



Cloncurry Shire Council

2013/2014

# Annual Report



Cloncurry  
Community Precinct  
2012



Cloncurry Shire  
Council Office  
Built 2012



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## Welcome

Welcome to the 2013/2014 Annual Report of the Cloncurry Shire Council. This report highlights Council's achievements over the past 12 months.

The *Local Government Act 2009* came into effect on 1 July 2010 and Council has to meet legislative obligations in relation to producing an Annual Report for each financial year.

This report is primarily for residents, ratepayers, businesses and visitors to the Shire.





## *History of Cloncurry Shire*

*'The friendly heart of the Great North West'*

The traditional owners Mitakoodi, Kalkadoon, Yulluna and Waluwarra and Pitta Pitta were the original inhabitants of the area now known as Cloncurry Shire.

In 1861 Burke and Wills, with King and Grey, were the first known Europeans to come into the area on their ill-fated expedition to the Gulf of Carpentaria. Burke named the river "Cloncurry" for his cousin, Lady Elizabeth Cloncurry of County Galway in Ireland. In May 1867, Ernest Henry, came this way searching for grazing land and instead discovered the vast mineral wealth of the district - he named this 'The Great Australia'. The town was surveyed in 1876 and named after the river.

Over the years Cloncurry has been the focal point for many of Australia's greatest innovations. Cloncurry was involved with the beginnings of Qantas, and the original Qantas Hanger is still in use at the aerodrome, where "Queensland and Northern Territory Aerial Service" is still displayed above the hanger door. The Royal Flying Doctor Service was founded here in 1928 and is now recognised worldwide. The airport was also on route for early planes coming from overseas and a stopping place for contestants in the great air race of 1919 and 1934.

During the Second World War, Cloncurry was the site of a major United States of America Air Base.

The railway reached Cloncurry in 1907 and remains an important railway town.

A visit to the museums Mary Kathleen Memorial Park or John Flynn Place will open the eyes of any budding historian to the richness of Cloncurry's history.

Cloncurry is a rural town, with rich mining and pastoral industries. The town itself is nestled on the banks of the Cloncurry River and is home to approximately 3800 people. Cloncurry also provides a full range of community facilities, including schooling to year 12, hospital and medical facilities.

The town's water supply is sourced from three supply systems; Chinaman Creek Dam situated approximately 3km from the town centre, river wells located in the Cloncurry River and through the Lake Julius Pipeline. However, many residents supplement household supplies during summer months with private bores.

The Cloncurry river catchment area begins in the Selwyn Ranges and flows into the Flinders River where it continues on to empty into the Gulf of Carpentaria. The average annual rainfall is 425mm, with the heaviest falls being experienced between December and March.





## *A message from the Mayor*

It gives me great pleasure to reflect on the 2013-14 financial year. It has been a defining year for the Cloncurry Shire and we are very proud of our achievements over the last twelve months.

Cloncurry is a very special place with a big heart, and that was recognised by the Keep Queensland Beautiful Tidy Towns Initiative; Keep Queensland Beautiful named Cloncurry Queensland's Friendliest Town 2013. The Friendliest Town Awards is recognition of an outstanding commitment to, and active promotion of, visitor friendliness. Council is enthusiastic to continue to support the development of the local tourism industry, including the official opening of Cloncurry Unearthed Visitor Information Centre and Museum.



The accolades continued when the Cloncurry Community Precinct was awarded State winner in the Queensland Excellence in Construction 2013 awards for Sporting and Community Service Facilities \$5M-\$20M. Cloncurry Shire Council worked closely with RPA Architects and Carmichael Builders to create a friendly and functional space for the community. During the past twelve months, the Precinct played host to many great events including the Horse Douglas Rugby League Reunion which saw over 300 people come together for a sit-down dinner as well as the fun-filled family-friendly Cloncurry Christmas Festival with a special guest appearance from Santa and his sleigh, custom-built by the Cloncurry Men's Shed.

Things literally took flight in November 2013 with the launch of twice-weekly return services from Brisbane to Cloncurry. This was a major milestone for Council and the community in trying to connect with essential health, education and business services in South East Queensland. The community support for the introduction of the services was evident at the Virgin Australia Cloncurry Community Open Day. Over 300 people turned out to the Cloncurry Airport for their chance to sit in the cockpit of an Embraer 190. Virgin Australia reciprocated the support with the donation to the Quamby Rodeo Committee for their 2013 Quamby Droughtbuster Ball.

Community safety is a priority for Council and was at the forefront with the launch of the Cloncurry Liquor Accord. The Accord brings together licensees, Cloncurry Police and Council to create strategies to reduce alcohol-related issues, in and around licensed premises.

Off the tail of a failed wet season, the drought and its ongoing effects remained at the forefront of everyone's mind. Throughout the year Council was given the opportunity to show, first-hand, the ongoing environmental, financial and social effects of the drought to visitors. The Governor of Queensland at the time, Her Excellent Ms Penelope Wensley AC met with pastoralists during her visit in April 2014. The Local Governments Grants Commission, along with a representative from the Department of Local Government, Community Recovery and Resilience, heard from the Dajarra community and our southern pastoralists about the need for water infrastructure at a meeting in Dajarra in May. Most notably, Federal Treasurer The Hon. Joe Hockey addressed







# Cloncurry Shire Council

pastoralists at the 2014 Cloncurry Cattleman's Dinner where he praised the community for their resilience.

In May, Council proudly supplied a vehicle to Queensland Health to assist the Outreach Pharmacist to perform outreach pharmaceutical services in communities in and around Cloncurry. Council made the decision to spend local government funds on the vehicle to keep the Queensland Health position based in Cloncurry. A local-girl accepted the role with Queensland Health, but was required to move to Mount Isa. As a Council, we are committed to partnerships opportunities with agencies to secure health services for Cloncurry. The vehicle has already been out on the road and visited Julia Creek, Camooweal, Dajarra, Normanton, Karumba and Burketown.

Council continued to promote Cloncurry has a great place to live, work, visit and invest. Council identified a gap in the tourism and business market with no hire car company. Council was approached by Europcar to support the operation of a car hire service from the Cloncurry Airport and Council was pleased to offer their support at the launch in April (pictured below). This is just another example of how much has Cloncurry has grown.



Further to the launch of Europcar, the Cloncurry Airport is experiencing sustained growth, with passenger numbers increasing by 162% over the last five years. In the 2013-14 financial year Council has been successful in securing \$500,000 for the Cloncurry Airport Stage 1 – Terminal Facility Upgrade through the Queensland State Government *Royalties for the Regions* program. Council will continue to seek grants and funding for further upgrades to the airport to keep up







# Cloncurry Shire Council

with demand, particularly for taxiway upgrade, apron pavement strengthening, additional plane parking bays, a new car park and security fencing.

Council was also successful in securing \$4.82M for the Cloncurry Heavy Vehicle Bypass through the *Royalties for the Regions* program. The construction of the Cloncurry Heavy Vehicle Bypass will eliminate, as much as possible, the presence of heavy vehicles on local and residential roads, making it safer for the community and increasing efficiencies for the resource sector. Construction of the Bypass will commence in the 2014-15 financial year.

I look forward to the next twelve months and commend CEO David Neeves, Executive Management and staff on their hard work in serving the Cloncurry community.

I look forward to continuing to work with my fellow Councillors toward the fruition of our vision for Cloncurry to be a vibrant, diverse and sustainable community.

Andrew Daniels  
Mayor





## *A message from the Chief Executive Officer*

This annual report enables Council to share with the community and interested stakeholders information about our achievements and challenges during the 2013-14 financial year, as well as plans for the future. The many achievements highlighted in this annual report demonstrate Council's ongoing commitment to implement the community's long term vision for the region.



The objectives of this report include;

- Documentation our performance and celebrating our achievements
- Providing a snapshot of Council operations
- Providing an insight into the challenges and opportunities that have influenced our actions and the achievements of goals and community visions
- Demonstrating our commitment to ensure the sustainability of our region into the future
- Detailing our financial results for the year
- Identifying future directions and challenges that lie ahead
- Meeting governance and accountability requirements as well as the statutory requirements to produce an annual report
- Communicating to local and extended stakeholders our vibrant region is a great place to live, work, visit and invest.

In a Shire that continues to experience growth, it is no surprise that multiple major projects were undertaken throughout the year. These projects include Stage 1 and 2 of the Equestrian Centre, Ramsay Street Beautification and associated works, and the official opening of Cloncurry Unearthed Visitor Information Centre and Museum and the completion of the Water Treatment Plant.

Stage 1 and 2 of the new Equestrian Centre were completed in the latter half of the financial which has created opportunities for equine based sporting and recreation activities. The Equestrian Centre now has the facilities and amenities to support Cloncurry's signature events the Curry Merry Muster Festival and the Stockman's Challenge and Campdraft. Both these events experienced unprecedented growth, which would not have been possible at the Cloncurry Recreation Grounds. In relocating equine recreation and activities, Council can now plan for the future of the Cloncurry Recreation Grounds. Early-planning for the Recreation Grounds redevelopment will commence in 2014-15. Council looks forward to working with the community to maximise the use of the Grounds for sporting and recreational activities.

The commencement of the Ramsay Street Beautification project in October 2014 marked the first stage in Council's commitment to town improvement projects. The aim of the project was to develop a unique Cloncurry town identity, improve pedestrian safety and provide amenities. The works enhanced the visual appeal of Ramsay Street in an effort to support commercial and tourism







# Cloncurry Shire Council

economic development. During this time Council also made vital upgrades to water mains to service residents and businesses along Ramsay Street.

Cloncurry Unearthed Visitor Information Centre and Museum in the Mary Kathleen Parklands was officially opened in October and has become a tourist attraction in its own right. Not only do the friendly Tourism Officers offer visitors information about local services and history, but the museum takes a step back in time with historical artefacts from the early pioneers of the district, as well as highlighting the geological significance of the North West Queensland Mineral Province.

The year also saw the completion of the Water Treatment Plant and associated works. The improved infrastructure, as well as monitoring and control systems, will enable the plant to consistently produce high quality water, compliant with Australian Drinking Water Quality Guidelines, at volumes to cater for the future growth of Cloncurry. This is a much anticipated improvement for the entire community.

Another project was the construction of the Cloncurry Weir, a significant piece of water infrastructure for the community. With rainfall in early February, the Weir filled. I was fortunate to be one of the few people at the Weir when the first trickle flowed over. It was a very exciting time and highlighted the importance of water security for our community.





# Cloncurry Shire Council

Listening to concerns and community feedback is a pivotal responsibility of Council and our community engagement processes continue to be enhanced to offer residents every opportunity to converse with Council. Council's communications have been enhanced with information now available through a wider range of channels including social media, the website and the revitalization of the *Curry Arrival* newsletter facilitating increased dialogue with the community.

An ongoing challenge for Council is to manage the growth of the organisation itself. Population increase calls for more services. At the same time, sustainability demands that there be a comprehensive continuous improvement framework to cover all Council services. Council continues to review its processes and policies to balance demand with sustainability.

I would like to record my appreciation to Mayor Andrew Daniels and elected members, the Executive Management team and staff for their dedication, commitment and cooperation in working to deliver such positive outcomes for the community, helping to make Cloncurry a desirable place to live, work and play.

David Neeves  
Chief Executive Officer







## Corporate and Operational Plans

Cloncurry Shire Council is committed to the implementation of best practice in all Local Government areas by way of ensuring the community receives the most efficient and effective delivery of services.

The Council's Corporate and Operational plans (Refer Appendix E) are based on utilising and developing the existing resources and assets of the Shire to facilitate improved services, economic growth and stability.

Within the limitations and restrictions imposed by the level of human, physical and financial resources at Council's disposal, these plans reflect a genuine attempt to respond to the expressed needs and expectations of our Shire residents.

### **2014 - 2019 Corporate Plan**

#### **Vision Statement**

*Our communities are famous throughout Australia for being the friendliest in North West Queensland. Our towns are well serviced, our natural resources are used wisely, our local economy is diverse and strong, and the local government administration works collaboratively with us to achieve our aspirations.*

#### **Mission Statement**

#### **Economic Strategies**

##### **1.0 Co-ordinated Infrastructure & Services - Infrastructure is strategically planned and well maintained to support growth and development of our communities.**

##### **1.1 Road, rail and air connections meets community expectations**

- Airports are developed, operated and maintained according the Airport Management Plans
- Rail network and operations meets the needs of business and the community
- Road transport network and infrastructure development are in accordance with the Planning Scheme

##### **1.2 Ensure that all members of the community have ready and affordable access to new technology, such as high speed internet and telecommunications technology**

- Enhanced mobile phone coverage across the shire
- High speed internet infrastructure is provided to the community

##### **1.3 Provide infrastructure and utility services in a timely and efficient manner, ensuring that it can cater to the current and future needs of the community**

- Implement Council's Asset Management Plan - Roads
- Implementation of Asset Management Plans - Utilities
- Lobby governments to investment royalties back into the North West
- Lobby the state and federal government for improved sustainable power linkages between the coast and Mt Isa

##### **1.4 Ensure towns, settlements and places of interest are accessible and legible for both residents and tourists**

- Increase exposure and management of John Flynn Place Museum, Dr Harvey Sutton Art Gallery and Cloncurry Unearthed -visitor Information Centre & Museum
- Beautification of Councils street scapes with water efficient low maintenance gardens





# Cloncurry Shire Council

## **2.0 Diverse & Robust Economy - Our local economy is built upon the strengths and innovations created within the transport, agricultural and mining sectors.**

### **2.1 Develop and maintain a prosperous local economy that is resilient to change, identifying and supporting new and existing businesses and actively promoting the establishment of innovative industries and technology to the shire.**

- Review and implement planning scheme requirements for industrial land and provide flexible land use zonings to consolidate the local business district.

### **2.2 Promote Cloncurry as a tourist destination**

- Increase exposure and management of John Flynn Place Museum, Dr Harvey Sutton Art Gallery and Cloncurry Unearthed -visitor Information Centre & Museum

### **2.3 Support rural industries and research and promote value-adding opportunities**

- Saleyards facilities are sustainable, maintained and upgraded to meet user expectations
- Source alternative saleyard location out of town with good connectivity to Road and rail infrastructure

### **2.4 Enhance the retail shopping environment**

- Provide flexible land use zonings to consolidate the local business district.
- Beautification of Ramsay Street to improve the visual aesthetics and making the area more functional with additional parking

### **2.5 Maintain and enhance links between local business and industry and mining companies, with networks and arrangements in place for trade in goods and services**

- Support the development for a Load Out Facility which looks at future needs of industry
- Actively promote the relocation of existing heavy industry out of residential zoned areas.
- Develop, promote and distribute up to date a list of local business contacts to mining and associated industries

## **Social**

### **3.0 Innovated Communities - Affordable and equitable access to community support systems providing a range of health, education, family and social services**

#### **3.1 Enhanced provision of community services, community facilities and community infrastructure.**

- Continue to provide high quality Childcare for families in the community
- Development of the Cloncurry Equestrian Centre
- Enhance Library Services
- Lobby agencies to upgrade and improve hospital infrastructure and provide enhanced access to medical services
- Maintain Sport & Recreation Programs & Groups in Cloncurry & Dajarra
- Maintaining Council facilities for the betterment of Cloncurry Shire groups and events
- Redevelopment of Cloncurry Recreation Grounds

#### **3.2 Ensure that quality employment and training opportunities are available to all students, and enable up-skilling and training of Cloncurry residents**

- Develop youth focused strategies
- Improve education availability

#### **3.3 Create a 'cultural identity' for Cloncurry, including a Cultural Plan that is tailored to suit the needs of the Cloncurry community and enhance visitor experiences**

- Development and Sustainability of Cloncurry as a creative Arts community.
- Maintain the Sustainability of Events in Cloncurry Shire
- Regional Arts Development Fund (RADF)
- Supporting large Community Events





#### **4.0 Sustainable Population Growth - New residents are attracted to our communities because they are affordable, safe, attractive, family friendly and accessible.**

##### **4.1 A variety of affordable accommodation options are available for the entire community**

- Complete the Priority Infrastructure Plan in accordance with Council's Planning scheme.
- Implement, maintain and continue to develop the Cloncurry online lodgement system ensuring it meets client's needs
- Implementing procedures for assessing applications under the Cloncurry Shire Council Town Planning Scheme
- Manage the SPA requirements and the Integrated Development assessment System (IDAS) process for the Cloncurry Shire
- Council are in accordance with the planning Scheme and legislation.
- Review and amend existing planning schemes and policies
- Develop a housing strategy to facilitate growth whilst making provisions for affordable housing
- Review and implement Employee Housing Stock Programs

##### **4.2 Provide well-maintained community housing**

- Maintain availability of Community Housing for clients and assets for Council
- Council actively participates in providing housing accommodation for seniors

##### **4.3 Seek to establish permanent residential workforces in preference to long-distance commuting wherever possible**

- Rating Strategies to make Cloncurry affordable for residential properties

## **Environment**

#### **5.0 Integrated Natural Resources & Environmental Management - Our natural resources are used wisely to ensure the ongoing protection of the cultural heritage, environmental values and landscape amenity.**

##### **5.1 Promote enhanced outcomes for the environment to ensure impacts of development and land use on people and the environment are minimised**

- Review and implement Animal Control Program
- Review and implement Environmental Health Program
- Review and implement Pest & Weed Management Plan
- Review and implement Waste & Recycling Management Plans

##### **5.2 Protect and enhance landscape amenity**

- Effective management and protection of our natural and built environment

##### **5.3 Work collaboratively with traditional owners to protect aboriginal cultural heritage**

- Review and implement a local government wide cultural heritage management plan

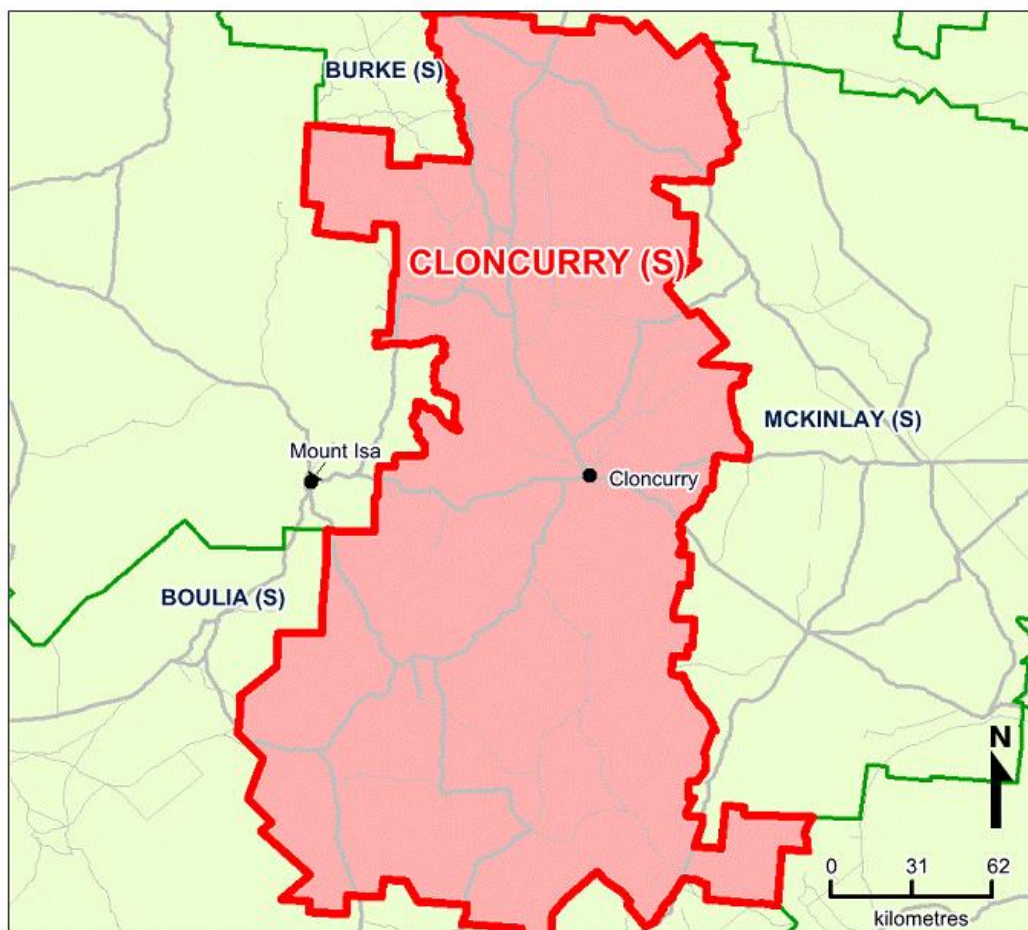






## Shire Profile

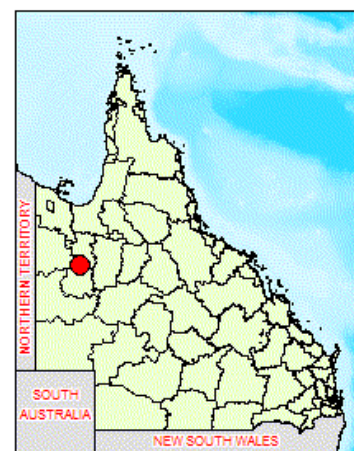
Map of Cloncurry Shire



## Shire Profile

*Refer Annexure A for full demographics report*

Established: 1884  
Area: 48,116.9 km sq.  
Elevation: 200mt  
Annual rainfall: 425mm







## *Mayor and Councillors*

The Cloncurry Shire Council has four Councillors and a popularly elected Mayor. Council's current elected representatives were elected in May 2012 and will serve a four year term.

### **Mayor Andrew Daniels**



Cr Daniels was born and bred in Cloncurry, and was first elected as Mayor in 2008.

Andrew is a grazier and a businessman. Prior to being elected as Mayor he lived and worked on his local properties and at the family Stock and Station Agent business. He and his wife have three children and they hope that their children grow up to love the place as much as they do. Andrew is passionate about Cloncurry and opportunities that the Shire offers.

As Mayor, Andrew has worked to develop major infrastructure projects in the Shire which include the securing of the town's water supply, the Cloncurry Community Precinct and major industrial, sport and recreation facilities.

Andrew is committed to ensuring that Cloncurry is a place of prosperity and where families and people can be a part of a nurturing and developing community.

### **Deputy Mayor Bob McDonald**



Cr McDonald is a rural based Councillor and lives at Brightlands Station in the southern part of the Shire. He has been a member of Council since 1976.

As a grazier in the Shire, he has a particular interest in the road network, both Shire and State, and the National Highway. He sees transport generally, but especially rail, as important for the future of the Shire. He also views partnerships with the major mining companies as a valuable way forward for the development of the Shire.

Bob has a long standing involvement with Government processes for valuation and rating in rural areas and has long recognised the importance of rural electrification and communication in the bush.





# Cloncurry Shire Council

## Councillor Keith Douglas



Cr Douglas was born and raised in Cloncurry. He is married with four grown children who also grew up in the area and always participated in local activities.

Keith has previously served four terms on Cloncurry Shire Council between 1994 and 2008. During those years, he gained extensive knowledge of Local Government Acts and procedures.

While he has owned and operated an auctioneering business and cattle grazing property for many years, his workload is flexible and he is always available to serve in his position as Councillor.

Keith's talent on Council has always been that he is approachable and always ready to listen. He believes strongly in planning for the future, and setting up infrastructure which will benefit people living in the Cloncurry Shire, both now and for many years ahead.

In the past, Keith has fought to get the Council in a good financial position and wants the same for the future. He loves the district and aims to represent the local people to make it an ever better place to live and work.

## Councillor Colin Ferguson



Cr Ferguson grew up in Miriam Vale and moved to Cloncurry in 1990.

After having a few jobs around the district which included two years working for the Shire Council as the Stock Route Supervisor, in 1995 Colin and his wife purchased the local saddler shop and has been in business since.

During this time they have brought three children up in Cloncurry, supporting numerous sporting organisations in the process.

They have been involved in the Curry Merry Muster Festival since they have been in Cloncurry. Colin has also been involved with the Stockman's Challenge.





# Cloncurry Shire Council

## Councillor Jane McMillan



Cr McMillan was born and raised in Warwick and moved to Cloncurry in 1992 to continue a career in nursing.

Jane is married with two children and lives on a cattle station on the outskirts of Cloncurry. Her interests are very much family and community orientated, being involved in education, sporting activities, health and business life in Cloncurry.

Jane works part-time as a registered nurse at the Cloncurry Hospital, and assists her husband with the running of Corella Park Station.



(L to R) Mayor Andrew Daniels, Councillor Jane McMillan,  
Councillor Colin Ferguson, Councillor Keith Douglas, Deputy Mayor Bob McDonald







# Cloncurry Shire Council

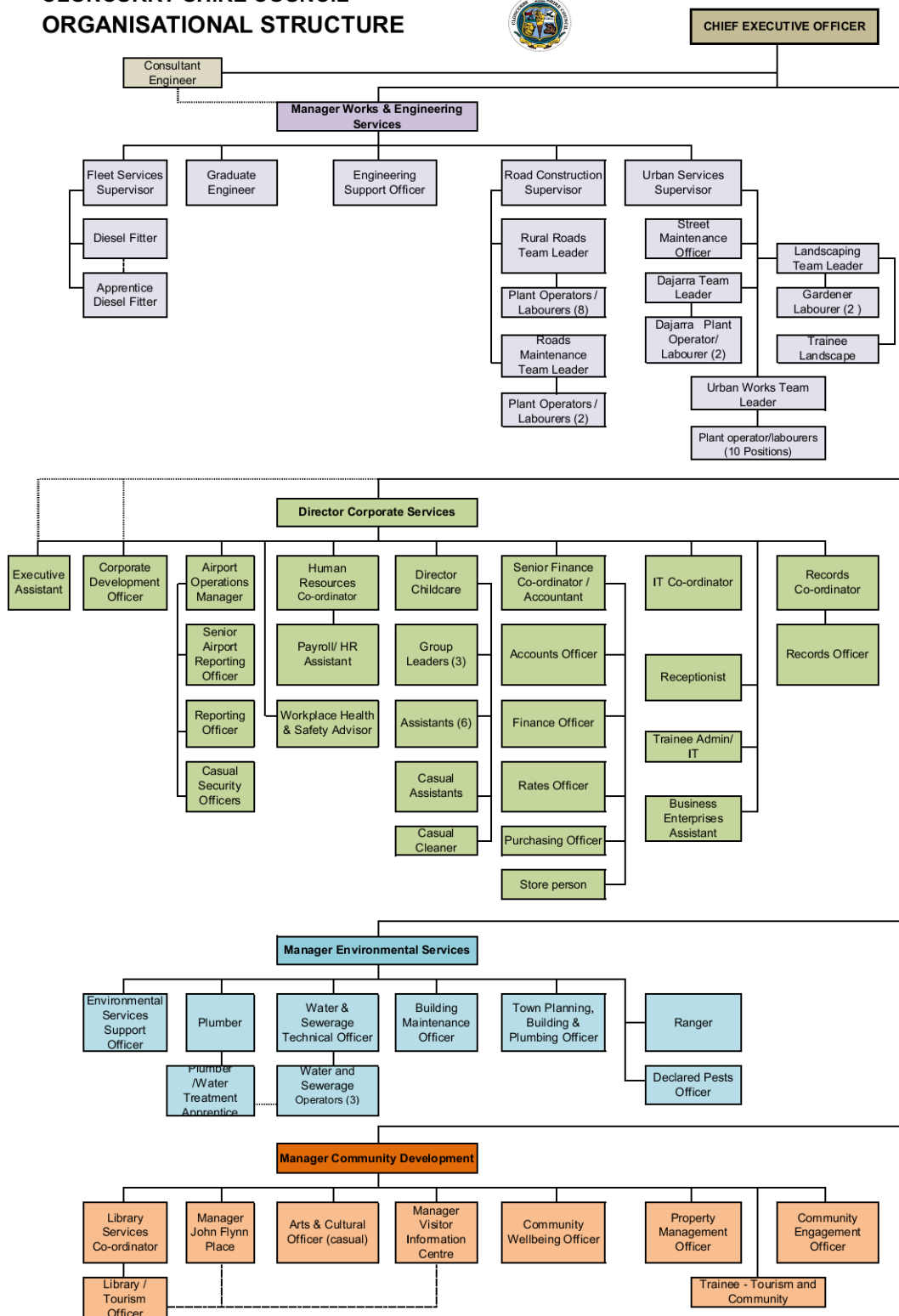






## Corporate Structure - July - Dec 2013

### CLONCURRY SHIRE COUNCIL ORGANISATIONAL STRUCTURE



David Neeves  
Chief Executive Officer

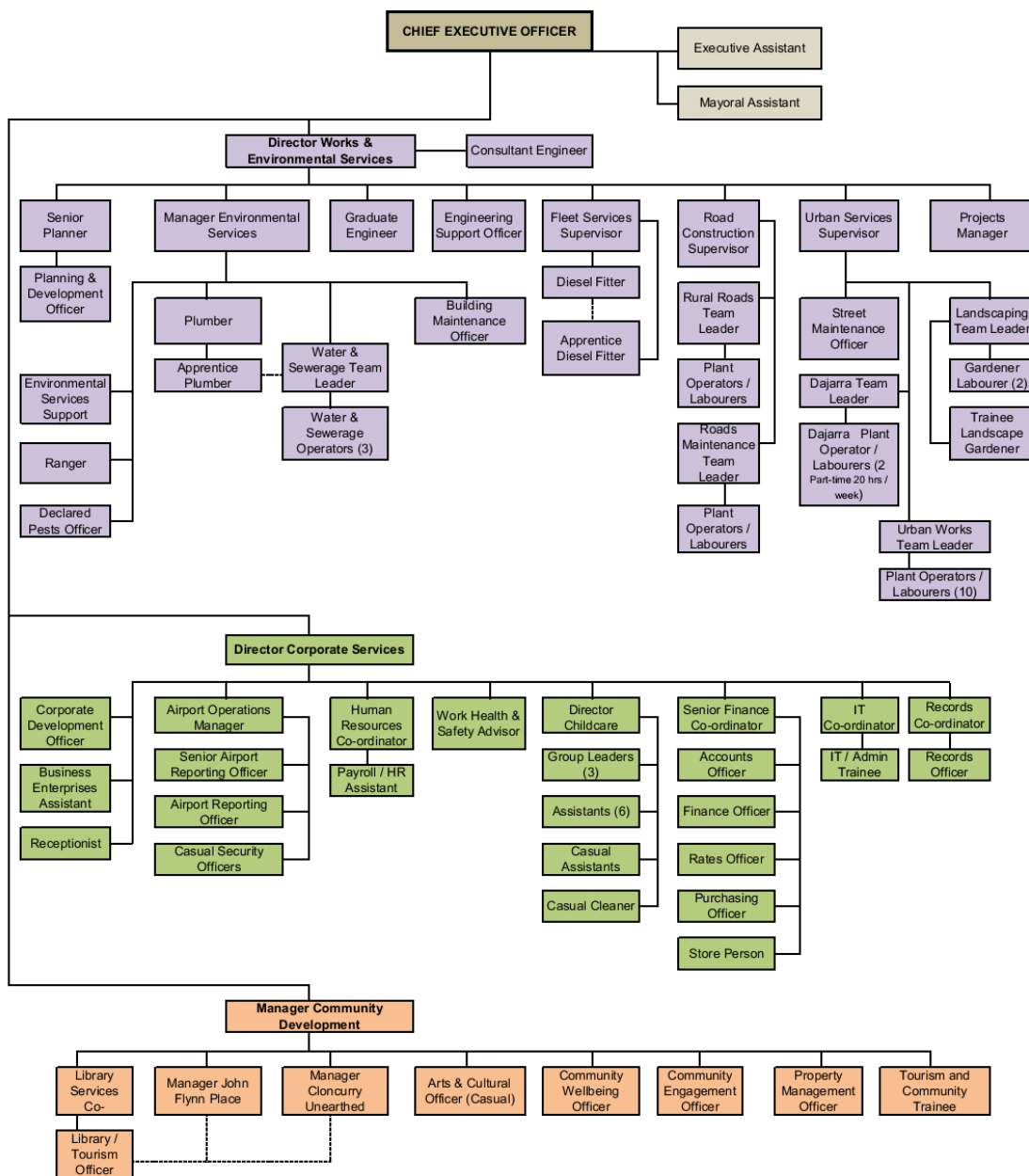
Adopted 8/5/13  
Council Resolution No 7.130508





## Corporate Structure - Dec 2013 to current

### CLONCURRY SHIRE COUNCIL ORGANISATIONAL STRUCTURE



David Neeves  
Chief Executive Officer

Adopted on 03 December 2013  
Resolution No. 02.131203  
Version 2 - Supersedes No. 7.130508





## Community Financial Report

Section 184 of the Local Government Regulation 2012 requires Council to prepare a Community Financial Report which summarises the Council's financial performance and position for the reporting period 1 July 2013 to 30 June 2014.

The purpose of the Community Financial Report is to reduce the complexity of the formal reporting so as to present the same information in a format that is less technical, and easily understood by the community.

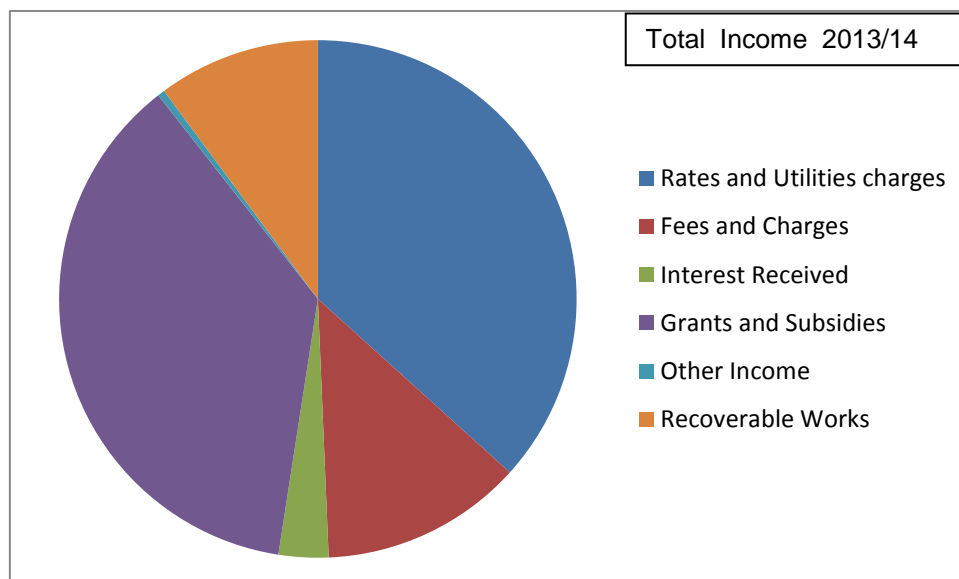
To obtain a full appreciation of the Council's overall financial performance and financial position, the Community Financial Report should be read in conjunction with the Audited Annual Financial Statements for the period 1 July 2013 to 30 June 2014.

### Income Statement (Income and Expenses)

The Income Statement can be compared to the profit or loss of a private business. The Statement shows how much revenue (income) has been received during the year and how much it costs (expenses) to provide high quality services and facilities to our community.

Where does Council get its funds?

<b>Total Income</b>	<b>\$29,771,564</b>	
Rates & Utility Charges	\$10,924,343	37%
Fees & Charges	\$3,763,120	13%
Interest Received	\$925,359	3%
Grants & Subsidies	\$11,009,186	37%
Other Income	\$132,538	1%
Recoverable Works	\$3,017,018	10%

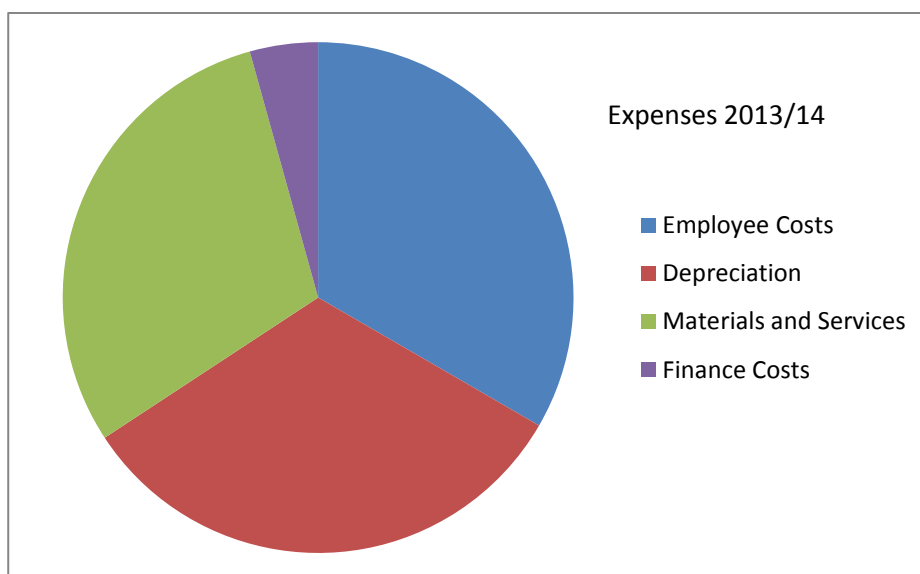






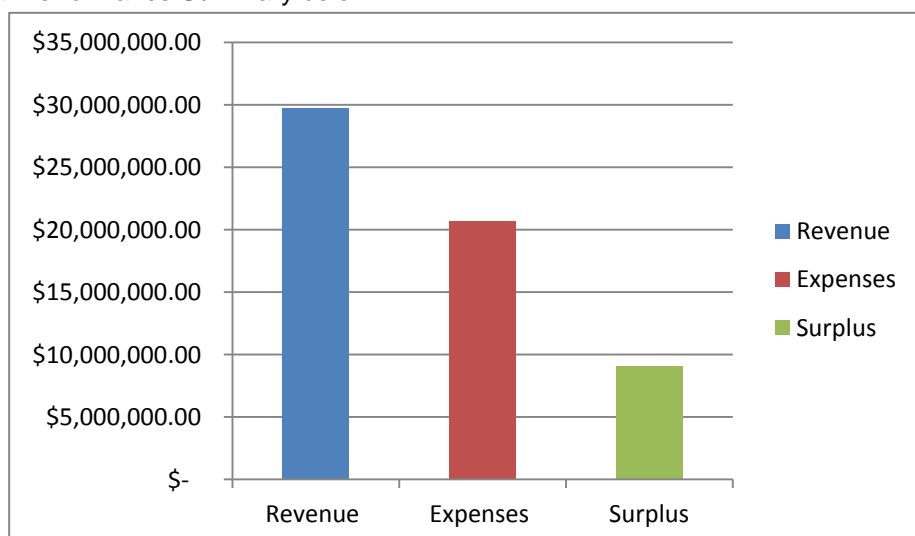
## Where does Council spend its funds?

<b>Total Expenses</b>	<b>\$20,676,373</b>	
Employee costs	\$ 6,883,402	33%
Depreciation	\$ 6,685,590	32%
Materials & services	\$ 6,217,340	30%
Finance costs	\$ 890,041	4%



## The Surplus

The difference between the revenue and the expenses represents the surplus. Council's financial position is favourable with a net profit for the year of \$9,095,191. This is largely attributable to an upward adjustment in the value of Council's Assets which has inflated the full year results. This is represented in the Financial Performance Summary below.

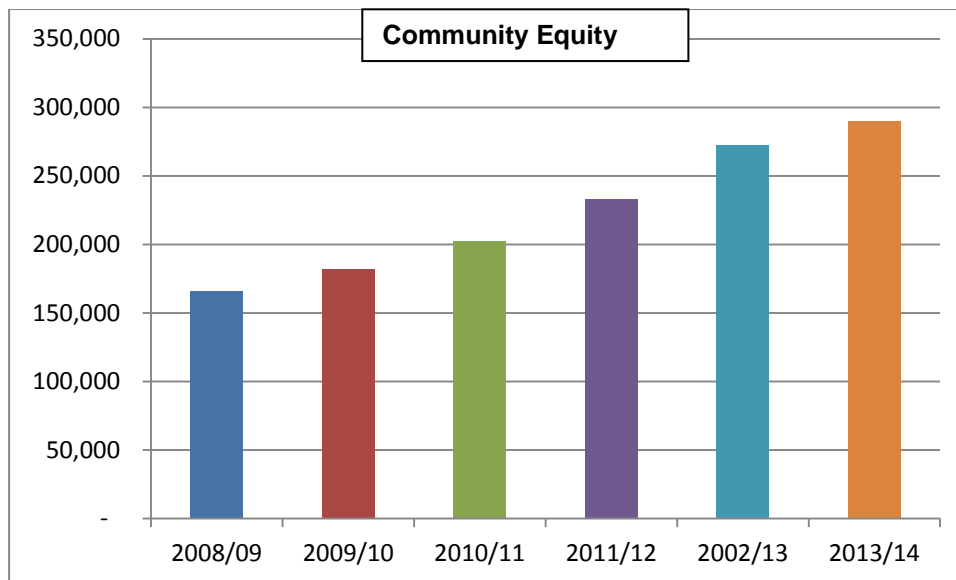


*Friendly Heart of the Great North West*



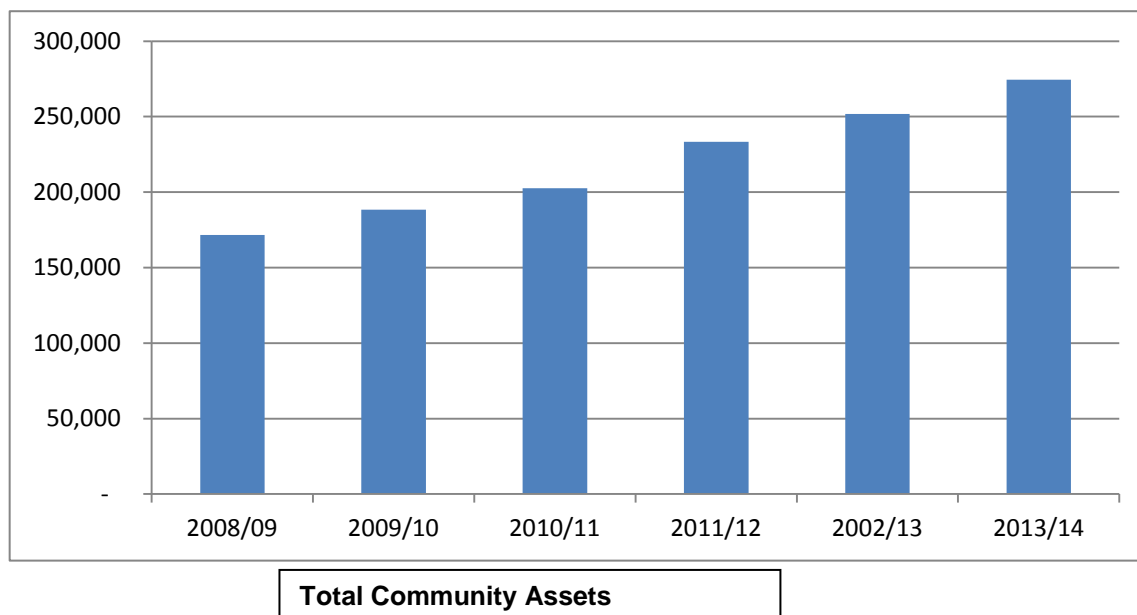
## The Balance Sheet

This is a snapshot of Council's financial position at 30 June 2014. It shows a summary of our assets and liabilities at the end of the financial year. The difference between 'what we own' (assets) and 'what we owe' (liabilities) is called Community Equity (Net Assets) and is a measure of the net wealth of the community reflected in council owned assets.



## What we own

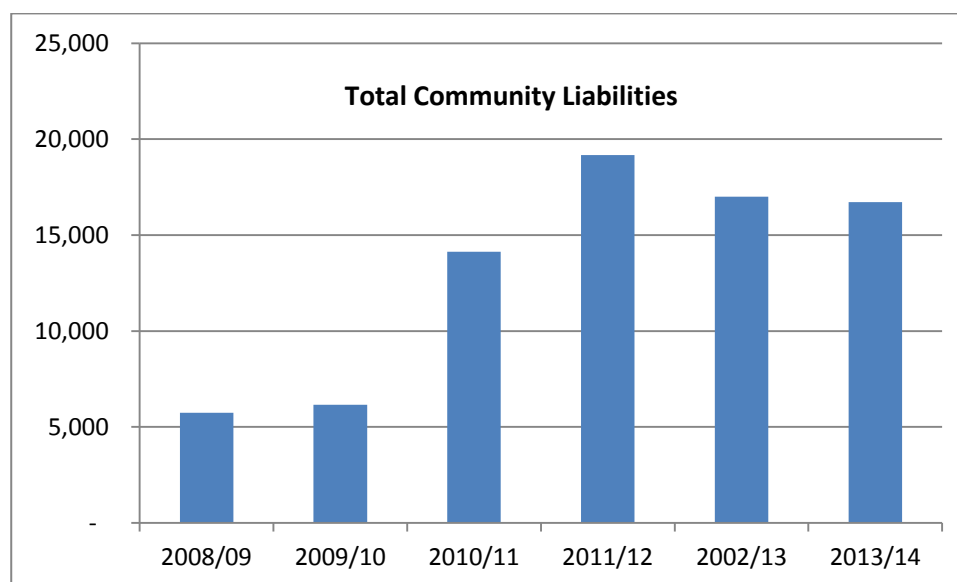
Community Assets are physical assets and include cash, trade and other receivables, land, buildings, machinery, water, sewerage and road infrastructure.





## What we owe

Community Liabilities are mainly loans borrowed, monies owed to suppliers and provisions to meet employee entitlements such as long service leave and annual leave.



## Measures of Council's Financial Sustainability

The audited financial statements which support this Community Financial Report (refer Annexure B), indicate that the Council has finished the 2013-2014 financial year in a strong financial position. Council concluded the year with a net positive cash flow and Council has sufficient funding to cover its present and future obligations into the foreseeable future.

Cloncurry Shire Council will continue a commitment to sound financial management through long term financial planning to ensure the success and stability of the region.

## Financial Sustainability Ratios

Indicator	Council's Calculated Ratio		State Government Target*
	2013/14	2014/15	
Asset sustainability ratio	184%	95%	Greater than 90%
Operating surplus ratio	6%	8%	Between 0% and 10%
Net financial liabilities ratio	-70%	-31%**	Not greater than 60%

\*Target data has been sourced from the Financial Management (Sustainability) Guideline 2013 prepared by the Department of Local Government, Community Recovery and Resilience.

\*\*The Financial Management (Sustainability) Guideline 2013 states that a ratio less than zero (negative) indicates that current assets exceed total liabilities and therefore the local government appears to have significant financial capacity and the ability to increase its loan borrowings if necessary.







## *Corporate Services*

The Corporate Services business unit encompasses all Council owned businesses, namely Cloncurry Airport, Curry Kids Early Learning Centre and the Cloncurry Saleyards. Corporate Services also oversees the corporate functions of Council; Finance, Information Technology, Records, Customer Service, Corporate Governance, Workplace Health and Safety, Land Acquisition, Human Resources and Cemetery Administration.

### **Airport**



Numbers through the airport in 2013-14 were up from the prior financial year by 2,756 with a total of 69,488 passengers. This increase confirmed the need for a new terminal building with more space and amenities to cater for the growing demand.

Council was awarded \$500,000 in State Government funding under the Royalties for the Regions program to assist with the \$2.5M cost of upgrading the existing facilities. 2013-14 incorporated the planning phase of this project.

The tender for the design of the building was awarded to RPA architects in June 2014. Construction is planned to begin in March 2015. Further works were also programmed airside for upgrades to the apron, drainage and parking bays. Royalties for the Regions awarded Council \$800,000 to assist with this \$1.04M project.



*Friendly Heart of the Great North West*



Cloncurry Airport welcomed Virgin Australia during 2013-14 with direct return flights from Brisbane twice weekly. The Virgin Australia open day held at the airport in November 2013 was a great success with many local residents turning out to enjoy the fanfare.

Europcar was also a welcome new addition to the services provided at the airport. Council is focussed on enhancing the services and facilities of the Cloncurry Airport and providing the necessary upgrades to enhance the passenger experience for business, leisure and FIFO travellers.



In January 2014, the historic Qantas Hangar sustained damage to its roof from a wind storm. The repairs have been delayed due to a number of factors including; the historical significance of the building and the difficulty sourcing materials of a similar nature; insurance processes; building approval and structural engineering concerns. The entire roof structure will be strengthened and the roof sheeting replaced.







## CURRY KIDS EARLY LEARNING CENTRE

*A Service of Cloncurry Shire Council*

### Curry Kids Early Learning Centre

The mission of Curry Kids Early Learning Centre is to provide a safe, nurturing, natural environment for children to thrive. 2013-14 saw a facelift for the Curry Kids Early Learning Centre building. The entire centre was repainted internally and externally with some colour added externally to tie in with the new branding of the centre. Council has also replaced the air-conditioning system in the Preschool and Babies rooms and the kitchen. Upgrades to the preschool room with the addition of a dividing wall have also improved the acoustics for sleep time. Ernest Henry Mining was generous in donating 2 iPads per room and some storage sheds for the outdoor toys and equipment. The centre welcomed a new Childcare Director in January 2014, Rhiannon Williams. Rhiannon relocated to Cloncurry from Western Australia and has been a proactive addition in the day to day management of the centre. Curry Kids will continue to offer quality childcare for children from babies to pre-school age and outside school hours care for school aged children.



*Friendly Heart of the Great North West*





## Saleyards

Cattle numbers through the saleyards in 2013/14 were down from the previous year with 221,930 head utilising the facility. This was a decrease of 3,034 head from 2012-13. This was attributed to both economic and environmental factors. The financials however were favourable as the 2013-14 profit was recorded at \$233,227 which is an increase of \$49,391 from the previous year. During the year Council proceeded with works to weld and repair the yards as well as install new water troughs.



## Finance

Council has been audited for the 2013-2014 financial year and was signed off by the Queensland Audit Office with an unqualified audit. Council has been asked to place more emphasis on its Asset Management and Planning processes. Council's financial position is favourable with a net profit for the year of \$9.1M. This is largely attributable to an upward adjustment in the value of Council's Assets which has inflated the full year results. Council continues to monitor expenditure with quarterly budget reviews and monthly financial reports. Council continues to deliver prudent, responsible management and investment of ratepayer's funds.

## Human Resources

Council's ongoing commitment to ensure our workforce meets the demands of the community saw a minor restructure take effect early December 2013. This restructure saw the introduction of a Project Manager, Senior Planner and Mayoral Support Officer to support the functions of Council. Council also filled a number of key positions during the year, including: Director Corporate Services, Director Works and Environmental Services and Senior Finance Co-Ordinator. Council recruited several entry level trainee and apprenticeship positions designed to provide work experience and structured training to young local people looking for a career in Local Government. These positions included a Diesel Fitter Apprentice, Plumbing Apprentice, Landscape Gardener Trainee, Information Technology/Administration Trainee and a Tourism/Community Development Trainee. Council remains committed to providing





opportunities for young people and looks forward to welcoming more trainees and apprentices in the future. Council continues to strive to be an employer of choice by offering attractive and above award pay rates, provide flexible home and work life balance and is committed to lowering staff attrition levels through sound HR management practices.

## Cemetery

Council began its community consultation phase for the Lawn Cemetery upgrade. The Lawn Cemetery plaques have suffered damage due to the high mineral content in the water used to irrigate the lawns. The new angled headstones are also subject to sinking as they sit directly on top of the grave site due to space limitations. The community consultation forum was well attended, with 12 local residents present to voice their concerns. The majority of people agreed that each site should be uniform in appearance with angled headstones to avoid the water pooling. They also suggested adding shade and seeking grant funding to assist with the costs of any upgrades. This project is ongoing. The road through the Lawn Cemetery was also resealed during the year.

Lisa Caldwell  
Director Corporate Services







## *Community Development*

Our community is vibrant and healthy; we have a strong sense of pride and a feeling of belonging in our region; we celebrate our heritage; and have access to diverse cultural and leisure opportunities.

In the 2013-14 financial year, the strategic direction of Community Development sought to encourage social wellbeing and develop community resilience, and foster opportunities for community growth and development.

### **Social wellbeing and community resilience**

Events and celebrations remain a primary focus for Council, bringing people together to foster spirit and foster community development. Council continues to support signature local events including the Curry Merry Muster Festival, Cloncurry and District Show, Stockman's Challenge and Campdraft, the Ernest Henry Memorial Art Show, Kindy Art Show and the Burke and Wills Campdraft. In the absence of the annual Quamby Rodeo, the committee held a Droughtbuster Ball – a great night was had a by all.

Council hosted community events for significant dates and celebrations throughout the year including Australia Day, Curry Day, Seniors Week, Get Ready Day, Mayoral Breakfast, and Christmas Festival.



*Friendly Heart of the Great North West*





# Cloncurry Shire Council

In October 2013, Council hosted the Horse Douglas Rugby League Reunion. The reunion was designed to bring all past and present rugby league players, supporters and families together, and people travelled far and wide. Over 300 people attended a dinner in the Cloncurry Community Precinct. The gathered crowd heard inspiring, shocking and hilarious stories from all six Rugby League teams. Past Mayor Noel Robertson and local-legend Tom Long both came back to town for the occasion. Horse Douglas Rugby League Reunion was named in honour of Francis John Douglas who spent his life in Cloncurry and who lived and breathed rugby league. The weekend's activities also include a day at the races for the Cloncurry Cup and a Sunday recovery breakfast at the Recreation Grounds.



*In The Bin Touring Film Festival* visited local school in Dajarra and Cloncurry in June to educate and entertain budding actresses, actors and producers. The program was funded by Council and the Queensland State Government's *Community Support Drought Affected Areas Initiatives*. The festival included two-day workshops where the students learnt film making skills, then ventured into the community to shoot short film which were then showcased at a free movie night. The kids used their imaginations to come up with some very creative story lines for their short films.





# Cloncurry Shire Council



Some of the story lines from Dajarra State School were about their community, soccer and a toilet brush falling from the sky. Cloncurry State School chose to create an action packed film based on a damsel in distress who was kidnapped by cats and then rescued by a dog. St Joseph's Catholic School Cloncurry was very hands on with their Godzilla themed short film, which included throwing fruit.

*In the Bin* is an initiative of the Queensland Touring Film Festival and is presented by Screen Queensland, Suncorp Bank and Media HD.



Council identified an opportunity to provide school holiday activities. The hands-on program was developed in conjunction with the Bob McDonald Library, John Flynn Place Museum and Art Gallery and Cloncurry Unearthed Visitor Information Centre and Museum. Activities included sand-painting, perler beads and cookie decorating. The program was well-received by kids and parents. Council intends to expand the program in the 2014-15 financial year.



Partnerships ensure the success of community development activities. Council partnered with John Flynn Place Museum and Art Gallery and Cloncurry PCYC for a series of outdoor movie nights. A range of movies were aired, from kids movies to black and white films. The success of these movies nights will see them continue next year. Other community partnerships included, but are not limited to;

- Cloncurry CWA
- Cloncurry Crocs Swimming Club
- Cloncurry Question Marks Rugby Union
- Cloncurry PCYC
- Cloncurry State School







# Cloncurry Shire Council

- Cloncurry State School P&C
- St Joseph's Catholic School
- St Joseph's Catholic School P&F
- Cloncurry Historical Society
- Cloncurry Men's Shed
- Cloncurry Eagles Rugby League

## Growth and development

The growth and development of our community, brings with it a unique and diverse set of opportunities and challenges. In the last twelve months, Council has lead several projects and supported initiatives to proactively address challenges faced by our community and maximise opportunities for the benefit of our whole community.

Health was identified as a key priority area for 2013-14. In April, Council hosted a health workshop; the first of its kind for Cloncurry. The workshop helped to paint a clearer picture of current levels of service in the Shire, and included the development of a collaborative vision for health in five years. The participants represented 25 organisations and groups from Councillors to Medicare Local and the Mount Isa Centre for Rural and Remote Health. The objectives of the workshop were to; understand the current situation of health services, identify gaps, identify where additional support and advocacy is needed to improve service levels and identify key opportunities for development.

The culmination of the health workshop will be the development of the Cloncurry Shire Council Health Vision. The Vision, which will be developed next year, will define a long-term, shared vision, translated into a document to assist with advocacy and funding. Whether the Vision is aimed a private or government sectors, it will provide a united vision and goal for increased health services levels in our community. Council looks forward to further consultation with health providers in the development of the Health Vision over the next twelve months.



During the 2013-14 financial year, Council also converted its old Administration Office on the corner of Daintree and King Streets into the Community Health Precinct. The Community Health Precinct houses Central and North West Queensland Medicare Local, Centacare and Mount Isa Centre for Rural and Remote Health James Cook University Learning Centre. The building has been revitalised and can provide health and support services, as well as a hands-on learning centre.







# Cloncurry Shire Council

Community safety is a priority for Council and was at the forefront with the launch of the Cloncurry Liquor Accord. The Accord brings together licensees, Cloncurry Police and Council to create proactive strategies to reduce alcohol-related issues, in and around licensed premises.

Supported initiatives include;

- Cloncurry Youth Attainment and Transition Network
- YPA
- Interagency

Council will maintain its focus on social infrastructure in the new financial year with Stage 3 of the Cloncurry Equestrian Centre and planning for the Cloncurry Recreation Grounds redevelopment. Council will also seek to foster community engagement by providing a platform for collective business promotion, sustaining area promotion efforts and nurturing community wellbeing through events and activities.

Karen Elphick

Manager Community Development



The Cloncurry Mayor and Councillors proudly presented Queensland Health Outreach Pharmacist Nicole Laffey with the new Pharmacy Car..





## *Works and Environmental Services*

Environmental Health Services involves the management of water, sewerage, waste, and animal and pest control for Cloncurry Shire including Dajarra, Kajabbi, Duchess, Selwyn and Malbon.

Major projects throughout this period include the completion of the Water Treatment Plant upgrade, Ramsay Street car park water service and irrigation installation and upgrading of water and sewerage mains in Cloncurry.



Figure 1: Cloncurry's Water Treatment Plant Upgrade

### **Cloncurry Water**

The Lake Julius pipeline is in use delivering water as per the water deed issued by the Department of Environment and Resource Management (now known as Department of Natural Resources and Mines). This raw water source is an important part of Cloncurry's water scheme's which consist of Riverwells, Chinaman Creek Dam and the Pipeline.

Council's Water Treatment Plant upgrade is complete and is operational. This has been a substantial project for the improvement of Cloncurry's water supply and quality.





Stage 1 of the Cloncurry Weir is completed. This too has been a substantial project for longevity of Cloncurry's water supply capturing an additional 700megalitres of water.



Figure 2: Construction at the Cloncurry Weir

## New Mains

- Daintree Street (Henry Street – Sutherland Street) – 100mm main



Figure 3: Daintree Street Main upgrade







## **Cloncurry Sewerage**

Council has seen some problems develop in the integrity of the mains network. This was a major project due to flood damage and the high increase of demand on the aged system.

Council engaged Interflow to camera and clean 4 kilometres of drains to assess the worst affected areas so that they may be relined according to the requirements of urgency. Road crossings and built over sewers are of very high priority to be addressed under this project. Equestrian Centre Rising Sewer Main (approximately 2km) 63mm diameter has been installed as well as a new pump station to the Camping Ground toilet block.

### **Sewer Main Replacement**

- Two kilometres of sewer lines has been relined
- Fifteen jump ups have been renewed
- Eight man hole covers have been replaced.

## **Dajarra Water**

Water is a major issue in Dajarra as the bore water has a high mineral content and the water is hard on pumps and infrastructure. Several bore pumps and high lift pumps have been changed. Council have five spare pumps on hand.

## **Dajarra Sewerage**

The Dajarra sewerage system has been operating well with regular maintenance.

## **Kajabbi Water**

Kajabbi has seen some significant issues in relation to water and reticulation during 2013/14 due to both pump issues and lack of water. The pumps in Kajabbi are the main water supply for the community therefore staff have spent considerable time rectifying issues with pumps.





## **Environmental Health**

Inspections have been carried out on all licensed businesses. On the whole, businesses are compliant.

A lot of work has been done to improve the control of wandering dogs and general control of nuisance related issues.

Rectification notices have been sent to various residents relating to Overgrown and Unsightly Allotments.

Staff have been carrying out duties involved in Council's Pest Management Plan. The following projects have made significant impact on the declared weeds upon land under Council's control:

- Large scale Parthenium control program;
- Poisoning of Mesquite, Parkinsonia, Rubber Vine, and Chinese Apple carried out around the town, along the river and in dam reserve;
- Large scale Coral Cactus control program with Southern Gulf Catchments at Stradbroke Station;
- Major weed control around the town area;
- Large scale Coral Cactus Control Program at Selwyn, Kuridala Station and Dajarra; and
- Isolated control to all identified pest weeds.



Figure 4: Coral Cactus - Stradbroke Station



Figure 5: Coral Cactus - Dajarra





## **Ranger**

- There were 372 dogs registered in the Shire.
- There were 66 dogs impounded in 2013-14.
- First round of 1080 wild dog baiting was carried out in June 2014.
- Parkinsonia Dieback trials are in their second year of progression at Duchess and Stradbroke on a large scale. These dieback trials are going very well and seeing the trees dieback very well. One staff member completed Fluoroacetate (1080) re- training.

## **Planning and Development:**

The following applications were received for the 2013/2014 financial year

- 15 Development applications lodged
- 30 Building applications
  - 4 applications for Residential Dwelling
  - 1 applications for Units/cabins or Duplexes
  - 3 commercial applications
  - 22 Other
- 27 Plumbing Applications







Council's road infrastructure continued to be managed by its Engineering Department. Throughout the year, Council has continued to maintain, renew and upgrade its road network. To achieve its program of works, Council used a combination of its own workforce supplemented by sub-contractors depending on the nature of the works. The 2012 and 2013 flood event is being addressed by using a number of sub-contractors complemented with Council's own workforce when required.

In addition to programs that are directly funded by Council (Capital Works and Maintenance Programs), Council undertakes additional works for the Department of Transport and Main Roads and other parties including Road Project Contracts and Road Performance Maintenance Contracts (RMPC).

### **Road Maintenance Performance Contract (RMPC)**

Council completed \$674,760 under RMPC with Department of Transport and Main Roads, of which \$12,000 was expended on the Flinders Highway and \$662,760 on the Cloncurry – Dajarra Road (\$255,769 of which was re-sheeting works). An addition \$300,000 in Out of Scope works was also spent on repairs to bulldust patches on this road.

Council also assisted TMR by undertaking emergency repairs to the Burke River Crossing at a cost of \$109,586.00.



Cloncurry – Duchess Medium Formation Grade





## **Transport Infrastructure Development Scheme (TIDS)**

Council entered into a 50/50 arrangement with the Department of Transport and Main Roads to form and seal a further 3.3km of Sedan Dip Road. A total of \$546,000 was allocated to complete these works which was funded 50% from TIDS and 50% from the Roads to Recovery funding program.



## **Roads to Recovery Funding Program**

Council allocation from the Roads to Recovery Funding Program (R2R) for the 2013/14 financial year was \$359,754.00. R2R funding contributed \$269,754 towards the form and sealing of 3.3km of Sedan Dip Road. The balance of 2013 allocation was used to form and seal Striker, Wilmer, Hart and Kennedy Streets.

## **Natural Disaster Relief and Recovery Arrangements**

Queensland Reconstruction Authority (QRA) completed audits during the year for the Council's 2011 NDRRA works.

Council completed the restoration works as approved under the NDRRA 2012 Flood Damage Program. The majority of the works were undertaken using sub-contractors which were supplemented with Council's plant and workforce once day labour was made eligible.

Allocation of expenditure for restoration works on the 2012 event was as follows:

- Southern Shire Roads: \$1,747,176.77
- Northern Shire Roads: \$5,754,930.04
- Town Streets: \$449,926.50





This funding was spent on repairing various Shire roads, resheeting, floodway repairs, de-silting drains, heavy and medium formation grades and pavement repairs to town streets.



Link Crossing repaired under NDRRA 2012 Event

The Queensland Reconstruction Authority (QRA) also approved funding totalling \$1,301.363 for restoration of Shire roads following activation of the NDRRA 2013 Flood Event. Council commenced work on heavy and medium formation grades and pavement repairs on Sedan Dip, Zingari Road, Antion downs Road and Mapple Park Road with the balance of the approved works to be completed in 2014/15 financial year.

## **Heavy Vehicle Bypass**

Council was awarded \$4,820,000 from the Royalties for Regionals funding program which will supplement the Federal funding of \$8.2 million allocated under the Nation Building Program.

Probuild Civil (Qld) Pty Ltd was awarded the successful tender for the construction of the heavy vehicle bypass in June with works expected to commence by August 2014.







## **Shire Road Maintenance**

A total of \$950,000 was allocated to Shire road maintenance. Works included grading, pavement repairs, sign repairs or replacement, along with de-silting of surface drains. Maintenance was also carried out on the Ernest Henry Mine Road to repair road signs and pavement faults.

Council engaged a sealing crew to undertake its 2013/14 reseal program at a cost of approximately \$215,000. These works commenced in September with the resealing of 44km of the Duchess Phosphate road and 5km of the Duchess – Mt Isa Road.

The following town streets were completed as part of Council's reseal program:

- Sheaffe Street (Ramsay Street to Coppermine Creek crossing)
- McKinlay Street West
- Burke Street (Heck Street to Sheaffe Street)
- Heck Street (McKinlay Street West to Burke Street)
- Leichardt Street
- Chinaman Creek Road



Chinaman Creek Dam reseal

## **Plant Replacement**

The Council achieved its plant 2013/2014 replacement program of \$1,000,000 with the purchase of a CAT 140M Grader, CAT950H Loader, 100KVA Generator, Toyota Hilux Extra Cab 4WD (Airport Vehicle) and two (2) Toyota Dual Cab 4WD vehicles and a Hino truck (fuel service truck). A Hino truck was also purchased and custom fitted with both water and fuel tanks for use by Council's rural work crew's job truck. Council upgraded 2 x Holden Cruze vehicles with a Toyota Rav 4 and a Nissan Xtrail (to be used by the Travelling Pharmacist).



A Toyota Kluger was purchased for the Director, Corporate Services position, and a Toyota Hilux Dual Cab 4WD for the Project Manager's position





## **Ramsay Street Beautification**

Ramsay Street Beautification Project Stage 2 was completed and included trenching and irrigation works. Works also incorporated repairs to the footpaths to alleviate serious hazards to the public, landscaping and the installation of two pedestrian shade structures. As these works were on the Flinders Highway, the main route from Julia Creek to Mount Isa, Council ensured minimal disruption to traffic and local businesses during construction.

Acknowledgement should be made of the Department of Transport and Main Roads and the Department of Local Government, Community Recovery and Resilience for their financial contributions towards this project.

Works commenced for Ramsay Street Beautification Project Stage 3, for the construction of a new off-street Carpark. This will provide additional parking which was lost with the Stage 2 works.

Peter Fitchat  
Director, Works & Environmental Services







## *Statutory Requirements*

The following information includes the legislative disclosure requirements of the Local Government Act 2009 (as at December 2012) and related regulations for the 2013-2014 Annual Report.

### Local Government Act 2009

Section 201 requires the Annual Report to state the total of all remuneration packages that are payable to the senior management of the local government and the number of employees in senior management who are being paid each t of remuneration.

- Three Senior contract positions with 5 employees with a total remuneration package in the range of \$100,000-\$200,000
- One Senior contract employees with a total remuneration package in the range of >\$200,000

### Local Government Regulation 2012

#### *s183 Financial Statements*

Section 183 of the Local Government Regulation 2012 requires Council's Annual Report to contain:

The annual report for a financial year must contain—

- (a) the general purpose financial statement for the financial year, audited by the Auditor-General; and
- (b) the current-year financial sustainability statement for the financial year, audited by the Auditor-General; and
- (c) the long-term financial sustainability statement for the financial year; and
- (d) the Auditor-General's audit reports about the general purpose financial statement and the current-year financial sustainability statement.

***Refer to Annexure B of this Annual Report.***

#### *s184 Community Financial Report*

As stated on pages 23-26 of this report.







## s185 Particular Resolutions

Section 185 of the Local Government Regulation 2012 requires Council to contain a copy of the resolutions made during the financial year under (a) Section 250(1) Requirement to adopt expenses reimbursement policy or amendment, and a list of any resolutions made during the financial year under (b) Section 206(2) Valuation of non-current physical assets.

### **(a) Expenses Reimbursement Policy**

The Reimbursement of Expenses and Provision of Facilities Policy establishes the guidelines to ensure that Councillors receive reimbursement of reasonable expenses and are provided with the necessary facilities to assist them in performing their role. Council adopted the Reimbursement of Expenses and Provision of Facilities Policy at the Ordinary Meeting of Council held 8 May 2013. Refer to Annexure C for a copy of the Policy.

#### 10.2 Review of Councillor Reimbursement of Expenses and Provision of Facilities Policy

**Moved: Cr Daniels**

**Seconded: Cr McDonald**

**That Council adopt the Councillor Reimbursement of Expenses and Provision of Facilities Policy, COR 1001 V1, subject to the changes discussed in the meeting.**

**CARRIED: 11.130508**

### **(b) Valuation of non-current physical assets**

As stated on page 28 of Cloncurry Shire Council's Accounting Manual.

#### *Reserves and Controlled Roads*

- 6697.63ha of parks (including 36.65ha leased to sporting clubs) subject to the provisions of the *Land Act 1994*.
- The total length of roads in the Shire is 2279km, of which 759.75km is not owned by Council (that is State Controlled roads).

This land does not have value for the Council's financial statements.





## s186 Councillors

### Councillor Remuneration

Under Section 186 (a), (b), (c) of the Local Government Regulation 2012 Council is required to report on details relating to the total remuneration, including superannuation contributions, paid to each Councillor during the financial year, the expenses incurred by, and the facilities provided to, each Councillor during the financial year under Council's Expenses Reimbursement Policy and the number of local government meetings that each Councillor attended during the financial year.

REMUNERATIONS FOR COUNCILLORS FOR 2013-2014							
NAME	COUNCILLOR ALLOWANCE	MAYOR & DEPUTY ALLOWANCE	EXPENSES REIMBURSED	SUPERANNUATION CONTRIBUTION	PHONE ALLOWANCE	SPECIAL MEETING	GENERAL MEETINGS
<b>Mayor</b>							
Cr Andrew Daniels		\$73,803.00	\$584.42	N/A		5	17
<b>Councillors</b>							
Cr Robert McDonald (Deputy Mayor)		\$38,658.96	\$1,577.57	N/A	\$600.00	4	17
Cr Colin Ferguson	31,629.96		\$29.97	N/A	\$600.00	4	16
Cr Jane McMillan	31,629.96		\$160.91	N/A	\$600.00	5	16
Cr Keith Douglas	31,629.96		\$0.00	N/A	\$600.00	5	16
<b>Total</b>	<b>\$94,889.88</b>	<b>\$112,461.96</b>	<b>\$2,352.87</b>	<b>\$0.00</b>	<b>\$2,400.00</b>		





## Code of Conduct, Complaints and Breaches

Under Section 186 (d), (e), (f) of the Local Government Regulation 2012 Council is required to report on details on complaints and taking disciplinary action. Council has an established and adopted a Code of Conduct for Councillors and Staff. The Code of Conduct Policy is incorporated into the induction process of new staff.

### Councillors Code of Conduct

Total number of order and recommendations made under section 180(2) and (4) of the <i>Local Government Act 2009</i>	Nil
Total number of orders made under Section 181 of the <i>Local Government Act 2009</i>	Nil
The name of each Councillor in relation for whom an order or recommendation was made under Section 180 of the <i>Local Government Act 2009</i> or an order made under Section 181 of the <i>Local Government Act 2009</i>	Nil
A description of the conduct of inappropriate conduct engaged in by each of the Councillors	Nil
A summary of the order or recommendation made for each Councillor	Nil
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 <i>Local Government Act 2009</i>	Nil
The number of complaints referred to the Mayor under Section 176C(3)(a)(i) of the <i>Local Government Act 2009</i>	Nil
The number of complaints referred to the department's Chief Executive under Section 176C(4)(a) of the <i>Local Government Act 2009</i>	Nil
The number of complaints assessed by the Chief Executive Officer as being about official misconduct	Nil
The number of complaints heard by a conduct review panel	Nil
The number of complaints heard by the tribunal	Nil
The number of complaints to which section 176C(6) of the <i>Local Government Act 2009</i> applied	Nil

No breaches or alleged breaches of the Code of Conduct for Councillors were reported from 1 July 2013 to 30 June 2014.

No complaints were received through Council's General Complaints process relating to alleged breaches by Councillors.







## *s187 Administrative action complaints*

Under Section 187 (1) the Annual Report must contain a statement about the local government's commitment to dealing fairly with administrative action complaints; and a statement about how the local government has implemented its complaints management process, including an assessment of the local governments performance in resolving complaints under the process.

Cloncurry Shire Council acknowledges the right of customers to provide feedback, both positive and negative, on the services it provides and the decisions it makes. It also understands that there are occasions when people may wish to lodge a complaint. Our Council will deal with complaints fairly, promptly and professionally and is committed to building the capacity of staff to effectively manage complaints in an environment of continuous improvement. Council adopted its Complaints Management Policy in October 2011 which established a Complaints Process that ensures compliance with the provisions *Local Government Act 2009* and Regulations. This Policy aims to achieve an effective and transparent method of responding to complaints regarding Council services, administrative actions and competitive neutrality.

Refer to Annexure D – Council's Complaints Management Policy and Procedure.

Section 187 (2) of the Local Government Regulation 2012 requires Council to report the particulars of —

- a) the number of the following during the financial year -
  - (i) administrative action complaints made to the local government;
  - (ii) administrative action complaints resolved by the local government under the complaints management process;
  - (iii) administrative action complaints not resolved by the local government under the complaints management process; and
- (b) the number of administrative action complaints under paragraph (a)(iii) that were made in a previous financial year.

No administrative action complaints were made to Cloncurry Shire Council during this financial year or the previous financial year.

## *s188 Overseas Travel undertaken by Councillors or Employees*

Section 188 of the Local Government Regulation 2012 requires Council to report on overseas travel made by a Councillor or Council employee in an official capacity during the financial year.

No overseas travel was taken by any Councillors or employees on behalf of the Cloncurry Shire Council in the year ending 30 June 2014.





## *s189 Grants or Discretionary Funds to Community Organisations*

Council is required under Section 189 of the Local Government Regulation 2012 to provide a summary of the expenditure for the financial year on grants to community organisations and from each Councillor's discretionary funds.

Council provides assistance to community organisations by way of donations, sponsorship or the provision of in-kind support.

Total expenditure incurred on grants to community organisations by Cloncurry Shire Council during the year ended 30 June 2014 was \$117,860.72. An additional grant of \$45,000 received from Department of Communities, Child Safety and Disability Services under the Community Drought Support Program was disbursed to the following community groups – Cloncurry Show Society which received \$12,000, Burke & Wills Sports Club, Cloncurry & District Race Club, Stockman's Challenge & Campdraft, Dajarra Sports Club, Cloncurry Historical & Museum Society, Curry Merry Muster Festival and Quamby All Sports Association; which received \$4143.

The Mayor and Councillors did not have any discretionary funds to allocate to community organisations in 2013-2014.

### **Community Donations and Sponsorship**

<b>Community Group</b>	<b>Donation</b>
St Joseph's School Fete	\$525.00
Walk for Legacy	\$262.50
Facility Hire Fees Refunds	\$12,434.29
Kindergarten Art Auction	\$525.00
Cloncurry State School Francis McCalman Bursary	\$105.00
Angel Flight	\$525.00
St Joseph's Optiminds	\$3,150.00
State School Auction	\$2,625.00
State School Home Economics/Manual Arts Materials	\$10,500
Flinders Medical Centre Rental assistance	\$53666.03
NQ Rescue Helicopter	\$15,000.00
Dajarra All Sports – Helicopter standby	\$3675.00
Cloncurry State School Calendar sponsorship	\$231.00
NAIDOC Week sponsorship	\$1102.50
State School Chaplaincy	\$10,000.00
Qld Police Legacy Scheme	\$1239.00
Ernest Henry Art Show	\$2295.40
<b>Total</b>	<b>\$117,860.72</b>





## In Kind Support to Community Organisations

The total expenditure incurred on in kind support to community organisations during the year ended 30 June 2014 was \$58,033.82.

<b>Community Group</b>	<b>In Kind</b>
Cloncurry & District Race Club	\$6,919.41
Cloncurry Merry Muster	\$17,298.10
Cloncurry Swimming Carnival	\$233.64
Stockmans Challenge	\$16,511.99
Cloncurry Show	\$6,537.85
Rockhana Gem & Mineral Festival	\$1,310.27
Dajarra Rodeo	\$3,375.90
Burke & Wills Campdraft	\$2,613.27
Cloncurry Country Women's Assn.	\$156.50
C150 Event	\$912.42
NQ Rescue Helicopter	\$424.42
Mitakoodi River Camp	\$1024.38
Variety Bash	\$704.64
Angel Flight	\$11.03
<b>Total</b>	<b>\$58,033.82</b>







## *s190 Other Contents*

(1) The annual report for a financial year must contain the following information—

(a)	The Chief Executive Officer's assessment of the local government's progress towards implementing its 5-year corporate plan and annual operational plan;	Refer P13-15
(b)	Particulars of other issues relevant to making an informed assessment of the local government's operations and performance in the financial year; <ul style="list-style-type: none"> <li>• Message from CEO</li> <li>• Community Financial Report</li> <li>• Corporate Services Report</li> <li>• Community Development Report</li> <li>• Environmental Health Water Sewerage Report</li> <li>• Engineering Services</li> </ul>	Refer Reports
(c)	An annual operations report for each commercial business unit;	Not applicable
(d)	Details of any action taken for, and expenditure on, a service, facility or activity; <ul style="list-style-type: none"> <li>(i) Supplied by another local government under an agreement for conducting a joint government activity; and</li> <li>(ii) For which the local government levied special rates or charges for the financial year;</li> </ul>	Refer below Refer below
(e)	The number of invitations to change tenders under section 228(7) during the financial year;	Refer below
(f)	A list of the registers kept by the local government;	Refer below
(g)	A summary of all concessions for rates and charges granted by the local government;	Refer below
(h)	The report on the internal audit for the financial year;	Refer below
(i)	A summary of investigation notices given in the financial year under section 49 for competitive neutrality complaints;	Not applicable
(j)	The local government's responses in the financial year on the QCA's recommendations on any competitive neutrality complaints under section 52(3).	Not applicable

(2) In this section—

**Annual operations report**, for a commercial business unit, means a document that contains the following information for the previous financial year—

- (a) information that allows an informed assessment of the unit's operations, including a comparison with the unit's annual performance plan;
- (b) particulars of any changes made to the unit's annual performance plan for the previous financial year;
- (c) particulars of the impact the changes had on the unit's—
  - (i) financial position; and
  - (ii) operating surplus or deficit; and
  - (iii) prospects;
- (d) particulars of any directions the local government gave the unit.





## **s190 (d)(i) Arrangements and Contracts with other Local Governments**

Council has no matters to report under this section.

## **s190 (d)(ii) Details of any action taken for, and expenditure on, a service, facility or activity for which the local government levied special rates or charges for the financial year**

### **Palmer Street**

In accordance with Section 94 of the *Local Government Act 2009* the following special charge will be made on the assessment identified to provide for the separate benefit to such land.

In relation to assessment 00663-00000-000, Council has approved that the old pump station at 13 Palmer Street be removed and a new pump station and fence installed. The total cost of these works will be in the order of \$46,350.00. Council will undertake maintenance to such works.

Given that the work that is required will specially benefit such land, Council will, commencing with the 2011/12 financial year, levy a separate charge on land at 13 Palmer Street Cloncurry being Assessment No. 00663-00000-000 for such works. The special charge shall be \$3,978.75 to be made annually for a period of 20 years to cover the cost of providing this service. This will cover the interest and redemption costs to service such capital outlay by Council. Council will own and operate this pump station at its cost. If such infrastructure in the future services more than this property, Council shall amend the separate charge accordingly in accordance with the changed circumstances.

### Overall Plan

In relation to assessment 00663-00000-000, Council has approved that the old pump station at 13 Palmer Street be removed and a new pump station and fence installed. The total cost of these works will be in the order of \$46,350.00 and Council will undertake maintenance to such works.

The Special Charge shall be \$3,978.75 to be made annually for a period of 20 years to cover the cost of providing this service. This will cover the interest and redemption costs to service such capital outlay by Council. Council will own and operate this pump station at its cost. If such infrastructure in the future services more than this property, Council shall amend the separate charge accordingly in accordance with the changed circumstances.

### Annual Implementation

Assessment No. 00663-00000-000 - Special Charge of \$3,978.75 to be made annually for a period of 20 years starting for the 2011/12 financial year as set out in the 2011/12 Revenue Statement.





## Mine Access Roads

In accordance with Section 94 of the *Local Government Act 2009*, the following special charges be made and levied on the assessments identified hereunder in accordance with the overall implementation plan for each of the roads as included:-

Duchess/Phosphate/Trekkelano Road

- (a) In respect of assessment no. 01319-30000-000 recorded in the name of Southern Cross Fertilizers Pty Ltd, a special charge; and
- (b) In respect of assessment no. 01280-30000-000 recorded in the name of Ivanhoe (Osborne) Pty Ltd, a special charge.

Activity	Annual Allowance
Overall Plan	\$1,140,000.00
Description of service	
Bitumen Reseal of Duchess/ Phosphate/ Trekkelano Road total	
51 kilometres	
Total cost of work	
Annual Implementation Plan	
Bitumen Reseal (annual allowance for reseal in four years, commencing 2008/09 – reduces to \$80,000 per annum after then)	\$80,000.00
Total	\$80,000.00

Allocation Assessment 01319-30000-000 – 40%	\$32,000.00
Allocation Assessment 01280-30000-000 – 60%	\$48,000.00

## s190 (e) Invitations to Tenderer's to change their Tender

There was one invitation to change a tender (2013-15 **Tender – Weir Project – Supply and deliver Concrete**)







## s190 (f) Registers and Public Documents

The following registers and publications are held by Council and are available for viewing by members of the public on request, charges may be applicable for copies:-

- Register of Interest of each Councillor and related persons
- Register of Interest – Senior Staff
- Register of Roads
- Regulatory Fees and Charges
- Annual Reports
- Code of Conduct
- Debt Recovery Policy
- Rates Recovery Policy
- Revenue Statement
- Local Laws Register
- Policy Register

Other information available to the public can be downloaded electronically from Council's website, [www.cloncurry.qld.gov.au](http://www.cloncurry.qld.gov.au)

- Minutes of Ordinary and Special Meetings
- Corporate Plan
- Operational Plan
- Annual Budget
- Annual Report/ Financial Statements

## s190 (g) Summary of all concessions for rates and charges granted by the local government

The Revenue Policy is available for viewing on Council's website [www.cloncurry.qld.gov.au](http://www.cloncurry.qld.gov.au)

### 7.0 REVENUE POLICY

**Moved: Cr Ferguson**

**Seconded: Cr McDonald**

**That in accordance with Section 193 of the *Local Government Regulation 2012*, Council adopt the Revenue Policy as presented for 2013/14.**

**CARRIED:04.130723**

The Revenue Statement is available for viewing on Council's website [www.cloncurry.qld.gov.au](http://www.cloncurry.qld.gov.au)





## **Rebate of Rates to Pensioners (as per Revenue Statement)**

At Council's discretion, a rebate of 20% (to a maximum of \$200 per annum) of the gross rates and charges levied may be granted to aged, widowed, invalid or other pensioners who are eligible to receive the State Government Pensioner Rate Subsidy. They must reside on the land in question and use it only as their principle place of residence. The land in question must not be used for any other purpose such as for commercial or agricultural purposes. This rebate/concession compliments the subsidy that is offered under the State Government's Pensioner Rate Subsidy Scheme.

## **8.0 REVENUE STATEMENT**

**Moved: Cr Ferguson**

**Seconded: Cr Douglas**

**In accordance with Section 172 of the *Local Government Regulation 2012*, the Cloncurry Shire Council's 2013/14 Revenue Statement as presented be adopted.**

**CARRIED:05.130723**

## **s190 (h) Report on the internal audit for the financial year**

The previous internal audit was undertaken in October 2013. The matters that have been addressed since this time have resulted in a lower risk profile for Council in relation to those matters (based on number of items).

There are a number of issues that Council should place focus on for the 2014 year. These are:

- Financial Sustainability;
- Governance;
- Infrastructure;
- Community Engagement;
- Planning & Regulations; and
- Workforce.

## **s190 (i) Statement about the local government's activities to implement its plan for equal opportunity in employment**

Cloncurry Shire Council is an Equal Opportunity Employer and is committed to promoting equity in employment opportunity. Council's Equal Employment Opportunity (EEO) Policy is part of the strategy to ensure that the workplace is equitable, efficient and achieving Council's goals. During the year Cloncurry Shire Council continued to implement its EEO principles and policy in the employment and induction of new staff. All employees and potential employees will receive fair and equitable treatment in all matters relating to recruitment, training and promotion without regard to factors such as sex, age, race, religion or marital status.





## *Annexure A - Demography*

The following information has been taken from *Queensland Regional Profiles: Resident Profile for Cloncurry Shire Local Government Area*, Queensland Government Statistician's Officer, Queensland Treasury and Trade.

Note: All data and information in this report are believed to be accurate and have come from sources believed to be reliable. However, Queensland Treasury and Trade does not guarantee or represent that the data and the information are accurate, up to date or complete, and disclaims liability for all claims, losses, damages or costs of whatever nature and howsoever occurring, arising as a result of relying on the data and information, regardless of the form of action, whether in contract, tort (including negligence), breach of statutory duty or otherwise.







## Region overview

The resident profiles provide details on a range of topics for people who live in the region. For some topics, more detailed data are available through the [Queensland Regional Database](#) (also known as QRSIS), developed and maintained by the Queensland Government Statistician's Office.

Cloncurry Shire Local Government Area (LGA) has a total area of 48,116.9 km<sup>2</sup>. Cloncurry Shire LGA has an average daily temperature range of 18.1 °C to 32.2 °C and on average it receives 425 mm of rainfall each year.

Queensland has a total area of 1,734,238.8 km<sup>2</sup>. Queensland has an average daily temperature range of 16.4 °C to 30.0 °C and on average it receives 636 mm of rainfall each year.

Boundaries are based on the de-amalgamated LGAs, January 2014. Data are based on concordant Statistical Area Level 2 and LGA data (ASGS 2011).

## Demography

### Estimated resident population

The estimated resident population (ERP) figure is the official population estimate, and represents the best possible estimate of the resident population. For sub-state geographies, ERP figures are updated annually using a model which includes administrative data that indicate population change, such as registered births and deaths, dwelling approvals, Medicare enrolments and electoral enrolments. Data are updated annually with an approximate delay of 9 months after the reporting period. It is anticipated the next update will be in April 2015.

#### Cloncurry Shire LGA

- ERP of 3,413 persons as at 30 June 2013
- Average annual growth rate of 0.6% over five years
- Average annual growth rate of -0.4% over ten years

#### Queensland

- ERP of 4,656,803 persons as at 30 June 2013
- Average annual growth rate of 2.0% over five years
- Average annual growth rate of 2.2% over ten years

As at 30 June 2013, the estimated resident population for Cloncurry Shire LGA was

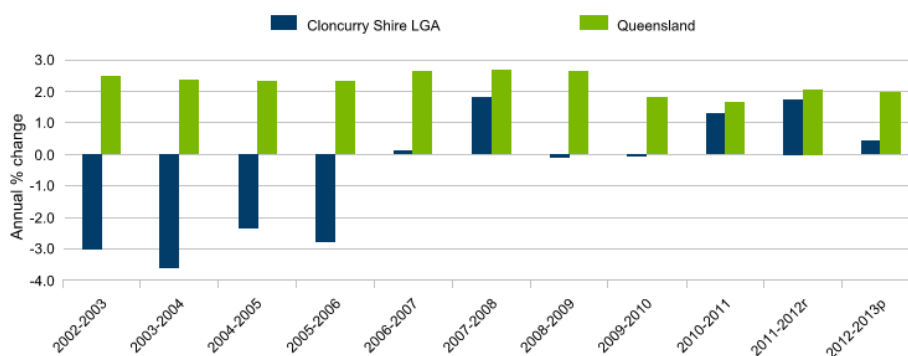
**3,413 persons**

**Table 1 Estimated resident population, Cloncurry Shire LGA and Queensland**

LGA / State	As at 30 June			Average annual growth rate	
	2003	2008	2013p	2003–2013p	2008–2013p
	— number —			— % —	
Cloncurry (S)	3,552	3,308	3,413	-0.4	0.6
Queensland	3,743,121	4,219,505	4,656,803	2.2	2.0

Source: ABS 3218.0, *Regional Population Growth, Australia, 2012-13* and Queensland Treasury and Trade estimates

**Figure 2 Estimated resident population growth, Cloncurry Shire LGA and Queensland**



Source: ABS 3218.0, *Regional Population Growth, Australia, 2012-13* and Queensland Treasury and Trade estimates





## Population by age and sex

The estimated resident population (ERP) figure is the official population estimate, and represents the best possible estimate of the resident population. For sub-state geographies, ERP figures are updated annually using a model which includes administrative data that indicate population change, such as registered births and deaths, dwelling approvals, Medicare enrolments and electoral enrolments. Data are updated annually with an approximate delay of 12 months after the reporting period. It is anticipated the next update will be in September 2015.

### Cloncurry Shire LGA

- 19.4% aged 0–14 years as at 30 June 2013
- 73.7% aged 15–64 years
- 6.9% aged 65+ years

### Queensland

- 19.8% aged 0–14 years as at 30 June 2013
- 66.5% aged 15–64 years
- 13.6% aged 65+ years

As at 30 June 2013, the proportion of the estimated resident population aged 65 years and over for Cloncurry Shire LGA was

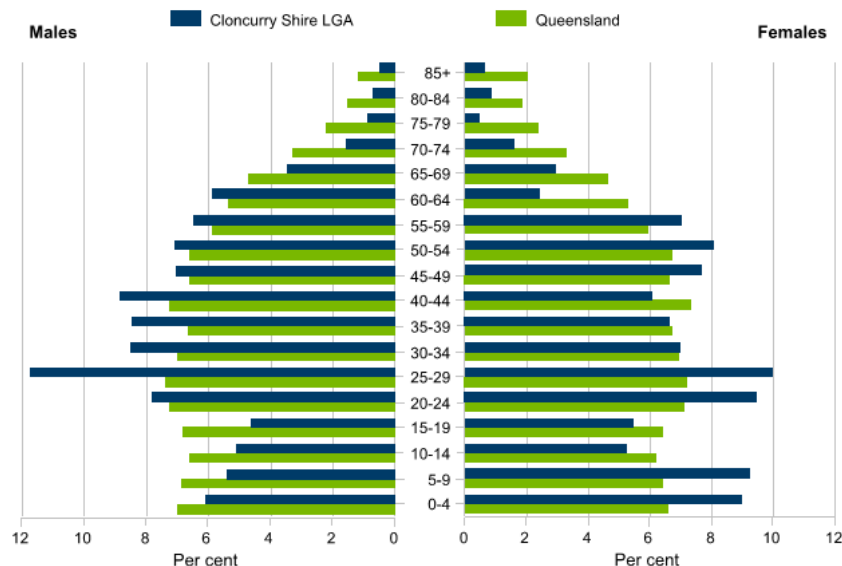
**6.9%**

**Table 2 Estimated resident population by age, Cloncurry Shire LGA and Queensland, 30 June 2013p**

LGA / State	Age group									
	0–14		15–24		25–44		45–64		65+	
	number	%	number	%	number	%	number	%	number	%
Cloncurry (S)	662	19.4	460	13.5	1,172	34.3	885	25.9	234	6.9
Queensland	924,352	19.8	642,291	13.8	1,313,426	28.2	1,142,755	24.5	633,979	13.6

Source: ABS 3235.0, *Population by Age and Sex, Regions of Australia, 2013* and Queensland Treasury and Trade estimates

**Figure 4 Estimated resident population by age and sex, Cloncurry Shire LGA and Queensland, 30 June 2013p**



Source: ABS 3235.0, *Population by Age and Sex, Regions of Australia, 2013* and Queensland Treasury and Trade estimates





## Median age

The median age is the age at which half the population is older and half is younger. These median age estimates have been calculated by the ABS and Queensland Treasury and Trade using single year of age estimated resident population data. Data are updated annually with an approximate delay of 12 months after the reporting period. It is anticipated the next update will be in September 2015.

As at 30 June 2013, the median age for Cloncurry Shire LGA was

## 33.9 years

### Cloncurry Shire LGA

- Median age of 33.9 years as at 30 June 2013
- Increase of 4.4 years from median age of 29.5 years as at 30 June 2003

### Queensland

- Median age of 36.6 years as at 30 June 2013
- Increase of 1.1 years from median age of 35.5 years as at 30 June 2003

**Table 3 Median age, Cloncurry Shire LGA and Queensland**

LGA / State	As at 30 June			Change
	2003	2008	2013p	2003–2013p
	— years —			years
Cloncurry (S)	29.5	31.1	33.9	4.4
Queensland	35.5	36.2	36.6	1.1

Refer to explanatory notes for additional information.

Source: ABS 3235.0, *Population by Age and Sex, Regions of Australia* unpublished data and Queensland Treasury and Trade estimates

## Population projections

The Queensland Government population projections are generated by applying assumptions regarding future trends in the components of population change (fertility, mortality and migration) and the latest planning and development intelligence available. Data presented in this topic are based on a medium series. Data are updated twice every five years. It is anticipated the next update will be in December 2016.

From 2011 to 2036, the population for Cloncurry Shire LGA is projected to increase from

## 3,342 persons to 3,590 persons

### Cloncurry Shire LGA

- Population projected to be 3,590 persons as at 30 June 2036
- Increase of 0.3% per year over 25 years

### Queensland

- Population projected to be 7,095,177 persons as at 30 June 2036
- Increase of 1.9% per year over 25 years

**Table 4 Projected population, Cloncurry Shire LGA and Queensland**

LGA / State	As at 30 June						Average annual growth rate
	2011(a)	2016	2021	2026	2031	2036	2011–2036
	— number —						%
Cloncurry (S)	3,342	3,445	3,476	3,509	3,547	3,590	0.3
Queensland	4,476,778	4,946,319	5,477,082	6,007,578	6,548,220	7,095,177	1.9

Refer to explanatory notes for additional information.

(a) 2011 data are estimated resident population (ERP).

For more detailed data on the Queensland Government population projections, please refer to the Queensland Government Statistician's Office website at <http://www.qgso.qld.gov.au/subjects/demography/population-projections/index.php>

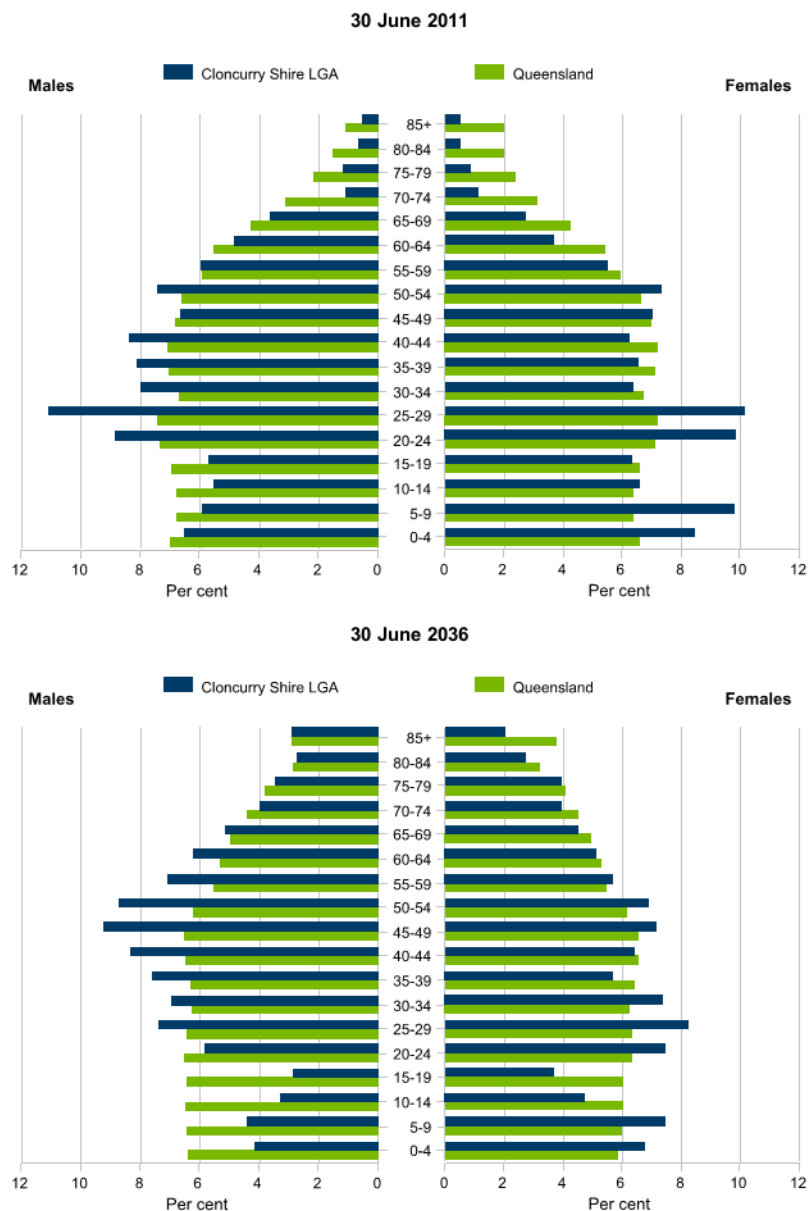
Source: Queensland Government population projections, 2013 edition (medium series) and Queensland Treasury and Trade estimates







Figure 6 Projected population by age and sex, Cloncurry Shire LGA and Queensland, 30 June 2011 and 30 June 2036





## Indigenous population

Indigenous population is based on the 2011 Census of Population and Housing question about Indigenous status where each person is asked to identify whether they are of Aboriginal and/or Torres Strait Islander origin. This is based on persons by place of usual residence.

### Cloncurry Shire LGA

- 702 persons (or 21.8%) were Indigenous

### Queensland

- 155,824 persons (or 3.6%) were Indigenous

The percentage of Indigenous persons in Cloncurry Shire LGA was

## 21.8%

**Table 5 Indigenous status, Cloncurry Shire LGA and Queensland, 2011**

LGA / State	Indigenous persons					Non-Indigenous persons		Total persons <sup>(b)</sup>
	Aboriginal	Torres Strait Islander	Both <sup>(a)</sup>	Total		number	%	
	— number —			number	%	number	%	number
Cloncurry (S)	661	22	19	702	21.8	2,158	66.9	3,227
Queensland	122,896	20,094	12,834	155,824	3.6	3,952,707	91.2	4,332,740

(a) Applicable to persons who are of 'both Aboriginal and Torres Strait Islander origin'.

(b) Includes Indigenous status not stated.

For more detailed demographic data on Indigenous persons, please refer to the Indigenous Regional Profiles at <http://www.qgso.qld.gov.au/products/profiles/indigenous-reg-profiles-c11/index.php>

Source: ABS, Census of Population and Housing, 2011, Indigenous Profile - I02 (usual residence) and Queensland Treasury and Trade estimates

## Births and deaths

Birth and death statistics are an estimate of the number of births and deaths that have been registered in Australia's state and territory Registries of Births, Deaths and Marriages over a calendar year. These estimates are useful for two distinct purposes – use as a component of population growth and for analysis of fertility and mortality. Data are updated annually with an approximate delay of 12 months after the reporting period. It is anticipated the next update will be in December 2014.

### Cloncurry Shire LGA

- 73 registered births in 2012
- 16 registered deaths

### Queensland

- 63,837 registered births in 2012
- 28,300 registered deaths

The number of registered births in 2012 to mothers with a usual residence in Cloncurry Shire LGA was

## 73 births

**Table 6 Registered births and deaths, Cloncurry Shire LGA and Queensland, 2012**

LGA / State	Births		Deaths		Natural increase
	number	rate <sup>(a)</sup>	number	rate <sup>(a)</sup>	number
Cloncurry (S)	73	21.3	16	4.7	57
Queensland <sup>(b)</sup>	63,837	14.0	28,300	6.2	35,537

Refer to explanatory notes for additional information.

(a) Crude rate per 1,000 persons.

(b) Queensland totals include births and deaths where the usual residence was overseas, no fixed abode, Offshore and Migratory, and Queensland undefined.

Source: ABS 3301.0, *Births, Australia, 2012*; ABS 3302.0, *Deaths, Australia, 2012* and Queensland Treasury and Trade estimates





## Migration 1 year ago

Migration one year ago compares the usual address of household members on Census Night 2011 (9 August 2011) with their usual address one year earlier (i.e. 9 August 2010). This is based on persons by place of usual residence.

The percentage of persons in Cloncurry Shire LGA with a different address one year ago was

# 22.7%

### Cloncurry Shire LGA

- 2,084 persons usually resided in the same address as one year ago
- 726 persons (or 22.7%) usually resided in a different address one year ago

### Queensland

- 3,278,187 persons usually resided in the same address as one year ago
- 764,695 persons (or 17.9%) usually resided in a different address one year ago

**Table 7 Place of usual residence one year ago<sup>(a)</sup>, Cloncurry Shire LGA and Queensland, 2011**

LGA / State	Same address	Different address				Proportion with different address	Total persons <sup>(c)</sup>
		Within Queensland	Rest of Australia	Overseas	Total <sup>(b)</sup>		
	number	— number —				%	number
Cloncurry (S)	2,084	576	104	33	726	22.7	3,196
Queensland	3,278,187	616,283	75,239	63,184	764,695	17.9	4,275,277

(a) Based on persons aged one year and over.

(b) Includes persons who stated that they were usually resident at a different address 1 year ago but did not state that address.

(c) Includes persons who did not state whether they were usually resident at a different address 1 year ago.

Source: ABS, Census of Population and Housing, 2011, Basic Community Profile - B38 (usual residence) and Queensland Treasury and Trade estimates

## Migration 5 years ago

Migration five years ago compares the usual address of household members on Census Night 2011 (9 August 2011) with their usual address five years earlier (i.e. 9 August 2006). This is based on persons by place of usual residence.

The percentage of persons in Cloncurry Shire LGA with a different address five years ago was

# 44.7%

### Cloncurry Shire LGA

- 1,223 persons usually resided in the same address as five years ago
- 1,339 persons (or 44.7%) usually resided in a different address five years ago

### Queensland

- 1,958,914 persons usually resided in the same address as five years ago
- 1,815,132 persons (or 44.7%) usually resided in a different address five years ago

**Table 8 Place of usual residence five years ago<sup>(a)</sup>, Cloncurry Shire LGA and Queensland, 2011**

LGA / State	Same address	Different address				Proportion with different address	Total persons <sup>(c)</sup>
		Within Queensland	Rest of Australia	Overseas	Total <sup>(b)</sup>		
	number	— number —				%	number
Cloncurry (S)	1,223	1,025	179	96	1,339	44.7	2,994
Queensland	1,958,914	1,331,610	218,734	238,588	1,815,132	45.0	4,034,846

(a) Based on persons aged five years and over.

(b) Includes persons who stated that they were usually resident at a different address 5 years ago but did not state that address.

(c) Includes persons who did not state whether they were usually resident at a different address 5 years ago.

Source: ABS, Census of Population and Housing, 2011, Basic Community Profile - B39 (usual residence) and Queensland Treasury and Trade estimates







## Country of birth

Country of birth has been derived from the 2011 Census of Population and Housing question 'In which country was the person born?'. This is based on persons by place of usual residence.

### Cloncurry Shire LGA

- 265 persons (or 8.2%) were born overseas

### Queensland

- 888,636 persons (or 20.5%) were born overseas

The top five English speaking backgrounds and non-English speaking backgrounds for Cloncurry Shire LGA were:

English Speaking	Non-English Speaking
1. New Zealand (2.2%)	1. Philippines (0.4%)
2. United Kingdom, Channel Islands and Isle of Man (1.9%)	2. Germany (0.3%)
3. Ireland (0.3%)	3. Netherlands (0.3%)
4. United States of America (0.3%)	4. Sri Lanka (0.2%)
5. South Africa (0.2%)	5. Fiji (0.2%)

**Table 9 Country of birth, Cloncurry Shire LGA and Queensland, 2011**

LGA / State	Born in Australia		Born overseas						Total persons (c)
			Born in ESB countries(a)		Born in NESB countries(b)		Total(b)		
	number	%	number	%	number	%	number	%	number
Cloncurry (S)	2,563	79.4	162	5.0	103	3.2	265	8.2	3,227
Queensland	3,192,115	73.7	478,290	11.0	410,346	9.5	888,636	20.5	4,332,738

Refer to explanatory notes for additional information.

(a) Includes the UK, Ireland, Canada, USA, South Africa and New Zealand.

(b) Includes countries not identified individually, 'Australian External Territories', 'Inadequately described' and 'At sea' responses.

(c) Includes not stated responses.

Source: ABS, Census of Population and Housing, 2011, Basic Community Profile - B09 (usual residence) and Queensland Treasury and Trade estimates





## Society

### Early childhood education and care services

The early childhood education and care services data are based on administrative data supplied by the Department of Education, Training and Employment. Data are updated twice yearly with an approximate delay of 1 month after the reporting period. It is anticipated the next update will be in March 2015.

The number of early childhood education and care services in Cloncurry Shire LGA as at 31 August 2014 was

## 3 services

#### Cloncurry Shire LGA

- 3 early childhood education and care services as at 31 August 2014
- 1 long day care service

#### Queensland

- 2,925 early childhood education and care services as at 31 August 2014
- 1,420 long day care services

**Table 17 Early childhood education and care services, Cloncurry Shire LGA and Queensland, 31 August 2014**

LGA / State	Family day care	Kindergartens	Long day care	School aged care	Limited hours care	Total <sup>(a)</sup>
	— number —					
Cloncurry (S)	0	1	1	0	0	3
Queensland	116	504	1,420	709	37	2,925

(a) Total includes Other service type.

Source: Office for Early Childhood Education and Care, Department of Education, Training and Employment and Queensland Treasury and Trade estimates

### Highest level of schooling

Highest year of school completed has been derived from the 2011 Census of Population and Housing question 'What is the highest year of primary or secondary school the person has completed?'. This information is based on persons aged 15 years and over who are no longer attending primary or secondary school, by place of usual residence.

The percentage of total persons in Cloncurry Shire LGA with highest level of schooling as year 11 or 12 was

## 43.7%

#### Cloncurry Shire LGA

- 1,093 persons (or 43.7%) with highest level of schooling of year 11 or 12 (or equivalent)

#### Queensland

- 1,836,995 persons (or 55.3%) with highest level of schooling of year 11 or 12 (or equivalent)

**Table 18 Highest level of schooling completed, Cloncurry Shire LGA and Queensland, 2011**

LGA / State	Did not go to school, or Year 8 or below		Year 9 or 10 or equivalent		Year 11 or 12 or equivalent		Total <sup>(a)</sup>
	number	%	number	%	number	%	number
Cloncurry (S)	217	8.7	777	31.0	1,093	43.7	2,503
Queensland	219,102	6.6	977,116	29.4	1,836,995	55.3	3,320,761

(a) Includes highest year of schooling not stated.

Source: ABS, Census of Population and Housing, 2011, Basic Community Profile - B16 (usual residence) and Queensland Treasury and Trade estimates





## Non-school qualification

Non-school qualification information describes the highest non-school qualification (e.g. bachelor degree, diploma) completed as stated in the 2011 Census of Population and Housing. This information is based on persons aged 15 years and over by place of usual residence.

### Cloncurry Shire LGA

- 1,366 persons (or 53.3%) with a non-school qualification

### Queensland

- 1,875,323 persons (or 54.2%) with a non-school qualification

The percentage of persons in Cloncurry Shire LGA with a non-school qualification was

**53.3%**

**Table 19 Non-school qualifications by level of education, Cloncurry Shire LGA and Queensland, 2011**

LGA / State	Level of education						Persons with a qualification <sup>(c)</sup>	Total persons	
	Bachelor degree or higher <sup>(a)</sup>		Advanced diploma or diploma		Certificate <sup>(b)</sup>				
	number	%	number	%	number	%	number	%	number
Cloncurry (S)	247	9.6	114	4.4	523	20.4	1,366	53.3	2,564
Queensland	548,894	15.9	260,778	7.5	686,993	19.9	1,875,323	54.2	3,456,875

(a) Includes bachelor degree, graduate diploma, graduate certificate and postgraduate degree.

(b) Includes Certificate, I, II, III and IV and Certificates not further defined responses.

(c) Includes 'inadequately described' and 'not stated' level of education responses.

## Aged care services

Information on aged care services are provided by the Commonwealth Department of Health and Ageing. Information are based on the location of the service, rather than the region in which the service is delivered. In some instances, aged care services may have provided the address information of their approved provider in place of the address information of the individual aged care service. Users should be aware of this limitation when using these data. Aged care services are subsidised by the Australian Government under the Aged Care Act 1997. Data are updated annually with an approximate delay of 12 months after the reporting period. It is anticipated the next update will be in March 2015.

### Cloncurry Shire LGA

- 3 aged care services as at 30 June 2013
- 23 aged care service operational places

### Queensland

- 995 aged care services as at 30 June 2013
- 45,865 aged care service operational places

The number of aged care service operational places in Cloncurry Shire LGA as at 30 June 2013 was

**23 places**

**Table 25 Aged care services, Cloncurry Shire LGA and Queensland, 30 June 2013**

LGA / State	Aged care services	Number of operational places by care type				Australian funding <sup>(a)</sup>
		Community care	Residential aged care	Transition care	Total places	
		number	number	number	number	
Cloncurry (S)	3	20	3	0	23	0.4
Queensland	995	11,390	33,742	733	45,865	1,912.3

Refer to explanatory notes for additional information.

(a) Australian government recurrent funding for aged care services in 30 June 2013.

Source: Australian Government Department of Health and Ageing and Queensland Treasury and Trade estimates







## Non-school qualification by field of study

Non-school qualification information describes the highest non-school qualification (e.g. bachelor degree, diploma) completed as stated in the 2011 Census of Population and Housing. This information is based on persons aged 15 years and over by place of usual residence.

The largest non-school qualification field of study in Cloncurry Shire LGA was

**Engineering and Related Technologies (22.0%)**

### Cloncurry Shire LGA

- 300 persons (or 22.0%) with a non-school qualification studied in the field of Engineering and Related Technologies
- 128 persons (or 9.4%) with a non-school qualification studied in the field of Management and Commerce

### Queensland

- 314,629 persons (or 16.8%) with a non-school qualification studied in the field of Engineering and Related Technologies
- 310,801 persons (or 16.6%) with a non-school qualification studied in the field of Management and Commerce

**Table 21 Non-school qualifications by field of study, Cloncurry Shire LGA and Queensland, 2011**

Field of study	Cloncurry Shire LGA		Queensland		Specialisation ratio
	number	%	number	%	number
Natural and Physical Sciences	40	2.9	42,973	2.3	1.28
Information Technology	4	0.3	41,051	2.2	0.13
Engineering and Related Technologies	300	22.0	314,629	16.8	1.31
Architecture and Building	69	5.1	123,878	6.6	0.77
Agriculture, Environmental and Related Studies	56	4.1	38,166	2.0	2.02
Health	73	5.4	173,991	9.3	0.58
Education	68	5.0	139,977	7.5	0.67
Management and Commerce	128	9.4	310,801	16.6	0.57
Society and Culture	64	4.7	180,557	9.6	0.49
Creative Arts	10	0.7	53,377	2.8	0.26
Food, Hospitality and Personal Services	67	4.9	105,082	5.6	0.88
Mixed Field Programmes	3	0.2	2,830	0.2	1.46
<b>Total<sup>(a)</sup></b>	<b>1,361</b>	<b>100.0</b>	<b>1,875,323</b>	<b>100.0</b>	<b>1.00</b>

Refer to explanatory notes for additional information.

(a) Includes inadequately described and not stated responses.

Source: ABS, Census of Population and Housing, 2011, Basic Community Profile - B41 (usual residence) and Queensland Treasury and Trade estimates

## Employment by industry

Employment by industry has been derived from the 2011 Census of Population and Housing data. A person's industry of employment was classified based on responses to a range of questions from the Census and is applicable to persons aged 15 years and over who work. This is based on place of usual residence.

The top five industry subdivisions of employment for Cloncurry Shire LGA were:

1. Metal Ore Mining (13.3%)
2. Agriculture (11.1%)
3. Public Administration (7.2%)
4. Rail Transport (5.4%)
5. Road Transport (4.9%)

### Cloncurry Shire LGA

- 19.1% of employed persons worked in Mining industry
- 13.0% of employed persons worked in Transport, postal and warehousing industry
- Highest specialisation ratio of 7.35 in Mining industry

### Queensland

- 11.9% of employed persons worked in Health care and social assistance industry
- 10.7% of employed persons worked in Retail trade industry

**Table 34 Employment by industry, Cloncurry Shire LGA and Queensland, 2011**

Industry	Cloncurry Shire LGA		Queensland		Specialisation ratio
	number	%	number	%	number
Agriculture, forestry and fishing	210	12.6	55,416	2.7	4.62
Mining	319	19.1	52,955	2.6	7.35
Manufacturing	94	5.6	171,669	8.4	0.67
Electricity, gas, water and waste services	6	0.4	24,828	1.2	0.29
Construction	139	8.3	183,780	9.0	0.92
Wholesale trade	35	2.1	74,288	3.6	0.57
Retail trade	98	5.9	217,610	10.7	0.55
Accommodation and food services	82	4.9	141,855	7.0	0.71
Transport, postal and warehousing	217	13.0	107,072	5.3	2.47
Information media and telecommunications	6	0.4	25,358	1.2	0.29
Financial and insurance services	17	1.0	54,153	2.7	0.38
Rental, hiring and real estate services	12	0.7	37,007	1.8	0.40
Professional, scientific and technical services	7	0.4	132,754	6.5	0.06
Administrative and support services	30	1.8	65,015	3.2	0.56
Public administration and safety	143	8.6	136,818	6.7	1.28
Education and training	80	4.8	160,921	7.9	0.61
Health care and social assistance	80	4.8	242,559	11.9	0.40
Arts and recreation services	6	0.4	28,444	1.4	0.26
Other services	34	2.0	78,713	3.9	0.53
<b>Total<sup>(a)</sup></b>	<b>1,671</b>	<b>100.0</b>	<b>2,039,275</b>	<b>100.0</b>	<b>1.00</b>

Refer to explanatory notes for additional information.

(a) Includes inadequately described and not stated responses.

Source: ABS, Census of Population and Housing, 2011, Basic Community Profile - B43 (usual residence) and Queensland Treasury and Trade estimates





## Industry and development

### Building approvals

Information on building approvals are compiled by the ABS, and are collected from sources such as local government authorities and other principal certifying authorities. The estimates for any month may be revised or corrected in later months. This can occur as a result of corrections made by a provider of data, the late provision of approval records and, occasionally, by approvals being identified after construction work has commenced. Data are updated monthly with an approximate delay of 3 months after the reporting period. It is anticipated the next update will be in November 2014.

#### Cloncurry Shire LGA

- 7 approved new houses in the 12 months ending 30 June 2014
- \$3.9 million of building value in residential building approvals in the 12 months ending 30 June 2014

#### Queensland

- 19,875 approved new houses in the 12 months ending 30 June 2014
- \$10,389.3 million of building value in residential building approvals in the 12 months ending 30 June 2014

The number of new houses approved in Cloncurry Shire LGA in the 12 months ending 30 June 2014 was

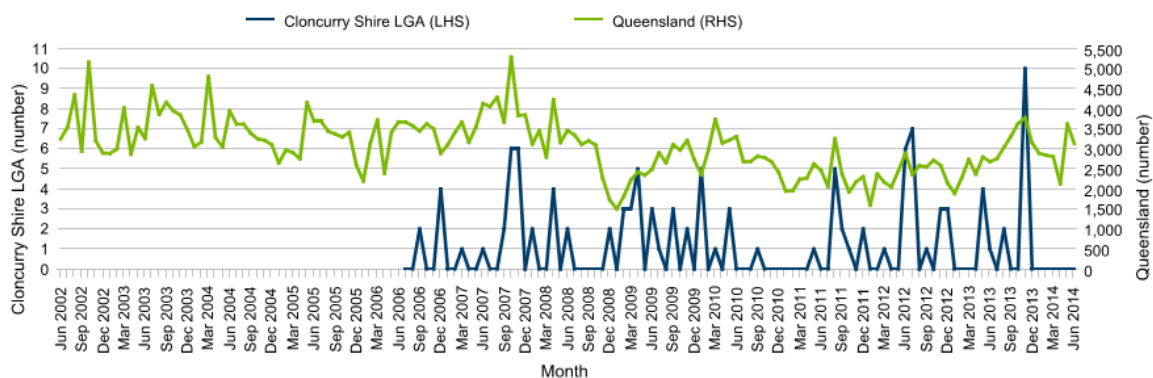
## 7 approvals

**Table 37 Residential and non-residential building approvals, Cloncurry Shire LGA and Queensland, 12 months ending 30 June 2014**

LGA / State	Residential Building Approvals				Building Value				
	New Houses	New Other	Alterations, additions and conversions	Total	Residential	Non-residential	Total		
	— number —				\$'000	%	\$'000	%	\$'000
Cloncurry (S)	7	5	0	12	3,873	6.7	53,636	93.3	57,508
Queensland	19,875	17,128	91	37,094	10,389,300	63.9	5,879,128	36.1	16,268,428

Source: ABS 8731.0, *Building Approvals, Australia*, various editions and Queensland Treasury and Trade estimates

**Figure 13 Number of residential building approvals, Cloncurry Shire LGA and Queensland**

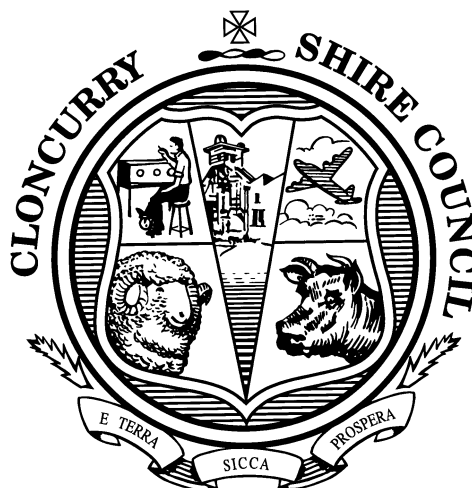


Source: ABS 8731.0, *Building Approvals, Australia*, various editions and Queensland Treasury and Trade estimates





## *Annexure B – Audited Financial Statements as per Section 183 on the Local Government Regulation 2012*



# *Cloncurry Shire Council*

## AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

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## Cloncurry Shire Council Financial statements For the year ended 30 June 2014

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# Cloncurry Shire Council

## Cloncurry Shire Council Statement of Comprehensive Income For the year ended 30 June 2014

		Council	
		2014	2013 restated*
	Note	\$	\$
<b>Income</b>			
<b>Revenue</b>			
<b>Recurrent revenue</b>			
Rates, levies and charges	3(a)	10,924,343	10,445,971
Fees and charges	3(b)	3,763,120	3,585,328
Rental income	3(c)	132,538	225,103
Interest received	3(d)	925,359	1,011,915
Sales revenue	3(e)	3,017,018	3,021,889
Grants, subsidies and contributions	4(a)	3,302,381	5,310,629
		<u>22,064,758</u>	<u>23,600,836</u>
<b>Capital revenue</b>			
Grants, subsidies and contributions	4(b)	7,706,805	13,034,313
		<u>29,771,564</u>	<u>36,635,149</u>
<b>Total revenue</b>		<u>29,771,564</u>	<u>36,635,149</u>
<b>Total income</b>		<u>29,771,564</u>	<u>36,635,149</u>
<b>Expenses</b>			
<b>Recurrent expenses</b>			
Employee benefits	6	(6,883,402)	(6,653,919)
Materials and services	7	(6,178,414)	(7,423,305)
Finance costs	8	(890,041)	(771,596)
Depreciation	9	(6,685,590)	(6,573,898)
		<u>(20,637,447)</u>	<u>(21,422,717)</u>
<b>Capital expenses</b>	5	(38,926)	(85,810)
		<u>(20,676,373)</u>	<u>(21,508,528)</u>
<b>Total expenses</b>		<u>(20,676,373)</u>	<u>(21,508,528)</u>
<b>Net result</b>		<u>9,095,191</u>	<u>15,126,620</u>
<b>Other comprehensive income</b>			
<b>Items that will not be reclassified to net result</b>			
Increase / (decrease) in asset revaluation surplus	19	8,386,733	7,198,996
		<u>8,386,733</u>	<u>7,198,996</u>
<b>Total other comprehensive income for the year</b>		<u>8,386,733</u>	<u>7,198,996</u>
<b>Total comprehensive income for the year</b>		<u>17,481,924</u>	<u>22,325,617</u>

\*See Note 30

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





# Cloncurry Shire Council

## Cloncurry Shire Council Statement of Financial Position As at 30 June 2014

			Council	
		30 June	30 June	1 July
		2014	2013 restated*	2012 restated*
	Note	\$	\$	\$
<b>Current assets</b>				
Cash and cash equivalents	10	27,920,548	31,176,328	23,202,198
Trade and other receivables	11	1,063,044	2,611,896	2,882,018
Inventories	12	3,263,384	3,845,898	213,870
<b>Total current assets</b>		<b>32,246,977</b>	<b>37,634,122</b>	<b>26,298,086</b>
<b>Non-current assets</b>				
Property, plant and equipment	14	274,441,257	251,854,192	243,029,613
<b>Total non-current assets</b>		<b>274,441,257</b>	<b>251,854,192</b>	<b>243,029,613</b>
<b>Total assets</b>		<b>306,688,234</b>	<b>289,488,314</b>	<b>269,327,699</b>
<b>Current liabilities</b>				
Trade and other payables	16	2,334,139	2,143,258	3,814,711
Borrowings	17	564,268	557,031	527,645
Provisions	18	84,050	78,318	270,850
<b>Total current liabilities</b>		<b>2,982,457</b>	<b>2,778,607</b>	<b>4,613,206</b>
<b>Non-current liabilities</b>				
Trade and other payables	16	154,936	120,317	121,543
Borrowings	17	13,242,964	13,786,364	14,342,776
Provisions	18	336,199	313,272	86,038
<b>Total non-current liabilities</b>		<b>13,734,099</b>	<b>14,219,953</b>	<b>14,550,357</b>
<b>Total liabilities</b>		<b>16,716,556</b>	<b>16,998,560</b>	<b>19,163,563</b>
<b>Net community assets</b>		<b>289,971,678</b>	<b>272,489,754</b>	<b>250,164,136</b>
<b>Community equity</b>				
Asset revaluation surplus	19	107,791,652	99,404,919	92,205,921
Retained surplus	20	182,180,026	173,084,835	153,939,575
Reserves	21	-	-	4,018,640
<b>Total community equity</b>		<b>289,971,678</b>	<b>272,489,754</b>	<b>250,164,136</b>

\*See Note 30

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







**Cloncurry Shire Council  
Statement of Changes in Equity  
For the year ended 30 June 2014**

	Asset revaluation surplus	Retained Surplus	Reserves	Total
Note	19	20	21	
	\$	\$	\$	\$
Balance as at 1 July 2013	99,404,919	173,084,835	-	272,489,754
Net result	-	9,095,191	-	9,095,191
Other comprehensive income for the year	-	-	-	-
Increase in asset revaluation surplus	8,386,733	-	-	8,386,733
<b>Total comprehensive income for the year</b>	<b>8,386,733</b>	<b>9,095,191</b>	<b>-</b>	<b>17,481,924</b>
Balance as at 30 June 2014	107,791,652	182,180,026	-	289,971,678
Balance as at 1 July 2012	75,267,474	153,939,575	4,018,640	233,225,689
Effect of correction of error	16,938,449	-	-	16,938,449
Restated balances	92,205,923	153,939,575	4,018,640	250,164,138
Net result	-	15,126,620	-	15,126,620
Other comprehensive income for the year	-	-	-	-
Increase in asset revaluation surplus	7,198,996	-	-	7,198,996
<b>Total comprehensive income for the year</b>	<b>7,198,996</b>	<b>15,126,620</b>	<b>-</b>	<b>22,325,616</b>
Transfers to and from reserves				
Transfers from reserves	-	4,018,640	(4,018,640)	-
Total transfers to and from reserves	-	4,018,640	(4,018,640)	-
Balance as at 30 June 2013	99,404,919	173,084,835	-	272,489,754

**Transfers to and from reserves**

Council's cash and cash equivalents are subject to a number of external restrictions that limit the amount that is available for discretionary or future use. In prior years Council accounted for these restrictions using a system of reserves.

During the course of the 2013 financial year Council resolved to close all existing reserves and account for these restrictions using an internal management accounting system. All existing reserve balances were transferred to retained surplus on that date. Further information is supplied in Note 1.V

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





# Cloncurry Shire Council

## Cloncurry Shire Council Statement of Cash Flows For the year ended 30 June 2014

Note	Council	
	2014	2013
	\$	\$
<b>Cash flows from operating activities</b>		
Receipts from customers	20,089,759	17,323,310
Payments to suppliers and employees	(13,061,570)	(19,347,227)
	7,028,189	(2,023,917)
Interest received	925,359	1,011,915
Rental income	132,538	225,103
Non capital grants and contributions	3,302,381	5,310,629
Borrowing costs	(890,041)	(771,596)
<b>Net cash inflow (outflow) from operating activities</b>	27 10,498,426	3,752,134
<b>Cash flows from investing activities</b>		
Payments for property, plant and equipment	(21,282,349)	(9,054,519)
Proceeds from sale of property plant and equipment	357,500	769,228
Grants, subsidies, contributions and donations	7,706,805	13,034,313
<b>Net cash inflow (outflow) from investing activities</b>	(13,218,044)	4,749,022
<b>Cash flows from financing activities</b>		
Proceeds from borrowings	-	-
Repayment of borrowings	(536,163)	(527,026)
<b>Net cash inflow (outflow) from financing activities</b>	(536,163)	(527,026)
<b>Net increase (decrease) in cash and cash equivalents held</b>	(3,255,781)	7,974,130
<b>Cash and cash equivalents at the beginning of the financial year</b>	31,176,328	23,202,198
<b>Cash and cash equivalents at the end of the financial year</b>	10 27,920,547	31,176,328

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





# Cloncurry Shire Council

## Cloncurry Shire Council Notes to the financial statements For the year ended 30 June 2014

### 1 Significant accounting policies

#### 1.A Basis of preparation

These general purpose financial statements are for the period 1 July 2013 to 30 June 2014 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.

These financial statements have been prepared under the historical cost convention except for the revaluation of certain non-current assets.

#### 1.B Statement of compliance

These general purpose financial statements comply with all accounting standards and interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to Council's operations and effective for the current reporting period. Because the 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), to the extent these inconsistencies are applied, these financial statements do not comply with IFRS. The main impacts are the offsetting of revaluation and impairment gains and losses within a class of assets, and the timing of the recognition of non-reciprocal grant revenue.

#### 1.C Basis of consolidation

Council has no controlled entities.

#### 1.D Constitution

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

#### 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 Currency

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

#### 1.G Adoption of new and revised Accounting Standards

In the current year, Council adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to its operations and effective for the current reporting period. The adoption of the new and revised Standards and Interpretations has not resulted in any material changes to Council's accounting policies. However the Application of AASB 13 Fair Value Measurement and AASB 2011-8 Amendments to Australian Accounting Standards arising from AASB 13 for the first time this year has resulted in greater disclosures.

At the date of authorisation of the financial statements, the Standards and Interpretations listed below were in issue but not yet effective.







# Cloncurry Shire Council

## Cloncurry Shire Council Notes to the financial statements For the year ended 30 June 2014

	Effective for annual report periods beginning on or after:
AASB 9 <i>Financial Instruments</i> (December 2010)	1 January 2018
AASB 10 <i>Consolidated Financial Statements</i>	1 January 2014
AASB 11 <i>Joint Arrangements</i>	1 January 2014
AASB 12 <i>Disclosure of interests in other entities</i>	1 January 2014
AASB 127 <i>Separate Financial Statements</i> (replaces the existing standard together with AASB 10)	1 January 2014
AASB 128 <i>Investments in Associates and Joint Ventures</i> (replaces the existing standard)	1 January 2014
AASB 1055 <i>Budgetary Reporting</i>	1 July 2014
2009-11 <i>Amendments to Australian Accounting Standards arising from AASB 9</i> (December 2009)	1 January 2015
AASB 2010-7 <i>Amendments to Australian Accounting Standards arising from AASB 9</i> (December 2010)	1 January 2015
AASB 2011-7 <i>Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards</i>	1 January 2014
AASB 2012-3 <i>Amendments to Australian Accounting Standards – Offsetting Financial Assets and Financial Liabilities</i> [AASB 132]	1 January 2014
AASB 2013-1 <i>Amendments to AASB 1049 - Relocation of Budgetary Reporting Requirements</i>	1 July 2014
AASB 2013-3 <i>Amendments to AASB 136 – Recoverable Amount Disclosures for Non-Financial Assets</i>	1 January 2014
AASB 2013-4 <i>Amendments to Australian Accounting Standards – Novation of Derivatives and Continuation of Hedge Accounting</i> [AASB 139]	1 January 2014
AASB 2013-5 <i>Amendments to Australian Accounting Standards – Investment Entities</i> [AASB 1, AASB 3, AASB 7, AASB 10, AASB 12, AASB 107, AASB 112, AASB 124, AASB 127, AASB 132, AASB 134 & AASB 139]	1 January 2014
AASB 2013-6 <i>Amendments to AASB 136 arising from Reduced Disclosure Requirements</i>	1 January 2014
AASB 2013-7 <i>Amendments to AASB 1038 arising from AASB 10 in relation to consolidation and interests of policyholders</i> [AASB 1038]	1 January 2014
AASB 2013-8 <i>Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Entities – Control and Structured Entities</i> [AASB 10, AASB 12 & AASB 1049]	1 January 2014
AASB2013-9 <i>Amendments to Australian Accounting Standards – Conceptual Framework, Materiality and Financial Instruments</i> [Operative dates: Part A Conceptual Framework – 20 Dec 2013; Part B Materiality – 1 Jan 2014; Part C Financial Instruments – 1 Jan 2015]	Refer Title column
Interpretation 21 <i>Levies</i>	1 January 2014

### AASB 9 *Financial Instruments* (effective from 1 January 2018)

AASB 9, which replaces AASB 139 *Financial Instruments: Recognition and Measurement*, is effective for reporting periods beginning on or after 1 January 2018 and must be applied retrospectively. The main impact of AASB 9 is to change the requirements for the classification, measurement and disclosures associated with financial assets. Under the new requirements the four current categories of financial assets stipulated in AASB 139 will be replaced with two measurement categories: fair value and amortised cost and financial assets will only be able to be measured at amortised cost where very specific conditions are met.

As a result Council would have been required to measure its financial assets at fair value. As Council does not currently hold any substantial non cash financial assets, Council does not believe that this would have had a material impact on the carrying values.





**Cloncurry Shire Council  
Notes to the financial statements  
For the year ended 30 June 2014**

**1.H 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 1.O and Note 15

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

Provisions - Note 1.S and Note 18

Contingent liabilities - Note 23

**1.I Revenue**

Rates, levies, grants and other revenue are recognised as revenue on receipt of funds or earlier upon unconditional entitlement to the funds.

Rates, levies and charges

Where rate monies are received prior to the commencement of the rating/levying period, the amount is recognised as revenue in the period in which they are received, otherwise rates are recognised at the commencement of the rating period.

Grants, subsidies and contributions

Grants, subsidies and contributions that are non-reciprocal in nature are recognised as revenue in the year in which Council obtains control over them. In the financial year ended 30 June 2013, and previous years, an equivalent amount was transferred from retained earnings to the relevant reserve until the funds are expended. Unspent non-reciprocal capital grants were placed in the Unspent capital grants reserve. Council however has now resolved to close all existing reserves and account for these restrictions using an internal management accounting system. Restrictions that have been placed on Council's cash and cash equivalents are now disclosed in Note 10.

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.

Non-cash contributions

Non-cash contributions with a value in excess of the recognition thresholds, are recognised as revenue and as non-current assets. Non-cash contributions below the thresholds are recorded as revenue and expenses.

Physical assets contributed to Council by developers in the form of road works, stormwater, water and wastewater infrastructure and park equipment are recognised as revenue when the development becomes "on maintenance" (i.e. the Council obtains control of the assets and becomes liable for any ongoing maintenance) and there is sufficient data in the form of drawings and plans to determine the approximate specifications and values of such assets. All non-cash contributions are recognised at the fair value of the contribution received on the date of acquisition.

Rental income

Rental revenue is recognised as income on a periodic straight line basis over the lease term.

Interest received

Interest received from term deposits is accrued over the term of the investment.

Sales revenue

Sale of goods is recognised when the significant risks and rewards of ownership are transferred to the buyer, generally when the customer has taken undisputed delivery of the goods.

The Council generates revenues from a number of services including child care, contracts for road and earthworks. Revenue from contracts and recoverable works generally comprises a recoupment of material costs together with an hourly charge for use of equipment and employees. Contract revenue and associated costs are recognised by reference to the stage of completion of the contract activity at the reporting date. Revenue is measured at the fair value of consideration received or receivable in relation to that activity. Where consideration is received for the service in advance it is included in other liabilities and is recognised as revenue in the period when the service is performed.

Fees and charges

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







## Cloncurry Shire Council Notes to the financial statements For the year ended 30 June 2014

### 1.J Financial assets and financial liabilities

Council recognises a financial asset or a financial liability in its Statement of Financial Position when, and only when, Council becomes a party to the contractual provisions of the instrument.

Cloncurry Shire Council has categorised and measured the financial assets and financial liabilities held at balance date as follows:

#### Financial assets

Cash and cash equivalents (Note 1.K)

Receivables - measured at amortised cost (Note 1.L)

#### Financial liabilities

Payables - measured at amortised cost (Note 1.R)

Borrowings - measured at amortised cost (Note 1.T)

Financial assets and financial liabilities are presented separately from each other and offsetting has not been applied.

The fair value of financial instruments is determined as follows:

The fair value of cash and cash equivalents and non-interest bearing monetary financial assets and financial liabilities approximate their carrying amounts and are not disclosed separately.

The fair value of borrowings, as disclosed in Note 17 to the accounts, is determined by reference to published price quotations in an active market and/or by reference to pricing models and valuation techniques. It reflects the value of the debt if the Council repaid it in full at balance date. As it is the intention of the Council to hold its borrowings for their full term, no adjustment provision is made in these accounts.

The fair value of trade receivables approximates the amortised cost less any impairment. The fair value of payables approximates the amortised cost.

Cloncurry Shire Council does not recognise financial assets or financial liabilities at fair value in the Statement of Financial Position.

All other disclosures relating to the measurement and financial risk management of financial instruments are included in Note 29.

### 1.K Cash and cash equivalents

Cash and cash equivalents includes cash on hand, all cash and cheques receipted but not banked at the year end, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

### 1.L Receivables

Trade receivables are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase price / contract price. Settlement of these amounts is required within 30 days from invoice date.

The collectability of receivables is assessed periodically and if there is objective evidence that Council will not be able to collect all amounts due, the carrying amount is reduced for impairment. The loss is recognised in finance costs. The amount of the impairment is the difference between the asset's carrying amount and the present value of the estimated cash flows discounted at the effective interest rate.

All known bad debts were written-off at 30 June. Subsequent recoveries of amounts previously written off in the same period are recognised as finance costs in the Statement of Comprehensive Income. If an amount is recovered in a subsequent period it is recognised as revenue.

Because Council is empowered under the provisions of the *Local Government Act 2009* to sell an owner's property to recover outstanding rate debts, Council does not generally impair any rate receivables. This does not however apply where the rateable property is land with negligible value.







# Cloncurry Shire Council

## Cloncurry Shire Council Notes to the financial statements For the year ended 30 June 2014

### 1.M Inventories

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

Inventories held for distribution are:

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

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

### 1.N Land held by Council for resale

Land acquired by Council with the intention of reselling it (with or without further development) is classified as inventory. This land is valued at the lower of cost or net realisable value. As an inventory item, this land held for resale is treated as a current asset. Proceeds from the sale of this land will be recognised as sales revenue on the signing of a valid unconditional contract of sale.

### 1.O Property, plant and equipment

Each class of property, plant and equipment is stated at cost or fair value less, where applicable, any accumulated depreciation and accumulated impairment loss. Items of plant and equipment with a total value of less than \$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.

The classes of property, plant and equipment recognised by the Council are:

Land and improvements  
Buildings  
Plant and equipment  
Road, drainage and bridge network  
Water  
Sewerage  
Other structures  
Work in progress

#### Acquisition of assets

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

Property, plant and equipment received in the form of contributions, are recognised as assets and revenues at fair value by Council valuation where that value exceeds the recognition thresholds for the respective asset class. Fair value is the price that would be received to sell the asset in an orderly transaction between market participants at the measurement date.

#### Capital and operating expenditure

Wage and materials expenditure incurred for the acquisition or construction of assets are treated as capital expenditure. Routine operating maintenance, repair costs and minor renewals to maintain the operational capacity of the non-current asset are expensed as incurred, while expenditure that relates to replacement of a major component of an asset to maintain its service potential is capitalised.

#### Valuation

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

Non-current physical assets measured at fair value are revalued, where required, so that the carrying amount of each class of asset does not materially differ from its fair value at the reporting date. This is achieved by engaging independent, professionally qualified valuers to determine the fair value for each class of property, plant and equipment assets at least once every five 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 to assess the condition and cost assumptions associated with all infrastructure assets, the results of which are considered in combination with the Queensland non residential construction index published by the Australian Bureau of Statistics. 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, buildings and major plant 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.







# Cloncurry Shire Council

## Cloncurry Shire Council Notes to the financial statements For the year ended 30 June 2014

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 are disclosed in Note 15.

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.

Details of valuer and methods of valuations are disclosed in Note 15.

### Capital work in progress

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

### Depreciation

Land and improvements are not depreciated as land 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.

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

Where assets have separately identifiable components that are subject to regular replacement, these components are assigned useful lives distinct from the asset to which they relate. Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised and the new depreciable amount is depreciated over the remaining useful life of the asset 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 depreciated current replacement cost are used to estimate the useful lives of these assets at each reporting date. Details of the range of estimated useful lives for each class of asset are shown in Note 14.

### Land under roads

Land under roads acquired before 30 June 2008 is recognised as a non-current asset where the Council holds title or a financial lease over the asset. The Council currently does not have any such land holdings.

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

## **1.P Impairment of non-current assets**

Each non-current asset and group of assets 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. The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use.

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







# Cloncurry Shire Council

## Cloncurry Shire Council Notes to the financial statements For the year ended 30 June 2014

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

### 1.Q Leases

Leases of plant and equipment under which the Council as lessee assumes substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership, are classified as finance leases. Other leases, where substantially all the risks and benefits remain with the lessor, are classified as operating leases.

#### Finance leases (as lessee)

Where Council enters into a finance lease as lessee, Council recognises an asset equal to the lower of fair value of the leased property and the present value of the minimum lease payments. The lease liability is recognised at the same amount. Lease liabilities are reduced by repayments of principal. The interest components of the lease payments are charged as finance costs. The asset is accounted for on the same basis as other assets of the same class. Contingent rentals are written off as an expense in the accounting period in which they are incurred.

#### Operating leases

Payments made under operating leases are expensed in equal instalments over the accounting periods covered by the lease term, except where an alternative basis is more representative of the pattern of benefits to be derived from the leased property.

### 1.R 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.

### 1.S Liabilities - employee benefits

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. Where it is expected that the leave will be paid in the next twelve months the liability is treated as a current liability. Otherwise the liability is treated as non-current.

#### 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 16 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 if considered material. This liability represents an accrued expense and is reported in Note 16 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 24.

#### Long service leave

A liability for long service leave is measured as the present value of the estimated future cash outflows to be made in respect of services provided by employees up to the reporting date. The value of the liability is calculated using current pay rates and projected future increases in those rates and includes related employee on-costs. The estimates are adjusted for the probability of the employee remaining in the Council's employment or other associated employment which would result in the Council being required to meet the liability. Adjustments are then made to allow for the proportion of the benefit earned to date, and the result is discounted to present value. The interest rates attaching to Commonwealth Government guaranteed securities at the reporting date are used to discount the estimated future cash outflows to their present value. This liability is reported in Note 18 as a provision.







## Cloncurry Shire Council Notes to the financial statements For the year ended 30 June 2014

### 1.T 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.

### 1.U 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.

### 1.V Reserves

Council's cash and cash equivalents are subject to a number of external restrictions that limit the amount that is available for discretionary or future use. In prior years Council accounted for these restrictions using a system of reserves.

Council has however resolved to close all existing reserves and account for these restrictions using an internal management accounting system. Restrictions that have been placed on Council's cash and cash equivalents are now disclosed in Note 10.

### 1.W Rounding and comparatives

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

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

### 1.X Trust funds held for outside parties

Funds held in the trust account on behalf of outside parties include those funds from the sale of land for arrears in rates, deposits for the contracted sale of land, security deposits lodged to guarantee performance and unclaimed monies (e.g. wages) paid into the trust account by the Council. The Council performs only a custodian role in respect of these monies and because the monies cannot be used for Council purposes, they are not considered revenue nor brought to account in the financial statements.

The monies are disclosed for information purposes only in Note 26.

### 1.Y 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.





**Cloncurry Shire Council  
Notes to the financial statements  
For the year ended 30 June 2014**

## **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 governance**

This comprises the support functions for the Mayor and Councillors, Council and committee meetings and statutory requirements.

#### **Finance and information**

The support functions of management of the Council's finance, information technology and administration.

#### **Community services**

Community services and facilities including cultural, health, welfare, environmental and recreational services.

This function includes:

Libraries

Entertainment venues

Public health services including vaccination clinics

Environmental licences and approvals.

#### **Planning and development**

Management of the development of the shire and approval processes for development and building.

#### **Transport infrastructure**

Providing and maintaining roads and drainage.

#### **Waste management**

Providing refuse collection and disposal services.

#### **Water infrastructure**

Providing water supply services.

#### **Sewerage infrastructure**

Providing sewerage services.







# Cloncurry Shire Council

## Cloncurry Shire Council Notes to the financial statements For the year ended 30 June 2014

2. Analysis of results by function  
(b) Income and expenses defined between recurring and capital are attributed to the following functions:

Functions		Year ended 30 June 2014												Assets			
		Gross program income						Elimination of inter-function	Total income	Gross program expenses		Elimination of inter-function	Total expenses		Net result from recurring operations	Net Result	
		Recurrent		Capital						Recurrent	Capital						
		Grants	Other	Grants	Other	2014	\$										2014
2014	\$	2014	\$	2014	\$	2014	\$	2014	\$	2014	\$	2014	\$	2014	\$	2014	\$
Corporate governance	-	15,691	-	-	-	-	-	15,691	270,670	-	38,926	-	309,596	(254,979)	(293,905)	-	-
Finance and information	2,370,387	8,364,341	-	-	-	-	-	10,734,728	3,087,947	-	-	-	3,087,947	7,646,781	7,646,781	48,530,923	48,530,923
Community services	472,511	3,854,579	-	-	-	-	-	4,327,090	9,538,025	-	-	-	9,538,025	(5,210,935)	(5,210,935)	57,597,209	57,597,209
Planning & development	127	156,525	377,800	-	-	-	-	534,452	485,732	-	-	-	485,732	(329,080)	(329,080)	145,497	145,497
Transport infrastructure	385,716	2,754,312	5,679,938	-	-	-	-	8,819,964	3,629,815	-	-	-	3,629,815	(489,787)	(489,787)	5,190,149	5,190,149
Waste management	-	727,560	-	-	-	-	-	727,560	859,680	-	-	-	859,680	(132,120)	(132,120)	-	-
Water infrastructure	73,639	2,194,931	1,649,070	-	-	-	-	3,917,640	2,106,979	-	-	-	2,106,979	161,591	161,591	39,536,618	39,536,618
Sewerage infrastructure	-	694,440	-	-	-	-	-	694,440	658,599	-	-	-	658,599	35,840	35,840	9,060,692	9,060,692
Total	3,302,380	18,762,379	7,706,808	-	-	-	-	29,771,565	20,637,447	38,926	-	-	20,676,373	1,427,311	9,095,191	306,688,234	306,688,234

### Year ended 30 June 2013 restated (refer to Note 20)

Functions	Year ended 30 June 2013 restated (refer to note 30)										Elimination of inter-function transactions	Total income	Gross program income		Elimination of inter-function transactions	Gross program expenses		Total expenses	Net result from recurring operations	Net Result		Assets																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
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# Cloncurry Shire Council

## Cloncurry Shire Council Notes to the financial statements For the year ended 30 June 2014

	Council	
	2014	2013
Note	\$	\$
<b>3 Revenue analysis</b>		
<b>(a) Rates, levies and charges</b>		
General rates	8,217,150	7,687,212
Separate rates	81,801	231,161
Water	2,334,808	2,200,735
Sewerage	754,471	787,224
Waste management	580,209	542,910
Gross rates, levies and charges	11,968,439	11,449,242
Less: Discounts	(1,033,321)	(991,663)
Less: Pensioner remissions	(10,775)	(11,609)
Total rates, levies and charges	10,924,343	10,445,971
<b>(b) Fees and charges</b>		
Saleyard - weighing	199,510	108,097
Saleyard - dipping	372,252	410,334
Saleyard - tick free	116,574	52,730
Airport fees & charges	2,153,644	2,126,855
Childcare fees & charges	399,795	361,490
Water connection fees	21,941	73,432
Other fees and charges	499,404	452,390
	3,763,120	3,585,328
<b>(c) Rental income</b>		
Property rental	132,538	225,103
	132,538	225,103
<b>(d) Interest received</b>		
Interest received from term deposits	870,082	956,821
Interest from overdue rates and utility charges	55,277	55,094
	925,359	1,011,915
<b>(e) Sales revenue</b>		
<b>Sale of services</b>		
Contract and recoverable works	1,926,768	1,466,136
Private works	1,090,250	1,555,753
	3,017,018	3,021,889
Total sales revenue	3,017,018	3,021,889
The amount recognised as revenue for contract and recoverable works during the financial year is the amount receivable in respect of invoices issued during the period. There are no contracts in progress at the year end. The contract work carried out is not subject to retentions.		
<b>4 Grants, subsidies and contributions</b>		
<b>(a) Recurrent</b>		
General purpose grants (Commonwealth)	2,367,887	3,960,411
State government subsidies and grants	574,740	1,350,218
Commonwealth government subsidies and grants	359,754	-
	3,302,381	5,310,629
<b>(b) Capital</b>		
State government subsidies and grants	2,743,711	6,853,263
Flood damage grants	4,963,094	6,181,050
	7,706,805	13,034,313





# Cloncurry Shire Council

## Cloncurry Shire Council Notes to the financial statements For the year ended 30 June 2014

		Council	
		2014	2013
	Note	\$	\$
<b>4 Grants, subsidies and contributions (continued)</b>			
<b>Conditions over contributions</b>			
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 infrastructure		2,882,378	4,226,443
		<u>2,882,378</u>	<u>4,226,443</u>
Contributions recognised as income during a previous reporting period that were obtained in respect of the current reporting period:			
Non-reciprocal grants for expenditure on infrastructure		2,846,149	2,237,669
		<u>2,846,149</u>	<u>2,237,669</u>
<b>5 Capital income/(expenses)</b>			
<b>Gain / (loss) on disposal of non-current assets</b>			
Proceeds from the sale of property, plant and equipment		357,500	769,228
Less: Book value of property, plant and equipment disposed of		(396,426)	(855,037)
		<u>(38,926)</u>	<u>(85,810)</u>
Total capital income/(expenses)		<u>(38,926)</u>	<u>(85,810)</u>
<b>6 Employee benefits</b>			
Total staff wages and salaries		5,427,158	5,075,506
Councillors' remuneration		249,446	241,934
Annual and long service leave entitlements		760,806	795,834
Superannuation	24	594,611	542,272
		<u>7,032,021</u>	<u>6,655,547</u>
Other employee related expenses		193,248	108,796
		<u>7,225,269</u>	<u>6,764,342</u>
Less: Capitalised employee expenses		(341,867)	(110,424)
		<u>6,883,402</u>	<u>6,653,919</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		42	49
Depot and outdoors staff		53	37
Total full time equivalent employees		<u>100</u>	<u>91</u>
<b>7 Materials and services</b>			
Conference and deputations		49,225	46,082
Donations and contributions		113,957	58,226
Audit of annual financial statements		71,376	65,482
Plant operations		(1,299,387)	(956,854)
Water operations		1,107,269	1,529,966
Sewerage operations		269,991	635,598
Saleyards operations		434,587	377,464
Airport operations		603,678	502,357
Council housing		223,727	153,452
Childcare costs		364,230	298,754
Tourism and area promotion		403,239	356,074
Other community services		438,448	491,931
Town planning		296,518	261,795
Environmental health		621,559	389,148
Refuse management		638,839	738,111
Engineering		5,757	(253,757)
Stores (on-cost recoveries)		(2,815,131)	(2,669,328)
Public facilities		1,065,974	899,800
Roads		2,247,412	3,318,605

*Friendly Heart of the Great North West*



# Cloncurry Shire Council

## Cloncurry Shire Council Notes to the financial statements For the year ended 30 June 2014

Note	Council	
	2014 \$	2013 \$
<b>7 Materials and services (continued)</b>		
Private works	312,569	319,020
Insurance	357,827	562,356
Corporate services	666,750	299,022
	<u>6,178,414</u>	<u>7,423,305</u>
<b>8 Finance costs</b>		
Finance costs charged by Queensland Treasury Corporation	813,999	825,367
Bank charges	13,043	23,670
Impairment of debts / (reversal)	62,999	(77,440)
	<u>890,041</u>	<u>771,596</u>
<b>9 Depreciation</b>		
<b>Depreciation of non-current assets</b>		
Land and improvements	-	-
Buildings	813,684	753,790
Plant and equipment	562,439	465,867
Road, drainage and bridge network	3,794,755	3,795,800
Water (2013 restated)	701,774	759,803
Sewerage	291,602	285,248
Other structures	521,336	513,390
Total depreciation	<u>14 6,685,590</u>	<u>6,573,898</u>
<b>10 Cash and cash equivalents</b>		
Cash at bank and on hand	4,671,351	8,545,925
Deposits at call	23,249,197	22,630,403
Balance per Statement of Cash Flows	<u>27,920,548</u>	<u>31,176,328</u>
Council's cash and cash equivalents are subject to a number of internal and external restrictions that limit amounts available for discretionary or future use. These include:		
<b>Externally imposed expenditure restrictions at the reporting date relate to the following cash assets:</b>		
Unspent government grants and subsidies	2,882,378	2,495,870
<b>Internally imposed expenditure restrictions at the reporting date:</b>		
Future asset replacement	572,000	572,000
Future constrained works	2,686,785	4,226,443
<b>Total unspent restricted cash</b>	<u>6,141,163</u>	<u>7,294,313</u>
Cash and deposits at call are held in the Westpac Banking Corporation in normal term deposits and business cheque accounts. The bank currently has Standard & Poor's short term credit rating of A1+ and a long term rating of AA-		
<b>11 Trade and other receivables</b>		
<b>Current</b>		
Rateable revenue and utility charges	468,611	506,620
Trade receivables	723,434	2,177,276
Less impairment	(129,000)	(72,000)
	<u>1,063,044</u>	<u>2,611,896</u>

*Friendly Heart of the Great North West*





# Cloncurry Shire Council

## Cloncurry Shire Council Notes to the financial statements For the year ended 30 June 2014

Note	Council	
	2014 \$	2013 \$
<b>11 Trade and other receivables (continued)</b>		
Interest is charged on outstanding rates at a rate of 11% per annum. No interest is charged on other debtors.		
Movement in accumulated impairment losses (trade receivables) is as follows:		
Opening balance at 1 July	72,000	158,629
Impairment debts written off during the year	(5,999)	(9,189)
Additional impairments recognised	62,999	-
Impairments reversed	-	(77,440)
Closing balance at 30 June	<u>129,000</u>	<u>72,000</u>
<b>12 Inventories</b>		
<b>Inventories held for sale</b>		
Trading stocks	<u>42,498</u>	<u>27,620</u>
	<u>42,498</u>	<u>27,620</u>
<b>Inventories held for distribution</b>		
Plant and equipment stores	<u>202,746</u>	<u>206,055</u>
	<u>202,746</u>	<u>206,055</u>
<b>Land held for development and sale</b>		
Land held for resale	13 <u>3,018,140</u>	<u>3,612,223</u>
	<u>3,018,140</u>	<u>3,612,223</u>
<b>Total inventories</b>	<u>3,263,384</u>	<u>3,845,898</u>
<b>13 Land held for development and sale</b>		
Opening balance	3,612,223	-
Land transferred from property, plant & equipment	-	340,000
Development costs incurred	27,198	3,481,825
Less: Cost of development land sold	<u>(621,281)</u>	<u>(209,602)</u>
	<u>3,018,140</u>	<u>3,612,223</u>
<b>Classified as</b>		
Current	<u>3,018,140</u>	<u>3,612,223</u>





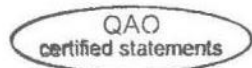
*Friendly Heart of the Great North West*



Cloncurry Shire Council  
Notes to the financial statements  
For the year ended 30 June 2014

14 Property, plant and equipment (continued)

30 June 2013 (restated)	Note	Land and improvements	Buildings	Plant and equipment	Road, drainage and bridge network	Water	Sewerage	Other Structures	Work in progress	Total
		Fair Value	Fair Value	Cost	Fair Value	Fair Value	Fair Value	Fair Value	Cost	\$
Basis of measurement										
Asset values										
Opening gross value as at 1 July 2012		13,208,636	29,088,644	8,747,487	176,280,401	46,436,251	14,151,324	17,576,963	18,054,555	323,544,461
Additions		-	-	2,074,930	-	-	-	-	10,461,413	12,536,343
Disposals	5	(8,000)	-	(907,508)	-	-	-	-	-	(915,508)
Revaluation adjustment to asset revaluation surplus	19	3,288,767	-	-	4,847,855	952,045	-	-	-	9,098,657
Assets classified as Inventory		(340,000)	-	-	-	-	-	-	(3,481,825)	(3,821,825)
Transfers between classes		528,402	15,031,607	-	3,018,144	1,794,803	697,014	872,828	(21,942,798)	-
Closing gross value as at 30 June 2013		15,687,795	44,120,451	9,914,909	184,146,400	49,183,099	14,848,338	18,449,791	3,091,345	340,442,128
Accumulated depreciation and impairment										
Opening balance as at 1 July 2012		-	15,553,325	4,112,858	31,918,596	14,283,383	8,736,848	5,809,838	-	80,514,848
Depreciation provided in period	9	-	753,790	465,867	3,795,800	759,803	285,248	513,390	-	6,573,898
Depreciation on disposals	5	-	-	(400,471)	-	-	-	-	-	(400,471)
Revaluation adjustment to asset revaluation surplus	19	-	-	-	1,429,095	470,566	-	-	-	1,899,661
Revaluation adjustment to income		-	-	-	-	-	-	-	-	-
Impairment adjustment to asset revaluation surplus		-	-	-	-	-	-	-	-	-
Impairment adjustment to income		-	-	-	-	-	-	-	-	-
Assets classified as held for sale		-	-	-	-	-	-	-	-	-
Assets transferred to investment property		-	-	-	-	-	-	-	-	-
Transfers between classes		-	-	-	-	-	-	-	-	-
Accumulated depreciation as at 30 June 2013		-	16,307,115	4,178,254	37,143,491	15,513,752	9,022,096	6,423,228	-	88,587,936
Total written down value as at 30 June 2013		15,687,795	27,813,336	5,736,655	147,002,909	33,669,347	5,826,242	12,026,563	3,091,345	251,854,192
Residual value		15,687,795	3,511,785	3,008,241	85,897,318	3,001,432	-	4,173,820	-	116,280,391
Range of estimated useful life in years		Land and improvements : Not depreciated.	40 - 100	2 - 20	5 - 100	20 - 60	20 - 60	20 - 40	-	-







## Cloncurry Shire Council Notes to the financial statements For the year ended 30 June 2014

### 15 Fair Value Measurements

#### (a) Recognised fair value measurements

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

##### Property, plant and equipment

- Land
- Buildings
- Road, drainage & bridge network
- Water
- Sewerage
- Other structures

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 17 is provided by the Queensland Treasury Corporation and represents the contractual undiscounted cash flows 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)

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 non residential Council buildings, road, drainage and bridge network, water and sewerage 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 measured and recognised at fair value at 30 June 2014. Comparative information has not been provided as allowed by the transitional provisions of AASB 13 Fair Value Measurement

#### Council

At 30 June 2014	Note	Level 2 (Significant other observable inputs) \$	Level 3 (Significant unobservable inputs) \$	Total \$
<b>Recurring fair value measurements</b>				
Land	14	19,787,700	-	19,787,700
Buildings				
- Commercial Buildings	14	-	29,362,600	29,362,600
- Residential Buildings	14	1,785,000	-	1,785,000
Road, drainage and bridge network	14	-	150,305,875	150,305,875
Water	14	-	35,194,703	35,194,703
Sewerage	14	-	8,829,219	8,829,219
Other structures	14	-	13,787,006	13,787,006
		<u>21,572,700</u>	<u>237,479,403</u>	<u>259,052,103</u>

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.





# Cloncurry Shire Council

## Cloncurry Shire Council Notes to the financial statements For the year ended 30 June 2014

### (b) Valuation techniques used to derive fair values for level 2 and level 3 valuations

Council adopted AASB13 *Fair Value Measurement* for the first time this 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:

##### (b)(i) Land and residential buildings (level 2)

The fair values of land and residential buildings were determined by an independent valuer, AssetVal, as at 30 June 2014. Level 2 valuation inputs 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 and residential buildings in close proximity were adjusted for differences in key attributes, such as property size. The most significant inputs into this valuation approach are property size and price per square metre.

##### (b)(ii) Non-residential buildings and Other structures (level 2 and 3)

A comprehensive valuation of Council's non-residential buildings and other structures asset classes was undertaken by AssetVal as at 30 June 2014 using the written down current replacement cost method.

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. The average cost of construction used to calculate the gross current value of Council's buildings was \$23.10/sqm for residential buildings and \$28.25/sqm for commercial buildings.

#### Current replacement cost

Reference asset replacement costs for non-residential buildings and other structures were compiled for valuation purposes by reference to actual costs incurred for some of the subject assets; for similar asset improvements constructed within the North West Queensland region; and also supported by reference to available data prepared and provided by construction cost consultants and quantity surveyors. Costs were adjusted to account for regional location of the subject properties being away from the major supply centres or due to being in a different location to some of the other assets recently constructed. Differences associated with time factors (date of construction of similar improvements and date of compilation of cost data in comparison to valuation date) have also been accounted for in the valuation.

The fair values of waste landfill cells were determined by Council engineers effective 30 June 2014. CRC was calculated by reference to landfill cell area and volume specifications, estimated labour and material inputs, services costs, and overhead allocations. Material and services costs were determined by reference to existing supplier contracts and labour costs by reference to Council's EBA.

#### Accumulated depreciation

The depreciation rates applied for the valuation process are generally based on a gradual deterioration in the assets over time, but also account for abnormal adverse depreciation with accelerated depreciation rates being applied, if considered appropriate. Where there has been refurbishment works completed, the depreciation rate has been adjusted to account for the improved condition of the asset.

When considering the estimated remaining life of each of the assets, consideration has been given to the construction, present age, condition, serviceability, climate conditions and present and potential utilisation of the assets. Investigations have been made into the lifespan of the assets to better understand the factors influencing the physical, functional and economic asset life expectancy. This has been combined with general information collated by the valuer over an extended period of working in the region.

For waste landfill cells, accumulated depreciation was determined through assessment of the remaining air space for each landfill cell, which was also used to determine percentage cell capacity used in the year.

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.

#### Sensitivity of valuation to unobservable inputs

Significant unobservable input	Range of inputs	Relationship of unobservable inputs to fair value
Condition rating	100% - 0%	The higher the condition rating percentage, the higher the fair value.
Remaining useful life	20 - 100 years	The longer the remaining useful life, the higher the fair value.
Residual value	\$0-\$1,941,188	The higher the residual value the higher the fair value.







# Cloncurry Shire Council

## Cloncurry Shire Council Notes to the financial statements For the year ended 30 June 2014

### (b)(iii) Infrastructure assets (level 3)

#### Valuation information applicable to all infrastructure asset classes below

A comprehensive valuation of Council's water and sewerage infrastructure assets was undertaken by AssetVal as at 30 June 2014. In respect of the road, drainage and bridge network assets, the last comprehensive revaluation was undertaken as at 30 June 2013. The fair values of these assets at 30 June 2014 were determined by AssetVal using a 'desktop' valuation approach. These valuations were undertaken using the written down current replacement cost method.

In relation to the assessment of the estimation of the remaining useful life of each asset it was considered that the calculations should be done on the basis of the overall asset, with individual elemental depreciation figures being acceptable and included where considered appropriate. This is due to the nature of the assets, whereby it is considered that the different identifiable construction elements making up the total structure would not depreciate at the same rate per annum or have the same overall total life expectancy.

Consideration was given to the construction, present age, condition, serviceability, climate conditions, and present and potential utilisation when assessing the remaining useful lives of the assets. Investigations were made into the lifespan of the infrastructure assets to better understand the factors influencing the physical, functional and economic asset life-expectancy of the assets. This was combined with general information collated by the valuer over an extended period working in North West Queensland.

To accurately assess the value of the infrastructure assets, the valuer carried out an inspection of the assets (where practical), calculated the size of each asset, and recorded structural details. The general condition, total life expectancy and actual residual life expectancy for the infrastructure assets were then established as a result of the inspections carried out.

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

#### Road, drainage and bridge network

##### Current replacement cost

Council categorises its road, drainage and bridge network infrastructure assets into urban and rural categories and then further sub-categorises these into sealed and unsealed roads. All road segments are then componentised into formation, pavement and seal (where applicable). Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment. Council also assumes that a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials.

CRC was calculated by reference to asset linear and area specifications, estimated labour and material inputs, services costs, and overhead allocations. It is assumed that all raw materials can be sourced locally. All direct costs were allocated to assets at standard usage quantities according to recently completed similar projects. Where construction was outsourced, CRC was based on the average of completed similar projects over the last few years. Reference was also made to recent costs for construction works within the region.

##### Accumulated depreciation

In determining the level of accumulated depreciation, the assets were disaggregated into significant components which exhibited different useful lives and based on those useful lives applicable and observable in North West Queensland. Estimated useful lives are disclosed in Note 14.

##### Sensitivity of valuation to unobservable inputs

As detailed above Council's road, drainage and bridge network assets have been valued using written down current replacement cost. This method utilises a number of inputs that require judgement and are therefore classed as unobservable. While these judgements are made with the greatest care, and based upon experience, different judgements could result in a different valuation. The table below summarises the effect that changes in the most significant unobservable inputs would have on the valuation:

Significant unobservable input	Range of inputs	Relationship of unobservable inputs to fair value
Number of labour hours	5 - 100hrs / linear metre or sqm	The higher the labour hours, the higher the fair value
Standard material usage quantities	Varies depending upon the type of material	The higher the usage quantities, the higher the fair value
Condition rating	1 - 10 (with 1 being the highest and 10 being the lowest)	The higher the condition rating, the lower the fair value.
Remaining useful life	5 - 100 years	The longer the remaining useful life, the higher the fair value.
Residual value	\$0 - \$3,031,236	The higher the residual value the higher the fair value.



*Friendly Heart of the Great North West*





## Cloncurry Shire Council Notes to the financial statements For the year ended 30 June 2014

### Water and Sewerage Infrastructure

#### *Current replacement cost*

Current replacement cost was calculated based on expected replacement costs. In all cases the assets were disaggregated into different components to ensure a reliable measure of cost and service capacity and deterioration of estimated remaining life.

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

#### AssetVal's current replacement cost data was derived from the following sources:

- AssetVal database
- Schedule rates for construction of asset or similar assets
- Cost curves derived by AssetVal
- Building Price Index tables
- Recent contract and tender data
- Rawlinson's Rates for building and construction

#### 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).
- Geographic and environmental factors - The Council Shire is split into four distinct areas based on geographic (coastal / rural / mountainous) and environmental factors (sand; acid sulphate soil; soft rock; and hard rock). Council assumes that these factors are consistent across each of these four regions and that costs of labour are consistent within each of these areas, depending on the materials used.

#### *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:





**Cloncurry Shire Council**  
**Notes to the financial statements**  
**For the year ended 30 June 2014**

Condition rating	Internal management	Condition description	Description explanation	Remaining useful
1	1 - 2	As new/ excellent	Asset "as new"	95% - 100%
2	3 - 4	Good	Asset is reliable, asset operates as intended and its appearance and structural integrity is up to the standard expected of an operating asset.	75%-94%
3	5 - 6	Fair	Asset is reliable and operates as intended, but its appearance and structural integrity are questionable.	50%-74%
4	7 - 8	Poor	Asset still operates, but does not meet intended duty or does not appear sound.	25%-49%
5	9 - 10	Unserviceable	Asset is not functioning/ needs immediate attention.	0%-24%

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.

*Sensitivity of valuation to unobservable inputs*

The method used to value Councils' water and sewerage assets utilises a number of inputs that require judgement and are therefore classed as unobservable. While these judgements are made with the greatest care, and based upon experience, different judgements could result in a different valuation. The table below summarises the effect that changes in the most significant unobservable inputs would have on the valuation:

Significant unobservable input	Range of inputs	Relationship of unobservable inputs to fair value
Number of Labour hours	5-100hrs/linear metre or sqm	The higher the labour hours, the higher the fair value
Standard material usage quantities	Varies depending upon the type of material	The higher the usage quantities, the higher the fair value
Condition rating (useful life)	1 - 10 as specified on the previous page	The higher the condition rating, the lower the fair value.
Remaining useful life	20 - 60 years	The longer the remaining useful life, the higher the fair value.
Residual value	\$0 - \$2,753,291 (by component)	The higher the residual value the higher the fair value.

**(c) 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 14 (property, plant and equipment). There have been no transfers between level 1, 2 or 3 measurements during the year.

**(d) Valuation processes**

Council's valuation policies and procedures are set by the executive management team which comprises the Chief Executive Officer and Finance Officer. 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 1.0.





# Cloncurry Shire Council

## Cloncurry Shire Council Notes to the financial statements For the year ended 30 June 2014

Note	Council	
	2014 \$	2013 \$
<b>16 Trade and other payables</b>		
<b>Current</b>		
Creditors and accruals	1,776,394	1,663,658
Annual leave	420,625	360,001
Other entitlements	137,120	119,599
	<u>2,334,139</u>	<u>2,143,258</u>
<b>Non-current</b>		
Annual leave	154,936	120,317
	<u>154,936</u>	<u>120,317</u>
<b>17 Borrowings</b>		
<b>Current</b>		
Loans - Queensland Treasury Corporation	564,268	557,031
	<u>564,268</u>	<u>557,031</u>
<b>Non-current</b>		
Loans - Queensland Treasury Corporation	13,242,964	13,786,364
	<u>13,242,964</u>	<u>13,786,364</u>
<b>Loans - Queensland Treasury Corporation</b>		
Opening balance at beginning of financial year	14,343,395	14,870,421
Loans raised	-	-
Principal repayments	(536,163)	(527,026)
Book value at end of financial year	<u>13,807,232</u>	<u>14,343,395</u>
The QTC loan market value at the reporting date was \$15,207,022. 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.		
<b>18 Provisions</b>		
<b>Current</b>		
Long service leave	84,050	78,318
	<u>84,050</u>	<u>78,318</u>
<b>Non-current</b>		
Long service leave	336,199	313,272
	<u>336,199</u>	<u>313,272</u>
Details of movements in provisions:		
<b>Long service leave</b>		
Balance at beginning of financial year	391,590	356,888
Long service leave entitlement arising/paid	71,143	97,150
Long service entitlement paid	(42,483)	(62,449)
Balance at end of financial year	<u>420,249</u>	<u>391,590</u>







# Cloncurry Shire Council

## Cloncurry Shire Council Notes to the financial statements For the year ended 30 June 2014

Note	Council	
	2014 \$	2013 restated \$
<b>19 Asset revaluation surplus</b>		
<b>Movements in the asset revaluation surplus were as follows:</b>		
Balance at beginning of financial year	99,404,919	92,205,923
Net adjustment to non-current assets at end of period to reflect a change in current fair value:		
Land and improvements	2,993,114	3,298,757
Buildings	3,914,311	-
Road, drainage and bridge network	(4,356,703)	3,418,760
Water	505,073	481,479
Sewerage	3,253,385	-
Other structures	2,077,553	-
	8,386,733	7,198,996
Balance at end of financial year	107,791,652	99,404,919
<b>Asset revaluation surplus analysis</b>		
The closing balance of the asset revaluation surplus comprises the following asset categories:		
Land and improvements	12,997,812	10,004,698
Buildings	14,710,486	10,796,175
Road, drainage and bridge network	47,438,811	51,795,514
Water	22,796,680	22,291,607
Sewerage	5,261,918	2,008,533
Other structures	4,585,945	2,508,392
	107,791,652	99,404,919
<b>20 Retained surplus</b>		
<b>Movements in the retained surplus were as follows:</b>		
Retained surplus at beginning of financial year	173,084,835	153,939,575
Net result	9,095,191	15,126,620
Transfers (to)/ from capital reserves for future capital project funding, or from reserves funds that have been expended or closed:	21	
Asset replacement reserve	-	572,000
Future capital works reserve	-	900,000
Constrained works reserve	-	2,237,669
Transfers (to) from recurrent reserves for future project funding, or from reserves funds that have been expended:		
Recurrent expenditure reserve	-	308,971
Retained surplus at end of financial year	182,180,026	173,084,835





# Cloncurry Shire Council

## Cloncurry Shire Council Notes to the financial statements For the year ended 30 June 2014

	Council	
	2014	2013
Note	\$	\$
<b>21 Reserves</b>		
Council's cash and cash equivalents are subject to a number of restrictions that limit the amount that is available for discretionary or future use. In prior years Council accounted for these restrictions using a system of reserves.		
During the course of the 2013 financial year Council resolved to close all existing reserves and account for these restrictions using an internal management accounting system.		
The restrictions that have been placed on Council's cash and cash equivalents are now disclosed in Note 10.		
<b>Movements in capital reserves:</b>		
<b>Asset replacement reserve</b>		
Balance at beginning of financial year	-	572,000
Transfer to the retained surplus	-	(572,000)
Balance at end of financial year	-	-
<b>Unspent capital grants</b>		
Balance at beginning of financial year	-	900,000
Transfer to the retained surplus/capital funds expended in the period	-	(900,000)
Balance at end of financial year	-	-
<b>Constrained works reserve</b>		
Balance at beginning of financial year	-	2,237,669
Transfer to the retained surplus	-	(2,237,669)
Balance at end of financial year	-	-
<b>Movements in recurrent reserves:</b>		
<b>Future recurrent expenditure reserve</b>		
Balance at beginning of financial year	-	308,971
Transfer to the retained surplus	-	(308,971)
Balance at end of financial year	-	-
<b>22 Commitments for expenditure</b>		
<b>Contractual commitments</b>		
Contractual commitments at end of financial year but not recognised in the financial statements are as follows:		
Garbage collection contract	2,022,816	71,250
	<u>2,022,816</u>	<u>71,250</u>







## Cloncurry Shire Council Notes to the financial statements For the year ended 30 June 2014

### 23 Contingent liabilities

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

#### Local Government Mutual

The Cloncurry Shire 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 2013, (the most recent available) 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 \$157,788.

### 24 Superannuation

The following note is based on advice received from LGSuper on 28 April 2014.

The Cloncurry Shire 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 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.

To ensure the ongoing solvency of the Regional DBF, the scheme's trustee can vary the rate of contributions from relevant local government employers subject to advice from the scheme's actuary. As at the reporting date, no changes had been made to prescribed employer contributions which remain at 12% of employee assets and there are no known requirements to change the rate of contributions.

Any amount by which either 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 2012. The actuary indicated that "the Regional DBF is currently in a satisfactory but modest financial position and remains vulnerable to adverse short and medium term experience."

There are currently 71 councils contributing to the Regional DBF plan and any changes in contribution rates would apply equally to all 71 councils. Cloncurry Shire Council made less than 4% of the total contributions to the plan in the 2013-14 financial year.

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.

The next actuarial investigation was to be made as at 1 July 2015.







# Cloncurry Shire Council

## Cloncurry Shire Council Notes to the financial statements For the year ended 30 June 2014

	Note	2014 \$	2013 \$
The amount of superannuation contributions paid by Council to the scheme in this period for the benefit of employees was:	6	594,611	542,272
<b>25 Operating lease income</b>			
Council's minimum operating lease receipts are as follows:			
Not later than one year		39,975	23,003
One to five years		157,173	92,011
Later than five years		288,031	218,809
		<u>486,179</u>	<u>333,823</u>
The Council leases a number of buildings and lots of land under operating leases. The airport leases typically run for a period of 20 years, with an option to renew the lease after that date. Other leases typically run for periods ranging from monthly to 3 years. Lease payments are increased annually to reflect market rentals.			
<b>26 Trust funds</b>			
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		174,433	135,325
		<u>174,433</u>	<u>135,325</u>
The Council performs only a custodial role in respect of these monies. As these funds cannot be used by the Council, they are not brought to account in these financial statements.			
<b>27 Reconciliation of net result for the year to net cash inflow (outflow) from operating activities</b>			
Net result		9,095,191	15,126,620
Non-cash items:			
Depreciation and amortisation		6,685,590	6,573,898
		<u>6,685,590</u>	<u>6,573,898</u>
Investing and development activities:			
Net (profit)/loss on disposal of non-current assets		38,926	85,810
Capital grants and contributions		(7,706,805)	(13,034,313)
		<u>(7,667,879)</u>	<u>(12,948,503)</u>
Changes in operating assets and liabilities:			
(Increase)/decrease in receivables		1,548,852	270,123
(Increase)/decrease in inventory		582,514	(3,632,028)
Increase/(decrease) in payables		225,499	(1,672,679)
Increase/(decrease) in other provisions		28,660	34,702
		<u>2,385,525</u>	<u>(4,999,882)</u>
Net cash inflow from operating activities		<u>10,498,426</u>	<u>3,752,133</u>
<b>28 Events after the reporting period</b>			
There were no material adjusting or disclosing events after the balance date.			





## Cloncurry Shire Council Notes to the financial statements For the year ended 30 June 2014

### 29 Financial instruments

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

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

Investments in financial assets are only made where those assets are with a bank or other financial institution in Australia. The Council does not invest in derivatives or other high risk investments.

When the Council borrows, it borrows from the Queensland Treasury Corporation unless another financial institution can offer a more beneficial rate, taking into account any risk. Borrowing by the Council is constrained by the provisions of the *Statutory Bodies Financial Arrangements Act 1982*.

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

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

#### Credit risk exposure

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

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

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.

The Council is exposed to credit risk through deposits held with banks. Investments are held with highly rated/regulated financial institutions and whilst not capital guaranteed, the likelihood of a credit failure is remote.

By the nature of the Council's operations, there is a geographical concentration of risk in the Council's area. Because the area is largely mining, there is also a concentration in the mining sector.

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

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

Council's maximum exposure to credit risk is as follows:

	Note	Council	
		2014	2013
Financial assets		\$	\$
Cash and cash equivalents	10	27,920,548	31,176,328
Receivables - rates	11	448,859	506,620
Receivables - other	11	614,185	2,105,276
Other credit exposures			
Guarantee	23	157,788	157,788
		<u>29,141,380</u>	<u>33,946,012</u>







# Cloncurry Shire Council

## Cloncurry Shire Council Notes to the financial statements For the year ended 30 June 2014

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

30 June 2014 Receivables - other	Fully performing	Past due			Total
		Less than 30 days	30-60 days	61-90 days	
		\$	\$	\$	\$
Receivables	415,524	193,945	949	113,015	723,433
Less impairment	-	(54,624)	-	(54,624)	(109,248)
Net Receivables	415,524	139,321	949	58,391	614,185

30 June 2014 Receivables - rates	Fully performing	Past due			Total
		0-1 year	1-5 year	Impaired	
		\$	\$	\$	\$
Receivables	448,859	-	-	19,752	468,611
Less impairment	-	-	-	(19,752)	(19,752)
Net Receivables	448,859	-	-	-	448,859

30 June 2013 Receivables - other	Fully performing	Past due			Total
		Less than 30 days	30-60 days	61-90 days	
		\$	\$	\$	\$
Receivables	1,722,766	317,838	11,559	125,113	2,177,276
Less impairment	-	-	-	(39,765)	(39,765)
Net Receivables	1,722,766	317,838	11,559	85,348	2,137,511

30 June 2013 Receivables - rates	Fully performing	Past due			Total
		0-1 year	1-5 year	Impaired	
		\$	\$	\$	\$
Receivables	-	263,912	242,708	-	506,620
Less impairment	-	-	-	(32,235)	(32,235)
Net Receivables	-	263,912	242,708	(32,235)	474,385

### Liquidity risk

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

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.

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







# Cloncurry Shire Council

## Cloncurry Shire Council Notes to the financial statements For the year ended 30 June 2014

	0 to 1 year	1 to 5 years	Over 5 years	Total contractual cash flows	Carrying amount
	\$	\$	\$	\$	\$
<b>2014</b>					
Trade and other payables	1,776,394	-	-	1,776,394	1,776,394
Loans - QTC	1,350,162	5,400,646	14,389,426	21,140,233	13,807,232
	<u>3,126,555</u>	<u>5,400,646</u>	<u>14,389,426</u>	<u>22,916,627</u>	<u>15,583,626</u>
<b>2013</b>					
Trade and other payables	1,663,658	-	-	1,663,658	1,663,658
Loans - QTC	1,350,162	5,400,646	15,818,291	22,569,098	14,343,395
	<u>3,013,820</u>	<u>5,400,646</u>	<u>15,818,291</u>	<u>24,232,756</u>	<u>16,007,053</u>

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

### Interest rate risk

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

The risk in borrowing is effectively managed by borrowing mainly from the Queensland Treasury Corporation and having access to a mix of floating and fixed funding sources such that the desired interest rate risk exposure can be constructed. Interest rate risk in other areas is minimal.

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

The following interest rate sensitivity analysis is based on a report similar to that which would be provided to management, depicting the outcome to profit and loss should there be a 1% increase in market interest rates. The calculations assume that the rate would be held constant over the next financial year, with the change occurring at the beginning of that year. It is assumed that interest rates on overdue rates would not change. If the rates decreased by 1% the impact would be equal in amount in the reverse direction.

	Net carrying amount		Surplus		Equity	
	2014	2013	2014	2013	2014	2013
	\$	\$	\$	\$	\$	\$
Financial assets	27,920,548	31,176,328	279,205	311,763	279,205	311,763
Financial liabilities	(13,807,232)	(14,343,395)	(138,072)	(143,434)	(138,072)	(143,434)
Net total	<u>14,113,316</u>	<u>16,832,933</u>	<u>141,133</u>	<u>168,329</u>	<u>141,133</u>	<u>168,329</u>





## Cloncurry Shire Council Notes to the financial statements For the year ended 30 June 2014

### 30 Correction of error

Council last undertook a comprehensive revaluation of its land, buildings, water, sewerage and other structures asset classes in June 2009. Accordingly, Council undertook a comprehensive revaluation of these asset classes as at 30 June 2014. As a result of the preliminary movements in the fair values of the land and water asset classes in the 2013-14 year, Council consequently also undertook a retrospective revaluation of these assets at 30 June 2013 and 1 July 2012.

The retrospective revaluation as at 30 June 2013 and 1 July 2012 resulted in substantial revaluation variances in those assets classes at those dates. Consequently Council determined that the carrying values of Council's property, plant and equipment assets as at 30 June 2013 and 1 July 2012 were materially misstated, requiring adjustment. The error has been corrected by adjusting the opening balances at 1 July 2012 and the comparative amounts for 2012-13.

The impact of the error on the financial statements of Council was as follows:

	<b>As at 30 June 2013</b>	<b>As at 1 July 2012</b>
Increase in value of property, plant and equipment	22,150,946	17,900,144
Accumulated depreciation	(1,488,171)	(961,695)
Net increase in carrying value of property, plant and equipment	20,662,775	16,938,449
Increase in asset revaluation surplus	20,718,685	16,938,449
		<b>Year ended 30 June 2013</b>
Increase in depreciation charge		55,910
Decrease in net result		55,910
Increase in movement in asset revaluation surplus		20,718,685

A restated Statement of Financial Position has been included in the financial statements as at 1 July 2012 and 30 June 2013 including a restated Statement of Comprehensive Income for the year ended 30 June 2013.





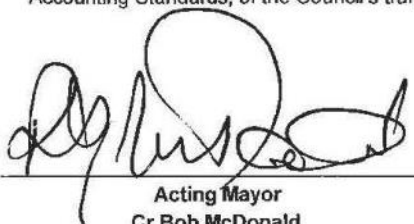
**CLONCURRY SHIRE COUNCIL**  
**Financial statements**  
**For the year ended 30 June 2014**

**Management Certificate**  
**For the year ended 30 June 2014**

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

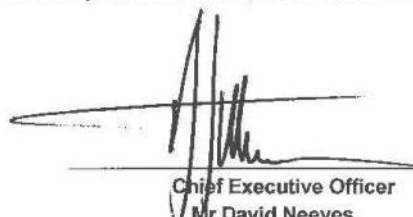
In accordance with section 212(5) of the Regulation we certify that:

- (i) the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulation 2012* for the establishment and keeping of accounts have been complied with in all material respects; and
- (ii) the general purpose financial statements, as set out on pages 1 to 34, present a true and fair view, in accordance with Australian Accounting Standards, of the Council's transactions for the financial year and financial position at the end of the year.



Acting Mayor  
Cr Bob McDonald

Date: 31.10.14



Chief Executive Officer  
Mr David Neeves

Date: 31.10.14







## INDEPENDENT AUDITOR'S REPORT

To the Mayor of Cloncurry Shire Council

### Report on the Financial Report

I have audited the accompanying financial report of Cloncurry Shire Council, which comprises the statement of financial position as at 30 June 2014, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and certificates given by the Acting Mayor and the Chief Executive Officer.

### *The Council's Responsibility 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 prescribed accounting requirements identified in the *Local Government Act 2009* and *Local Government Regulation 2012*, including compliance with Australian Accounting Standards. The Council's responsibility also includes such internal control as the Council determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

My responsibility is to express an opinion on the financial report based on the audit. The audit was conducted in accordance with the *Auditor-General of Queensland Auditing Standards*, which incorporate the Australian Auditing Standards. Those standards require compliance with relevant ethical requirements relating to audit engagements and that the audit is planned and performed to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view 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 entity's internal control, other than in expressing an opinion on compliance with prescribed requirements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the financial report.

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





## *Independence*

The *Auditor-General Act 2009* promotes the independence of the Auditor-General and all authorised auditors. The Auditor-General is the auditor of all Queensland public sector entities and can be removed only by Parliament.

The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

## *Opinion*

In accordance with s.40 of the *Auditor-General Act 2009* –

- (a) I have received all the information and explanations which I have required; and
- (b) in my opinion -
  - (i) the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects; and
  - (ii) the financial report presents a true and fair view, in accordance with the prescribed accounting standards, of the financial performance and cash flows of Cloncurry Shire Council for the financial year 1 July 2013 to 30 June 2014 and of the financial position as at the end of that year.

## **Other Matters - Electronic Presentation of the Audited Financial Report**

Those viewing an electronic presentation of these financial statements should note that audit does not provide assurance on the integrity of the information presented electronically and does not provide an opinion on any information which may be hyperlinked to or from the financial statements. If users of the financial statements are concerned with the inherent risks arising from electronic presentation of information, they are advised to refer to the printed copy of the audited financial statements to confirm the accuracy of this electronically presented information.

B MACRAE FCPA  
(as Delegate of the Auditor-General of Queensland)



Queensland Audit Office  
Brisbane







## Cloncurry Shire Council

30 June 2014

Current Year Financial Sustainability Statement

Certificate of Accuracy - for the Current Year Financial Sustainability Statement

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







## Cloncurry Shire Council Current-year Financial Sustainability Statement For the year ended 30 June 2014

### Measures of Financial Sustainability

Council's performance at 30 June 2014 against key financial ratios and targets:

	How the measure is calculated	Actual – Council 2014	Target
Operating surplus ratio	Net result (excluding capital items) divided by total operating revenue (excluding capital items)	6%	Between 0% and 10%
Asset sustainability ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.	184%	greater than 90%
Net financial liabilities ratio	Total liabilities less current assets divided by total operating revenue (excluding capital items)	-70%	not greater than 60%

### Note 1 - Basis of Preparation

The current year financial sustainability statement is a special purpose statement prepared in accordance with the requirements of the *Local Government Regulation 2012* and the *Financial Management (Sustainability) Guideline 2013*. The amounts used to calculate the three reported measures are prepared on an accrual basis and are drawn from the Council's audited general purpose financial statements for the year ended 30 June 2014.

QAO  
certified statements





# Cloncurry Shire Council

## Certificate of Accuracy For the year ended 30 June 2014

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

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

A handwritten signature in black ink, appearing to read "Bob McDonald", written over a horizontal line.

Acting Mayor  
Cr Bob McDonald

Date: 31 / 10 / 14

A handwritten signature in black ink, appearing to read "David Neeves", written over a horizontal line.

Chief Executive Officer  
Mr David Neeves

Date: 31 / 10 / 14





## INDEPENDENT AUDITOR'S REPORT

To the Mayor of Cloncurry Shire Council

### Report on the Current-Year Financial Sustainability Statement

I have audited the accompanying current-year financial sustainability statement, which is a special purpose financial report of Cloncurry Shire Council for the year ended 30 June 2014, comprising the statement and explanatory notes, and certificates given by the Acting Mayor and Chief Executive Officer.

#### *The Council's Responsibility 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 Responsibility*

My responsibility is to express an opinion on the current-year financial sustainability statement based on the audit. The audit was conducted in accordance with the *Auditor-General of Queensland Auditing Standards*, which incorporate the Australian Auditing Standards. Those standards require compliance with relevant ethical requirements relating to audit engagements and that the audit is planned and performed to obtain reasonable assurance about whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Council's preparation and fair presentation of the statement 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the statement.

My responsibility is to form an opinion as to whether the statement has been accurately calculated based on the Council's general purpose financial report. 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.

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







## *Independence*

The *Auditor-General Act 2009* promotes the independence of the Auditor-General and all authorised auditors. The Auditor-General is the auditor of all Queensland public sector entities and can be removed only by Parliament.

The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

## *Opinion*

In accordance with s.212 of the *Local Government Regulation 2012*, in my opinion, in all material respects, the current-year financial sustainability statement of Cloncurry Shire Council, for the year ended 30 June 2014, has been accurately calculated.

## *Emphasis of Matter – Basis of Accounting*

Without modifying my opinion, attention is drawn to Note 1 which describes the basis of preparation. 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.

## **Other Matters - Electronic Presentation of the Audited Statement**

Those viewing an electronic presentation of this special purpose financial report should note that audit does not provide assurance on the integrity of the information presented electronically and does not provide an opinion on any information which may be hyperlinked to or from the financial statements. If users of the financial statements are concerned with the inherent risks arising from electronic presentation of information, they are advised to refer to the printed copy of the audited financial statements to confirm the accuracy of this electronically presented information.

**B MACRAE FCPA**  
(as Delegate of the Auditor-General of Queensland)



Queensland Audit Office  
Brisbane





## Cloncurry Shire Council

30 June 2014

Long Term Financial Sustainability Statement - Unaudited

Certificate of Accuracy - for the Long Term Financial Sustainability Statement





## Cloncurry Shire Council Long-Term Financial Sustainability Statement Prepared as at 30 June 2014

Measures of Financial Sustainability	Measure	Target	Projected for the years ended									
			Actuals at 30 June 2014	30 June 2015	30 June 2016	30 June 2017	30 June 2018	30 June 2019	30 June 2020	30 June 2021	30 June 2022	
Council												
Operating surplus ratio	Net result divided by total operating revenue	Between 0% and 10%	6%	8%	9%	9%	9%	9%	10%	10%	11%	
Asset sustainability ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.	greater than 90%	184%	95%	97%	99%	101%	102%	104%	105%	108%	
Net financial liabilities ratio	Total liabilities less current assets divided by total operating revenue	not greater than 60%	-70%	-31%	-25%	-19%	-12%	-5%	1%	7%	13%	

### Cloncurry Shire Council's Financial Management Strategy

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








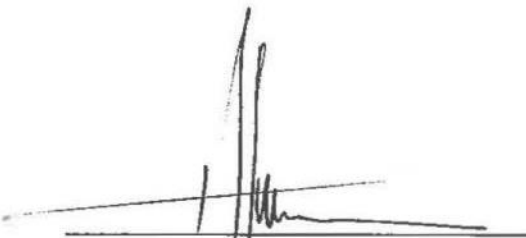
# Cloncurry Shire Council

## **Certificate of Accuracy** **For the long-term financial sustainability statement prepared as at 30 June 2014**

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

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

  
\_\_\_\_\_  
**Acting Mayor**  
**Cr Bob McDonald**

  
\_\_\_\_\_  
**Chief Executive Officer**  
**Mr David Neeves**

Date: 31 / 10 / 14

Date: 31 / 10 / 14





## *Annexure C – Councillors Reimbursement of Expenses and Provision of Facilities Policy*

### COUNCILLOR REIMBURSEMENT OF EXPENSES AND PROVISION OF FACILITIES POLICY

#### **1. Objectives**

- 1.1. This policy ensures that the Council's provision of facilities to Councillors is consistent with the local government principals and financial sustainability criteria as defined in the *Local Government Act 2009*.
- 1.2. In addition the principles that underpin this policy are:
  - the use of public monies in the public interest by responsible budgeting and accounting;
  - fair and reasonable allocation of Council resources (allowance, facilities and other benefits) to enable all Councillors to conduct the duties of their office;
  - transparent decision-making by public disclosure of policy and resolutions; and
  - accountability for expenditure and use of facilities through full justification and acquittal.
- 1.3. Councillors should not be financially disadvantaged when carrying out their roles, and should be provided with reasonable facilities in accordance with statutory requirements.
- 1.4. Councillors should not receive a private benefit in relation to the provision of facilities and full disclosure through appropriate accountability requirements will be met.

#### **2. Scope**

- 2.1. This policy is for the provision of facilities to Councillors for the purpose of discharging their responsibilities and civic duties.
- 2.2. The provision of facilities will be authorised by the Chief Executive Officer
- 2.3. This policy does not provide for salaries or other forms of Councillor remuneration. Councillor remuneration is determined annually by the Queensland Local Government Remuneration Tribunal.

#### **3. Policy Statement of Principles**

- 3.1 This policy is consistent with the local government principles; and the financial sustainability criteria under section 102 of the *Local Government Act 2009*. To provide Councillors with the facilities necessary to efficiently discharge their duties and responsibilities as Councillors.

#### **4. Payment of Expenses**





Expenses will be paid to a Councillor through administrative processes approved by the Chief Executive Officer (CEO) subject to the limits outlined in this policy. As a rule, Council will raise orders and pay for expenses that can reasonably be determined in advance.

## 5. Definitions

- 5.1 **Council Business** – This is official business of a Council as generally described in Chapter 2, Part 1 of the *Local Government Act 2009* conducted on behalf of and approved by Council where a Councillor is required to undertake certain tasks to satisfy legislative requirements or achieve business continuity for the Council. Council business should result in a benefit being achieved either for the Local government and/or the Local Government area. Participating in a community group event or being a representative on a Board not associated with Council is not regarded as Council Business.
- 5.2 **Expense** – Expenses are payments made by Council to reimburse Councillors for their reasonable expenses incurred or to be incurred when discharging their duties as Councillors. These payments are not regarded as remuneration. The expenses may be either reimbursed to Councillors or paid direct by Council for something that is deemed a necessary cost or charge when performing their roles.
- 5.3 **Facilities** – Facilities provided by Council to Councillors are the “tools of the trade” required to enable them to perform their duties with relative ease and at a standard appropriate to fulfil their professional role for the community.
- 5.4 **Reasonable** – Council must make sound judgements and consider what is prudent, responsible and acceptable to their communities when determining reasonable levels of facilities and expenditure. The community expects limits and does not want to see excessive use or abuse of public funds.
- 5.5 **Professional development** – includes study tours, attendance at industry workshops, courses, seminars and conferences that improves Councillor’s skills and knowledge relevant to their responsibilities as Councillor.
- 5.6 **Training** – any facilitated learning activity which is considered by Council to be a requirement for Councillors to discharge their duties and responsibilities as Councillors.
- 5.7 **Budget allocation** – the budget allocation for Councillor expenditure will form part of the Corporate Services Department’s budget. Council will approve the upper limit of funding of all forms of professional development, training and representation of Council and attendance at other forms of conferences, workshops and the like in its annual budget or as determined by resolution from time to time.

## 6. Roles and Responsibilities

- 6.1. The Chief Executive Officer is responsible for ensuring this policy is understood and adhered to by the Mayor and Councillors.

## 7. Policy







The Council will reimburse Councillors for expenses as set out in this policy. Any expenses not provided for by this policy will not be reimbursed without express approval from the Chief Executive Officer.

When considering an application for approval of any matter related to this policy, the Council or the Chief Executive Officer must have regard to any relevant budget allocation.

## **Expense Categories**

### **7.1 Council Business**

The Council will reimburse expenses incurred in undertaking Council business which includes:

- preparing, attending and participating in council meetings, committee meetings, workshops, strategic briefings, deputations and inspections;
- attending civic functions or civic events to perform official duties or as an official Council representative;
- attending public/community meetings, presentation dinners and annual general meetings where invited as a Councillor;
- attending a community event where a formal invitation has been received;
- for the Mayor or a Councillor attending on behalf of the Mayor, representing Council at ordinary meetings, annual general meetings, annual or bi-annual conferences of the North Queensland Local Government Association Branch (NQLGA), Local Government Association of Queensland (LGAQ) and Australian Local Government Association (ALGA) are considered Council business.
- the reasonable expenses incurred by any other Councillor attending these events will be reimbursed only if the Councillor's attendance has been approved by the Council.
- Council may book and pay for the costs of a partner or spouse accompanying the Councillor provided that such costs are reimbursed within 14 days of the booking or payment by Council, whichever is the later, unless partner attendance has been endorsed by resolution of Council.

### **7.2. Professional Development**

Council will reimburse expenses incurred for Council-approved professional development.

Council will endeavour to ensure all Councillors have equal opportunity to attend conferences, seminars, courses and workshops within the available budget. A register of Councillor attendance and expenditure at professional development events will be developed and made available to Councillors.

A budget for Councillors professional development expenditure will be approved on an annual basis as part of budget deliberations.





## 7.3. Training

Attendance at the following annual training programs will be approved as part of the annual budget: Councillor induction and orientation programs, the annual Governance for Elected Members (GEM) program facilitated by the LGAQ, programs facilitated by the Department of Infrastructure and Planning and the Australian Institute of Company Directors Diploma Course tailored for local government and held in Townsville are considered requirements for Councillors. Councillors' individual training budgets will not be debited for these expenses.

Any additional training programs other than those listed above will require approval from Council or the Chief Executive Officer.

## 7.4. Travel Expenses

The Council will reimburse local, interstate and overseas travel expenses (e.g. flights, car, accommodation, meals and associated registration fees) deemed necessary to achieve the business of Council and professional development where:

- a Councillor is an official representative of Council; and
- the activity/event and travel has been endorsed by resolution of Council.

Councillors must travel via the most direct route, using the most economical and efficient mode of transport. The amount of the reimbursement will be the actual amount expended by the Councillor.

Council will pay for reasonable expenses incurred for overnight accommodation when a Councillor is required to stay outside the Local Government's region.

NOTE: Any fines incurred while travelling in Council-owned vehicles, privately owned vehicles or rental vehicles when attending to Council business will be the responsibility of the Councillor incurring the fine.

### 7.4.1. Flight Bookings

All Councillor travel approved by Council will be booked and paid for by Council. Economy class is to be used where possible although Council may approve business class in certain circumstances through Council resolution.

Airline tickets are not transferable and can only be procured for the Councillor's travel on Council business. They cannot be used to offset other unapproved expenses (e.g. cost of partner accompanying the Councillor). Council may book and pay for the travel costs of a partner or spouse accompanying the Councillor provided that such costs are reimbursed within 14 days of the later of booking or payment by Council.





## **7.4.2 Travel Transfer Costs – Cabcharge, Public Transport tickets (rail, ferry, bus)**

Council will reimburse all reasonable costs associated with Councillors transport needs for taxis or public transport while attending conferences, workshops, or meetings outside the region. Travel transfer expenses (e.g. trains, buses and ferry fares) associated with travel will be reimbursed on production of original receipts.

## **7.4.3 Hire Cars**

The requirement for a hire car should be identified at the time of seeking Council approval for travel.

Any subsequent need for a hire car must be approved by the Chief Executive Officer.

## **7.4.4 Private Vehicle Usage**

Payment for use of the Councillor's private vehicle on Council business will be reimbursed to the Councillor on a kilometre rate as set out in the Australian Taxation Office allowable deductions for motor vehicles.

A Councillor's private vehicle usage will be reimbursed by Council if the claim for mileage is substantiated with log book details, and:

- the travel is within the local government area and was for Council purposes; or
- the travel has been approved by the Council and the total travel claim does not exceed the cost of the same travel using economy flights plus the cost of taxi transfers. (If the claim does exceed those flight and taxi costs, then the reimbursement will be limited to the value of the flight and taxi costs).

Councillors who reside outside of the town in which an ordinary or special meeting of Council is held shall be eligible for reimbursement of private vehicle usage to travel from their place of residence to the meeting place or to the point of departure of Council owned transport.

A claim for mileage for identical travel (eg. from a Councillors place of residence to Council Chambers) need only be substantiated by log book once.







## **7.4.5. Private Aircraft Use**

Where a Councillors private aircraft is used for Council business, the reimbursement of expenses will not exceed the fare of an equivalent domestic flight to that required destination.

## **7.4.6. Accommodation**

All Councillor accommodation for Council business will be booked and paid for by Council.

Accommodation should be selected that provides:

- Council with the best price value; and
- convenient to the conference/meeting.

When attending conferences, Councillors must take advantage of (any cost savings available from) any package provided by conference organisers and, therefore, stay in the recommended accommodation unless prior approval has been granted by Council.

Council may approve alternative accommodation arrangements taking into account the total costs, location, value for money, convenience and traveller safety.

In determining accommodation locations and standards for all Councillors, every effort will be made to minimise the total cost associated with attendance at the event. Travel time to the event, taxi costs, convenience and hotel services will be considered when booking accommodation. When practical and available, accommodation will be arranged within close proximity to the event venue.

One night's accommodation prior to the event will only be approved where travel to the event on the day of commencement is not practical.

All expenses incurred at the accommodation venue other than accommodation and meals must be settled at the time of departure. It is the Councillor's responsibility to seek reimbursement of legitimate expenses upon return. Reimbursement must be sought using a travel expenses claim form and will not be approved without original receipts.





## 7.4.7 Meals

Councillors will be reimbursed for the actual cost of meals when:

- the Councillor incurs the cost personally;
- the meal was not provided within the registration costs of the approved activity/event/travel; and
- the Councillor can produce original documents sufficient to verify the actual meal cost or a tax invoice.

The following limits apply to the amount Council will reimburse for meals:

- Breakfast               \$25.00
- Lunch                    \$25.00
- Dinner                   \$50.00

If a Councillor cannot produce a receipt for a meal they have purchased then a statutory declaration must be completed to claim the reimbursement.

If private accommodation is provided by a relative or friend, then they are entitled to be reimbursed at a rate of \$70/night.

No alcohol will be paid for by Council.

## 7.4.8. Incidental Expenses

Councillors will be reimbursed for incidental items necessary for travel e.g. newspapers, magazines, and snacks including tea, coffee and drinks.

Incidental expenses will be reimbursed to Councillors after the event on receipt of original receipts.

Where receipts are not available up to \$20 per day may be paid by Council to cover any incidental costs incurred by Councillors required to travel, and who are away from home overnight for official Council business.

## 7.4.9. Travel Insurance

Council has travel insurance arrangements in place that cover all Councillors on authorised Council business, conferences and courses etc.





## 7.5. Hospitality Expenses

The Mayor may have occasion to incur hospitality expenses while conducting Council business apart from official civic receptions organised by Council. The Mayor will be reimbursed \$4,000 per annum for hospitality expenses deemed necessary in the conduct of Council business.

Councillors will be reimbursed hospitality expenses deemed necessary in the conduct of Council business and in accordance with the allocated annual budget as approved by the Chief Executive Officer and resolution of Council.

These costs will be reimbursed on presentation of receipts or a tax invoice.

## 7.6 Provision of Facilities

Councillors will be provided with facilities as set out in this policy. All facilities provided to Councillors remain the property of Council and must be returned to Council when a Councillor's term expires.

### 7.6.1 Private Use of Council Owned Facilities

Based on the principle that *no private benefit is to be gained* the facilities provided to Councillors by local governments are to be used only for Council business unless prior approval has been granted by resolution of Council.

The Council resolution authorising private use of Council owned facilities will set out the terms under which the Councillor will reimburse Council for the percentage of private use. This would apply when Councillors have private use of Council owned motor vehicles and/or mobile telecommunication devices.

### 7.6.2 Facilities Categories

#### 7.6.2.1 Uniform Entitlement

Councillors will be entitled, upon request, to receive a name badge and all necessary safety equipment to the standard supplied to employees (eg. safety helmet /boots). Councillors are expected to observe the appropriate Workplace Health and Safety measures when at any workplace. Councillors upon request will also be provided with a uniform identifying Cloncurry Shire Council.







## **7.6.2.2. Council Office Facilities**

Council will provide the following to Councillors:

- facilities such as office space and Council meeting rooms;
- secretarial support for Mayor and limited secretarial support for Councillors;
- laptop and/or Desktop computer, and Ipad;
- use of Council landline telephone and internet access;
- fax and/or scanner;
- stationery;
- access to photocopier, printer and paper shredder
- publications – copies of the Act and other Legislation, books, journals considered necessary; and
- other administrative necessities which Council consider necessary to meet the business of Council.

*Council may provide a Councillor with home office equipment including computer with internet access if necessary.*

## **7.6.2.3. Vehicle Use**

There is Council approval of the home garaging by the Mayor of a Council supplied vehicle as determined by Council for Council business purposes. Where home garaging is not suitable the vehicle will be housed at the Shire Office.

Councillors may claim reimbursement for business use of their own vehicle. Refer to Private Vehicle Usage – Item 6.4.4 of this Policy or elect to receive a Council vehicle on the following conditions:

- Councillors will be provided with a motor vehicle for Council business;
- Fuel for a Council-owned vehicle used for official Council business, will be provided or paid for by Council; and
- Private use of Council owned vehicles is permitted if prior approval has been granted by resolution of Council. Council will, in its Resolution, authorise private use, set out the terms for the Councillor to reimburse Council for the private use;
- Motor vehicle insurance is covered by Council;
- Council to provide Councillors with car parking at the local government office premises and / or reimbursement of parking costs paid by Councillors' while attending to official Council business.

## **7.6.2.4. Telecommunication Needs – Mobile Devices**

Council approves the provision of necessary telecommunication equipment to be supplied to the Mayor for the purpose of conducting Council business. Such equipment





may include mobile telephone, fax, tablet, computer, wireless internet and land line. Council will be responsible for all associated costs.

Where Council deems necessary and appropriate reimbursement may occur for expenses of phone, internet and email for Mayor and Councillors. This reimbursement will be based on "Payment of Expenses" and must be approved by Council resolution.

All other Councillors shall be paid an annual Telecommunications allowance equal to \$600 annually and paid monthly towards their telecommunications needs

#### **7.6.2.5. Maintenance Costs of Any Council Owned Equipment**

Council will be responsible for all ongoing maintenance and reasonable wear and tear costs associated with Council owned equipment to ensure it is operating for optimal professional use.

This includes the replacement of any facilities which fall under Council's asset replacement program.

#### **7.6.2.6. Legal Costs and Insurance Cover**

Council will insure Councillors in the event of injury sustained while discharging their civic duties. Council will pay the excess for injury claims made by a Councillor resulting from conducting official Council business.

### **8. Accountability and Reporting**

Council is accountable to the community in regards to compliance with this policy. The Local Government Regulation 2012 legislates that Council must maintain a policy providing for payment of reasonable expenses incurred, or to be incurred, by Councillors for discharging their duties and responsibilities as Councillors and provision of facilities to the Councillors for that purpose.

The Local Government Regulation 2012 legislates that Council must in its Annual report detail the expenses incurred by and the facilities provided to each Councillor during the year under the Local Government's Expenses Reimbursement Policy and include a copy of the Local Government's Expenses Reimbursement Policy

Details are reported in Council's Annual Report and will include:

- the provision of copies of Council resolutions resolving to reimburse expenses to Councillors;
- a copy of this policy;





- the amount of expenses (including travel, professional development, advertising and hospitality) incurred by each individual Councillor;
- details of any overseas travel including Councillor names, destination, purpose and all associated costs.

All claims for expenses reimbursement will only be processed using Council's approved Expenses Reimbursement Claim Form with original receipts attached. No claims will be processed through Council's petty cash system.

The Chief Executive Officer has the authority to approve or reject claims made by Councillors for reimbursement of expenses. All rejected claims shall be provided to the Mayor for information. The CEO has the authority to authorise expenses and to provide facilities in accordance with the policy.

#### **References and Related Documents:**

Local Government Regulation 2012

*Local Government Act 2009*

*Income Tax Assessment Act 1997*

#### **Adopted by Council Resolution**

#### **POLICY VERSION AND REVISION INFORMATION**

<b>Version No.</b>	<b>Date Adopted</b>	<b>Review Date</b>
1	8 May 2013	May 2014

*Policy Authorised by: David Neeves*

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*Title: Chief Executive Officer*







## *Annexure D- Complaints Management & Procedure*



### COMPLAINTS MANAGEMENT POLICY

#### **PURPOSE OF POLICY**

The Cloncurry Shire Council acknowledges the right of customers to provide feedback, both positive and negative, on the services it provides and the decisions it makes. It also understands that there are occasions when people may wish to lodge a complaint. Our council will deal with complaints fairly, promptly and professionally and is committed to building the capacity of staff to effectively manage complaints in an environment of continuous improvement.

To establish a Complaints Process that ensures compliance with the provisions *Local Government Act 2009* and Regulations. The specific sections are as follows:

1. Section 268 of the *Local Government Act 2009*;
2. Section 115 of the *Local Government (Finance, Plans and Reporting) Regulation 2010*;
3. Section 119 of the *Local Government (Operations) Regulation 2010*

The procedures outlined in this Policy aim to achieve an effective and transparent method of responding to complaints regarding Council services, administrative actions and competitive neutrality.

#### **COMMENCEMENT OF POLICY**

This Policy will commence from the date of the Council resolution of adoption. It replaces all other complaints policies of Cloncurry Shire Council ("Council") (whether written or not).

#### **APPLICATION OF THE POLICY**

This Policy applies to all employees of Council.

The Chief Executive Officer, Executive Managers and Managers are responsible for the implementation and support of this policy and procedures within their areas or responsibility.

Employees are responsible for the accurate recording and actioning of complaints within their areas of responsibility.

Council may at its sole discretion, on a case by case basis, by resolution, alter the manner in which the process outlined in this Policy is conducted to ensure the particular complaint is dealt with appropriately.





## DEFINITIONS

An **administrative action complaint** is a complaint about a matter of administration, including each of the following –

- a decision and an act;
- a failure to make a decision or do an act, including a failure to provide written reasons for a decision;
- the formulation of a proposal or intention;
- the making of a recommendation

A **competitive neutrality complaint** is a complaint that relates to the failure of council to conduct a business activity in accordance with the competitive neutrality principle and is made by an affected person.

**Council service complaints** are of an external request nature about the service delivery provided by council.

An **affected person** is as follows:

- A. Administrative action complaints - a person who is apparently directly affected by an administrative action of council;
- B. Competitive neutrality complaints - a person who:
  - i. competes with council in relation to the business activity; and
  - ii. Claims to be adversely affect by a competitive advantage that the person alleges is enjoyed by council; or
  - iii. Wants to compete with council in relation to the business activity; and
  - iv. Claims to be hindered from doing so by a competitive advantage that the person alleges is enjoyed by council.

A **complainant** is an affected person as defined above.

**Staff** includes permanent, part-time, temporary, casual, contractors, volunteers and all others who perform work on behalf of council.

## POLICY

Council will endeavour to ensure that:

- all complaints will be treated confidentially and with due respect, and action will be taken to protect complainants from any reprisal from council, staff or others for making a complaint;
- all complaints will be thoroughly investigated in a timely manner and within the reasonable application of Council's resources with the aim of reaching a resolution acceptable to both council and the complainant;
- all persons affected by the complaint are expected to co-operate with Council to ensure the efficient and fair resolution of the complaint;





- each complaint is initially assessed in terms of its seriousness, safety implications, complexity and degree of urgency and demand on Council resources;
- complaints are responded to as quickly as possible, based on the circumstances and the resources that can be applied within Council's normal operations;
- complaints are properly monitored with a view to continuous improvement of council's business processes;
- if a complainant is not satisfied that a complaint has been satisfactorily resolved, he/she will be informed of any right of review and, if they request, be provided with details of any further review mechanism that is available.

Complaints about the conduct and performance of councillors and staff behaviour and misconduct are not covered under this policy. Please refer the Code of Conduct Legislation.

## **RELATED LEGISLATION:**

- *Local Government Act 2009*
- *Crime & Misconduct Act 2001*
- *Public Interest Disclosure Act 2010*
- *Right to Information Act 2009*
- *Information Privacy Act 2009*
- *Judicial Review Act 1991*

## **VARIATIONS**

Council reserves the right to vary, replace or terminate this policy from time to time.

## **POLICY VERSION AND REVISION INFORMATION**

Policy Authorised by: JOANNE GREEN

Original issue: 25/10/2011

Title: A/Chief Executive Officer

Policy Maintained by: JANINE SUTTON

Current Version: 1

Title: Records Manager







## COMPLAINTS MANAGEMENT PROCEDURE

### PURPOSE

The purpose of this procedure is to formalise the Council processes in relation to the receipt, actioning and reporting of complaints.

### Sources of Complaints

Council may receive complaints from the general public or external agencies. Complaints could be received via:

- Verbally from members of the public;
- In writing from members of the public via mail or email;
- The Ombudsman Office, Crime & Misconduct Commission or other external agency referring a matter to Council.

### Required Action

Verbal Complaints – These could be received either in person or over the phone. All verbal customer complaints or requests are to be lodged into the External Service Request template within Council's Electronic Document Management System ("InfoXpert"). An action request is then assigned to a responsible officer.

Written Complaints – These may be mailed, hand delivered or received by submission of a "feedback" form located under Contact on Council's website. All written and electronic complaints should be addressed to the CEO. The complainant's contact details should be identified so the council can contact the complainant.

All correspondence received by Council is reviewed by the centralised Records Department then distributed through InfoXpert to a responsible officer for action.

Should a written complaint be considered of a more serious nature, the matter may be referred directly to the Chief Executive

### INVESTIGATION OPTIONS – REVIEW OF DECISIONS ABOUT COMPLAINTS

A review of Council's investigation of complaints received can be undertaken by way of either an internal or external review. As a guide the following criteria can be applied in making the decision about the method of review:

Internal Review – An Internal review of a complaint may be conducted where the administrative action in question was undertaken by a council officer.

External Review – An external review of a complaint may be conducted where the administrative action in question was taken by:

- a) Council, or a committee of Council, at a meeting;





- b) The mayor or the chairman of a standing committee acting under statutory or delegated authority;
- c) The Chief Executive Officer

Council may choose to refer the complaint to an External investigator.

## **Complaint Reporting**

- Monthly reporting from InfoXpert regarding Service Complaints logged to be provided to the Chief Executive Officer.

## **PROCEDURE**

### **Service Complaints (Service Requests)**

Verbal or written complaint is received and lodged into InfoXpert's External Service Request template by receiving officer.

An action request is then assigned to a Manager/Responsible officer in the area the complaint relates to. This person will arrange for the request to be completed. Details of action to be taken are to be entered into the comments section of InfoXpert.

Once action has been completed, the Manager/Responsible officer will respond to the complainant to ensure task has been completed to their satisfaction. This correspondence is to be entered into the comments section of InfoXpert.

If complainant and Manager are satisfied the Service Complaint is closed.

If the complainant is not satisfied, and cannot be resolved, the Manager will refer it to the Chief Executive Officer.

### **Administrative Complaints**

- All administrative complaints must be received in writing
- This may be in person, via mail, via email or via the "contact us" feedback form located on the website.
- The Complaint is to be lodged into InfoXpert by a Records Department Officer
- All written complaints will be referred to the CEO
- The Chief Executive Office may decide to do one or more of the following:
  - **DEAL WITH THE COMPLAINT PERSONALLY**
    - CEO to acknowledge receipt of the complaint
    - CEO to conduct Investigation in a fair and objective manner
    - CEO to inform the affected person of the local government's decision about the complaint and the reasons for the decision.
    - Record all outcomes and follow-ups (if applicable) in InfoXpert
  - **DIRECT THE COMPLAINT TO THE MANAGER OF THE DEPARTMENT THE COMPLAINT RELATES TO**





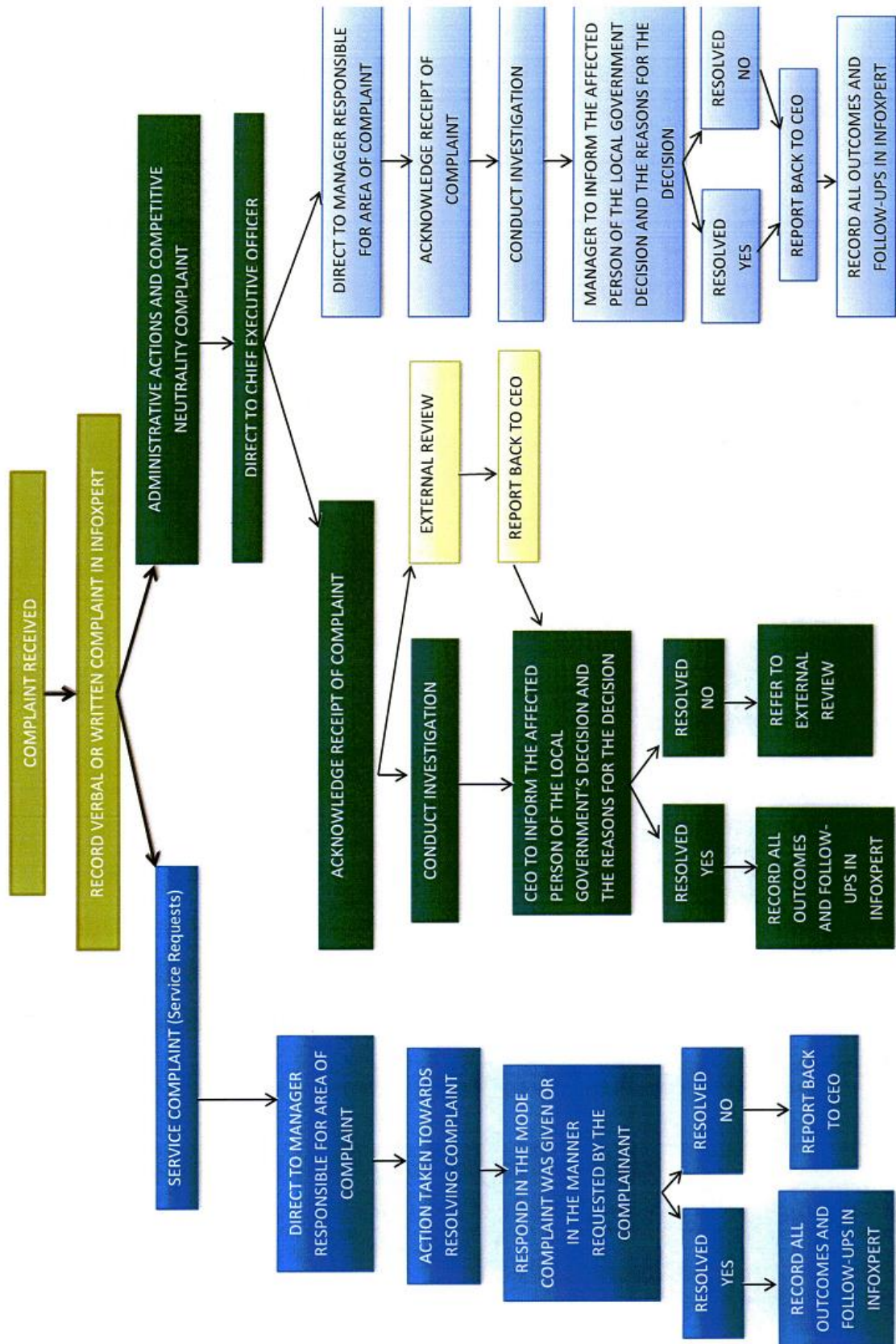
- Manager to acknowledge receipt of complaint
- Manager to conduct investigation in a fair and objective manner
- Manager to inform the affected person of the local government's decision about the complaint and the reasons for the decision.
- Manager to advise CEO of the outcome
- Record all outcomes and follow-up actions in InfoXpert.
- When complaint has been resolved to the satisfaction of the complainant the matter is then closed.
- Records all outcomes and follow-ups in InfoXpert
- If the complaint is not resolved to the complainants' satisfaction, the matter is then referred to the CEO for further review.

○ **DIRECT THE COMPLAINT FOR EXTERNAL REVIEW**

- CEO to acknowledge receipt of the complaint.
- Investigation to be carried out by external review
- External reviewer to provide written advice of recommended actions for Council to resolve complaint
- CEO to inform the affected person of the local government's decision about the complaint and the reasons for the decision.
- Record all outcomes and follow-ups (if applicable) in InfoXpert







*Friendly Heart of the Great North West*



## *Annexure E- Operational Plan 2013-14*





## **CLONCURRY SHIRE COUNCIL OPERATIONAL PLAN - 2013/2014**

1







## ***Foreword***

***The Cloncurry Shire Council is committed to the implementation of best practice in local government to ensure the community receives the most efficient and effective delivery of services.***

***The 2012-2013 Operational Plan has been developed with Council's Corporate Plan and clearly linked with the 2012-2013 Annual Budget.***

***The Operational Plan is designed to achieve the goals and objectives of Council and the document will be subject to regular review on an ongoing basis throughout the year.***





## *Cloncurry Shire Council Operational Plan – 2013/2014*

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<i>4. Governance</i>	<i>page 9</i>





Officer	What Output	How Activity
<b><u>Economic</u></b>		
<b>1.0</b>	<b>Co-ordinated Infrastructure &amp; Services - Infrastructure is strategically planned and well maintained to support growth and development of our communities.</b>	
<b>1.1</b>	<b>Road, rail and air connections meets community expectations</b>	
	Airports are developed, operated and maintained according to the Airport Management Plans	Engage resources to review and implement plan
	DCS Review and Implement Airport Management Plan	
	Rail network and operations meets the needs of business and the community	Engage resources to effectively lobby relevant agencies
	CEO Improved rail operations for business and the community	
	Road transport network and infrastructure development are in accordance with the Planning Scheme	Engage resources to complete annual main roads works program
	MW&ES Completion of annual RMPC & RPC works programs	Engage resources to complete project stages
	CEO Design and implement heavy vehicle bypass project	Engage resources to effectively lobby relevant agencies
	CEO Increase State and Federal Government funding of their road networks	
<b>1.2</b>	<b>Ensure that all members of the community have ready and affordable access to new technology, such as high speed internet and telecommunications technology</b>	
	Enhanced mobile phone coverage across the shire	Engage resources to effectively lobby relevant agencies
	MCD Improved mobile phone access across the shire	
	High speed internet infrastructure is provided to the community	Engage resources to effectively lobby relevant agencies
	MCD Improved internet access and speeds across the shire	
<b>1.3</b>	<b>Provide infrastructure and utility services in a timely and efficient manner, ensuring that it can cater to the current and future needs of the community</b>	
	Implement Council's Asset Management Plan - Roads	
	MW&ES Completion of annual maintenance program	Engage resources to complete program
	MW&ES Completion of annual sealing and re-sealing programs	Engage resources to complete program
	MW&ES Completion of Flood Damaged Assets program	Engage resources to complete program
	MW&ES Completion of TIDs and Roads to Recovery projects	Engage resources to complete projects
	Implementation of Asset Management Plans - Utilities	
	MES Completion of annual water & sewerage main upgrade / replacement programs	Engage resources to complete programs
	MES Completion of annual water & sewerage maintenance programs	Engage resources to complete programs
	MES Completion of annual water meter replacement program	Engage resources to complete program
	MES Completion of annual water treatment & sewerage plant upgrade programs	Engage resources to complete programs
	Lobby governments to investment royalties back into the North West	
	CEO Increased State and Federal Government funding for the North West	Engage resources to effectively lobby relevant agencies
	Lobby the state and Federal government for improved sustainable power linkages between the coast and Mt Isa	
	CEO Increase State and Federal Government funding of the power network	Engage resources to effectively lobby relevant agencies
<b>1.4</b>	<b>Ensure towns, settlements and places of interest are accessible and legible for both residents and tourists</b>	
	Parks and gardens	
	MCD Compliance with Council policies, procedures and plans	Engage resources to implement plans
	Beautification of Council streetscapes	
	MCD Compliance with Council policies, procedures and plans	Engage resources to implement plans





**Officer**      **What Output**      **How Activity**

**2.0 Diverse & Robust Economy - Our local economy is built upon the strengths and innovations created within the transport, agricultural and mining sectors.**

**2.1 Develop and maintain a prosperous local economy that is resilient to change, identifying and supporting new and existing businesses and actively promoting the establishment of innovative industries and technology to the shire.**

Review and implement planning scheme requirements for industrial land  
 CEO      Sufficient industrial land is available for sale  
 DCS

**2.2 Promote Cloncurry as a tourist destination**

Increase exposure and management of John Flynn Place Museum and Art Gallery

MCD      Review and Implement Asset Management Plans  
 MCD      Review and Implement Tourism Plan for John Flynn Place  
 MCD

**Cloncurry Unearthed Visitor Information Centre & Museum**

MCD      Review and Implement Asset Management Plans  
 MCD      Review and Implement Tourism Plan  
 MCD      Review and Implement Tourism Plan for Visitor Information Centre (VIC)  
 MCD      Review Business Plan for Visitor Information Centre  
 MCD

Engage resources to improve air-conditioning  
 Engage resources to repaint signs associated with John Flynn Place  
 Engage resources to develop networks with other Museum's and their officers  
 Engage resources to review and implement tourism plans

Engage resources to repaint signs associated with Visitor Information Centre  
 Engage resources to identify buildings of interest and provide historical signage  
 Engage resources to develop networks with other VIC's and their officers  
 Engage resources to review and implement tourism plans  
 Engage resources to develop plans to sustain the park

**2.3 Support rural industries and research and promote value-adding opportunities**

Saleyards facilities are sustainable, maintained and upgraded to meet user expectations

DCS      Review and implement Saleyards Management Plan

Source alternative saleyard location out of town with good connectivity to Road and rail infrastructure  
 DCS

Engage resources to review and implement plan

**2.4 Enhance the retail shopping environment**

Provide flexible land use zonings to consolidate the local business district.

MCD

Ramsay Street

MCD      Compliance with Council policies, procedures and plans

Engage resources to implement plans

**2.5 Maintain and enhance links between local business and industry and mining companies, with networks and arrangements in place for trade in goods and services**

Facilitate discussions for alternatives for a Load Out Facility which looks at future needs and provide recommendation for location

CEO      Load out facilities are located in a suitable location

Support the development for a Load Out Facility which looks at future needs of industry

CEO

Actively promote the relocation of existing heavy industry out of residential zoned areas.

CEO

Develop, promote and distribute up to date a list of local business contacts to mining and associated industries

CEO

Engage resources to facilitate meetings with stakeholder group





Officer	What Output	How Activity
<b><u>Social</u></b>		
<b>3.0</b>	<b><i>Innovated Communities - Affordable and equitable access to community support systems providing a range of health, education, family and social services</i></b>	
<b>3.1</b>	<b>Enhanced provision of community services, community facilities and community infrastructure.</b>	
	Continue to provide high quality childcare for families in the community	
	DCS Compliance with Council policies, procedures and plans	Engage resources to implement plans
	<b>Development of the Cloncurry Equestrian Centre</b>	
	MCD Review and Implement Asset Management Plans	Engage resources to develop management plan for the Equestrian Centre
	MCD Review and Implementation Equestrian Centre Business Plan	Engage resources to develop design of Equestrian Centre
	MCD	Engage resources to progress towards construction of Equestrian Centre
	<b>Library Services</b>	
	MCD Compliance with Council policies, procedures and plans	Engage resources to implement plans
	<b>Lobby agencies to upgrade and improve hospital infrastructure and provide enhanced access to medical services</b>	
	MCD Compliance with Council policies, procedures and plans	Engage resources to implement plans
	CEO Increase State and Federal Government funding of their medical services a and facilities	Engage resources to effectively lobby relevant agencies
	<b>Maintain Sport &amp; Recreation Programs &amp; Groups in Cloncurry &amp; Dajarra</b>	
	MCD Review and Implementation of Sport and Recreation Plan	Engage resources to design Cloncurry bikeways and pathways
	MCD	Engage resources to review and implement Sport and Rec Plan
	<b>Maintaining Council Facilities for the betterment of Cloncurry Shire groups and events</b>	
	MCD Compliance with Council policies, procedures and plans	Engage resources to implement plans
	<b>Redevelopment of Cloncurry Recreation Grounds</b>	
	MCD Review and Implementation Recreation Grounds Business Plan	Engage resources to design the re-development at the Recreation Grounds
<b>3.2</b>	<b>Ensure that quality employment and training opportunities are available to all students, and enable up-skilling and training of Cloncurry residents</b>	
	<b>Develop youth focused strategies</b>	
	MCD Compliance with Council policies, procedures and plans	Engage resources to implement plans
	CEO Develop and implement a youth focused strategy	Engage resources to develop and implement strategy
	<b>Improve education availability</b>	
	MCD Compliance with Council policies, procedures and plans	Engage resources to implement plans
<b>3.3</b>	<b>Create a 'cultural identity' for Cloncurry, including a Cultural Plan that is tailored to suit the needs of the Cloncurry community and enhance visitor experiences</b>	
	<b>Development and Sustainability of Cloncurry as a creative Arts community.</b>	
	MCD Compliance with Council policies, procedures and plans	Engage resources to implement plans
	<b>Maintain the Sustainability of Events in Cloncurry Shire</b>	
	MCD Compliance with Council policies, procedures and plans	Engage resources to implement plans
	<b>Regional Arts Development Fund (RADF)</b>	
	MCD Compliance with Council policies, procedures and plans	Engage resources to implement plans
	<b>Supporting large Community Events</b>	
	MCD Compliance with Council policies, procedures and plans	Engage resources to implement plans



Officer	What Output	How Activity
<b>4.0</b>	<b>Sustainable Population Growth - New residents are attracted to our communities because they are affordable, safe, attractive, family friendly and accessible.</b>	
<b>4.1</b>	<b>A variety of affordable accommodation options are available for the entire community</b>	
	Complete the Priority Infrastructure Plan in accordance with Council's Planning scheme.	Engage resources to implement plans
MES	Compliance with Council policies, procedures and plans	Engage resources to implement plans
MES	Implement, maintain and continue to develop the Cloncurry online Lodgement system ensuring it meets client's needs	Engage resources to implement plans
MES	Compliance with Council policies, procedures and plans	Engage resources to implement plans
MES	Implementing procedures for assessing applications under the Cloncurry Shire Council Town Planning Scheme	Engage resources to implement plans
MES	Compliance with Council policies, procedures and plans	Engage resources to implement plans
MES	Manage the SPA requirements and the Integrated Development assessment System (IDAS) process for the Cloncurry Shire Council Are in accordance with the planning Scheme and legislation.	Engage resources to implement plans
MES	Compliance with Council policies, procedures and plans	Engage resources to implement plans
MES	Council are in accordance with the Planning Scheme and legislation	
MES	Review and amend existing planning schemes and policies	
MES	Compliance with Council policies, procedures and plans	Engage resources to implement plans
MES	Develop a housing strategy to facilitate growth whilst making provisions for affordable housing	
MES	Review and implement Employee Housing Stock Programs	
MCD	Compliance with Council policies, procedures and programs	Engage resources to implement programs
<b>4.2</b>	<b>Provide well-maintained community housing</b>	
	Maintain availability of Community Housing for clients and assets for Council	
MCD	Compliance with Council policies, procedures and plans	Engage resources to implement plans
<b>4.3</b>	<b>Seek to establish permanent residential workforces in preference to long-distance commuting wherever possible</b>	
	Rating Strategies	
MCD	Compliance with Council policies, procedures and plans	Engage resources to implement plans







Officer	What Output	How Activity
<b><u>Environment</u></b>		
<b>5.0</b>	<b><i>Integrated Natural Resources &amp; Environmental Management - Our natural resources are used wisely to ensure the ongoing protection of the cultural heritage, environmental values and landscape amenity.</i></b>	
<b>5.1</b>	<b>Promote enhanced outcomes for the environment to ensure impacts of development and land use on people and the environment are minimised</b>	
	Review and implement Animal Control Program	Engage resources to implement program
	MES Compliance with Council policies and procedures	
	Review and implement Environmental Health Program	Engage resources to implement program
	MES Compliance with Environmental Health Program	
	Review and implement Pest & Weed Management Plan	Engage resources to implement program
	MES Compliance with Council policies, procedures and plans	
	Review and implement Waste & Recycling Management Plans	Engage resources to implement plans
	MES Compliance with Council policies, procedures and plans	
<b>5.2</b>	<b>Protect and enhance landscape amenity</b>	
	Effective management and protection of our natural and built environment	
	MES Compliance with Council policies, procedures and plans	Engage resources to implement plans
<b>5.3</b>	<b>Work collaboratively with traditional owners to protect aboriginal cultural heritage</b>	
	Review and implement cultural heritage plans	
	MES Compliance with Council policies, procedures and plans	Engage resources to implement plans





Officer	What Output	How Activity
<b><u>Governance</u></b>		
6.0	<b>Collaborative Governance &amp; Strong Leadership - Our local government is proactive and identifies opportunities to work collaboratively with local residents to create liveable communities and build a sustainable future.</b>	
6.1	Council strategic plans assist the community in achieving their goals Review and Implement Disaster Management Plan MES Compliance with Council policies, procedures and plans	Engage resources to implement plans
6.2	Develop and maintain collaborative partnerships between Council, state and federal government, the community and industry Elected Members and Officers professional development CEO Review and implement council policies and procedures	Engage resources to ensure compliance with Legislative requirements
6.3	Ensure decision-making is inclusive and transparent, that decisions are communicated to the broader community and based on sound community engagement policies and strategies Establish and implement an Internal Audit function to focus on risk priority areas DCS Review and implement Audit Implementation of Asset Management Program for all assets DCS Develop and implement the Asset Management processes and procedures	Engage resources to implement council audit requirements Engage resources to implement Asset Management Program

