funding. The book value represents the carrying value based on amortised cost using the effective interest method.

22 Transactions with Related Parties

(a) Transactions with Associates

Nil

(b) Transactions with Joint Ventures

Nil

Boulia Shire Council
Notes to the Financial Statements
For the year ended 30 June 2017

(c) Transactions with Key Management Personnel (KMP)

KMP include the Mayor, Councillors, Council's Chief Executive Officer and some Executive Management. The compensation paid to KMP for 2016/17 comprises:

	2017
	\$
Short-term employee benefits	538,525
Post-employment benefits	99,223
Long-term benefits	31,664
Total	669,412

Detailed Remuneration disclosures are provided in the annual report.

(d) Transactions with other Related Parties

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

Details of transactions between council and other related parties are disclosed below:

Details of Transaction	Additional information	2017
		\$
Employee expenses for close family members of key management personnel	22(d)(i)	144,187
Purchase of materials and services from entities controlled by key management personnel	22(d)(ii)	185,545

(i) All close family members of key management personnel were employed through an arm's length process. They are paid in accordance with the Award for the job they perform.

(ii) The purchases of materials and services from entities controlled by key management personnel were on an arm's length basis in accordance with Council's procurement policies. The total disclosed includes the following:

Payments charged by entities controlled by key management personnel	Details of related party	\$
Purchase of materials and services from entities controlled by key management personnel	Anthony Britton, a contractor employed by Council to undertake various construction works throughout the course of the year, is a related party of Councillor Rebecka Britton. He was engaged on commercial terms and all transactions have occurred in accordance with Council's relevant procurement policy.	155,476
Purchase of materials and services from entities controlled by key management personnel	Councillor Rebecka Britton is a sole trader, who throughout the financial year provided cleaning services to Council. The engagement occurred in accordance with Council's procurement policy.	27,115
Purchase of materials and services from entities controlled by key management personnel	Various other minor and immaterial related party transactions.	2,954
Total		185,545

(e) Loans and guarantees to / from Related Parties

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

(f) 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 Boulia Shire Council. Therefore, on a regular basis ordinary citizen transactions occur between Council and its related parties. Some examples include:

- Payment of rates
- Gym membership
- Dog registration
- Venue hiring
- Borrowing books from a council library

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

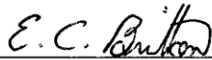
**Boulia Shire Council
Financial Statements
For the year ended 30 June 2017**

**Management Certificate
For the year ended 30 June 2017**

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 **3 to 27**, present a true and fair view, in accordance with Australian Accounting Standards, of the Council's transactions for the financial year and financial position at the end of the year.



Mayor
Eric Britton

Date: 13, 10, 2017



Chief Executive Officer
Lynn Moore

Date: 13, 10, 2017

Boulia Shire Council

Current Year Financial Sustainability Statement

Certificate of Accuracy - for the Current Year Financial Sustainability Statement

Independent Auditor's Report (Current Year Financial Sustainability Statement)

INDEPENDENT AUDITOR'S REPORT

To the Councillors of Boulia Shire Council

Report on the Audit of the Financial Report

Opinion

I have audited the financial report of Boulia Shire Council.

In my opinion, the financial report:

- a) gives a true and fair view of the council's financial position as at 30 June 2017, 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 2017, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including significant accounting policies and other explanatory information, and the certificate given by the Mayor and Chief Executive Officer.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General of Queensland 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 of Queensland 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 the information included in Boulia Shire Council's annual report for the year ended 30 June 2017, but does not include the financial report and my auditor's report thereon. At the date of this auditor's report, the other information was the Current Year Financial Sustainability Statement and Long-Term Financial Sustainability Statement.

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 council for the financial report

The council is 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 council determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The council is 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.

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 2017:

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



Patrick Flemming
as Delegate of the Auditor-General



Queensland Audit Office
Brisbane

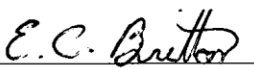
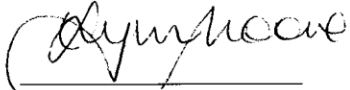
Boulia Shire Council
Current-year Financial Sustainability Statement
For the year ended 30 June 2017

Measures of Financial Sustainability

	How the Measure is Calculated	Actual	Target
Council's performance at 30 June 2017 against key financial ratios and targets:			
Operating Surplus Ratio	Net result (excluding capital items) divided by total operating revenue (excluding capital items)	2.85%	0% and 10%
Asset Sustainability Ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.	10.82%	> 90%
Net Financial Liabilities Ratio	Total liabilities less current assets divided by total operating revenue (excluding capital items)	-80.05%	< 60%

Note 1 - Basis of Preparation

The current year Financial Sustainability Statement is a special purpose statement prepared in accordance with the requirements of the *Local Government Regulation 2012* and the Financial Management (Sustainability) Guideline 2013. The amounts used to calculate the three reported measures are prepared on an accrual basis and are drawn from the Council's audited general purpose financial statements for the year ended 30 June 2017.

Certificate of Accuracy	
For the year ended 30 June 2017	
This Current-year Financial Sustainability Statement has been prepared pursuant to Section 178 of the <i>Local Government Regulation 2012</i> (the Regulation).	
In accordance with Section 212(5) of the Regulation we certify that this Current-year Financial Sustainability Statement has been accurately calculated.	
 _____ Mayor Eric Britton	 _____ Chief Executive Officer Lynn Moore
Date: ____/____/____	Date: <u>13, 10, 2017</u>

Bouliā Shire Council

Long Term Financial Sustainability Statement - Unaudited

Certificate of Accuracy - for the Long Term Financial Sustainability Statement

INDEPENDENT AUDITOR'S REPORT

To the Councillors of Boulia Shire Council

Report on the Current Year Financial Sustainability Statement

Opinion

I have audited the accompanying current year financial sustainability statement of Boulia Shire Council for the year ended 30 June 2017, comprising the statement, explanatory notes, and the certificate of accuracy given by the Mayor and the Chief Executive Officer.

In accordance with section 212 of the Local Government Regulation 2012, in my opinion, in all material respects, the current year financial sustainability statement of Boulia Shire Council for the year ended 30 June 2017 has been accurately calculated.

Basis of opinion

I conducted my audit in accordance with the *Auditor-General of Queensland 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 of Queensland 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 the information included in Boulia Shire Council's annual report for the year ended 30 June 2017, but does not include the Current Year Financial Sustainability Statement and my auditor's report thereon. At the date of this auditor's report, the other information was the General Purpose Financial Report and Long-Term Financial Sustainability Statement.

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 council for the current year financial sustainability statement

The council is responsible for the preparation and fair presentation of the current year financial sustainability statement in accordance with the Local Government Regulation 2012. The council's responsibility also includes such internal control as the council determines 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.



Patrick Flemming
as Delegate of the Auditor-General



Queensland Audit Office
Brisbane

Boulia Shire Council
Long-Term Financial Sustainability Statement
Prepared as at 30 June 2017

Measures of Financial Sustainability Council	Measure	Target	Projected for the years ended									
			Actuals at 30 June 2017	30 June 2018	30 June 2019	30 June 2020	30 June 2021	30 June 2022	30 June 2023	30 June 2024	30 June 2025	30 June 2026
Operating Surplus Ratio	Net result divided by total operating revenue	0% to 10%	2.95%	-16.60%	-16.50%	-16.10%	-16.20%	-15.70%	-17.00%	-17.20%	-17.70%	-18.02%
Asset Sustainability Ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense	> 80%	10.62%	34.70%	41.00%	40.10%	60.65%	30.70%	39.60%	30.50%	31.00%	35.20%
Net Financial Liabilities Ratio	Total liabilities less current assets divided by total operating revenue	< 60%	-80.05%	-81.70%	-84.00%	-88.00%	-95.05%	-95.60%	-96.20%	-96.75%	-97.10%	-97.96%

Council's Financial Management Strategy


Council aims to operate within a set of conservative guide-posts to ensure we are financially sustainable in the short, medium and long term. As part of our financial strategy, we have adopted seven (7) key financial performance indicators to guide our financial health. In addition to the financial indicators, we have the above three (3) sustainability indicators that have been set by the Department of Local Government, Community Recovery and Resilience to help monitor the long-term sustainability of all Councils across Queensland. Throughout the financial year, these indicators are calculated and reported on monthly at Council meetings, as part of a full suite of financial reports. Should there be any deviation outside these parameters, the executive management and Council will be fully informed and may take corrective action as required.

Certificate of Accuracy

For the Long-term Financial Sustainability Statement prepared as at 30 June 2017

This Long-term Financial Sustainability Statement has been prepared pursuant to Section 17B of the Local Government Regulation 2012 (the Regulation)

In accordance with Section 2(2)(5) of the Regulation we certify that this Long-term Financial Sustainability Statement has been accurately calculated.

 _____ Mayor Eric Birtch	 _____ Chief Executive Officer Lynn Moore
Date: _____	Date: <u>13/09/2017</u>

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