

2020-2021
**Annual
Report**



**Longreach
Regional Council**
Ilfracombe Isisford Longreach Yaraka

Contacts

www.longreach.qld.gov.au

(07) 4658 4111

assist@longreach.qld.gov.au

Postal Address: PO Box 144, Ilfracombe, QLD 4727

Customer Service Centres

Ilfracombe, 1 Devon Street, Ilfracombe QLD 4727

Isisford, 20 St Mary Street, Isisford QLD 4731

Longreach, 96a Eagle Street, Longreach QLD 4730

While care has been taken to ensure all content is complete and accurate, Longreach Regional Council cannot guarantee this report is without error. None of the material in this publication may be reproduced without the permission of the Chief Executive Officer, Longreach Regional Council.

How to read this Report

In accordance with the Local Government Act 2009, Council must publish an annual report, which provides an update to our community about Council's finances, performance, and how we have delivered against our plans.

The Annual Report 2020-2021 reports against our Annual Operational Plan 2020-2021, which is derived from strategies laid out in Council's Corporate Plan 2017-2027. It is an important opportunity to share the achievements and challenges of the past financial year.

The Annual Report also contains a range of statutory information as required by legislation.

Acknowledgement of Traditional Owners

Council acknowledges the Traditional Owners of the land on which we operate; and pays respect to Elders past present and emerging.

Contents

Acknowledgement of Traditional Owners	2
About Our Region	5
Our Vision, Mission and Values	5
Message from Mayor	6
Message from CEO	7
Community Financial Report	8
Mayors and Councillors	10
Executive Leadership Team (ELT)	12
Employees at a glance	14
Council's Community Engagement	15
Governance Services	16
Corporate Services	27
Community and Cultural Services	36
Infrastructure Services	50
Governance	60
Disclosures	61
Consolidated Financial Statements	65



About Our Region

The iconic Longreach Region in Central Western Queensland is situated 700 kilometres from the coast, west of Rockhampton, and covers an area of 40,638 square kilometres (roughly the size of Denmark). The Region encompasses the outback townships of Ilfracombe, Isisford, Longreach, and Yaraka. The region's population is approximately 3,470 people. The main industries are cattle and sheep production, and tourism.

The region is home to the Australian Stockman's Hall of Fame, Qantas Founders Museum and Longreach Powerhouse Museum. Attractions in the outlying communities include Ilfracombe's 'Machinery Mile', Isisford's 'Outer Barcoo Interpretive Centre' and Yaraka's 'Mt Slowcombe Lookout'.

The Thomson and Barcoo Rivers flow through the Region and serve not only as important environmental habitats and town water sources, but as recreational hubs for locals and visitors alike.



Our Vision, Mission and Values

Vision

The communities of the Longreach Region, with their individual identities and a proud heritage, will be characterised by their cohesive and inclusive nature, making the region a location of choice for business investment and outback living.

The Longreach Region will be characterised by strong communities and a vibrant economy driven by skills and innovation in a diversity of traditional and new industries.

Mission

Council's Mission is to deliver decisive leadership in making locally-responsive, informed and responsible decisions, providing the highest-quality services and facilities to all communities of the Longreach Region.

Values

1. A Safe and Healthy Work Environment

Longreach Regional Council is committed to providing a safe and healthy workplace for employees, contractors, sub-contractors, visitors and volunteers.

2. Inclusiveness and Respect

We will show respect for all and continually engage with and listen to the people of our communities. We value the diversity of our region and we embrace and respect our rich outback and Indigenous heritage.

3. Consistency and Fairness

As a Council, we are balanced, fair, honest, transparent and accountable for our decisions and our actions.

4. Teamwork and Staff Development

We encourage initiative and collaboration by staff who are committed to teamwork, and we value continual professional development and learning across the organisation.

5. Performance and Value for Money

We are focused on results that are consistent with our mission and which realise our vision. We will achieve value for our communities through innovation, informed decision-making and efficient work practices.

6. Leadership and Collaboration

We will always demonstrate high standards of leadership in collaborating with the communities of our region, to achieve our vision. In serving our communities, we will build and maintain collaborative partnerships and relationships with the region's key government, non-government, industry and community stakeholders.

7. Sustainability

As an organisation, we uphold a quadruple-bottom-line approach, taking a social, cultural, economic and environmentally-sustainable approach to everything we do.

8. Forward-looking

We are aspirational with a clear vision for future prosperity while meeting community needs and respecting and building on our outback heritage.

Message from Mayor

It is a privilege to have this opportunity to report on another year in the life of Longreach Regional Council.

While the Annual Report measures Council's operational performance against its Annual Operational Plan, Councillors have had a busy year too, providing the strategic direction in line with our multi year Corporate Plan. While officers work on the considerable breadth of Council's operations, your Councillors are continually engaged in strategic matters that impact the development of our region.

By any measure, Council has maintained a busy strategic agenda in the reporting period. As our state and federal governments continue to focus on economic recovery, we regularly keep in touch with them, reminding them of the needs of our community. The CEO and I have made two trips to Canberra, meeting with ministers and departmental figures to discuss matters of regional importance. We regularly meet with state government counterparts and other stakeholders in Brisbane, as well as with other local government partners through our work with the Local Government Association of Queensland.

We've also had some invaluable opportunities this year to host policy-makers in-region. I was invited to meet with the Prime Minister in Longreach when he visited the region in January this year.

Most notably, following some lobbying behind the scenes, we welcomed the Premier and Cabinet to the region for a Cabinet meeting. Many Ministers and their staff took the opportunity to spend additional time in our region in the lead up to and following the event.

This kind of proactive regional advocacy has led to tangible outcomes like the funding of infrastructure, such as the Isisford Weir project, and support for services, such as the expansion of the Longreach Childcare Centre.

We also maintain relationships with numerous corporate stakeholders, and this year we were fortunate to have the opportunity to host the Board and Group Management Committee of Qantas Airways Ltd in Longreach. Joining them in region were the boards of Tourism and Events Queensland, and Outback Queensland Tourism Association, to discuss regional recovery and other important matters.

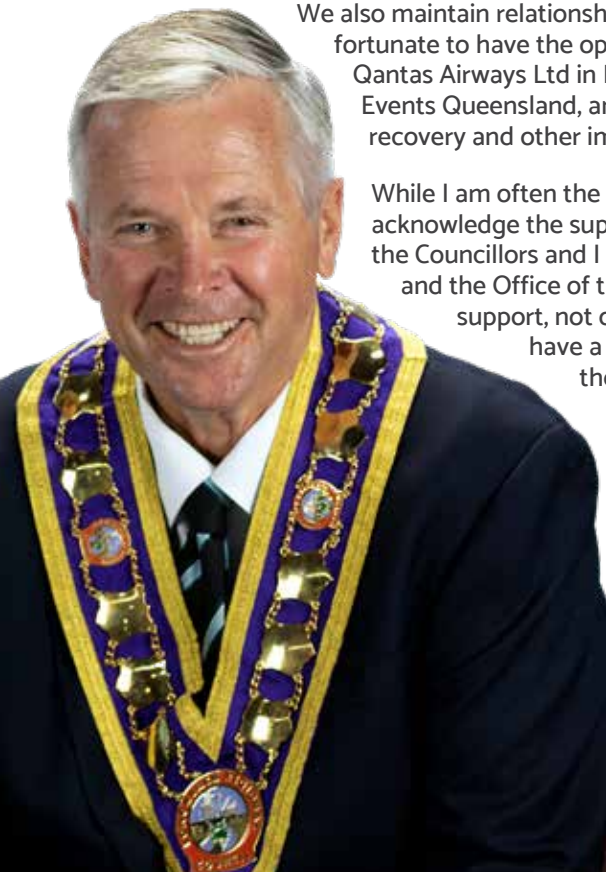
While I am often the figurehead representing Council strategically, I would like to acknowledge the support and substantial contribution of my fellow Councillors. In turn, the Councillors and I are assisted in these strategic efforts by the Chief Executive Officer and the Office of the Mayor, CEO and Councillors. I thank them for their ongoing support, not only strategically, but operationally. Our community is lucky to have a very capable and dedicated Council staff, and I thank everyone for their efforts in the past twelve months.

It is a privilege to represent this community and its interests. I thank our community for the opportunity to serve, and hope they find in this report that we have represented them to the best of our ability.



Cr Tony Rayner

Mayor, Longreach Regional Council



Message from CEO

Each year our Annual Report gives an account not only of our financial performance, but it chronicles our outcomes and achievements as measured against our Annual Operational Plan. In the reporting period, which consists of the 2020-2021 financial year, our community has continued to negotiate a period of shifting fortunes associated with the ongoing pandemic. Our organisation has again handled the varying demands on it with composure, and I believe this is reflected in the results reported in our Annual Operational Plan.

In my assessment our Annual Operational Plan results are more than satisfactory. This is particularly true when considering the challenges and disruptive nature of world events during the reporting period. The vast majority of our operational measures were successfully met this year, and only a handful of actions have been carried over into the 2021-2022 operational year. Of course, there are one or two targets that became unachievable in this reporting period – but when considered against the volume of far-reaching and important outcomes that we did deliver this year, it's clear we have performed well against our strategic plans. This report details each and every one of these measures, and gives context to the results as described by the operational staff responsible for them.

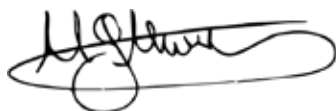
I am incredibly proud of our team, and of the spirit in which each of them works in service to the community. I thank every one of them for their tireless efforts this year.

We are lucky, in these changing times, to have access to the multi-faceted skill-set of our diverse workforce. As you will read in this report, we continue to support the professional development of our team, and I believe this will lead to important benefits for our community going forward.

Thanks also to Mayor Rayner and our Councillors for the strategic guidance and direction they have given the organisation this year. Their support and commitment has set an example to us all.

Lastly, I'd like to acknowledge our community for their invaluable input and collaboration over the past twelve months. It is for them that we strive, and to them that we are ultimately accountable.

This report is our account back to our community. I am proud, on behalf of our organisation, to commend it to you.



Mitchell Murphy

Chief Executive Officer



Community Financial Report

Income 2020-2021

Council received \$52.8 million including \$7.4 million represented by Capital Revenue.

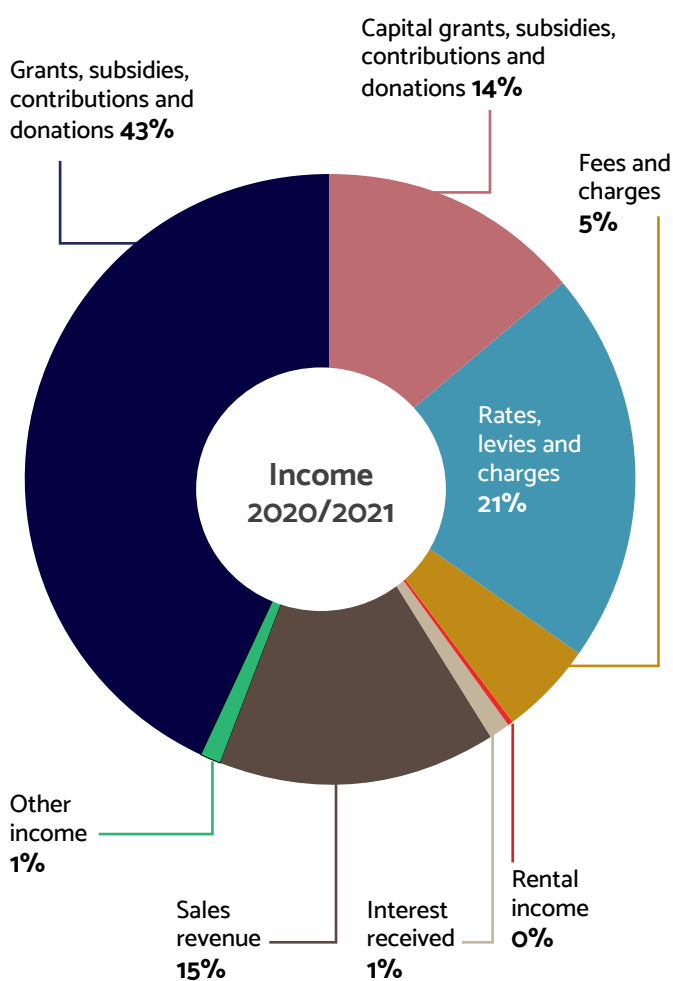
Expenditure 2020-2021

Council expended \$48.5 million during the period.

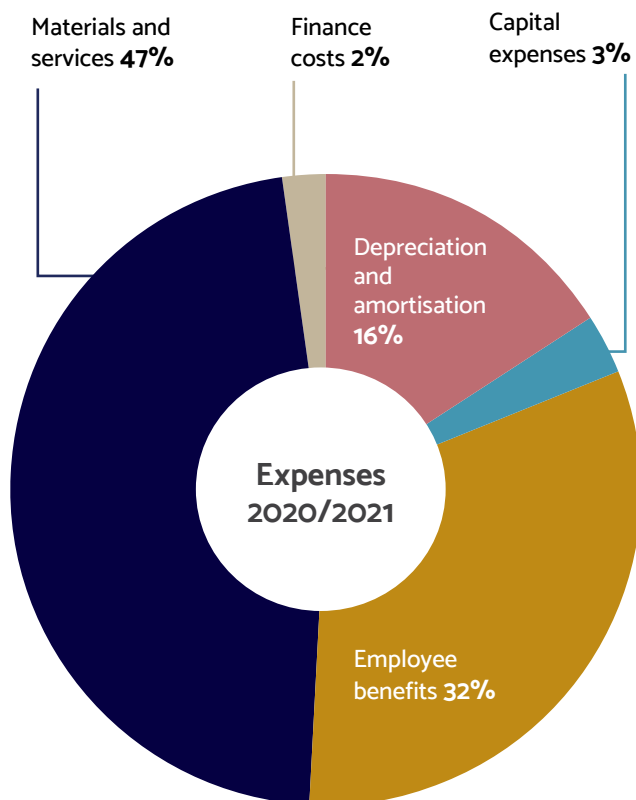
Level of Borrowings

This year Council reduced its loan portfolio to \$19.1 million and has no planned borrowings in the forthcoming year.

Income 2020/2021



Expenses 2020/2021



Materials and services, plus employee costs make up 79% of Council's total operating costs.

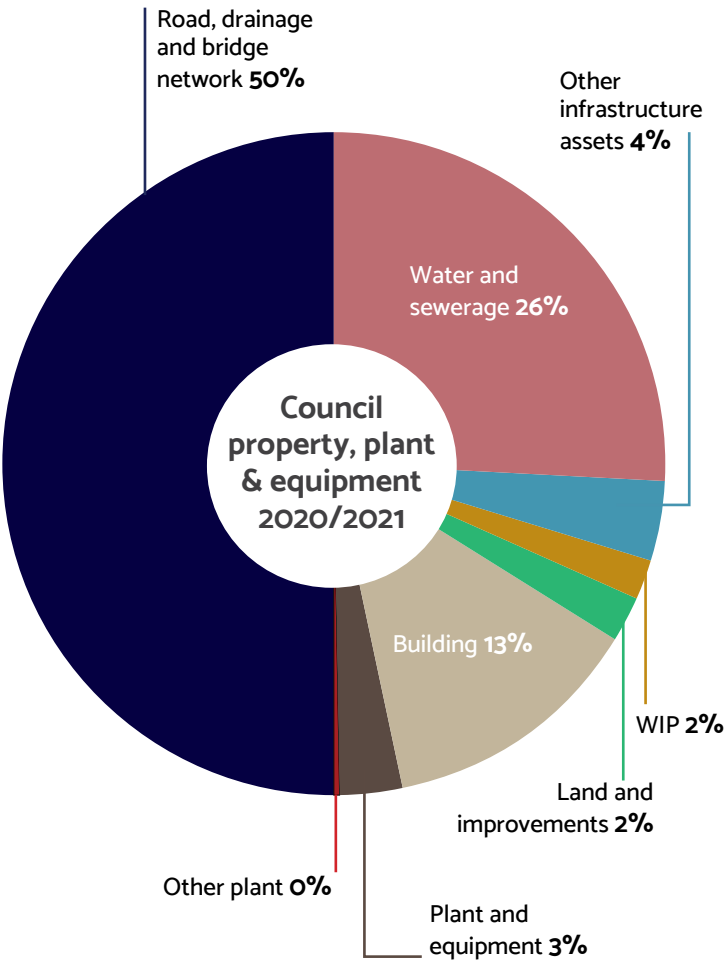
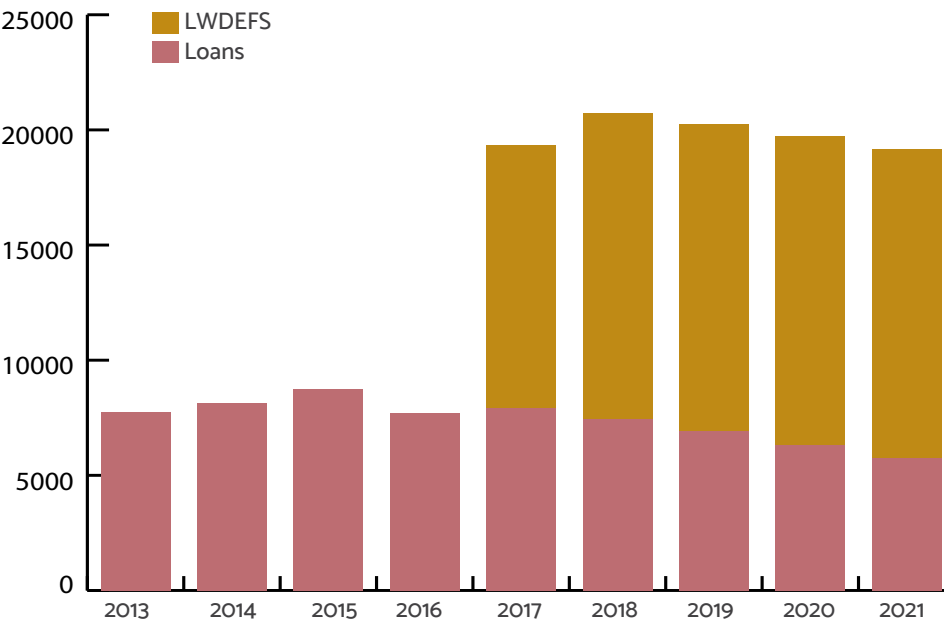
Materials and services include the costs of providing services such as roadwork materials, electricity, information technology, fleet and tourism administrative expenses.,

Depreciation accounts for 16% of Council's operating expenditure.

Level of Borrowings

This year saw Council reduce its loan portfolio with no new borrowings secured during 2020/2021. The graph discloses a continued decline in Council’s discretionary loan value from 2017.

The Longreach Wild Dog Exclusion Fence Scheme (LWDEFS) Loans are disclosed and participating landholders will repay this debt over time via a special charge on their property rates assessment notice.



Cash

At the end of the financial year Council had a cash position of \$32.6million.

Assets

Council manages assets totalling \$368.1 million

Council has increased the capital budget for replacement of assets following asset management plan analysis identifying that some programs had fallen behind.

In addition, significant grant funding has been received for new projects.

Our Council

Mayors and Councillors

Remuneration, including superannuation contributions, paid to Councillors.

Councillor remuneration and Ordinary Meeting attendance – 1 July 2020 to 30 June 2021.

Councillor	Meeting Attendance*	Meetings Fees and Allowances	Travel Costs	Superannuation Paid	Total Remuneration
Cr Tony Rayner (Mayor)	12	\$105,000	\$0	\$9,974.90	\$114,974.90
Cr Leonie Nunn (Deputy Mayor)	12	\$ 54,000	\$5,493.60	\$5,130.06	\$ 64,623.66
Cr Tony Emslie	12	\$ 45,000	\$0	\$4,274.86	\$ 49,274.86
Cr Tony Martin	11	\$ 43,750	\$0	\$4156.11	\$ 47,906.11
Cr Trevor Smith	10	\$ 42,500	\$0	\$4,037.36	\$ 46,537.36
Cr Tracy Hatch	12	\$ 45,000	\$0	\$4,274.86	\$ 49,274.86
Cr Dale Bignell	11	\$ 45,000^	\$0	\$4,274.86^	\$ 49,274.86^

*Total Meetings held = 12

^Cr Dale Bignell was incorrectly paid for an additional meeting fee during 2020/2021. This overpayment will be adjusted and reflected in Cr Bignell's 2021/2022 remuneration.



Mayor Rayner



Cr Nunn



Cr Bignell



Cr Smith



Cr Hatch



Cr Emslie



Cr Martin

Expense Reimbursement Policy

Council provides a range of facilities to Councillors in accordance with its Expenses Reimbursement and Provision of Facilities for Mayor and Councillors Policy No. 2.21. This policy is available from Council's website and outlines the entitlements of Councillors in their role such as training, travel costs, meals and use of Council facilities. During this period, Council incurred costs of \$74,942 for such expenses.

Pursuant to section 185 of the *Local Government Regulation 2012*, it is reported that in May 2020, Council reviewed its Expenses Reimbursement and Provision of Facilities for Mayor and Councillors Policy No. 2.21. Council passed a resolution at the May 2020 Ordinary Meeting (*Res-2020-05-098*) pursuant to section 250(1) of the Regulation; however, no additional entitlements or provisions were added to the policy. Council has not made any changes to this policy during 2020-2021.

Council also passed a resolution to adopt the Asset (Accounting) Management Policy No. 1.4 on 13 December 2018. This policy sets the Asset Recognition Thresholds for the different asset classes of Land, Improvements, Buildings, Plant and Equipment.

All reasonable expenses incurred in attending approved meetings, conferences, seminars, workshops, inspections and the like will be paid (or reimbursed) by Council.

Council takes out workers' compensation cover for elected members with Local Government Workcare each year.

Conduct and Performance of Councillors

The Local Government Act 2009 provides a framework for assessing complaints about the conduct or performance of Councillors. It is a requirement under the Local Government Regulation 2012 that the Annual Report contains details of complaints received about Councillors conduct or performance. Orders and complaints about Councillors during the financial year are shown in the table.

FOR FINANCIAL YEAR 2020-2021		NUMBER
1. The Total Number of the Following		
(i) orders made under section 150I(2) of the Act		Nil
(ii) orders made under section 150AH(1) of the Act		Nil
(iii) decisions, orders and recommendations made under section 150AR(1) of the Act		Nil
2. Each of the Following during the Financial Year		
(i) the name of each Councillor for whom a decision, order or recommendation mentioned in section 1		Nil
(ii) a description of the unsuitable meeting conduct, inappropriate conduct or misconduct engaged in by each of the Councillors		Nil
(iii) a summary of the decision, order or recommendation made for each Councillor		Nil
3. The Number of Each of the Following during the Financial Year		
(i) complaints referred to the assessor under section 150P(2)(a) of the Act by local government entities for the local government		Nil
(ii) matters, mentioned in section 150P(3) of the Act, notified to the Crime and Corruption Commission		Nil
(iii) notices given under section 150R(2) of the Act		Nil
(iv) notices given under section 150S(2)(a) of the Act		Nil
(v) decisions made under section 150W(1)(a), (b) and (e) of the Act		Nil
(vi) referral notices accompanied by a recommendation mentioned in section 150AC(3)(a) of the Act		Nil
(vii) occasions information was given under section 150AF(4)(a) of the Act		Nil
(viii) occasions the local government asked another entity to investigate, under chapter 5A, part 3, division 5 of the Act for the local government, the suspected inappropriate conduct of a Councillor		Nil
(ix) applications heard by the conduct tribunal about the alleged misconduct or inappropriate conduct of a Councillor		Nil

Executive Leadership Team (ELT)



Mitchell Murphy

Chief Executive Officer

P: 07 4658 4111

E: ceo@longreach.qld.gov.au



Elizabeth West

Director of Corporate Services

P: 07 4658 4111

E: dcsc@longreach.qld.gov.au



Lisa Young

Director of Community and Cultural Services

P: 07 4658 4111

E: dccs@longreach.qld.gov.au



Roger Naidoo

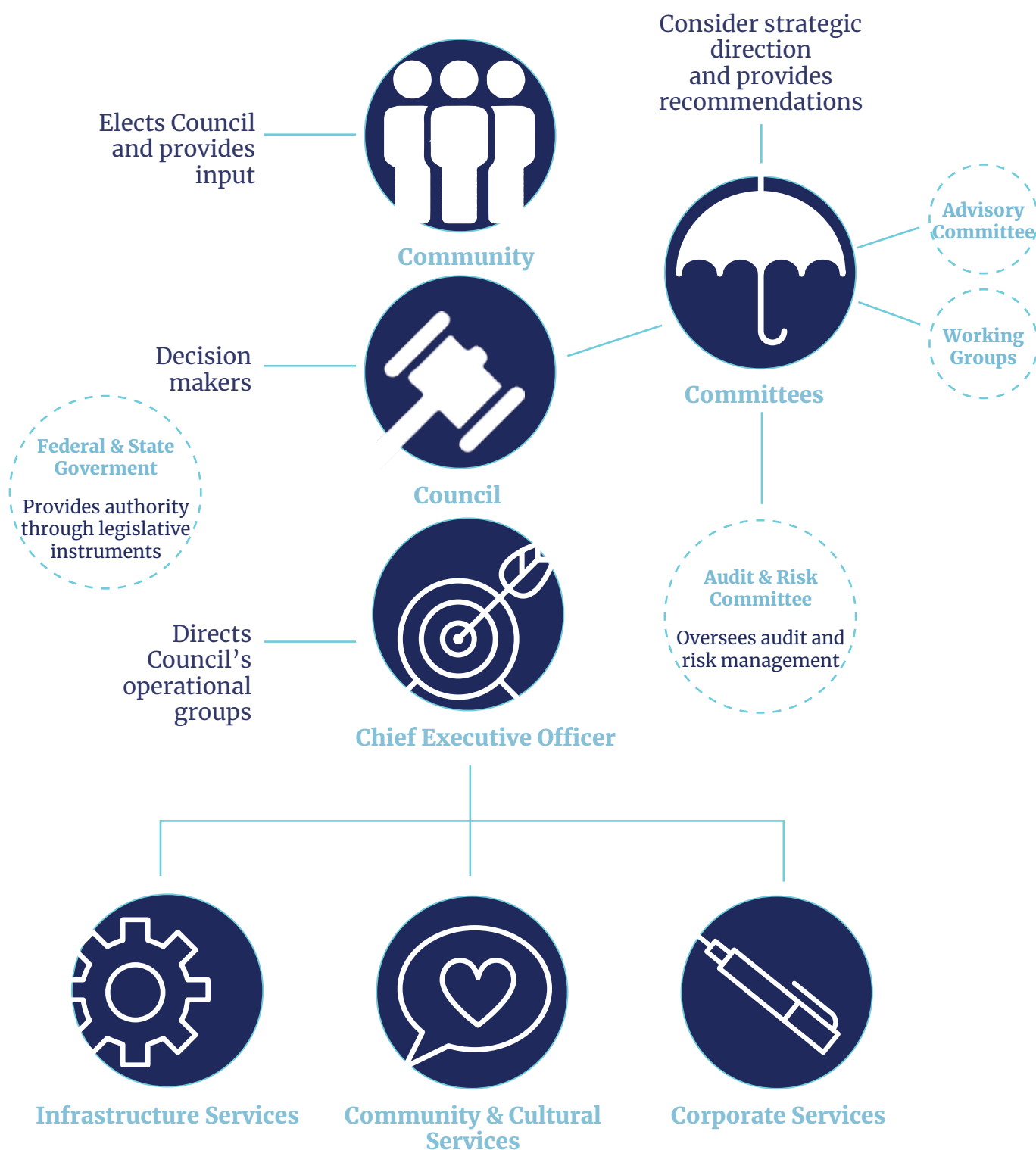
Director of Infrastructure Services

P: 07 4658 4111

E: engineer@longreach.qld.gov.au



Governance/ Organisational Structure



Employees at a glance



- 128 Permanent full-time
- 12 Permanent part-time
- 17 Contract of service (executive)
- 3 Temporary full-time
- 2 Temporary part-time
- 2 Apprentices
- 1 Trainees
- 21 Casual

Gender profile

MALE	FEMALE
Executive Leadership & Management 5%	Executive Leadership & Management 4%
Employees 47%	Employees 44%

AGE OF STAFF	16-20	21-29	30-44	45-55	56+
	4%	18%	32%	21%	25%



Employee initiated turnover - 35

Employer initiated turnover - 5

Employee retirements - 2



Council's Community Engagement

A core value of Council is inclusiveness and respect; to embed this this value across Council we strive to communicate regularly with residents and ratepayers to keep them informed, and offer opportunities for community members to have their needs and concerns addressed.

There are a number of key stakeholders Council engages with regularly in an effort to serve the communities. Listed below is a high level overview of our major stakeholder groups and how we engage with them throughout the year.

Who we engage with and how

Major Stakeholder Group	Engagement Method
Business	Forums Meetings Joint projects
Community groups & Special Interest Groups	Forums Joint Projects Meetings Website Community reference groups
Customers, Ratepayers and Residents	Customer service Community forums Pop-up community engagement booths at events Direct mail Council general meetings Publications and newsletters Social media Display and public notice advertising Rates notice inserts Website Surveys (online and hard copy) Media Annual report Annual budget Financial reporting

Major Stakeholder Group	Engagement Method
Emergency services and Support Agencies	Local Disaster Management Group membership Joint training Meetings Email updates Website Social media
Government Agencies – federal and state	Committee memberships Formal meetings Stakeholder briefings Correspondence Events
Media	Media releases Briefings Interviews
Tourist, Visitors and Events	Meetings with community event organisers Visit Longreach Region website Social media Media Familiarisations

Assessment of Corporate and Operational Plan

Governance Services

The Governance directorate of Council is responsible for the development and management of Council policy, public affairs, human resource management, economic development and tourism, and disaster management.

The directorate ensures that good governance provides an environment where political, economic, and social development occurs with positive outcomes. Good governance at Longreach Regional Council is achieved by having efficient and effective decision-making processes and systems. The use of appropriate policy and accountability frameworks enable Council to focus on strategic rather than operational issues.

The governance directorate provides elected members with the opportunity to receive training and development in all aspects of local government and to receive information and advice that will assist in making fully informed decisions.



Governance Services

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.1.1 4.2.2 4.3.2	Develop and review Council's Annual Operational Plan in accordance with legislative guidelines and in line with the Corporate Plan.	Annual Operational Plan adopted each financial year (during budget process and after review of Corporate Plan).	●
4.1.2	Coordinate regular liaison with the community through the delivery of community engagement activities.	Community forums held in each community across the region. Implementation of community engagement policy and plan.	●
4.1.2	Review Corporate Plan	Revise the Corporate plan to ensure strategy areas remain relevant and in line with the communities visions.	●
4.1.1 4.3.2	Ensure effective and responsible policy development and decision making.	Maintain Council's policy register in line with policy review dates and legislative requirements.	●
4.3.3	Mayor and Councillor Support.	Improve Elected Members knowledge and understanding of Local Government across the statutory, financial, legislation and sustainability aspects of their roles.	●
4.3.2	Monitor and review non-compliance with legislative requirements.	Report on legislative non-compliance and/or matters impacting local government to Executive Leadership Team.	●

The 2020-2021 financial year observed the introduction of the Electoral and Other Legislation (Accountability, Integrity and Other Matters) Amendment Act 2020 which come into effect on 12 October 2020. The "Beyond Belcarra" legislative changes form part of a rolling reform agenda being implemented by the Queensland Government. These legislative changes have required Council to undertake training with Officers and Elected Members as well as review and change business processes.

The Governance Team also helped facilitate the inaugural Western Queensland Alliance of Councils (WQAC) general assembly event which was held on 28 July 2020. The WQAC is a collaboration of the three regional organisations of councils in Western Queensland covering 60 percent of the State and including 21 local governments. This landmark event put Longreach at the centre of regional policymaking in Queensland for two full days.

Council has continued with the success of holding community forums in all four Longreach Regional communities during 2020-2021. Conducted in September 2020 and April 2021, the forums were well attended and a number of actions arising from these were completed in this financial year or used as part of budget preparations for the 2021-2022 financial year.

A review of the Corporate Plan is undertaken annually as a part of the budget process. This ensures strategy areas remain current and are captured appropriately in the development of the Annual Operational Plan. A substantial renewal of the Corporate Plan has been flagged for delivery as a part of the 2021-2022 Annual Operational Plan.

In order to remain relevant with changing legislation, trends and community expectations, Council continues to review its policies on a systematic basis. With changes to legislation and other factors, Council has a small number of policy reviews which need to carry over into 2021-2022 in order to be finalised.



Western Queensland Alliance of Councils Conference – ‘Mayors of the region’ instead of ‘Mayor’s of the Region Group’

Human Resources

Green: Delivered | **Orange:** Monitor | **Red:** Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
2.1.9 4.3.2	Establish a process to meet Verification of Competency (VOC) requirements that also support employee personal development.	Deliver relevant programs to ensure VOC requirements are met in line with regulatory requirements and Workplace Health and Safety legislation.	●
2.1.9	Continue to advocate the Workplace of Choice Policy and commit to provide a workplace that attracts superior employees.	A range of workplace initiatives based on Workplace of Choice Policy and Management Directives.	●
2.1.9	Communicate industrial relation reforms to staff along with hosting ongoing Joint Consultative Committee (JCC) Meetings.	Compliance of current industrial instruments including the Certified Agreement, relevant awards and industrial relations legislation.	●

During 2020-2021, the Human Resources team has continued with the process to meet Verification of Competency (VOC) requirements. Moving forward with the information received from the initial internal consultation phase. Council engaged with a Registered Training Organisation to validate assessment processes, and create a Management Directive to identify these requirements. The next phase of this process will focus on implementation of the Management Directive, with emphasis on high risk earth moving plant.

Council continues to promote the Workplace of Choice Policy, Employment Policy and associated Management Directives and remains committed to continuing to offer workplace participants an environment where they have the opportunity to increase their skills and grow as professionals, thereby creating a more productive and engaged workforce. This has been done by providing staff the opportunity to participate in health and wellbeing related initiatives, encouraging and supporting flexible work arrangements, provision of an employee assistance program, recognising long-standing employees, rewarding employee excellence through an annual nomination process, providing professional development and training to staff in line with their individual position requirements and career aspirations in local government. Due to ongoing Covid-19 restrictions, the annual 'Big Day In' was cancelled, however, there will be a presentation of awards and recognition of service awards towards the end of 2021.

Initiatives such as the Employee Assistance Program, Flu Immunisation Clinic and ongoing health and well being programs have continued to be encouraged for all staff to utilise throughout 2020-2021. These programs encourage employees to create positive health and work life changes, therefore have a positive impact on Council through increased positivity and decreased absenteeism. In 2020-2021 Council ran an immunisation clinic which offered employees the opportunity to have the Flu Vaccine, with 69 employees taking part, a positive action though a decrease on uptake from last year. Council also encouraged all staff to take part in the Covid-19 Immunisation Clinic which was available to all residents within the Region.

Council continues to meet its industrial relations obligations in terms of compliance with legislation, awards and the Enterprise Bargaining Agreement. The Joint Consultative Committee (JCC), established with the implementation of the 2018-2022 Enterprise Bargaining Agreement continues to meet on a quarterly basis as per its Terms of Reference. Should there be no agenda items; the JCC mutually decides to postpone the meetings. The JCC will start to negotiate the terms of Council's new Enterprise Bargaining Agreement and other employment related matters as agreed and comprises of representatives of management, identified employee workplaces, Union Representatives and Official Unions who are signatories to the Agreement.

Investing in staff through professional development and training remains a focus for Council. During 2020-2021, Council had 152 staff members attend various training courses.

These included training, qualifications and workshops in: Plant Operations, Business Administration, Authorised Persons, Civil Construction, Parks and Gardens, Conflict Resolution & Negotiation, Early Childhood Education & Care, Traffic Management and Traffic Control, Animal Management and Handling, Health and Safety Representative, Working at Heights, Mentoring and CPR & First Aid.

Workplace Health & Safety

Green: Delivered | **Orange:** Monitor | **Red:** Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.3.1	Provide a safety management system that minimises the risk to all people and property.	Successful implementation of the 13 identified KPI's in the Longreach Regional Council Safety Management System 2020-21.	●
2.1.9 4.3.1	Provide appropriate support and assistance to employees who are on work restrictions and ensure Council fulfils its duty of care obligations.	Council takes all reasonable steps to ensure employees are placed on approved suitable duties programs.	●

The Longreach Regional Council Safety Management System (LRC-SMS) Plan 2020-2021 was developed with the aim to set out a strategic framework, specifically aimed at identifying actions that need to be undertaken and completed over the course of the plan. It was created through reviewing identified risks associated with Council's day to day operational activities, Work Health and Safety legislation and standards, Electrical Safety legislation and relevant Codes of Practice, LRC-SMS requirements and other legislative requirements. The LRC-SMS Plan aims to provide overall actions for reducing workplace injury, illness, and disease and to ensure that employees, contractors, volunteers, and visitors are free from risks to their health and safety. A set of performance targets have been established to ensure that the LRC-SMS Plan meets its key objectives.

Through the implementation and action of this plan Council met the following targets:

- ▶ Regular reporting to management and the Safety Committee on statistics for lost time injuries, incident trends and reports and general safety performance.
- ▶ Ensuring new employees and contractors are inducted into the requirements of Council's Safety Management System.
- ▶ Completion of relevant Monthly Action Plan items by key staff
- ▶ Hazard inspections in line with Council's Hazard Inspection Matrix.
- ▶ Establishment and completion of Rectification Action Plan items as hazards are identified.
- ▶ Provision of safety related training to Council staff as required in their position.
- ▶ Completion of workforce surveys to gauge Workplace Health and Safety (WHS) Culture and the establishment of goals to support the improvement of the WHS Culture
- ▶ Where possible, injured staff are returned to pre-injury duties as soon as possible, based on doctors' instructions. Where a worker is put on restricted duties by a medical professional, a documented suitable-duties plan is developed in consultation with the worker and supervisor, and is implemented, monitored, and reviewed as part of the suitable duties requirements.

Council was able to successfully implement 76% of the Safety Management System (LRC-SMS) Plan 2020-2021. Key Performance Indicators from the 2020-2021 Plan not fully achieved during the period will be carried over to the next financial year as a priority. These include targets such as:

- ▶ Implementing a process to review all WHS documents; in line with work processes
- ▶ Review of Council procedures and processes to support the reduction of manual handling/musculoskeletal injuries amongst staff
- ▶ Reviewing reporting processes to identify root causes of incidents and non-conformances raised.

Council was successfully certified against ISO45001 (International Standard for occupational health and safety management systems) by an external party in January 2021. Procedures have been established to ensure continued certification and that findings raised during surveillance audits are actioned.

Rehabilitation and Return to Work

Council has successfully assisted a number of employees with rehabilitation, providing support to enable return to work in a structured and timely manner. Council's rehabilitation processes ensures all affected staff are provided with all the relevant information required to help them return to work. Council was again this year able to achieve all key targets as well as ensuring new employees were provided information about what assistance is available in the unlikely event it is required.

Disaster Management

Green: Delivered | **Orange:** Monitor | **Red:** Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.3.1 4.4.1	Coordination and training of the Local Disaster Management Group.	Regular meetings of the Local Disaster Management Group, with all members trained in accordance with the QDMA Guidelines and Framework.	●
1.3.1	Conduct an annual review of the Local Disaster Management Plan in accordance with statutory requirements.	Annual review completed by 30 November each year.	●
1.3.1	LDMG Covid-19 Recovery	Work with Queensland Reconstruction Authority (QRA) and applicable agencies to develop a set of Covid-19 human, social & economic recovery priorities that align with district and state plans.	●

During 2020-2021 the major focus of the Disaster Management meetings function has been to address the issues arising from the Covid-19 pandemic for our community and greater region. The Local Disaster Management Group (LDMG) has been active in undertaking training sessions throughout the year with members and advisors attending sessions on Evacuation Centre Management, Resupply, Disaster Management Planning, Disaster Coordination Centre and Recovery. The Chair of the LDMG and Disaster Management Coordinator also attended High Consequences Decision Making Workshop which was facilitated by the Queensland Fire and Emergency Services.

The Local Disaster Management Plan review was successfully completed during 2020-2021 with Council adopting the plan in October 2020.

In addressing the Covid-19 Recovery for our community, Council established a community reference group to ensure effective communication was being delivered as well as roll out any initiatives to keep our community safe from the virus. The LDMG hosted teleconferences with key members of the Longreach, Ilfracombe, Isisford and Yaraka communities, senior representatives from the Central West Hospital and Health Service and Queensland Police Service to inform and provide the facts on a rapidly changing environment which Covid-19 has imposed on our community.

State Emergency Services (SES) Operations

Green: Delivered | **Orange:** Monitor | **Red:** Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.3.1 4.4.1	Liaison and Support.	Work with SES Local Controller to provide support on a range of initiatives or challenges throughout the year.	●

Council continues to liaise with and support the local State Emergency Services (SES) operations within its communities. A detailed review of the memorandum between the Council and SES was undertaken during 2020-2021. Council is appreciative to have a very strong and committed relationship with the SES throughout our community. In support of the SES, Council has in partnership began the planning of a number of facilities upgrades during the 2020-2021 financial year.



Public Affairs

Green: Delivered | **Orange:** Monitor | **Red:** Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.1.1	Deliver accurate and relevant communication regarding the work of Council to the community and general public on a timely basis.	Utilise multiple traditional and digital Communications channels to engage with the community.	●
4.4.1	Develop and maintain collaborative partnerships with regional agencies and government organisations.	Provide support to the Mayor and Chief Executive Officer in coordinating advocacy and regional representation with external corporate and intergovernmental stakeholders.	●

Council engages with the community using a variety of methods, including but not limited to:

- ▶ Publication of Public Notices;
- ▶ Councillor Consultations and Delegations;
- ▶ Public submission and comment periods;
- ▶ Advisory Committees;
- ▶ Community Surveys, both online and offline;
- ▶ Community Forums and Public Information Sessions;
- ▶ Stakeholder Workshops and Focus Groups; and,
- ▶ Direct consultation with community groups and organisations.

Council also maintains multiple communications channels, and in 2020-2021, we expanded our audience on social media to 73,971 unique users, generating over 347,000 impressions. Council engaged local media on 37 occasions and was the subject of media coverage across 17 separate mastheads and networks. Online, our website registered 1,463,415 hits, to 43,053 unique users.

Council advocates on behalf of the region to a variety of regional organisations, industry bodies, and state and federal government stakeholders. During 2020-2021, the Mayor and CEO participated in multiple delegations to and from Brisbane meeting with departmental and ministerial stakeholders on regional policy matters. In May 2021, Council was also granted the opportunity to host a regional meeting of the Queensland Cabinet in Longreach. The Cabinet meeting placed Longreach at the centre of policymaking in Queensland for a week, and many Ministers, Directors-General, and their senior staff spent additional time in the region to engage with stakeholders before and after the event.

In addition, the Mayor and CEO undertook two separate visits to Canberra in 2020-2021, meeting with Ministers and their advisors on a variety of regional matters, and attending the Australian Local Government Association annual conference. The Mayor also had the opportunity to host the Prime Minister in Longreach in January.

Council also maintains positive relationships with several corporate stakeholders, a highlight in 2020-2021 was the visit to Longreach of the Board of Directors and Group Management Committee of Qantas Airways Ltd in April. Longreach also played host to the boards of Tourism and Events Queensland and Outback Queensland Tourism in the same week.



Tourism

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
2.2.1	Assist with recovery of tourism in the region due to Covid-19 impacts.	Regular liaison with key tourism operators to understand recovery roadmap and provide support in promoting the region.	●
2.2.1 2.2.2	Implement key activities from the Sub-Regional Tourism Strategy.	Develop a Meetings, Incentives, Conferences and Events (MICE) Prospectus to target visitor markets that are subject to reduce seasonality reductions.	●
2.2.2	Development of Shoulder season tourism promotion.	Support and partner local tourism operators on a range of shoulder season tourism activities.	●
2.2.6	Engage with Outback Queensland Tourism Association (OQTA) / Tourism and Events Queensland (TEQ) for external tourism familiarisation visits to Longreach Region.	Each familiarisation group visiting region is engaged with at least once per visit.	●
2.2.4	Complete informational signage audit and replacement plan.	Audit completed and 5 year replacement plan implemented.	●

The Tourism team priority is to promote the role of Council as a lead agent of tourism promotion and development, implementing the tourism strategy, sub-regional tourism strategy, supporting local businesses, community event initiatives and establishing a clear direction for the future of tourism within the Longreach Region. Our team supports and maintains collaborative strategic relationships and effective communication with a wide range of external Tourism Industry parties including government, business and tourism industry groups in “Outback” promotion and destination management.

The Tourism team understands the importance of collaboration with the local and regional Outback community, as well as the broader tourism industry. We continued to work together through various projects to further develop our Road to Recovery through Covid-19 impacts and to extend our tourism season. Engagements were held with Tourism Events Queensland (TEQ) with product promotion on Queensland Holidays via our Australian Tourism Data Warehouse listing; Good to Go tourism campaigns. Daniel Gschwind, CEO of Queensland Tourism Industry Council (QTIC) attended a tourism strategic round table discussion with Councillors and senior staff, offering an overview of Tourism in these current times.

In partnership with Outback Queensland Tourism Association (OQTA) and local tourism industry stakeholders, a major feature on Longreach was showcased on the 7 Network Travel Oz program with Greg Grainger.

We continue our Road to Recovery destination social media campaign with Winton Shire Council as a key action from the sub-regional tourism strategy. Our highlighted moment for 2020-2021 was the announcement of Longreach being a finalist in the QTIC's Top Town Tourism awards, in the small towns category. This award recognises and celebrates towns that offer an amazing visitor experience. The nomination was a worthy recognition of Longreach as a major destination here in Queensland.



Photo competition winner Fiona Kuhne - Sunset at Longreach Station.

Economic Development

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
2.1.1	Review Prosperity 2021: Longreach Region Economic Development Strategy.	Review Economic Development Strategy to ensure actions and initiatives remain relevant.	●
2.1.7	Prepare a suite of materials and resources that promote the livability of the region.	Work with external consultants to coordinate the delivery of the Liveability project.	●
2.1.8	Investigate economic development actions and outcomes stemming from the Thomson River Master Plan	Work with internal stakeholders to advance initiatives identified in the Thomson River Master Plan. Prioritise actions and outcomes to be completed in 2020/21.	●
2.1.11	Respond effectively to inquiries that present opportunities for commercialisation.	Opportunities are acted on in a timely manner that aligns with Council's desired outcomes.	●
2.1.4	Implement initiatives to grow the region's game and other meat farming and horticulture to supply national and global markets.	Provide support and advice to the Mayor and Chief Executive Officer in their capacity as directors of GroWQ.	●
2.1.11	Coordinate initiatives that encourage capacity building among small businesses in the Longreach Region.	Coordinate Outback Business Forum in partnership with Longreach Regional Enterprise.	●
		Consult regularly with Longreach Regional Enterprise on the needs of small business in the region.	●

Council's Economic Development Strategy is reviewed and revised annually as part of the budget preparation process. The document will reach the end of its strategic window at the end of 2021. A majority of actions in the strategy have been investigated to completion, and the development of a replacement strategy has been allowed for in the 2021/2022 Budget. The development of a liveability project for our region began in the previous reporting period. The objective is to develop a range of marketing materials that can be used within our communities to promote the benefits of living in our region. The campaign will consist of video and other collateral that will be promoted via a number of channels and can be used by local businesses. The consultants, Articulous, have been beset by a number of setbacks over the course of this year, some of them related to the pandemic, which have significantly delayed the project. Completion is anticipated in the first half of 2021/2022.

The Thomson River Master Plan is another multi-year project, having commenced in the 2019-2020 financial year with appointment of world-leading planning and design firm Urbis. This year saw the completion and adoption of the finalised Thomson River Master Plan, following an exhaustive consultation process involving government, industry, and community stakeholders. In addition, funding for initial early works was secured during 2020-2021, to be completed by December 2021. The Thomson River Master Plan will remain a focus project for economic development in the region for decades to come.





Thomson River Master Plan

Council support of commercialisation activities in the region during 2020-2021 included working with local investors to approach tier-one retailers, providing information to external investors, and coordinating economic modelling in support of local investment and funding applications.

The Mayor and Chief Executive Officer continue to serve as directors of GroWQ, which was formed following the dissolution of Council's Advancing Agriculture Advisory Committee, to champion regional Agricultural Industry Development. Council will continue to work closely with the new entity to guide regional growth and investment in Ag-tech, horticulture, and value-added agricultural outputs.



Indigenous Heritage Trail Precinct

The Outback Business Forum returned in November 2020, with keynote speaker Tim McGavin sharing stories from his journey from Barcaldine to the boardroom. The persistence of snap lockdowns made securing speakers for subsequent events impossible and unfortunately we finished the year having held only one Outback Business Forum instead of the intended four.

Our coordination with local small business received a further blow in early 2021 when Longreach Regional Enterprise officially disbanded. Council continues to work closely with stakeholders including Department of Employment Small Business and Training, Trade and Investment Queensland, and RAPAD, to support their work in building capacity among the region's small businesses.

Visitor Information Centres

Green: Delivered | **Orange:** Monitor | **Red:** Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
2.2.3	Comply with Visit Queensland VIC Guidelines and Regulations.	Operate the VIC to the standard outlines in Guidelines and Regulations to maintain accreditation.	●

The Longreach Explore Centre, formerly the Visitor Information Centre (VIC), is a welcoming sight for visitors as they arrive in town. The tourism team has actively engaged with visitors in all phases of the customer journey – Dreaming, Planning, Booking, Experiencing and Sharing. The centre continues to be a popular booking location for all tours and attractions supporting our tourism and business operators in our region and surrounds.

Our role is to identify and prioritise development of improved visitor facilities throughout the region and to operate Council's Explore Centre (Visitor Information) to the highest possible standard. Our commitment to tourism excellence is to abide by the very simple philosophy of 'making the customer happy'. We are the conduit between our community, our local businesses, and our visitors.

An annual onsite audit by Visit Queensland was conducted to maintain the Golden 'i' status which shows compliance with Visit Queensland VIC guidelines and regulations.

The regions tourism experiences are promoted through the Longreach Region Visitor Guide 2021, Experience Longreach website, and social media.

The tourism team recorded a large increase in visitor numbers once intrastate and interstate travel restrictions were eased, which was very welcome following the impacts of Covid-19 restrictions in early to mid 2020.

Visitor Numbers

2019/2020 - 15,159

2020/2021 - 26,521



Assessment of Corporate and Operational Plan

Corporate Services

Corporate Services provides a wide range of support services for Council activities covering management of Isisford and Ilfracombe Branch offices, customer services, internal Information Technology (IT) support, procurement and stores, finance and payroll, insurance and risk, grant management, management of Council properties and commercial activities, records management plus local laws and rural lands services.



Financial Management

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.2.2	Council operations managed within approved Annual Budget.	Revenues meet Budget. Operating Expenses within Budget. Capital Expenditure within Budget. One off projects within Budget	●
4.2.2	Directorates managed within approved Annual Budget.	Revenues meet Budget. Operating Expenses within Budget. Capital Expenditure within Budget. One off projects within Budget.	●
4.2.3	Actively manage the long term financial plan in a fiscally-responsible manner. Council continues to work towards financial sustainability.	Quarterly review on progress of Sustainability ratios and metrics for Council to plan and monitor its financial sustainability. Preparation of annual Long Term financial forecast. Implementation of operational savings.	●
4.2.3	Council demonstrates adequate liquidity.	Identify and monitor optimal and minimal cash resources needed to be maintained by Council during the year.	●
4.2.3	Provide high quality financial reports and outputs.	Deliver accurate financial statements and reports. Provision of monthly financial reports to Council. Provision of monthly financial reports to all Directors and Managers.	●
4.2.2 4.4.1	Identify and pursue external funding opportunities in collaboration with other Departments.	Council maximises opportunities for grant funding. All applications \$50,000 or over are undertaken in accordance with the Project Decision Framework.	●
4.2.2 4.2.3	Financial systems and processes are managed to meet the appropriate audit requirements.	Unpaid rates and charges are managed in accordance with the Debt Recovery Policy, achieving an overdue balance of 5% or under.	●
4.2.2	Implement streamlined payroll processes that provide flexibility and efficiency in processing of employee records.	Undertake stage 1 implementation of online timesheet module.	● Project cancelled

Council performed well against budget for the 2020-2021 financial year. Cash balances have remained strong throughout the year boosted by grant funding received in advance for a number of projects. New financial reporting formats are now well embedded in processes. Managers across the organisation are accessing PowerBI dashboard reporting as part of monitoring financial performance for their areas. The Finance team are continuing to work to improve management accounting support provided to Directors and Managers.

Council secured strong grant funding during the 2020-2021 financial year which allowed us to progress a wide range of projects across the region. Unpaid rates and charges have been significantly reduced through active management of balances.

Council took the decision not to proceed with proposed online timesheet implementation due to functionality limitations in the Synergysoft system. Options to move to online timesheets using an alternative product will be further explored in the future.

Delays were experienced in finalising the external audit for 2020-2021 as a result of accounting treatment issues identified by the auditor. This required a review of accounting treatment for a project for the prior four years and a range of adjustments were made to prior year balances. An unqualified audit opinion was issued.

Audit and Risk Management

Green: Delivered | **Orange:** Monitor | **Red:** Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.2	Audit and Risk Committee.	Schedule a minimum of 4 meetings per year in accordance with approved work program.	●
4.2.2	Operational risks are monitored and managed in accordance with legislative requirements.	Minimum two risk review undertaken. Risks register maintained	●

The Audit and Risk Committee continued to function very effectively with a total of six meetings held during the year. The Committee consists of two Councillors with an independent external Chair. The Committee oversees a wide range of financial and risk management issues including internal and external audit, asset valuations and financial statement preparation. The Committee considered three quarterly Risk Reviews and an annual Risk Review during the year.

Leasing

Green: Delivered | **Orange:** Monitor | **Red:** Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
	Leasing and Land Management.	Monitor and manage all leasing arrangements for council assets. Ensure all assets are leased. Manage sale processes for excess Council land.	●
2.1.5	Continue to support the redevelopment activities of the regional saleyard and spelling complex.	Facilitate Stage 2 Redevelopment Undertake extension of railway siding Facilitate development of new holding pens and railway loading infrastructure.	●

During 2020-2021 a range of leasing matters were processed including negotiation of new leases, invoicing for rental payments and undertaking asset inspections and repairs.

Council continues to work collaboratively with AAM Investment Group (AAMIG) on a number of redevelopment projects at the WQLX Saleyards which will see a total of \$5.3m invested. Funding has been received from both State and Commonwealth grants and from contributions by AAMIG. Projects are generally progressing well however there have been a range of complex land tenure issues to resolve in relation to the railway siding extension. Completion of the project is expected to lead to increased frequency of sales and increased volumes of transit cattle providing important job creation and an economic boost to the Region.

Customer Services

Green: Delivered | **Orange:** Monitor | **Red:** Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.1.1 4.1.1 4.3.2	Encourage timely and effective delivery of Council's services and requests.	Customer Service requests actioned and resolved within required timeframes.	●

During 2020-2021 no complaints were received in relation to the Customer Service Department. There were a total of 33 complaints received in relation to services provided by the Council. All complaints were investigated within a timely manner with the complainant receiving a response from Council.

A total of 33 complaints were received.

9 Early Resolutions 24 Complaint investigations

The Customer Service Synergy Soft Request system has allowed for tracking of requests in a significantly improved time. Weekly reporting of tasks has ensured that customer requests are actioned in the system and in line with the Customer Service Charter. A total of 2220 requests were received this year compared to 1733 the year before. Of these requests 2209 were completed in period with the others still to be completed. Significant work has been undertaken on our Complaints Management System ensuring that all complaints are captured, investigated and finalised within our agreed service times.

Customer Service received a total of 11,666 phone calls across the three customer centres with 90% of calls being answered within 30 seconds.

There were a total of 77 Customer Service Requests received from Councillors and all of these requests were completed by the responsible departments.

The Customer Service team manages public facilities bookings for Council which includes the Longreach Civic Centre and Showgrounds.

Civic Centre facilities hire which includes events in the main auditorium	232
Equipment hire	
Internal	11
External	25
Showgrounds hire	
External (including sporting club training weekly)	328
Round About Banner reservations	10
Water Tower Coloured Lights reservations -- (started May 2021)	5

Branch Management

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.1.1 4.1.1 4.1.2	Provide customer service and local leadership on opportunities/ challenges facing the communities.	Monitor outstanding customer requests for Branch areas. Monitor council projects occurring in Branch areas. Monitor outstanding matters raised in Community Forums or correspondence with Council. Provide regular updates to key community groups. Assist in arrangements for biannual Community Forums.	●

Branch Managers continue to provide a service to communities in each area, providing regular updates to local progress associations on outcomes from Council forums. Branch Managers develop strong relationships with community progress groups through continuous communication and collaboration on regional matters in each community. Branch Manager reports were completed monthly for Council meetings and each over the counter, phone, or email customer service request was logged.

Branch Managers also provided support for Council functions such as Australia Day, Anzac Day, Council Community Forums and assisted in delivering programs such Health & Well Being, Queensland Week, Seniors Week, Council Site at the Isisford Sheep & Wool Show. All key projects for the Ilfracombe, Isisford and Yarka communities were monitored by the Branch Managers over the reporting period.



Records Management

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.3.2	Ensure accurate recording on Councils records in line with relevant legislation.	Council complies with relevant legislation and has implemented a formal record keeping process within Council.	●

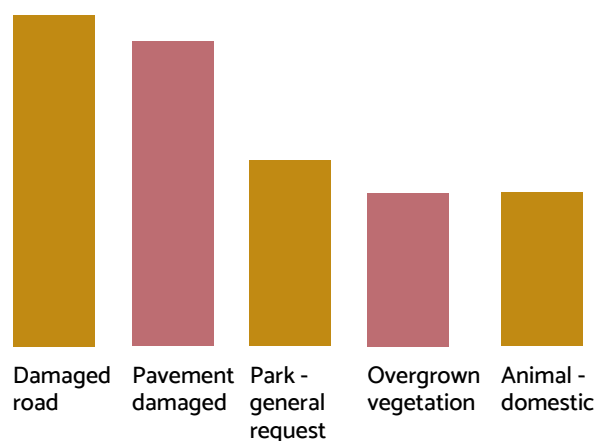
During the reporting period the Records team conducted MagiQ training with 13 Staff. In line with legislative requirements, Records was called on to progressively destroy a total of 100 boxes of Archived records. Council has continued to digitise records ensuring long term protection of documents.

A total of 32,183 documents were saved in MagiQ by Council staff during the year – a 24% increase from the previous period.

Records continued to have property files digitised. The digitisation of all Longreach Regional Council property files will ensure longevity and retention of these records – it also mitigates the fire hazard of storing them onsite. Longreach Regional Council has migrated files from old drives into MagiQ to ensure compliance with records and retention policies.

Council has continued to promote the use of the Snap Send Solve platform for easy public reporting of issues in the region. This system has generated a total of 82 reports sent to Council during this period.

Top 5 reported incidents



Information Technology

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.2.1	Equipment and applications are available as per service level.	Scheduled outages are pre-planned through the year for upgrade and scheduled for minimum interruption.	●

The IT team is committed to supplying a quality connection and ensuring optimum operational performance for business continuity.

During 2020–2021, 40 new machines were purchased to keep the current fleet of computers up to date and operational, with more yet to be delivered.

As a result of Covid-19 supply chain disruption, there have been significant delays in supply of computers and mobile equipment. This will be an ongoing challenge likely well into 2022 and possibly beyond. There was one unscheduled outage of systems which impacted a number of our offices which arose from changes implemented by Telstra.

Outcomes

Over the course of the last 12 months the IT team has undertaken a variety of projects to ensure that council is running an efficient network and delivering a continuous connection to business applications, including:

- ▶ Installation of a new zoom room in response to the increased need for online meetings.
- ▶ Management of existing Zoom rooms previously managed by RAPAD as part of the Outback Hubs program.
- ▶ Delivered Zoom sessions for funeral services during the ongoing Covid-19 lockdowns.
- ▶ Expanded the number of CCTV cameras located in the main street to increase public safety.
- ▶ Implemented scheduled upgrades when possible outside of business hours and informed all staff of any changes being made to the systems.
- ▶ Closed off 964 service request tickets.



Procurement

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.2.2	Responsible management of Stores / Procurement operations.	Procurement activity undertaken in line with legislative requirements to achieve best value for money for the community. Monthly stores stocktakes undertaken to effectively manage inventory.	●
2.1.10	Increase local spend on good/ services within the region.	Facilitate one 'Doing Business with Council' informational sessions with local businesses.	●

During 2020-2021 the Procurement team participated in audits of Council processes and procedures with Internal Audit and a special audit undertaken by the Crime and Misconduct Commission (CCC). Following these audits, some improvement opportunities were identified for Council's policies and procedures. Council has made changes to its Procurement Management Directive to reflect these recommendations.

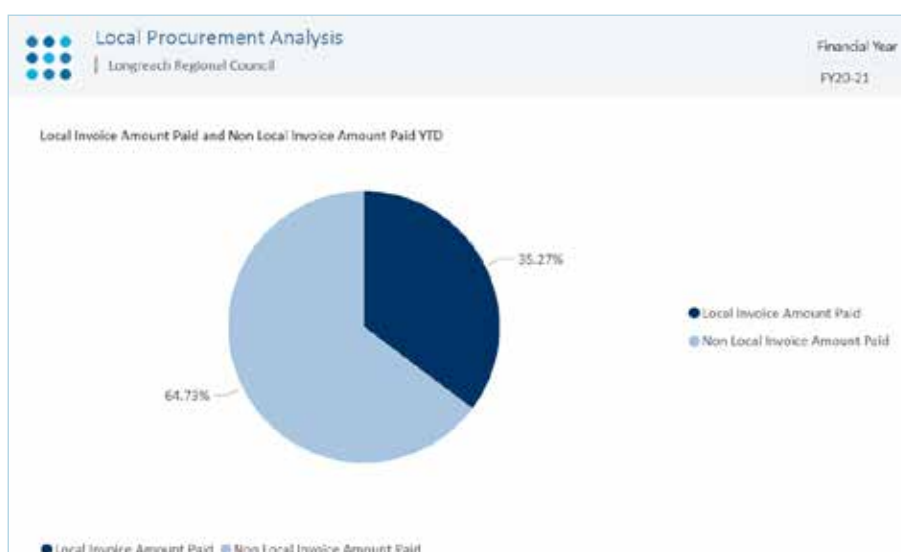
During the financial year Council embarked on a range of activities:

- ▶ The Procurement team undertook a refresh of Council's Pre-Qualified Supplier Panel where we added an additional 26 suppliers and extended the panel expiry a further twelve (12) months to 22 April 2022.
- ▶ Council conducted an Information Session on "Doing Business with Council" during February 2021 via zoom and in person for local suppliers. All prospective suppliers that attended the session and subsequently applied for the refresher panel were successful.
- ▶ Relevant staff completed training in the Synergy Soft Modules in Financial Management – Procurement, Stores, and Budgets.
- ▶ Solar feasibility – Council continued to track efficiency across various locations which have solar panels installed. The installation of solar at these locations has enabled Council to feed back into the grid delivering cost savings.
- ▶ Freight efficiency – Further savings were identified with freight companies and discounts obtained for utilisation of companies.

The Stores team has continued to monitor of stock levels throughout the year, resulting in our write-offs account coming in under budget. General compliance with legislative and policy requirements has improved across the organisation with purchase order audits at 94% pass rate. Refresher training was provided to all staff on procurement processes, stores and ordering best practice, strengthening customer relationships both internally and externally.

There has been a steady increase in local spend from 34% to 35% with Council utilising the prequalified contractor lists to source goods and or services.

Over coming months the Procurement team will be working on implementation of the 'NexGen' project. The project will provide a new platform for tenders as well as enhanced reporting and functionality to support procurement processes.



Wild Dog Exclusion Fence Scheme

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
3.3.1	Longreach Wild Dog Exclusion Fence Scheme (LWDEFS).	Finalisation of Property Pest Management Plans Final report for LWDEFS.	●

All fences under the scheme have now been completed and a final mapping inspection is scheduled for 8 July 2021. Over 2,000 km of exclusion fencing has been constructed under the Longreach Wild Dog Exclusion Fence Scheme (LWDEFS), with a further 300 km constructed by way of Communities Combating Pests and Weeds Impacts During Drought funding. The construction of this fencing has allowed landholders a greater choice of options for herd rebuilding and the diversification of livestock on their properties. With dramatic increases in the prices for sheep, goats, and cattle, this has led to instances of reduced restocking and alternative options such as agistment or profit sharing with other landholders, to offset the high cost of livestock purchases.

Wild dog activity has been sporadic in most areas with isolated pockets of increased activity. The ability to eradicate wild dogs from within exclusion fencing has proven to be extremely difficult on some properties. This is often due to terrain, vegetation, and incursions after rain events. Strategic baiting, trapping, camera monitoring, and concerted efforts with helicopters have been utilised to remove these remaining pests. Overall benefit to the community will be demonstrated over future years with Landholders having an option as to which livestock may suit their operation due to seasonal, commodity, or environmental challenges.



Local Laws

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.1.1	Compliance.	Increase registration of dogs by 5%.	●
4.1.1			

For 2020-2021, there was an overall improvement in dog registration compliance with an increase of 98 individual dogs from 2019-2020.

The Local Laws team has continued to undertake a range of animal management activities including microchipping and registration, barking complaints, wandering dogs and dog attack investigations. Other activities included monitoring illegal water usage, abandoned vehicles, as well as unsightly and overgrown allotments. Community education and information has also been a focus to assist in improving compliance.



Rural Lands

Green: Delivered | **Orange:** Monitor | **Red:** Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
3.3.2	Town Common Management Plan.	Preparation of a new 5 year Town Common Management Plan.	●
3.4.2			

During 2020-21 significant progress was made on a new Town Common Management Plan. The current plan was developed pre-amalgamation and is therefore not inclusive of the four townships now within the region. The plan is overdue for review. An initial survey captured community views on the usage of Town Commons in the region. A series of Community Consultations were held in each of our communities with a strong attendance recorded. These meetings provided valuable perspectives and feedback for consideration in development of a new plan.

A first draft of the new Town Common Management Plan was published for public comment in March 2021; due to a series of delays relating to the pandemic and the availability of the consultant, further Community Consultations have been rescheduled for October 2021. Though the project was not completed during 2020-2021, it will carry forward for completion in 2021-2022. The Rural Lands team continued to manage stock routes and reserves throughout the region and delivered a number of upgrades to stock route facilities, funded by the State Government. The Land and Pest Management Advisory Committee met four times during the reporting period; providing advice to Council on a range of issues.



Commercial Services

Green: Delivered | **Orange:** Monitor | **Red:** Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.1.1	Ilfracombe Post Office.	Open during business hours.	●

Council continues to operate the Ilfracombe Post office, sustaining a level of service to the Ilfracombe community.



Assessment of Corporate and Operational Plan

Community and Cultural Services

The Community and Cultural Services directorate works constructively with community to deliver quality service and project outcomes to the wider region. The directorate delivers a wide ranging assortment of services to the communities of the Longreach region; including but not limited to:

Community and Youth Development Services / Libraries / Community Events / Childcare Services / Regional Arts Development Fund / Mayoral Donation, Sponsorships and Community Donations / Parks and Town Services / Public Spaces / Swimming Pools / Sporting Facilities / Funeral Services and Cemeteries / Environmental Health Services / Development and Planning Services / Council housing and property management.



Events

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.1.5	Deliver and support local events and celebrations.	Deliver approved civic and community events and ceremonies in collaboration with stakeholders. Support community organisations on developing and delivering community events throughout the region.	●

Council continued to deliver its weekly What's On e-newsletter service to promote local and regional events as a free service to over 295 subscribers.

Over the last twelve months Council has delivered the following events:

- ▶ Seniors Week in Longreach, Ilfracombe Isisford and Yaraka
- ▶ Christmas Light Competition in Longreach, Ilfracombe Isisford and Yaraka
- ▶ Christmas Movie Month
- ▶ A Not So Silent Night – Community Christmas Concert
- ▶ Australia Day Awards and Celebrations in Longreach, Ilfracombe and Isisford
- ▶ Clean Up Australia Day in Longreach, Ilfracombe and Isisford
- ▶ Easter at Edkins
- ▶ Health and Wellbeing Month in Longreach, Ilfracombe Isisford and Yaraka

Longreach	
Citizen of the Year	Tanya Morton
Senior Cultural Award	Amanda Strong
Junior Cultural Award	Malcolm Strong
Sports Administrator Award	Michael Lloyd
Junior Sports Award	Jozette Jones
Community Event of the Year	Friday Legacy Appeal (Doug Winterbotham) 4LG Good

Isisford/ Yaraka	
Citizen of the Year	Anne-Marie Lloyd
Young Citizen of the Year	Clementine Cochrane
Community Volunteer of the Year	Christine Bignell
Senior Sports Award	Tom Littlewood
Community Event of the Year	Isisford P&C Presentation Night

Ilfracombe	
Citizen of the Year	Christine Parker
Junior Achievement	Jack Marshall
Community Volunteer	George Woodfield
Community Event of the Year	Ilfracombe Clay Target Club Annual Shoot



Community Development

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.2.2	Provide community sponsorship for various activities.	Administer Mayoral and Community donations along with sponsorships in accordance with the guidelines and budget.	●
1.1.8 1.1.7	Develop and deliver a Reconciliation Action Plan.	Seek endorsement from Reconciliation Australia. Deliver actions in the Reconciliation Action Plan within approved timelines.	●

The Community Development Service is committed to the delivery, planning, and development of high quality, well presented services that meet the expectations of the community. The Get Ready Queensland 2020-2021 program provides funding to local governments across Queensland to help them improve their communities' resilience. During 2020-2021 Longreach Regional Council successfully delivered Get Ready Community Awareness Visits as well as the development of a Regional Be Ready Campaign Flip Book.

With the Covid-19 restrictions easing in the Central West, Council continued to provide assistance to local Community groups and children through the Community Donations, Sponsorship and Mayoral Donation programs for their events. Longreach Regional Council distributed 30 'Get in the Game - Fair Play' vouchers. Each voucher was to the value of \$150 per child to assist with sporting club membership. This was funded through the Queensland Government Fair Play Vouchers.

Community Donations 2020-2021			\$45,871.35
Longreach RSL Sub	Aug-20	Support to deliver the 2020 Vietnam Veterans Day Commemoration	\$ 896.00
Queensland Country Women's Association - Longreach	Nov-20	Queensland International Study Conference - Waiver of venue fees	\$ 3,090.19
Longreach Archival and Historical Research Group Inc	Nov-20	Centenary Banner - Powerhouse and Original QATB Centre	\$ 770.33
Longreach Fire Brigade Historical Society Inc.	Nov-20	Longreach Fire Brigade Historical Annual Fire Trials 2020	\$ 4,650.00
Yaraka Christmas Tree Association	Nov-20	Yaraka Christmas Tree 2020	\$ 600.00
Longreach Mens Shed	Mar-21	Equipment Replacement and Market Day Advertising	\$ 2,414.03
Longreach Tennis Club	Mar-21	Longreach Tennis Club Shade Cloth Replacement and Tinting Club Front Windows	\$ 4,402.80
Longreach Junior Rugby League	Mar-21	Purchase 2 New Marquees	\$ 4,000.00
Isisford Sheep and Wool Show Association	Apr-21	2021 Isisford Sheep and Wool Show	\$ 5,000.00
Ilfracombe Picnic Race Club	Jun-21	Willowee Cup Race Day	\$ 4,000.00
Isisford Barcoo Recreation Fishing Association Inc	Jun-21	Isisford Fishing Competition	\$ 4,048.00
Isisford Golf Club	Jun-21	Isisford Golf Open	\$ 4,000.00
Longreach Yellowbelly and Recreation Club	Jun-21	Longreach Yellowbelly and Recreation Club	\$ 4,000.00
Yaraka Gymkhana Sub Committee of the Yaraka Campdraft and Rodeo Association	Jun-21	Yaraka Gymkhana	\$ 4,000.00

Sponsorship 2020-2021			\$46,519.42
Longreach School of Dance Inc.	Sep-20	Recording of 'Blast from the Past' - End of Year Concert	\$ 4,420.00
Longreach State High School P&C	Sep-20	Longreach State High School 2020 Student Formal	\$ 4,996.76
Isisford Picnic Race Club Inc.	Oct-20	2020 Isisford Ross Cup Race Day	\$ 1,820.00
Our Lady's Catholic Primary School	Nov-20	2020 Student Awards Night	\$ 100.00
Lions Club of Longreach	Nov-20	Lions and Lioness Christmas Party 2020	\$ 777.04
Longreach Baptist Church	Nov-20	Longreach Churches Together Community Carols	\$ 1,283.00
Longreach Senior Rugby League	Jan-21	2021 Longreach Senior Rugby League	\$ 2,756.00
Ilfracombe District Progress Association	Feb-21	Matt Scott Sculpture	\$ 5,728.00
Longreach Swimming Club	Feb-21	2021 Kim Anderson Memorial Swim Meet	\$ 3,301.58
The Reach Christian Church	Feb-21	Fuel Breakfasts 2021	\$ 1,000.00
Back to Isisford Committee	Feb-21	2021 Back to Isisford	\$ 6,160.64
GroWQ	Mar-21	Networking Event	\$ 3,250.00
Longreach Show Society	Mar-21	2021 Longreach Show	\$ 8,791.40
Longreach Rugby Union Club	May-21	Revival of Rugby Union within Longreach Region	\$ 2,135.00



Mayoral Donations 2020-2021			\$10,850.00
Connie Elliott	Aug-20	12 Under North West Netball Trials	\$ 350.00
Layla Williamsonw	Aug-20	12 Under North West Netball Trials	\$ 350.00
Jaylie Miller	Aug-20	12 Under North West Netball Trials	\$ 350.00
Jozette Jones	Aug-20	North West Region School Sport 13-15 Years Netball Team	\$ 350.00
Jackarra Jones	Aug-20	North West Region School Sport 13-15 Years Netball Team	\$ 350.00
Connie Elliott	Sep-20	12 Years North West Netball Team	\$ 350.00
Layla Williamson	Sep-20	12 Years North West Netball Team	\$ 350.00
Kody Hunt	Sep-20	10-12 Years North West Boys Cricket Team	\$ 350.00
Kaino Broughton	Sep-20	10-12 Years North West Boys Cricket Team	\$ 350.00
Jack Marshall	Sep-20	10-12 Years North West Boys Cricket Team	\$ 350.00
William Cameron	Sep-20	10-12 Years North West Boys Cricket Team	\$ 350.00
Maggie Geiger	Mar-21	North West State School 10 - 12 Years Swimming Championships Brisbane	\$ 350.00
Ariana Broughton	Mar-21	North West State School 10 - 12 Years Swimming Championships Brisbane	\$ 350.00
Maxwell Phineasa	Apr-21	North Western 14 - 15 Years Boys Rugby League Team Kawana	\$ 350.00
Khyllil Phineasa-McIntyre	Apr-21	North Western 14 - 15 Years Boys Rugby League Team Kawana	\$ 350.00
Jackarra Jones	Apr-21	North Western 13 - 15 Years Girls Netball Team Bundaberg	\$ 350.00
Jozette Jones	Apr-21	North Western 13 - 15 Years Girls Netball Team Bundaberg	\$ 350.00
Tea Rumsey	May-21	2021 Creative Generation Show Queensland State School Spectacular	\$ 350.00
Marni Buggemann	May-21	2021 Creative Generation Show Queensland State School Spectacular	\$ 350.00
Jaylie Miller	May-21	North West State School 10 - 12 Years Netball Champions	\$ 350.00
Jaylie Miller	May-21	North West State School 11 Years Cross Country Trials	\$ 350.00
Sam King	May-21	North West State School 14 Years Cross Country Trials	\$ 350.00
Ben King	May-21	North West State School 11 Years Cross Country Trials	\$ 350.00
Poppy Laing	May-21	North West State School 10 - 12 Years Netball Champions	\$ 350.00
Heidi Karger	May-21	North West State School 10 - 12 Years Netball Champions	\$ 350.00
Mackenzie Neuendorf	Jun-21	2021 Creative Generation Show Queensland State School Spectacular	\$ 350.00
Alex Heslin	Jun-21	North West Rugby League 11 - 12 Years State Championships	\$ 350.00
Lucy Faggotter	Jun-21	Emerald Eisteddfod	\$ 350.00
Leila Ballin	Jun-21	2021 Creative Generation Show Queensland State School Spectacular	\$ 350.00
Macen Palmer	Jun-21	North West Rugby League 11 - 12 Years State Championships	\$ 350.00
Olivia Palmer	Jun-21	Glyn Rees Cultural Carnival	\$ 350.00



Response to Covid-19

In response to the Covid-19 pandemic and the effects on local community organisations, Council at its August 2020 Meeting resolved to provide support to eligible community organisations through a Covid-19 Relief and Recovery Grant Program for 2020-2021. Eligible organisations were able to apply through an application process for grants of up to \$3,000. Applications were assessed against the guidelines providing much needed support to our region's community organisations during these uncertain times. The program supported community groups with fixed costs that would not otherwise be applicable under our other funding programs.

Outlined below is the approved grant funding allocations made to recipient organisations:

Covid-19 Relief Grant 2020-2021		\$25,898.49
Whitmans Memorial Park and Museum Association Inc.	Oct-20	\$ 2,533.19
Queensland Country Women Association - Longreach	Oct-20	\$ 786.50
Longreach Fire Brigade Historical Society Inc.	Nov-20	\$ 2,261.59
Yaraka Sports and Progress Association	Nov-20	\$ 2,008.80
Ilfracombe Picnic Race Club Inc.	Nov-20	\$ 1,783.57
LRE Phoenix Fitness Inc.	Nov-20	\$ 3,000.00
Longreach Motorcycle Club	Dec-20	\$ 2,735.25
Longreach Junior Rugby League	Jan-21	\$ 660.00
Longreach Archival & Historical Research Group	Feb-21	\$ 1,450.00
Longreach Yellowbelly and Recreation Club Inc.	Feb-21	\$ 1,559.00
Longreach Tennis Club	Feb-21	\$ 2,895.00
Isisford Sheep and Wool Show Association	Apr-21	\$ 387.34
Longreach Brolga Girl Guides	May-21	\$ 2,974.25
Yaraka Campdraft and Rodeo Association Inc.	Jun-21	\$ 864.00

Council commenced work during 2020-2021 on developing and delivering a Reconciliation Action Plan (RAP). The draft RAP was provided to Reconciliation Australia (RA) for consideration and following initial feedback challenges were identified in obtaining tier one approval. In light of this feedback, it was determined not to proceed with the RAP as developed and that alternative approaches would be considered during 2021-2022.

Arts and Culture

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.1.7	Deliver the Regional Arts Development Fund.	All Regional Arts Development Fund applications are assessed in accordance with the guidelines.	●

Regional Arts Development Fund

Throughout 2020-2021 Council has supported the Community with RADF assistance to deliver the following:

- ▶ Western Touring Circuit – FlipSide Circus
- ▶ Opera Queensland – Are You Lonesome Tonight Tour
- ▶ Queensland Ballet
- ▶ Humphrey B Bear
- ▶ Weather Well – Jenny Woodward – Isisford Sheep and Wool Show.


Libraries

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.1.2	Provide quality library service to the community.	Meets the objectives set out by the Queensland State Library Agreement.	●
1.1.1			
1.1.2	Libraries available in Longreach, Ilfracombe and Isisford.	Regional Libraries operations.	●
1.1.1			

Premier Anastacia Palaszczuk visited our library and was impressed with the light and bright colours within the library. Due to Covid-19 the sewing and computer classes were opened during 2021 as many of the attendees are elderly. First5 continues to be a favourite and we have acquired a Smart TV with grant money from State Library of Queensland. This can be used to experience other library's' programs. Numerous guest speakers have entertained and enlightened our parents and little people such as Sarg the trained assistance dog, community nurses, speech therapist, pregnancy and postnatal massage therapist, authors and puppeteer.

Library Statistics

Ilfracombe Borrowings 691 Memberships 144	Isisford Borrowings 51 Memberships 62	Longreach Borrowings 6,879 Memberships 1,412	
--	--	---	---

Public Facilities

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.2.1	Maintain and repair facilities in accordance with approved budget.	Achieve annual maintenance budget and program.	●
4.2.1	Deliver the annual capital & one-off works program	Achieve annual capital & one-off works program.	●

Throughout the 2020/2021 Financial Year, the Public Facilities team received and actioned 109 requests for facility maintenance across the Longreach Region.

The breakdown of which were:

Maintenance Type	Number of Requests	Longreach	Ilfracombe	Isisford	Yaraka
Air-conditioning	8	2	1	3	2
Electrical	31	14	3	9	3
Exterior	13	10	0	2	1
Interior	14	11	0	3	0
Plumbing	22	18	2	2	0
Other	21	14	1	6	0

*NOTE – Interior/Exterior range from small carpentry repairs and joinery requests.

The Public Facilities team oversees management, repairs, and maintenance activities for a portfolio of no less than 37 facilities throughout the region. Some examples include our regional showgrounds and sporting facilities, swimming pools, public conveniences, civic centre and halls. During the reporting period, facilities were maintained to a high standard and with a high degree of efficiency, requiring only 89.12% of the allocated budget.

Throughout the year, the Public Facilities team organised and delivered statutory maintenance to ensure safety and compliance across the entire Longreach Regional Council organization. This includes:

- ▶ Annual key and lock servicing, including maintenance of online access and automatic door systems;
- ▶ Annual pest control servicing to ensure the removal and/or reduction in vermin throughout our buildings and work spaces;
- ▶ Annual air-conditioning maintenance as a pre-cautionary, preventative maintenance task;
- ▶ Annual Residual Current Device (RCD) testing and tagging to ensure adequate security and protection is installed on all required electrical installations; and
- ▶ Ongoing Testing and Tagging of all electrical appliances owned, operated or maintained by Longreach Regional Council as another personnel and community safety task.

Public Facilities – Parks and Open Spaces

Green: Delivered | **Orange:** Monitor | **Red:** Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.2.2	Parks & open spaces maintained in accordance with service level agreement.	90% of park maintenance service standards completed on schedule.	●
1.1.1 1.2.2 4.1.1	Provide guidelines to the community on trees planted on Council land.	Development of a Street Tree Policy	●

This year, the Horticulture and Town Services employees were involved in the development process for a newly formed “Open Spaces Maintenance Schedule”. This internal document prioritises and sets routine servicing of all open spaces under Council control.

This Open Spaces Schedule outlines the expectations and labour requirements for 59 parks or open spaces across the Longreach Region, including grassed or garden areas around facilities (i.e. Showgrounds Oval or Ilfracombe Rec Centre Gardens), which covers an expansive 486 acres or 275 football fields.

The development of a Street Tree policy has been an ongoing process, and is being undertaken in conjunction with other policy development, in particular the Longreach Regional Council 02-30 Streetscape Policy. Although not finalised in 2020-2021, work on the Street Tree policy will continue into the next reporting period in order to fully realise this important body of work. The policy will ensure that trees planted on our streets meet the strategic, operational and aesthetic needs of Council and the community.

Public Facilities – Pools

Green: Delivered | **Orange:** Monitor | **Red:** Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.1.1	Safe – No Injury, Illness or Loss of life resulting from preventative maintenance of water and infrastructure.	Pool management and safety guidelines are followed.	●
1.1.1	Affordability and Whole of Life Management – Pools remain affordable.	Compliance with State Swimming Pool legislation. Strategic Asset Management plan for improved whole of life asset management.	●

All pools within our region remained open and available to residents and visitors alike for their normal operating seasons and hours, with the exception of:

- ▶ Longreach 25m Pool, which was closed for a period of no more than two weeks while Council undertook emergency repairs to a damaged expansion joint; and
- ▶ The Ilfracombe Spa which was closed down for a period due to unforeseen breakages in the pool filtration plant equipment.

In May 2021, Longreach Regional Council signed a contract with Alto Pacific Pty Ltd for the design and construction of brand new pool filtration equipment at the Longreach aquatic centre. This was the second time Council engaged with Alto Pacific, following the successful construction of the new 25m pool filtration.



Construction of this new 50m filtration equipment was brief and following commissioning, the 50m pool was re-opened to the public. The new plant room contains:

- ▶ New sand filters and pipework;
- ▶ AIS saltwater chlorinator, which reduces Council's reliance on expensive powdered chlorine;
- ▶ Online monitoring and telemetry for water quality, allowing information to be accessed off-site;
- ▶ Salt dump and mixing tank, which reduces manual labour requirements on the pool lessee; and
- ▶ New security fencing along public access side of the 50m Pool.

Further good news for the Longreach Aquatic Centre, Council approved an allocation of funding to deliver outdoor barbecues, increased seating opportunities for families, as well as, the replacement of the shade structure at the deep end of the 50m pool to increase sun safety for children while waiting for competition, as well as, minimize on-going maintenance costs associated with shade cloth.

Public Facilities – Halls

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.1.3	Maintain fair and equitable user chargers for Council-owned recreational halls and meeting rooms.	Undertake a review of fees and charges relating to Council-owned halls and meeting rooms.	●

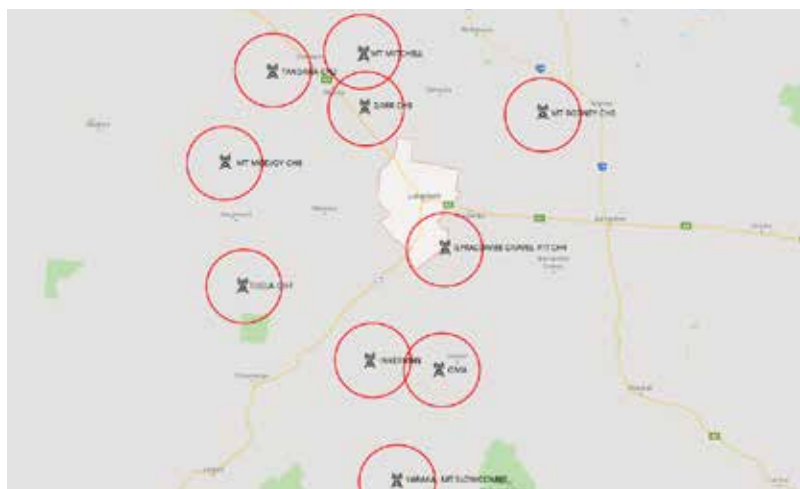
Council values feedback from its community and stakeholders on the delivery of its services. Resulting from the Community Forums and feedback by the Showground Usergroup, during 2020-2021 Council undertook a review of its fees and charges structure relating to the hire of its halls and meeting rooms. This process included the review of concessions for local non-for-profit organisations utilising these facilities. The review outcomes will be reflected in future Council Schedules of Fees and Charges.

UHF Facilities

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.2.10	Maintain UHF facilities and connectivity across the region.	100% of sites audited.	●

Through the Land Pest and Advisory Committee of Council the Public Facilities team has continued to maintain the operational effectiveness of all ten UHF Repeater Facilities throughout our region. These repeater stations are kept in good condition and repaired as needed to ensure critical communications can be provided in the event of an emergency. The reporting process continues to build on the relationship between Longreach Regional Council and its rural landholders. Council continues to engage with local communication companies for timely response to all maintenance queries and requests.



Council Housing and Property

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.1.1	Maintenance of Housing and property.	Compliance to performance standards.	●

Council continues to maintain its stock of housing utilised by Council staff and community residents. All properties are currently property managed to a local real estate agent. The change to this model will ensure that all Council properties are managed and maintained to industry standards.

Council sold one house in the financial year as well as the Longreach Student Hostel continuing its strategic divestment of underperforming assets.

Cemeteries and Undertaking

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.1.1	Deliver funeral administration and undertaking service.	Compliance with funerals and cemeteries policies.	●

Longreach Regional Council staff delivered undertaking services to the Longreach Region and in cases where requested by Queensland Health or Queensland Police Service to attend.

This is a sensitive service that is delivered by a compassionate team of professionals working alongside the Australian Funeral Directors Association (AFDA) to deliver a fitting celebration of the life of a deceased person.

All funerals and undertaking services throughout the 2020/2021 financial year were delivered in accordance with State and Federal regulations and AFDA guidelines.

Longreach Cemetery Figures 2020-2021	
Funeral Type	
Church & Graveside Funeral	8
Church Service Only	Nil
Graveside Funeral	13
Memorial Service	2
Cremation	8
Internment of Ashes - Private/ Family Only	6
Internment of Ashes - Graveside Service	Nil
Plaques arranged by LRC on be half of Families for Cemetery	36
Undertakers Services Only	2

Child Care – All Services

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.1.6	Provide good quality care for all children, ensuring care environments are safe.	Compliance with relevant legislation and learning frameworks.	●

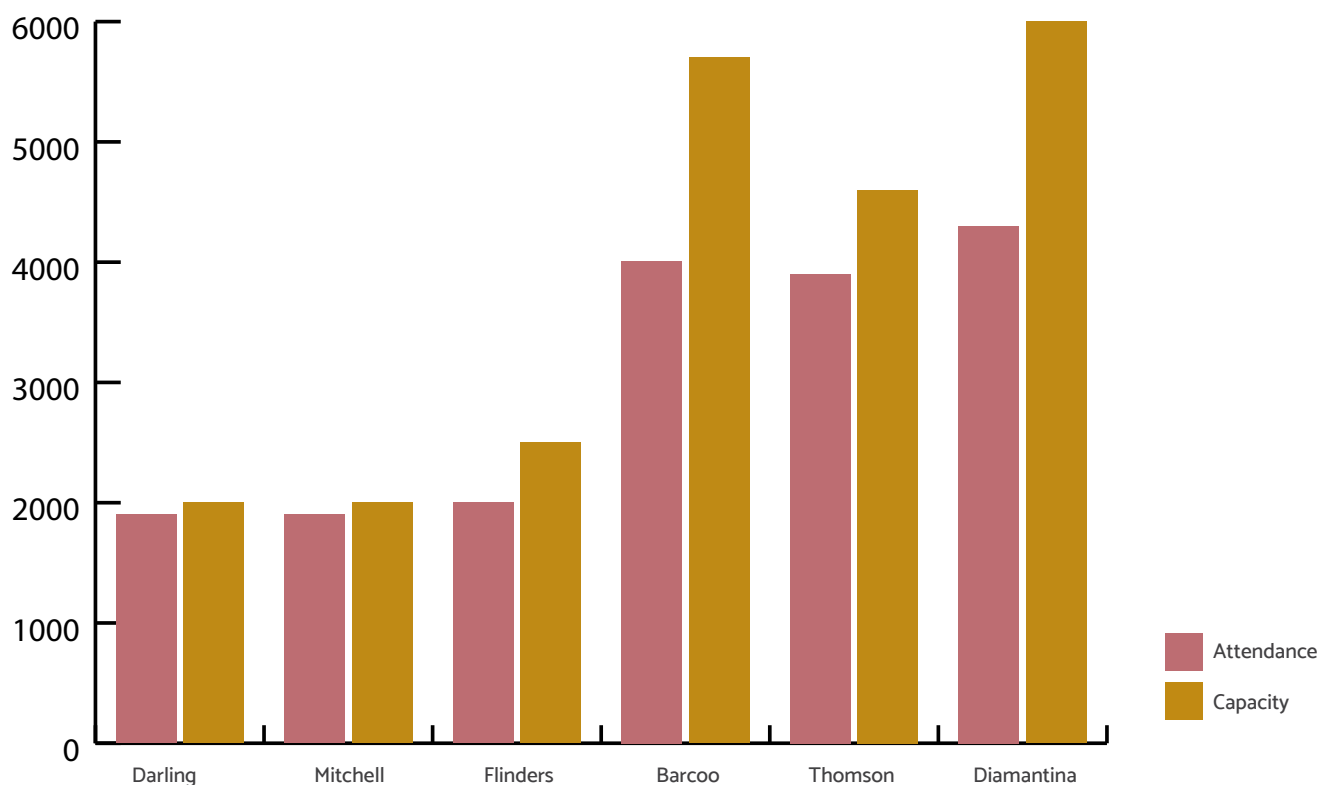
The Childcare Centre and Outside School Hours Care continue to deliver daily programs for children aged 6 weeks to 12 years based on children's interests and the Early Years Learning Frameworks – Belonging, Being and Becoming and My Place, Our Time.

The Childcare Centre has this year hosted a variety of special events including the Kindy Graduation, Rainbow Day, National Simultaneous Story Time, ANZAC March, Mothers Day Afternoon Tea, Under 8's Day, Nursery Rhyme Week, Crazy Hair Day, Pyjama Day and Red Nose Day. Due to Covid-19 restrictions instead of the traditional Children's Christmas Party the Centre celebrated with Christmas Week.

An upgrade of the soft fall in the Darling Outdoor play area was completed in January 2021.

The challenges of Covid-19 and impact of the Early Childhood Relief package highlighted some difficulties in the delivery of In Home Care programs. After an extensive review of the In Home Care Programs, a difficult decision was made to withdraw from this service type. All active families were transition to other service providers. The final day of operation was 3 January 2021.

Childcare Centre: Attendance v Capacity



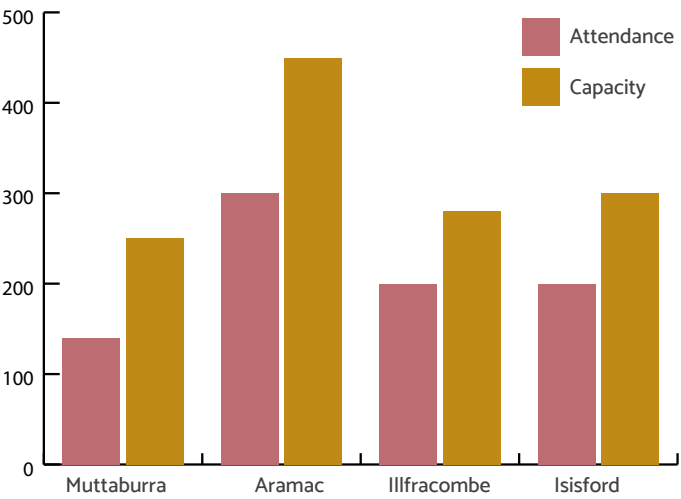
Mobile Child Care Centre

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.1.6	Provide childcare in communities of Muttaborra, Aramac, Ilfracombe and Isisford.	Enhance early childhood learning opportunities in communities one day per week during school terms.	●

The Mobile Childcare Unit continues to provide an education and care program in the towns of Muttaborra, Aramac, Ilfracombe and Isisford. Care is provided one day per week during the school term in a community building. Educational programs are based on the interest of the children and the Early Years Learning Framework – Belonging, Being and Becoming. Mobile Childcare Unit did not operate for 14 days during the year, whether due to staff illness, venue availability and road closure.

Mobile Childcare Unit: Attendance v Capacity



Planning and Development

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.1.4	Longreach Regional Council Planning Scheme.	Comply with the legislative requirements of the Planning Act 2016 and the Longreach Regional Council Planning Scheme.	●
4.1.4	Plumbing certification services.	Plumbing certification services comply with statutory requirements and are client connected and outcome driven.	●
4.1.4	Building certification services.	Building certification services comply with statutory requirements and are client connected and outcome driven.	●
4.1.4	Planning Assessment services.	Planning Assessment services comply with statutory requirements and are client connected and outcome driven.	●

Major developments that were approved and completed in 2020-2021 included:

- ▶ Shade structure over the Netball Courts
- ▶ Construction of the new Queensland Fire and Emergency Services building.

There were 4 permits issued for new dwellings, 2 new swimming pools and 5 demolitions. The majority of building permits issued were for domestic sheds.

Development Applications 2020-2021

Total applications lodged 66	Total in progress 8	Total completed 58	Total value of building works - Council \$2,446,205	Total value of building works - private certification \$4,483,838
--	-------------------------------	------------------------------	---	---

Food Premises

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.1.1	Regulation of food licences.	Annual audits of licenced businesses pursuant to the Food Act 2006.	●

There were 46 food business licences issued under the *Food Act 2006* within the Longreach Regional Council area in 2020/2021. In addition to this, there were 5 outdoor dining permits issued, 9 roadside vendor permits issued and 18 prescribed activity permits issued.

Waste Services

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.1.1	Bulk Waste Collection Service.	Conduct an annual bulky item kerbside waste collection service for all communities in the Region.	●

Longreach Regional Council aims to provide best possible customer service for its residents. The annual kerbside collection of bulk waste items was undertaken at Longreach, Ilfracombe, Isisford and Yaraka townships during October 2020. This initiative has positive outcomes including the reduction of bulk waste items from residential properties, assists visual amenity within the townships as well as minimising other concerns for our community including vermin control. As with past years the 2020 collection was very well supported and received.

Assessment of Corporate and Operational Plan

Infrastructure Services

The Infrastructure Services Department is responsible for the maintenance, construction and improvement of roads, water, sewer and waste infrastructure throughout the Longreach Region.



In the 2020-2021 financial year, the Infrastructure Services Department has successfully delivered a range of beneficial projects across the Longreach Regional Council area that will improve liveability and access to our region. Council continues to implement asset management strategies that monitor the whole-of-life costs for projects to ensure value for money is captured for each project.

We continue to foster partnerships with regional organisations to prioritise and successfully deliver projects within the community and surrounding areas, whilst adhering to Council's Mission, Objectives and Workplace Health and Safety guidelines.

The Department is responsible for the following:

- ▶ 86 kilometres of Urban Roads
- ▶ 4 water supply schemes
- ▶ 2662 Kilometres of Rural Roads
- ▶ 106 kilometres of water mains
- ▶ 3 Aeroplane Landing Areas
- ▶ 1 sewer treatment scheme
- ▶ 35 kilometres of drainage
- ▶ 2 common effluent disposal schemes
- ▶ 21 Bridges and large culver
- ▶ 67 kilometres of sewer mains
- ▶ 587 grids
- ▶ 4 landfill sites

Throughout the year, the Infrastructure Works Department has successfully delivered numerous projects within the Longreach Regional Council area. We have continued to complete and create asset management strategies, monitor, evaluate and implement processes to determine whole-of-life costs for projects to ensure value for money is evaluated for each project. We continue to develop and maintain partnerships with regional organisations to prioritise and successfully deliver projects within the community and surrounding areas, whilst adhering to Council's Mission, Objectives and Workplace Health and Safety guidelines.

Workshop

Green: Delivered | **Orange:** Monitor | **Red:** Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.2.1	Maintain and service all of Council's Plant and Vehicles.	Keep records on service of all vehicles. All plant is safe to operate and in good repair.	●

To ensure that Council Plant and Equipment is maintained in good repair, Council operates mechanical workshops in both Longreach and Isisford. Council is committed to the acquisition of new equipment that allows for a more efficient workflow and in 2020-2021, a Fault Scan Tool was purchased for diagnosing issues that arise with plant and vehicles – for use in the workshop and out on job sites. No capital works were completed at the Workshops & Depots for this financial year however routine maintenance continues to be carried out across all sites.

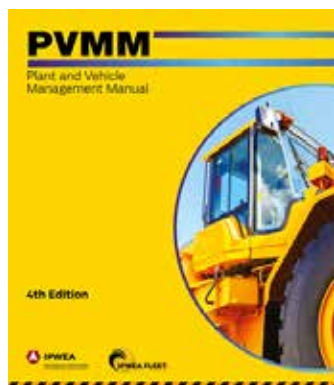
Plant, Equipment & Workshop

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.2.1 4.2.2	Plant renewals.	Renewals to be carried out in accordance with the approved 10 year forecast and meeting optimum replacement guidelines as set out in the Plant Vehicle Management Manual.	●
4.2.1 4.2.2	Plant utilisation.	Monthly review of plant utilisation through Navman reporting. Identify plant that does not fall within the utilisation tolerances outlined in the Plant Vehicle Management Manual and report on reasons why utilisation is not being met.	●
4.2.1	Purchase appropriate equipment to maintain and service Council's Plant and Vehicles.	Purchase a Truck Hoist, Welder and Lathe.	●

A modern fleet of plant and vehicles is crucial to the operational business of Council. Through the ongoing review of fleet and fleet management practices, Council remains committed to providing sustainable, efficient and cost-effective services to the community.

In keeping with Council's 10 year replacement plan to maximise returns through trade-ins/auctions and reduce losses through depreciation and maintenance costs, Council has acquired the following new plant and equipment during 2020-2021:



- ▶ JCB Bobcat
- ▶ CAT160 Grader
- ▶ Komatsu 210 Excavator
- ▶ CAT938 Loader
- ▶ Various 4wd Vehicles
- ▶ 2 x Dynapac Light Rollers
- ▶ Fault Scanning Tool for plant fault diagnosis \$15,000

To further improve Council's overall Plant and Fleet financial position, Council continues to implement the Institute of Public Works Engineers Australia (IPWEA) Plant & Vehicle Management Manual (PVMM).

Airports – Aeroplane Landing Areas

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.2.8	General maintenance of all three Aeroplane Landing Areas (ALA's).	Regular inspections. ALA Report 2018.	●

The Longreach Airport is owned by Council, however is leased to Queensland Airports Limited (QAL). Council owns and maintains three Aeroplane Landing Areas (ALA's) at Ilfracombe, Isisford & Yaraka. Council undertook general maintenance at all Aeroplane Landing Areas as required.

Stormwater

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.2.9	Stormwater Maintenance.	Regular inspections and repair/cleaning.	●

Regular inspection of Council's Stormwater Infrastructure throughout 2020-2021 has enabled Council to continually identify, schedule and implement improvements to the drainage network. A number of upgrade works were carried out this year including:

- ▶ Longreach – Various Town Streets Stormwater Repairs \$85,000
- ▶ Longreach – Raven & Thrush Road Intersection Drainage Upgrade \$45,000
- ▶ Ilfracombe – Bailey Street Drainage Upgrade \$17,500

Council is committed to maintaining a budget allocation for stormwater drainage renewals and upgrades annually.

Main Roads Works

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.4.1	All Main Roads Works.	As per Road Maintenance Performance Contract (RMPC) and Agreed Price Performance Contract (APPC) schedules. Seek to increase volume of work secured.	●

Longreach Regional Council has a close relationship with the Department of Transport and Main Roads, working in collaboration maintaining State Controlled Roads (SCR). Council has delivered a wide variety of projects throughout the year, including the following:

- ▶ Maintenance State Roads \$1,280,000
- ▶ Maintenance National Highway \$400,000
- ▶ Weed Management \$10,000
- ▶ Traffic and Incident Management \$35,000
- ▶ Isisford Ilfracombe Road - Bulk Signage Replacement 361,665
- ▶ Cramsie Muttaborra Road - Bulk Signage Replacement \$248,369
- ▶ Isisford Emmet Road - Gravel Resheeting \$365,700
- ▶ Landsborough Highway – Channelised Right Turn at Isisford \$137,779
- ▶ Cramsie – Muttaborra Road - Pave & Seal 7.84km - \$3,658,217
- ▶ Isisford - Blackall Road – Rehabilitation 7.85km – \$2,542,705

The Cramsie Muttaborra Road Pave & Seal projects are planned to continue into the coming financial year with the target to have the road fully sealed boosting bitumen access throughout the region.

Department of Transport and Main Roads Funding has enabled Council to continually upgrade and maintain existing infrastructure within the Longreach Regional Council area.

Town Streets

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.2.1	Identify, schedule and implement improvements to Town Streets.	Work through the short, medium and long term recommendations as per Transport Plan and Streetscape Policy.	●
4.2.2			



Council's Roads Maintenance team is dedicated to delivering scheduled projects within the townships in a timely matter. These projects include:

- ▶ Longreach – Town Street Reseals on Crane, Galah, Owl, Falcon & Eagle Streets \$850,000
- ▶ Ilfracombe – Road widening at Machinery Mile \$80,000

Town Streets projects have resulted in improved access for residents and visitors as well as an enhanced streetscape for our towns.

Flood Damage DFRA

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.3.1	Identify flood damaged roads as soon as possible.	Complete the approved 2019 Disaster Recovery Funding Arrangements (DRFA) repair program.	
4.2.2	Notify and submit claim to Queensland Reconstruction Authority (QRA) as soon as possible.		
4.4.1			
1.3.1		Submit applications for 2020 Damage.	
4.2.2			
4.4.1			

The 2019 flood damage package was successfully completed by the 30th June 2021 deadline.

In January 2020, the Longreach Region experienced a flooding event due to heavy rainfall in the upper catchments. This flooding caused extensive damage to Longreach Regional Council's road network, therefore a submission was sent to Queensland Reconstruction Authority (QRA) under the Disaster Recovery Funding Arrangements (DRFA), resulting in an application for 2020 DRFA at an approximate cost of \$14,805,000.

Rural Roads

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.2.4	Identify, schedule and implement improvements to Rural Road network.	Work through the short, medium & long term recommendations as per Transport Plan.	●
4.2.1			
4.2.2			

Council is committed to providing roads that are safe and well maintained within the Longreach Regional Council area. During the year we have continued working with the Outback Regional Roads and Transport Group as well as the

Department of Transport and Main Roads to deliver various projects including:

- ▶ Gravel Resheeting – Crossmoor & Tocal Roads \$400,000
- ▶ 7 x grids replaced across Rural Roads \$150,000
- ▶ Campsie Road – Extend Slab & Batter Protection \$35,000
- ▶ Emmet Yaraka Road – Desilting of 7 Floodways \$45,000
- ▶ Glenlock Road – New concrete crossing \$60,000
- ▶ Amor Downs Road – Various Floodway margins \$35,000
- ▶ Padua Road – Various Floodway Margins \$15,000
- ▶ Additional Area Road – Reinstate Floodway \$30,000

All Roads

Green: Delivered | **Orange:** Monitor | **Red:** Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.2.4 4.2.1 4.2.2	Roads Maintenance Program Review.	As part of the review of the Asset Management Plans, undertake a detailed analysis of ongoing maintenance programs to identify service levels and options to reduce ongoing costs.	●

Council has finalised the Roads Maintenance Program Review resulting in improved service levels across maintenance programs. Across all road maintenance projects, Council is routinely assessing options to deliver increased value for money and is investigating strategies to reduce ongoing costs.

Water and Sewerage Projects

Green: Delivered | **Orange:** Monitor | **Red:** Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.2.1 2.1.2 2.1.3 3.1.1 3.1.3	Investigate funding opportunities for recommendations within the Water Security and Sustainability Report.	Submit relevant funding application/s.	●
1.2.1 2.1.2 3.1.1 3.1.3	Implement short term recommendations of the Water Security and Sustainability Report.	Complete short term recommendations.	●
1.2.3	Meet legislative requirements at all Sewerage Treatment Plants.	Continue working with Department of Environment and Science.	●

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.2.1 2.1.2 3.1.1 3.1.3 1.2.11	Identify and replace ageing water mains as per the Asset Management Plans.	Carry out the works using Council staff and/or Contractors.	●
2.1.3 1.2.11	Re-line identified ageing sewer lines as per the Asset Management Plan 10 year forecast.	Submit relevant funding applications. Go to public tender to carry out works.	●

The 2020-2021 financial year has seen the completion of a range of waste, water and sewerage projects which have improved the water and waste network throughout the region.

In collaboration with the RAPAD Water and Sewerage Alliance, Council jointly procured a contract to provide a sewer relining service to the Central West resulting in the successful relining of approximately 40 priority sewer lines in 2020-2021.

Council continues to pursue outcomes aligned with the Water Security and Sustainability Report, including the investigation of short term solutions and potential funding applications. Due diligence is ongoing to progress toward raising the Longreach Town Weirs to increase our water storage.

Water Operations

Green: Delivered | **Orange:** Monitor | **Red:** Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
3.1.1 3.1.2 3.1.3 4.3.2	Operation of water treatment plants (WTP), pump stations, reservoirs and distribution network.	WTPs and associated infrastructure operational 24/7.	●
3.1.1 3.1.2 3.1.3	Water Quality and Statutory performance reporting and compliance.	Compliance with DWQMP. Compliance with legislative reporting requirements. Compliance with licencing.	●
3.1.1 3.1.2 3.1.3	Drought Management Plan (DMP).	Activate DMP changes as and when required and advertised to communities. Update DMP to incorporate new water security measures and infrastructure.	●

Operation of water treatment plants, pump stations, reservoirs and distribution networks met the targets of being online 24/7 and the quality standards set out in the Drinking Water Quality Management Plan (DWQMP). While our water treatment plants were fully operational throughout the reporting period, a protracted turbidity event in Isisford prevented us from achieving our target of 100% delivery without incident. The incident was managed in accordance with all statutory requirements and was successfully resolved.

- ▶ Longreach - Replace Variable Speed Drives on re-lift pumps \$80,000
- ▶ Longreach - Elevated Reservoir (Water Tower) repairs and cleaning \$150,000
- ▶ Isisford - Installation of new mains at St Helena Street \$70,000
- ▶ Isisford - Replacement of 3 raw water tanks \$136,000
- ▶ Isisford - Upgrade of foundation to the Harvest Pump \$90,000
- ▶ Emergency Works to Longreach Weirs \$300,000

Sewerage Operations

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.2.3 2.1.3 3.4.1	Operation and maintenance of Sewerage Treatment Plants (STP), pump stations and collection network.	STPs and associated infrastructure operational 24/7.	●

Operation and maintenance of Council's Sewerage Treatment Plants, pump stations and collection networks continued to meet the required level of service by remaining online 24/7 for the entire financial year.

Council remains committed to implementing practical initiatives that promote continuous improvement including operator training and up skilling, and investigation into the enhancement of treated water quality.

- ▶ Longreach - Upgrade fencing at the Sewerage
- ▶ RAPAD Water and Sewer Alliance - joint procurement project for sewer relining.

Platforms for backup generators at Pump Stations 1 & 2 - Longreach

Waste Services

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
3.2.1 3.4.1	Collection frequency.	Waste is collected in each town as per Levels of Service.	●
4.2.2	Landfill open during business hours.	Longreach landfill is open each day (Except Christmas, Boxing, New Year and Good Friday). Ilfracombe, Isisford and Yaraka Landfill open 24/7.	●
3.4.1	Landfill meets environmental guidelines.	Comply with conditions of environmental authority.	●
3.2.1	Waste Management Strategy for the Longreach Local Government area.	Implement recommendations from the Waste Strategy.	●

Throughout 2020-2021, Council's waste collection service met all levels of service requirements with no missed days. Some minor issues occurred with regards to missed bin collections or occasional damage.

Apart from wet weather closures, Council's landfills remained open during business hours and 24/7 at Ilfracombe, Isisford and Yaraka. Council maintained a high standard of compliance and executed the Site Based Management Plans as described.

In the future, Council will continue to implement stages of the Waste Strategy to minimise cost and maximise customer service. The first step will be the introduction of green waste recycling converting the green waste into wood chip/garden mulch.

During 2020/2021 Council acquired a Garbage Truck Monitoring Camera System at a cost of \$6,500.

Asset Management Plans

Green: Delivered | **Orange:** Monitor | **Red:** Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.2.1	Plan for Whole of Life Costing when making decisions on new or enhanced community facilities and implementing Asset Management Plans.	Undertake review of all asset and service plans with a focus on improving maintenance data.	●

Council continues to make improvements to its Asset Management System. This year, Council engaged an external Asset Management Consultant to assist with improvements and next year will see the employment of a full-time Asset Manager to continue this work.

Quality Control

Green: Delivered | **Orange:** Monitor | **Red:** Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.3.2 4.4.1	Certification of ISO9001:2015	Completion of Internal and external audits.	●
4.3.2 4.4.1	Green	Recertification of ISO9001 systems.	●

Council have maintained a high level of Quality Control in accordance with the Australian Standards. Internal and external audits were completed and Recertification through ISO9001 was achieved.

QUALITY



This Certificate of Registration is granted subject to the regulations governing the certificate scheme by Compliance Australia Certification Services Pty Ltd and in respect of goods and/or services described within the schedule hereto, at or supplied from the location/s shown on this certificate. Certification was determined by Compliance Australia Certification Services Pty Ltd against the criteria as laid down by ISO 9001:2015.

Compliance Australia Certification Services Pty Ltd is accredited by the Joint Accreditation System of Australia and New Zealand.

Compliance Australia Certification Services Pty Ltd
hereby grants this Quality Management System Certificate
Registration No 1380
to:

Longreach Regional Council

96a Eagle Street Longreach QLD 4730 Australia
Kite Street Longreach QLD 4730 Australia
1 Devon Street Ilfracombe QLD 4727 Australia
20 St Mary Street Isisford QLD 4731 Australia

ABN 16 834 804 112

Scope:

Longreach Regional Councils quality system includes:

limited development activities, road construction, road maintenance and bridge maintenance works on Federal and State controlled road networks. Design activities are outsourced to registered design providers.

The design, auditing and provision of a traffic management plan and traffic guidance schemes for roadwork sites, traffic management including the setting up of road signage and devices on roads, as well as the operational control around roadwork sites and other road sites

Sites included are:

96a Eagle Street Longreach Longreach Main Office
Kite Street Longreach Depot Office
1 Devon Street Ilfracombe Office
20 St Mary Street Isisford - Office

The system excludes depot and workshops; fleet management.

ANZSIC Code: 4121 , 6619

In Recognition of the Implementation of a Management System Conforming to
ISO 9001:2015

Scope Reduction if Applicable: N/A

This Certificate is valid from
12.11.2020 until 11.11.2023
Certified since 14.11.2014

W Chance

Authorised by the Managing Director

This is an electronically produced certificate and may vary from the original. Produced as at 14 February 2021.
CACS Office: Unit 71 - 420 Queen Street Brisbane QLD 4000 Australia



Governance

Right to Information and Privacy

The *Right to Information Act 2009* and the *Information Privacy Act 2009* provide the community with access to information, balanced by appropriate protection for individuals' privacy. The public can apply for access to documents held by a Council, unless it is contrary to the public interest to provide that information.

The legislation also allows individuals to apply for amendments to be made to documents concerning their personal affairs, where it is believed the information is incomplete, out of date, inaccurate or misleading.

People wishing to access documents under this Act must make application in writing to the Chief Executive Officer, including an application fee. During the twelve months to 30 June 2021, Council has processed two Right to Information applications all being processed within legislative timeframes.

The Office of the Information Commissioner Queensland (OIC) received one request for external review of decisions by Council.

There were two Right to Information applications in process at 30 June 2021.

Applications received under the Right to Information Act 2009	2
Applications received under the Information Privacy Act 2009	0
Applications received under the Information Privacy Act 2009 to amend personal information	0
Total Right to Information and Information Privacy applications received	2
Total Right to Information and Information Privacy pages processed	371
Applications received for internal review	0
Applications for external review with the Office of the Information Commissioner	1

Fraud and Corruption Prevention

Council's Fraud and Corruption Prevention Policy forms part of our overall approach to transparent corporate governance. Council has a commitment to preventing, detecting and responding to any matter relating to fraud and corruption, while establishing a consistent approach across all areas of Council.

In the 2020-2021 financial year, two attempts to defraud Council were identified. Council's strong governance systems ensured these attempts were unsuccessful.

Administrative Action Complaints

The Longreach Regional Council Complaints Policy and Procedures is displayed on the council website. In accordance with section 187 of the *Local Government Regulation 2012*, Council is committed to delivering excellence in customer service and encourages open and honest communication to encourage continuous improvement. The process is aimed at improving the community's confidence in council's complaints management system and enforcing council's reputation of being accountable, open and transparent. The introduction of the *Human Rights Act 2019* forms part of the decision-making and the complaints management process and ensures that proper consideration to human rights is given before making a decision. Council is committed to continually improving their Complainants Management Process to ensure that complaints are dealt with in a fair and equitable manner. Council provides complaint management training to all staff who undertakes a customer service role within the Council.

During 2020-2021, the following administrative action complaint statistics were reported:

Description	Number
Administrative action complaints made to the local government	33
Administrative action complaints resolved by the local government under the complaints management process	33
Administrative action complaints not resolved by the local government under the complaints management process	0
Administrative action complaints not resolved by the local government under the complaints management process that were made in a previous financial year	0

The Longreach Regional Council introduced a structured complaints management process in 2018-2019 this process has been updated as new legislation and procedures have been introduced. Longreach Regional Council Employee Inductions include an overview of the complaints management process. Council is continuing to work on improving its recording and management of complaints.

Internal Audit

Council's Audit and Risk Committee consisted of three (3) persons being Mr Bill Ringrose, Partner, Ringrose Button Chartered Accountants, Longreach (Chairperson) as an external independent member, Cr Tony Martin and Deputy Mayor, Cr Leonie Nunn.

The committee met six (6) times during the 2020-2021 financial year and undertook comprehensive review and oversight of financial policies, management reporting, annual financial statements, risk management, as well as internal and external audit reports.

Walsh Accounting conducted one (1) site visit during the financial year to undertake an internal audit project which examined Store/Inventory and Procurement practices. The Auditor has made a number of recommendations for system improvements. All areas identified for improvement as part of the internal audit were added to Council's Audit Issues Register which is reviewed periodically during the financial year and progress is reported to both Council and the Audit and Risk Committee.

Disclosures

Beneficial Enterprises

Under section 41 of the *Local Government Act 2009*, Longreach Regional Council has no beneficial enterprises to report for the 2020-2021 financial year.

Competitive Neutrality Complaints

In accordance with section 45 of the *Local Government Act 2009*, Longreach Regional Council has undertaken no significant business activities in the 2020-2021 financial year where the competitive neutrality principles needed to be applied.

Executive Leadership Team Remuneration

In accordance with section 201 of the *Local Government Act 2009*, it is reported that:

Three senior management employees each have a total remuneration package in the range \$200,000 to \$300,000 and one (1) senior management employee had a total remuneration package in the range \$300,000 to \$400,000..

The total of all remuneration packages that were payable (in the year to which the annual report relates) to the senior management of the local government was \$1,032,590.83.

Overseas Travel

In accordance with section 188 of the *Local Government Regulation 2012*, Council reports there was no overseas travel in the 2020-2021 financial year.

Grants

A total of \$28,468,428.00 Commonwealth and State Government grants and subsidies were approved for Council in the 2020-2021 financial year.

Outlined below is a summary of these grants with the estimated awarded amounts.

Name	Title	Awarded Amount	Federal	State
The National Australia Day Grant	COVID Safe Australia Day Grant	\$21,000.00		X
Queensland Health	Localised Mental Health Initiatives	\$75,000.00		X
Department of State Development, Infrastructure, Local Government & Planning	Works 4 Queensland 2021/2024 2x Separate Projects under W4Q funding	\$1,120,000.00		X
Department of State Development, Infrastructure, Local Government & Planning	*Special Purpose Grant - Isisford Weir Repairs	\$1,200,000.00		X
Department of State Development, Infrastructure, Local Government & Planning	Financial Assistance Grant 2020/2021 - General and Roads	\$7,754,773.00	X	
Department of Industry Innovation and Science	Building Better Regions Fund Round 4	\$719,584.00	X	
Department of State Development, Infrastructure, Local Government & Planning	Building our Regions Round 5	\$874,120.00		X
State Library of Queensland	State Library of Queensland - First 5 Forever Allocation 2020-21	\$6,685.00		X

Name	Title	Awarded Amount	Federal	State
State Library of Queensland	First 5 Forever 2021 – Innovation Micro Grant	\$3630.00		X
Arts Queensland	Regional Arts Development Fund 2021-2022 Income	\$27,500.00		X
Department of Education and Training	Community Child Care Fund Round 3 – Over 3 years	\$870,000.00	X	
Department of Education and Training	Early Childhood Education & Care – Longreach & District Child Care Services	\$388,138.00	X	
Queensland Reconstruction Authority	Get Ready Queensland 2020-2021	\$15,729.00	X	
Queensland Reconstruction Authority	Natural Disaster Relief and Recovery Arrangement	\$7,901,799.00	X	
Department of Education and Training	Plan Your Future Workforce Grant 2021	\$30,000.00		X
Department of Education and Training	QKFS Round 6 – Kindergarten Program	\$69,918.00		X
Queensland Fire & Emergency Services	SES QFES Annual Subsidy 2020	\$19,000.00		X
Queensland Fire & Emergency Services	SES Support Grant 2021-22	\$43,218.00		X
Department of Infrastructure & Regional Development and Communications	Bridges Renewal Program Round 5 Heavy Vehicle Safety and Productivity Program Round 7	\$550,770.00	X	
Department of Infrastructure, Transport, Regional Development and Communications	Local Roads and Community Infrastructure Phase 1 9x Separate Projects under LRCI funding	\$1,196,175.00	X	

Name	Title	Awarded Amount	Federal	State
Department of Infrastructure, Transport, Regional Development and Communications	Local Roads and Community Infrastructure Phase 2 7x Separate Projects under LRCI funding	\$888,665.00	X	
Department of Transport & Main Roads	Road Maintenance Performance Contract	\$2,658,461.00		X
Department of Transport & Main Roads	Transport Infrastructure Development Scheme 2020-2021	\$240,000.00		X
Department of Infrastructure & Regional Development and Communications	Roads to Recovery 2019 – 2024	\$1,794,263.00	X	

Services provided by another government

Under section 190(1)(d) of the *Local Government Regulation 2012*, Council must include details of any services, facility or activity supplied by another local government (under an agreement for conducting a joint government activity), where special rates or charges were levied. There were no services provided by another government in 2020-2021.

Shareholder Delegates

There were no shareholder delegates for corporate entities in 2020-2021.

Tenders

In accordance section 228(7) of the *Local Government Regulation 2012*, Council did not make any invitations to change tenders during 2020-2021.

Registers

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

Item	Description
Register of Interests	To record certain financial and other personal interests of relevant individuals pursuant to section 289 of the <i>Local Government Regulation 2012</i>
Councillor Conduct Register	To record the details of certain orders about certain types of reportable Councillor Conduct pursuant to section 150DX of the <i>Local Government Act 2009</i> .

Item	Description
Register of Delegations by Council	To record all powers delegated by Council pursuant to section 257 of the <i>Local Government Act 2009</i>
Register of Delegations by Chief Executive Officer (CEO)	To record all delegations made by the CEO pursuant to section 259 of the <i>Local Government Act 2009</i>
Register of Local Laws	To record all local laws pursuant to section 31 of the <i>Local Government Act 2009</i>
Register of Approvals, Licenses and Permits Required under Local Laws	To record a list of pest control and entry notices issued under the <i>Land Protection (Pest and Stock Route Management) Act 2002</i>
Register of Roads & Maps	To record the details of the region's roads pursuant to section 74 of the <i>Local Government Act 2009</i>
Register of Cost-recovery Fees	To record the cost-recovery fees made under a local law or resolution pursuant to section 98 of the <i>Local Government Act 2009</i>
Register of business activities to which the competitive neutrality principles apply	To record the business activities to which the competitive neutrality principles apply pursuant to section 56 of the <i>Local Government Regulation 2012</i>
Register of non-current physical assets	Register of non-current physical assets pursuant to section 180 of the <i>Local Government Regulation 2012</i>

Concessions for Rates and Charges

In accordance with section 190(g) of the *Local Government Regulation 2012* it is reported that Council offers eligible pensioners a rebate on rates and other charges.

Council provided a ten (10%) discount for prompt or early payment of rates, service and utility charges to all properties, with a significant number of property owners taking advantage.

In addition to sanctioned pensioner rebates, transitional concessional arrangements for property owners in the former Isisford Shire Council concluded following a decision by Council to normalise these arrangements over a two-year period.

Public Sector Ethics Disclosures

Pursuant to the provisions of the *Public Sector Ethics Act 1994*, Council is required to report on actions taken regarding implementation of the legislation.

During the reporting period, Council provided training and education to its workforce through inductions of new staff members, together with re-inductions of all existing staff. Council supports its ongoing procedures and practices to ensure employees abide by and embrace the principles of the legislation.

Council's Code of Conduct is provided to all new employees upon commencement and is provided to all of Council if and when it is reviewed.

Other Content

Control of Pest Animals on Rural Land

Pursuant to section 190(d)(iii) of the *Local Government Regulation 2012* it is reported that Council has a special charge for the control of pest animals on rural land. A Land and Pest Management Advisory Committee exists to provide Council with advice on the control of wild dogs and other pest animals. These wild dogs and pest animals pose a threat to the economic viability of the rural producers within the region and to the welfare of domestic and rural animals.

Council has adopted a special charge to raise funds specifically for the control of pest animals. This charge is applied to rural land that has an area in excess of 25 ha. The charge is based on 1.99 cents per hectare. This charge is included on the rate notice.

Council uses the funds raised by this special charge to fund projects directly related to the control of wild dogs and other pest animals. Projects include baiting, fencing, education and animal control and other projects nominated by the Land and Pest Management Advisory Committee.

Longreach Wild Dog Exclusion Fence Scheme

In accordance with Section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council shall levy a special charge for the cost of borrowing for the purchase of materials and construction of exclusion fencing that controls pest animals for certain rural properties in the Longreach Regional Council.

It is considered that the properties subject to the special charge specially benefit from the provision of the exclusion fencing by empowering a landholder or a group of landholders to develop an integrated property pest management plan involving baiting, trapping and shooting to control pest animals and improve the economic viability of grazing industries.

The amount of special charge shall differ according to the level of benefit that the property receives from the provision of the exclusion fencing. For completed fences, the level of benefit shall be determined according to the costs associated with borrowing, the purchase of materials and construction of fencing to be repaid over 20 years.

To determine the amount of special charge it will generally be the total cost divided by the repayment years noting that the first two (2) years are interest free, the next three (3) years are interest only then principal and interest for the remaining term. No discount will apply.

Overall the estimated cost of carrying out the overall plan is \$18,699,574.64. This figure includes all of the costs associated with the installation of the exclusion fencing which the special rate shall fund. The estimated time for carrying out the overall plan is 20 years, concluding 30 June 2038. The levying of the special charge commenced in the 2019-20 financial year.

Equal Employment Opportunity (EEO)

Equal Employment Opportunity aims to promote equality of employment opportunity in local governments by enabling members of target groups (Aboriginal and Torres Strait Islanders, people of non-English speaking backgrounds, people with disabilities, and women) to compete for recruitment, selection and promotion, and pursue careers in Council. It aims to eliminate unlawful discrimination in employment matters. Council has an Anti-Discrimination and Equal Employment Opportunity Management Directive and Employee Code of Conduct which staff are inducted in and provided with on commencement.

Equal Employment Policy

The Anti-Discrimination and Equal Employment Opportunity (EEO) Management Directive is provided to all new employees upon commencement and is available to all individuals who apply for positions with Council.

Council is committed to providing an environment where employees and others in the workplace are treated fairly and with respect, and are free from unlawful discrimination, vilification, sexual harassment and victimisation. Further, Council aims to ensure that when employment decisions are made, they are based on merit, not on irrelevant attributes or characteristics that an individual may possess.

Council also aims to create a work environment which promotes good working relationships and existing and future employees are not discriminated against in their employment on the grounds of race, colour, national origin, sex, religion, marital status, age, physical and intellectual impairment, political convictions and sexual preferences.

Council will ensure any discriminatory practices are removed from its policies and procedures and will recognise and encourage employees on the basis of their abilities, aptitudes, qualifications and skills, through the implementation and monitoring of effective Human Resources policies and procedures.

EEO programs benefit the organisation by providing a wider range of jobs and recruitment and training opportunities, greater opportunity to use the skills, qualifications and the opportunity to gain greater career development and achieve job satisfaction. The Anti-Discrimination Act outlawed discrimination on the basis of race, sex, marital status, sexual preference, physical and or intellectual impairment in employment and in the provision of goods and services. The implementation of EEO Policies and programs will be monitored and it is important that the EEO Management Plan has the support, co-operation and commitment of Council and all staff.

Consolidated Financial Statements

Longreach Regional Council

Financial Statements

For the year ended 30 June 2021

Table of contents

Notes

Statement of Comprehensive Income	2
Statement of Financial Position	3
Statement of Changes in Equity	4
Statement of Cash Flows	5
1 Significant accounting policies	6
2 Analysis of results by function	8
3 Revenue	11
4 Grants, subsidies, contributions and donations	12
5 Employee benefits	13
6 Materials and services	13
7 Capital expenses	14
8 Cash and cash equivalents	14
9 Trade and other receivables	14
10 Inventories	15
11 Property, plant and equipment	16
12 Fair value measures	18
13 Payables	22
14 Borrowings	22
15 Provisions	23
16 Contract balances	24
17 Asset revaluation surplus	24
18 Commitments for expenditure	24
19 Contingent liabilities	25
20 Superannuation - Regional Defined Benefit Fund	25
21 Trust funds	26
22 Reconciliation of net result for the year to net cash inflow (outflow) from operating activities	26
23 Financial instruments and financial risk management	26
24 National Competition Policy	27
25 Transactions with related parties	28
26 Events after reporting date	28
Management certificate	
Independent audit report (general purpose financial statements)	
Current year financial sustainability statement and certificate of accuracy	
Independent audit report (current year financial sustainability statement)	
Unaudited long term financial sustainability statement and certificate of accuracy	

Longreach Regional Council
Statement of Comprehensive Income
For the year ended 30 June 2021

	Note	2021 \$'000	2020 \$'000
Income			
Revenue			
Recurrent Revenue			
Rates levies & charges	3a	11,184	10,775
Fees & charges	3b	2,545	3,328
Rental income	3c	216	249
Interest received	3d	276	483
Sales revenue	3e	7,856	7,355
Other income	3f	655	759
Grants subsidies contributions & donations	4a	22,673	18,705
Total recurrent revenue		<u>45,404</u>	<u>41,654</u>
Capital Revenue			
Grants subsidies contributions & donations	4b	6,936	3,126
Other capital income	4c	461	-
Total Revenue		<u>7,397</u>	<u>3,126</u>
Total Income		<u>52,801</u>	<u>44,780</u>
Expenses			
Recurrent Expenses			
Employee benefits	5	(15,379)	(15,160)
Materials & services	6a	(22,552)	(20,271)
Finance costs	6b	(1,078)	(853)
Depreciation & Amortisation	11	(7,941)	(7,948)
		<u>(46,949)</u>	<u>(44,232)</u>
Capital Expenses	7	(1,529)	(263)
Total Expenses		<u>(48,478)</u>	<u>(44,495)</u>
Net Result		<u>4,323</u>	<u>285</u>
Other Comprehensive Income			
Items that will not be reclassified to net result			
Increase/(Decrease) in asset revaluation surplus	17	10,993	(7,368)
Total Comprehensive Income for the year		<u>15,316</u>	<u>(7,083)</u>

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

Longreach Regional Council
Statement of Financial Position
As at 30 June 2021

		2021	2020
	Note	\$'000	\$'000
Current assets			
Cash and cash equivalents	8	32,634	29,818
Receivables	9	1,132	3,840
Inventories	10	650	689
Contract Assets	16a	2,842	-
Total current assets		37,258	34,347
Non-current assets			
Receivables	9	12,228	11,310
Property plant and equipment	11	316,560	302,268
Work in Progress	11	2,035	4,625
Total non-current assets		330,823	318,203
TOTAL ASSETS		368,081	352,550
Current liabilities			
Payables	13	(5,284)	(3,428)
Borrowings	14	(1,186)	(582)
Provisions	15	(1,498)	(1,577)
Contract Liabilities	16b	(5,937)	(6,805)
Total current liabilities		(13,905)	(12,393)
Non-current liabilities			
Borrowings	14	(17,954)	(19,140)
Provisions	15	(3,415)	(3,526)
Total non-current liabilities		(21,369)	(22,666)
TOTAL LIABILITIES		(35,274)	(35,060)
Net community assets		332,807	317,490
Community equity			
Asset revaluation surplus	17	(123,238)	(112,245)
Retained surplus/(deficiency)		(209,569)	(205,246)
Total community equity		(332,807)	317,490

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

Longreach Regional Council
Statement of Changes in Equity
For the year ended 30 June 2021

	Note	Asset revaluation surplus \$'000	Retained surplus \$'000	Total \$'000
Balance as at 1 July 2020		112,245	205,246	317,491
Net result for the year		-	4,323	4,323
Increase / (decrease) in asset revaluation surplus	17	10,993	-	10,993
Total comprehensive income for the year		<u>10,993</u>	<u>4,323</u>	<u>15,316</u>
Balance as at 30 June 2021		<u>123,238</u>	<u>209,569</u>	<u>332,807</u>
Balance as at 1 July 2019		119,613	204,959	324,572
Net result for the year		-	285	285
Increase / (decrease) in asset revaluation surplus	17	(7,368)	-	(7,368)
Total comprehensive income for the year		<u>(7,368)</u>	<u>285</u>	<u>(7,083)</u>
Balance as at 30 June 2020		<u>112,245</u>	<u>205,246</u>	<u>317,491</u>

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

Longreach Regional Council

Statement of Cash Flows

For the year ended 30 June 2021

	Note	2021 \$'000	2020 \$'000
Cash Flows from Operating Activities			
Receipts from Customers		25,117	27,863
Payments to suppliers and employees		(38,934)	(33,822)
		(13,817)	(5,959)
Interest Received		276	483
Rental income		216	249
Non capital grants and contributions		21,805	18,705
Borrowing costs		(921)	(853)
Net Cash Inflow (outflow) from Operating Activities	22	7,559	12,625
Cash Flows from Investing Activities			
Payments for property plant and equipment	11	(12,509)	(7,649)
Proceeds from sale of property plant and equipment	7	1,392	248
LWDEFS		20	-
Grants subsidies contributions and donations		6,936	3,126
Net Cash Inflow (outflow) from Investing Activities		(4,161)	(4,275)
Cash Flows from Financing Activities			
Finance charges		-	-
Repayment of Borrowings		(582)	(498)
Net Cash Inflow (outflow) from Financing Activities		(582)	(498)
Net Change in Cash and Cash Equivalents Held		2,816	7,852
Cash and Cash Equivalents at the Beginning of the Financial Year		29,818	21,966
Cash and Cash Equivalents at the End of the Financial Year	8	32,634	29,818

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

Longreach Regional Council

Notes to the Financial Statements
for the year ended 30 June 2021

Note 1. Information about these financial statements

(1.A) Basis of preparation

Longreach Regional Council is constituted under the *Queensland Local Government Act 2009* and is domiciled in Australia.

These general purpose financial statements are for the period 1 July 2020 to 30 June 2021 and have been prepared in compliance with the *Local Government Act 2009 and the Local Government Regulation 2012*.

Longreach Regional Council is a not-for-profit entity for financial reporting purposes.

These financial statements comply with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB). Council is a not-for-profit entity for financial reporting purposes and complies with Australian Accounting Standards as applicable to not-for-profit entities.

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

Recurrent/Capital Classification

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

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

The following transactions are classified as either "Capital Income" or "Capital Expenses" depending on whether they result in accounting gains or losses:

- Disposal of non-current assets
- Revaluations of property, plant and equipment

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

(1.B) Statement of Compliance

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) 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 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 & Equipment - Note 11 and 12
- Provisions - Note 15
- Contingent Liabilities - Note 19
- Financial Instruments and Financial Risk Management - Note 23

Longreach Regional Council

Notes to the Financial Statements
for the year ended 30 June 2021

(1.D) 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 sales revenues from contracts and recoverable works. Revenues 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.

(1.E) 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.

Council is exempt from income tax, however Council is subject to Fringe Benefits Tax, Goods and Services Tax ('GST') and payroll tax on certain activities.

(1.F) Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2021, these standards have not been adopted by Council and will be included in the financial statements on their effective date. These standards are not expected to have a significant impact.

(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.

(1.H) Rounding and Comparatives

The financial statements are in Australian dollars and have been rounded to the nearest \$1,000, unless otherwise stated for both current and comparative years.

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

(1.I) COVID-19

Council's operations and general purpose financial statements for the year ended 30 June 2021 have not been materially impacted by the COVID-19 pandemic.

Longreach Regional Council

Notes to the Financial Statements
for the year ended 30 June 2021

2. (a) Analysis of Results by Function

OFFICE OF CEO

Council's governance function aims to achieve an open and transparent decision making process. Good governance describes how public institutions conduct public affairs and manage public resources. Elected members and staff are expected to demonstrate sound ethics so that the community they serve maintains ongoing trust in the process.

This function includes:

- Support functions for the Mayor and Councillors,
- Co-ordination of Council and committee meetings
- Corporate governance activities
- Strategic Management
- Disaster Management
- Human resources
- Economic Development
- Tourism and Museums

CORPORATE AND OTHER SERVICES

The objective of this function is to provide quality, dependable and innovative information, knowledge and management focusing on sound financial management and procurement practices.

To provide the support functions of:

- Finance
- Payroll
- Information technology
- Customer Service
- Rates
- Records Management
- Branch Offices
- Procurement
- Property pest management
- Stock route management
- Animal control

Management of the commercial services in the region which include:

- Airport
- Saleyards
- Land development
- Private and other commercial services

Longreach Regional Council

Notes to the Financial Statements for the year ended 30 June 2021

2. (a) Analysis of Results by Function (continued)

COMMUNITY AND CULTURAL SERVICES

The aim of this function is to provide a safe, healthy and equitable community, enjoying a quality lifestyle.

This function includes:

- Libraries
- Entertainment venues
- Child care functions
- Cemeteries
- Youth development services
- Community development services
- Community centres and halls
- Community housing
- Communication services
- Sporting and recreation facilities
- Student hostel services
- Parks and gardens
- Planning and development services
- Public health services including vaccination clinics
- Environmental licences and approvals

INFRASTRUCTURE SERVICES

The objective of infrastructure services is to maintain acceptable customer service levels across the region, whilst providing sustainable asset management and responsible financial management.

This includes the provision of the following services:

- Road and Other Infrastructure
 - Providing, maintaining and upgrading roads, streets, drainage, fleet and minor airports
 - Fleet Management
 - Crusher Operations
- Water Infrastructure
 - Providing water supply services.
- Sewerage Infrastructure
 - Providing sewerage services
- Refuse and Waste Management Facilities
- Contract Works
 - Providing contract work services to third parties

Longreach Regional Council

Notes to the Financial Statements
for the year ended 30 June 2021

2 Analysis of results by function

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

For the year ended 30 June 2021

Functions	Gross program income					Total Income	Gross program expenses		Total expenses	Net result from recurrent operations	Net Result	Assets
	Recurrent		Capital				Recurrent	Capital				
	Grants	Other	Grants	Other	Other							
	\$'000	\$'000	\$'000	\$'000	\$'000							
Office of the CEO Corporate and Other Services Community and Cultural Services	408	147	155	-	-	710	(3,642)	-	(3,642)	(3,087)	(2,932)	5,488
	7,936	6,361	695	-	-	14,992	(7,475)	-	(7,475)	6,822	7,518	63,205
	857	2,561	2,593	-	-	6,012	(9,043)	-	(9,043)	(5,624)	(3,031)	35,285
Infrastructure Services	13,471	13,662	3,493	461	461	31,086	(26,789)	(1,529)	(28,318)	344	2,768	264,103
Total Council	22,673	22,731	6,936	461	461	52,801	(46,949)	(1,529)	(48,478)	(1,546)	4,323	368,081

For the year ended 30 June 2020

Functions	Gross program income					Total Income	Gross program expenses		Total expenses	Net result from recurring operations	Net Result	Assets
	Recurring		Capital				Recurring	Capital				
	Grants	Other	Grants	Other	Other							
	\$'000	\$'000	\$'000	\$'000	\$'000							
Office of the CEO	241	132	2	-	-	375	(2,961)	-	(2,961)	(2,588)	(2,586)	4,872
	8,068	5,953	-	-	-	14,021	(6,688)	(284)	(6,972)	7,334	7,050	72,037
Community and Cultural Services	1,355	3,517	264	-	-	5,136	(8,253)	-	(8,253)	(3,382)	(3,118)	37,285
Infrastructure Services	9,041	13,349	2,860	-	-	25,250	(26,330)	22	(26,308)	(3,940)	(1,058)	238,356
Total Council	18,705	22,951	3,126	-	-	44,782	(44,232)	(262)	(44,494)	(2,576)	288	352,550

Longreach Regional Council

Notes to the Financial Statements
for the year ended 30 June 2021

3 Revenue

Revenue recognised at a point in time

		AASB 15 \$'000	AASB 1058 \$'000
Rates, levies and charges (excluding those related to services)	3a	-	7,252
Grants, subsidies, donations and contributions	4a	-	8,743
Fees and charges (excluding infringements)	3b	3,600	29
Sale of goods and services	3e	69	-
Other Income	3f	315	91
		<u>3,984</u>	<u>16,115</u>

Revenue recognised over time

Rates, levies and charges (excluding those related to services)	3a	-	-
Grants, subsidies, donations and contributions	4a	14,043	7,172
Fees and charges (excluding infringements)	3b	2,094	-
Sale of goods and services	3c	7,788	-
Other Income	3f	66	-
Total revenue		<u>23,991</u>	<u>7,172</u>

2021	2020
\$'000	\$'000

(a) Rates, levies and charges

Rates and annual charges are recognised as revenue when the council obtains control over the assets comprising these receipts which is the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.

General rates	5,576	5,548
Separate rates	296	636
Water	2,837	2,803
Water consumption, rental and sundries	603	531
Sewerage	1,699	1,694
Garbage charges	748	736
Total rates and utility charge revenue	<u>11,759</u>	<u>11,948</u>
Less: Discounts	(467)	(1,065)
Less: Pensioner remissions	(107)	(108)
	<u>11,184</u>	<u>10,775</u>

(b) Fees and charges

2021 accounting policy: Revenue arising from fees and charges is recognised at the point in time when the performance obligation is completed and the customer receives the benefit of the goods / services being provided.

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service or in some cases, the customer is required to pay on arrival, for example caravan parks. There is no material obligation for Council in relation to refunds or returns.

Building and development fees	82	90
Cemetery and Funeral Fees	109	140
Child Care Centre Fees	1,343	1,139
Licence Fees	15	5
Rural In Home Care	818	1,707
Other fees and charges	178	247
	<u>2,545</u>	<u>3,328</u>

(c) Rental income

Investment property rental	216	249
	<u>216</u>	<u>249</u>

Longreach Regional Council

Notes to the Financial Statements
for the year ended 30 June 2021

	2021 \$'000	2020 \$'000
(d) Interest received		
Interest received from bank and term deposits is accrued over the term of the investment.		
Interest received from financial institutions	214	270
Other Sources	15	134
Interest from Overdue Rates and Utility Charges	47	79
	<u>276</u>	<u>483</u>
(e) Sales revenue		
Sale of goods revenue is recognised at the point in time that the customer obtains control of the goods, generally at delivery. Revenue from services is recognised when the service is rendered.		
Revenue from contracts and recoverable works generally comprises a recoupment of material costs together with an hourly charge for use of equipment and employees. This revenue and the associated costs are recognised by reference to the stage of completion of the contract activity based on costs incurred at the reporting date. Where consideration is received for the service in advance it is included in other liabilities and is recognised as revenue in the period when the service is performed.		
Rendering of services		
Contract and recoverable works	7,856	7,355
	<u>7,856</u>	<u>7,355</u>
(f) Other income		
Other income	655	759
	<u>655</u>	<u>759</u>

4 Grants, subsidies, contributions and donations

Grant income under AASB 15

Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations then the revenue is recognised when control of each performance obligations is satisfied.

The performance obligations vary in each agreement but include internal restrictions and discretion based on treatment under AASB 15. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract.

Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

Grant income under AASB 1058

Assets arising from grants in the scope of AASB 1058 is recognised at the assets fair value when the asset is received. Councils considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received.

Capital grants

Capital grants received to enable Council to acquire or construct an item of property, plant and equipment to identified specifications which will be under Council's control and which is enforceable are recognised as revenue as and when the obligation to construct or purchase is completed. For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project as there is no profit margin.

Donations and contributions

Where assets are donated or purchased for significantly below fair value, the revenue is recognised when the asset is acquired and controlled by the Council. Donations and contributions are generally recognised on receipt of the asset since there are no enforceable performance obligations.

(a) Operating			
General purpose grants		7,912	7,959
State government subsidies and grants		7,210	2,261
Commonwealth government subsidies and grants		7,292	8,119
Contributions		259	366
		<u>22,673</u>	<u>18,705</u>
(b) Capital - Grants			
State government subsidies and grants		3,624	1,199
Commonwealth government subsidies and grants		2,886	1,894
Other		426	33
		<u>6,936</u>	<u>3,126</u>
(c) Capital - Other			
Provision for Landfill Rehabilitation - Discount rate adjustment	15	135	-
Other		326	-
		<u>461</u>	<u>-</u>

Longreach Regional Council

Notes to the Financial Statements
for the year ended 30 June 2021

		2021 \$'000	2020 \$'000
5	Employee benefits		
	Employee benefit expenses are recorded when the service has been provided by the employee.		
	Total staff wages and salaries	12,045	11,245
	Councillors' remuneration	387	390
	Terminations benefits	-	-
	Annual, sick and long service leave entitlements	2,085	2,110
	Superannuation	1,442	1,400
		15,959	15,145
	Other employee related expenses	36	79
		15,995	15,224
	Less: Capitalised employee expenses	(616)	(64)
		15,379	15,160

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

	2021	2020
Total Council employees at the reporting date:		
Elected members	7	7
Administration staff	74	75
Depot and outdoors staff	84	94
Total full time equivalent employees	165	176

6 (a) Materials and services

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

Advertising, marketing and promotion	82	62
Administration supplies and consumables	443	413
Audit of Annual Financial Statements by the Auditor-General of Queensland*	72	70
Communications and IT	357	358
Consultants	1,493	1,272
Donations paid	125	71
Electricity	674	898
Insurance	703	630
Repairs and Maintenance	11,540	11,594
Sales - Contract and Recoverable Works	6,352	4,766
Subscriptions and Registration Works	109	109
Travel and Conferences	27	27
Other	575	1
	22,552	20,271

*Total audit fees quoted by the Queensland Audit Office relating to the 2020-21 financial statements are \$72,000 (2020: \$70,000).

(b) Finance Costs

Finance costs charged by Queensland Treasury Corporation	921	853
Impairment of receivables	157	-
	1,078	853

Longreach Regional Council

Notes to the Financial Statements
for the year ended 30 June 2021

7 Capital expenses

	2021 \$'000	2020 \$'000
Proceeds from the Disposal of Property, Plant and Equipment	1,392	248
Less: Carrying value of disposed property, plant and equipment	(2,921)	(511)
Loss on Disposal	(1,529)	(263)

8 Cash and cash equivalents

Cash and cash equivalents include 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 cash and which are subject to an insignificant risk of changes in value, and bank overdrafts.

Cash at bank and on hand	486	382
QTC Cash at Bank	31,630	28,921
QTC LWDEFS Fund	518	515
Balance as per Statement of Financial Position	32,634	29,818
Less Bank overdraft	-	-
Balance per Statement of Cash Flows	32,634	29,818
Council's cash and cash equivalents are subject to a number of internal restrictions that limit amounts available for discretionary or future use. These include:		
Communities Combating Pest and Weeds	-	263
Capital Grants W4Q Income	-	201
Drought Communities Program	-	1,174
Saleyards Siding Income	250	250
NDRRA 2019 Event	4,430	5,179
Longreach Wild Dog Exclusion Fence Scheme Cash Fund	518	515
Total unspent restricted cash	5,198	7,582

9 Trade and Other Receivables

Receivables, loans and advances are amounts owed to council at year end. They are recognised at the amount due at the time of sale or service delivery or advance. Settlement of receivables is required within 30 days after the invoice is issued. Terms for loans and advances are usually a maximum of five years with interest charged at non-commercial rates. Security is not normally obtained.

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

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 impair rate receivables unless rate debts exceed valuation.

Current

Rateable revenue and utility charges	1,019	1,034
Other debtors	412	2,948
TOTAL	1,431	3,982
Less Provision for Impairment	(299)	(142)
	1,132	3,840

Non-current

LWDEFS	12,100	11,182
Community Housing	128	128
	12,228	11,310

Interest is charged on outstanding rates at a rate of 8.53% per annum. No interest is charged on other debtors. There is no concentration of credit risk for rates and utility charges, fees and other debtors receivable.

Longreach Regional Council

Notes to the Financial Statements

for the year ended 30 June 2021

9 Trade and Other Receivables (continued)

2021	2020
\$'000	\$'000

A Non-Current Receivable exists for the Longreach Wild Dog Exclusion Fence Scheme (LWDEFS) and represents the value of completed projects at 30 June 2021, and are payable by landholders under a specific scheme approved by Council. Repayments will be made by way of a special levy over a 20-year period, with Council recovering interest on the outstanding balance at an proportionate interest rate of **3.78%**. Settlement of these amounts is required within 30 days from invoice date. The collectability of debts is assessed on an ongoing basis, including at period end, with allowance being made for impairment. All known bad debts are written off at year end. If an amount is recovered in a subsequent period it is recognised as a revenue. 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 impair rate receivables unless rate debts exceed valuation.

10 Inventories

Stores and raw materials are valued at the lower of cost and net realisable value and include, where applicable, direct material, direct labour and an appropriate portion of variable and fixed overheads. Costs are assigned on the basis of weighted average cost except for land where the costs are allocated to the relevant parcel.

Inventories held for distribution are:

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

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

Inventories held for sale

Miscellaneous saleable items

8

8

8

8

Inventories held for distribution

Plant & Equipment stores, Quarry and road materials

642

681

642

681

Total inventories

650

689

Longreach Regional Council

Notes to the Financial Statements
for the year ended 30 June 2021

11 Property, plant and equipment

30 June 2021

Note

Basis of measurement

Fair value category

Opening gross value as at 1 July 2020

Additions

Disposals

Revaluation adjustment to other comprehensive income(asset revaluation surplus)

Work in Progress Transfers

Closing gross value as at 30 June 2021

Accumulated depreciation and impairment

Opening balance as at 1 July 2020

Depreciation expense

Depreciation on disposals

Revaluation adjustment to asset revaluation surplus

Accumulated Depreciation as at 30 June 2021

Total written down value as at 30 June 2021

Other Information

Range of estimated useful life in years

Additions comprise:

Renewals

Other additions

Total additions

Land	Buildings	Plant and Equipment	Other plant and equipment	Road, drainage and bridge network	Water and Sewerage	Other Space and Recreation Assets	Work in progress	Total
Fair Value Level 2	Fair Value Levels 2 & 3	Cost	Cost	Fair Value Level 3	Fair Value Level 3	Fair Value Level 3	Cost	
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
5,871	63,310	21,421	1,213	224,843	109,359	18,632	4,625	449,274
412	-	4,796	63	-	-	-	7,238	12,509
(244)	(4,006)	(2,363)	-	-	-	(33)	-	(6,646)
(120)	946	-	-	241	672	1,097	-	2,836
-	1,916	-	-	3,988	1,295	1,691	(9,628)	(938)
5,919	62,166	23,854	1,276	229,072	111,326	21,387	2,035	457,036

-	22,502	12,088	459	70,952	28,843	7,539	-	142,383
-	1,080	1,477	98	3,718	1,279	289	-	7,941
-	(1,743)	(1,971)	-	-	-	(12)	-	(3,726)
-	(7,954)	-	-	965	220	(1,388)	-	(8,157)
-	13,885	11,594	557	75,635	30,342	6,428	-	138,441

5,919	48,281	12,260	719	153,437	80,984	14,959	2,035	318,595
-------	--------	--------	-----	---------	--------	--------	-------	---------

Land: Not depreciated. Improvements: 7 - 40	15-75	3-50	30-40	10-100	5-100	10-100	Not depreciated	
---	-------	------	-------	--------	-------	--------	-----------------	--

Renewals	-	-	-	-	1,141	1,118	-	6,247
Other additions	412	1,916	4,796	63	154	573	-	7,914
Total additions	412	1,916	4,796	63	1,295	1,691	-	14,161

Longreach Regional Council

Notes to the Financial Statements
for the year ended 30 June 2021

11 Property, plant and equipment (continued)

30 June 2020	Note	Land	Buildings	Plant and Equipment	Other plant and equipment	Road, drainage and bridge network	Water and Sewerage	Other Space and Recreation Assets	Work in progress	Total
Fair Value		Fair Value	Cost	Cost	Cost	Fair Value	Fair Value	Fair Value	Cost	
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
5,872		57,477	21,267	1,213	224,156	109,952	17,796	1,306	438,817	
-		-	613	-	-	-	-	6,790	7,403	
(420)		-	(459)	-	-	-	-	-	(879)	
(541)		5,500	-	-	-	(2,106)	836	-	3,689	
1,183		-	-	-	-	-	-	-	1,183	
-		333	-	-	687	1,513	-	(3,471)	(938)	
5,872		63,310	21,421	1,213	224,843	109,359	18,632	4,625	449,275	
Accumulated depreciation and impairment										
Opening balance as at 1 July 2019		-	12,385	10,878	359	67,212	28,029	4,862	-	123,745
Depreciation expense		-	970	1,579	99	3,740	1,260	301	-	7,949
Depreciation on disposals		-	-	(369)	-	-	-	-	-	(369)
Revaluation adjustment to asset revaluation surplus	26	-	9,147	-	-	-	(446)	2,356	-	11,057
Accumulated Depreciation as at 30 June 2020		-	22,502	12,088	458	70,952	28,843	7,539	-	142,382
Total written down value as at 30 June 2020										
Range of estimated useful life in years		15-75	3-50	755	30-40	10-100	5-100	10-100	Not depreciated	
Additions comprise:										
Renewals		-	333	-	-	687	1,513	-	-	2,533
Other additions		-	-	614	-	-	-	-	-	614
Total additions		-	333	614	-	687	1,513	-	-	3,147
Residual value		-	-	-	-	-	-	-	-	-
Range of estimated useful life in years		40 - 100	12	2 - 20	5 - 100	20 - 80	20 - 40	-	-	-
Land: Not depreciated. Improvements: 7 - 40		5,872	40,808	9,333	755	153,891	80,516	11,093	4,625	306,893

Longreach Regional Council

Notes to the Financial Statements
for the year ended 30 June 2021

12 Property, plant and equipment (continued)

12 (a) Recognition

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

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

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

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

12(b) Measurement

Property plant and equipment assets are initially recorded at cost. Subsequently, each class of property, plant and equipment is stated at cost or fair value (as shown in the table above) less, where applicable, any accumulated depreciation and accumulated impairment loss.

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

Direct labour and materials and an appropriate proportion of overheads incurred in the acquisition or construction of assets are also included in their cost.

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

12(c) Depreciation

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time an asset is completed and commissioned ready for use, at which time they are reclassified from work in progress to the appropriate property, plant and equipment class.

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

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

Major spares purchased specifically for particular assets that are above the asset recognition threshold are capitalised and depreciated on the same basis as the asset to which they relate.

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

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

12(d) Impairment

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

Longreach Regional Council

Notes to the Financial Statements
for the year ended 30 June 2021

12 Property, plant and equipment (continued)

12(e) Valuation

(i) Valuation processes

Council's valuation policies and procedures are set by the Audit and Risk Committee. They are reviewed annually taking into consideration an analysis of movements in fair value and other relevant information.

Non-current physical assets measured at fair value are revalued, where required, so that the carrying amount of each class of asset does not materially differ from its fair value at the reporting date. This is achieved by engaging independent, professionally qualified valuers to determine the fair value for each class of property, plant and equipment assets at least once every 3 years. This process involves the valuer physically sighting a representative sample of Council assets across all asset classes and making their own assessments of the condition of the assets at the date of inspection.

In the intervening years, Council uses internal engineers and asset managers to assess the condition and cost assumptions associated with all infrastructure assets, the results of which are considered in combination with an appropriate cost index for the region. Together these are used to form the basis of a management valuation for infrastructure asset classes in each of the intervening years. With respect to the valuation of the land and improvements, 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.

An analysis performed by management has indicated that, on average, the variance between an indexed asset value and the valuation by an independent valuer when performed is not significant and the indices used by Council are appropriate. Further details in relation to valuers, the methods of valuation and the key assumptions used in valuing each different asset class are disclosed below.

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

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

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, such as prices for similar assets, for the asset or liability (level 2)
- Fair value based on unobservable inputs for the asset and liability (level 3)

There were no transfers between levels 1 and 2 during the year, nor between levels 2 and 3.

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

(ii) Valuation techniques used to derive fair values

Land (level 2)

Land fair values were determined by independent valuer, APV Valuers and Asset Management effective 30 June 2021. 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 in close proximity are adjusted for differences in key attributes such as property size. The most significant inputs into this valuation approach are price per square metre.

Buildings (level 2 and 3)

The fair value of buildings were also determined by independent valuer, APV Valuers and Asset Management effective 30 June 2021. Where there is a market for Council building assets, they are categorised as non-specialised buildings and fair value is derived from the sales prices of comparable properties after adjusting for differences in key attributes such as property size (level 2). The most significant inputs into this valuation approach were price per square metre.

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

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

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

Longreach Regional Council

Notes to the Financial Statements
for the year ended 30 June 2021

12 Property, plant and equipment (continued)

Infrastructure assets (level 3)

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

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

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

Waste landfill cells fair values were determined by Council engineers effective 30 June 2019.

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.

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

Roads

Current replacement cost

Council categorises its road infrastructure into urban and rural roads and the further sub-categorises these into sealed and unsealed roads. Urban roads are managed in segments of 200m, while rural roads are managed in 2km segments. 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 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. Council also assumes that all raw materials can be sourced from local Quarries/Gravel Pits with haulage rates per tonne depending on the location of the segment being valued. For internal construction estimates, material and services prices were based on existing supplier contract rates or supplier price lists and labour wage rates were based on Council's Enterprise Bargaining Agreement (EBA). All direct costs were allocated to assets at standard usage quantities according to recently completed similar projects. Where construction is outsourced, CRC was based on the average of completed similar projects over the last few years.

The last full valuation of road infrastructure was undertaken effective 30 June 2019. CRC at 30 June 2021 was determined by APV Valuers and Asset Management utilising a Desktop revaluation. A full valuation of sealed roads and associated infrastructure is planned in 2022.

Accumulated depreciation

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

A consumption assessment was undertaken based on four Austroads pavement health indices, each expressed as a percentage and incorporated into the World Bank's HDM deterioration model to provide an estimate of current health, the proportion of health remaining and the remaining useful lives of the assets. The four health indices used were:

- 1) The Pavement Health Roughness Index (PHNI), which is a function of both the surface roughness and of lane average annual daily traffic (AADT). Perfect health (as indicated by roughness) is retained for all traffic levels up to a roughness of 40 NAASRA (National Association of Australian State Road Authorities) per roughness counts per kilometre.
- 2) The Pavement Health Rutting Index (PHRI), which is a function of mean rut depth, annual rainfall and lane AADT. Perfect health (as indicated by rutting) is retained for all levels of traffic and rainfall until mean rut depth is 2mm.
- 3) The Surface Health Cracking Index (SHCI), which is a function of the percentage area of cracking, the annual rainfall and the lane-AADT. A larger percentage cracking and annual rainfall combined with high traffic levels causes a migration of base and sub base material resulting in damage to the underlying pavement from the ingress of water.
- 4) The Surface Health Texture Index (SHTI), which is a function of the percentage of road affected by texture distresses, rainfall and lane AADT. The index covers surface distresses caused by ravelling and stripping, leading to the loss of stone, which affects the waterproofing provided by the road surface.

Longreach Regional Council

Notes to the Financial Statements
for the year ended 30 June 2021

12 Property, plant and equipment (continued)

Bridge Network

Current replacement cost

A full valuation of bridges assets was undertaken by independent valuers, APV Valuers and Asset Management, effective 30 June 2019. A Desktop valuation was also undertaken APV Valuers and Asset Management, effective 30 June 2021. Each bridge is assessed individually, with the valuation varying according to the material type used for construction, the deck area, condition and size. Construction estimates were determined on a similar basis to roads.

Accumulated depreciation

In determining the level of physical obsolescence, remaining useful lives were calculated based on condition assessments. The condition assessments were made using a seven point scale with 0 being the lowest and 6 being the highest. A 0 condition assessment indicates an asset with a very high level of remaining service potential. 6 represents an asset at the end of its useful life.

Drainage

Current replacement cost

A full valuation of drainage infrastructure was undertaken by independent valuers, APV Valuers and Asset Management, effective 30 June 2020. A Desktop valuation was also undertaken by APV Valuers and Asset Management, effective 30 June 2021. Similar to roads, drainage assets are managed in segments of 200m; pits, pipes and channels being the major components.

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

Accumulated depreciation

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

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

Water and Sewerage

Current replacement cost

Water and sewerage infrastructure fair values were determined by independent valuers, APV Valuers and Asset Management, effective 30 June 2020. A Desktop valuation was also undertaken by APV Valuers and Asset Management, effective 30 June 2021. CRC was calculated based on expected replacement costs. In all cases the assets were disaggregated to component level to ensure a reliable measure of cost and service capacity and deterioration of estimated remaining life.

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 rating of between 1 and 5, which was used to estimate remaining useful life - 1 being excellent with a remaining useful life of 95% and 5 being unserviceable with a remaining useful life of 5%. The higher the condition rating, the lower the fair value.

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

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

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

Longreach Regional Council

Notes to the Financial Statements
for the year ended 30 June 2021

	2021 \$'000	2020 \$'000
13 Trade and Others Payable		
Creditors are recognised when goods or services are received, at the amount owed. Amounts owing are unsecured and are generally settled on 30 day terms.		
Liabilities are recognised for employee benefits such as wages and salaries, sick, annual and long service leave in respect of services provided by the employees up to the reporting date. The liability is calculated using the present value of remuneration rates that will be paid when the liability is expected to be settled and includes related on-costs.		
As Council does not have an unconditional right to defer settlement of the annual leave beyond twelve months after the reporting date, annual leave is classified as a current liability.		
Council has an obligation to pay sick leave on termination to certain employees and therefore a liability has been recognised for this obligation.		
Current		
Creditors and accruals	3,729	1,886
Annual leave	1,335	1,281
Sick leave	158	150
Other entitlements	62	112
	<u>5,284</u>	<u>3,428</u>

14 Borrowings

Borrowings are initially recognised at fair value plus any directly attributable transaction costs. Thereafter, they are measured at amortised cost. Principal and interest repayments are made quarterly in arrears.

All borrowings are in \$A denominated amounts and interest is expensed as it accrues. No interest has been capitalised during the current or comparative reporting period. Expected final repayment dates vary from 15 September 2026 to 15 June 2038. There have been no defaults or breaches of the loan agreement during the period.

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.

Current		
Loans - Queensland Treasury Corporation	1,186	582
	<u>1,186</u>	<u>582</u>
Non-current		
Loans - Queensland Treasury Corporation	17,954	19,140
	<u>17,954</u>	<u>19,140</u>
Loans - Queensland Treasury Corporation		
Opening balance at beginning of financial year	19,722	20,221
Loans raised	-	-
Principal repayments	(582)	(499)
Book value at end of financial year	<u>19,140</u>	<u>19,722</u>

The QTC loan market value at the reporting date was \$22,377,796. 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.

Longreach Regional Council

Notes to the Financial Statements
for the year ended 30 June 2021

2021	2020
\$'000	\$'000

15 Provisions

Long Service Leave

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

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

Landfill Rehabilitation

A provision is made for the cost of restoring the refuse dump where it is probable the Council will be liable, or required, to do this when the use of the facilities is complete.

The provision for refuse dump restoration is calculated as the present value of anticipated future costs associated with the closure of the dump sites, decontamination and monitoring of historical residues and leaching on these sites. The calculation of this provision requires assumptions such as application of environmental legislation, site closure dates, available technologies and engineering cost estimates. These uncertainties may result in future actual expenditure differing from amounts currently provided. Because of the long-term nature of the liability, the most significant uncertainty in estimating the provision is the costs that will be incurred. The provision recognised for dump sites is reviewed at least annually and updated based on the facts and circumstances available at the time. Management estimates that the sites will not close in the foreseeable future and that the restoration will occur progressively as part of operations.

As refuse dumps are on state reserves which the Council does not control, the provision for restoration is treated as an expense in the year the provision is first recognised. Changes in the provision are treated as an expense or income.

Current

Long service leave

1,498	1,577
-------	-------

1,498	1,577
-------	-------

Non-current

Landfill Rehabilitation

3,206	3,341
-------	-------

Long service leave

209	185
-----	-----

3,415	3,526
-------	-------

Details of movements in provisions:

	Opening Balance as at 01/07/2020	Change in Discount Rate	Amounts Paid	Closing Balance as at 30/06/2021
Landfill Rehabilitation	3,341	(135)	-	3,206
TOTAL	3,341	(135)	-	3,206

Longreach Regional Council

Notes to the Financial Statements
for the year ended 30 June 2021

2021	2020
\$'000	\$'000

16 Contract Balances

Contract assets represents the excess of costs incurred in relation to a contract with the customer or construction of an asset over the amounts that council has invoiced the customer or the grantor. Where council has invoiced the customer or the grantor amounts in excess of what it has incurred in relation to a contract or in constructing as asset, this gives rise to a contract liability.

(a) Contract assets	2,842	-
(b) Contract liabilities		
Funds received upfront to construct Council controlled assets	5,937	6,805

17 Asset revaluation surplus

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

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

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

Movements in the asset revaluation surplus were as follows:

Balance at beginning of financial year	112,245	119,613
Land	(120)	(541)
Buildings	11,385	(5,167)
Road, drainage and bridge network	(724)	-
Water and Sewerage	452	(1,660)
Balance at end of financial year	123,238	112,245

Asset revaluation surplus analysis

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

Land	3,046	3,166
Buildings	42,650	31,265
Road, drainage and bridge network	52,197	52,921
Water and Sewerage	25,345	24,893
	123,238	112,245

18 Commitments for expenditure

Capital commitments

Commitments for the construction of the following assets contracted for at the reporting date but not recognised as liabilities:

Property, Plant and Equipment	2,017	2,961
	2,017	2,961
These expenditures are payable as follows:		
Within one year	2,017	2,961
One to five years	-	-
Later than five years	-	-
	2,017	2,961

Longreach Regional Council

Notes to the Financial Statements
for the year ended 30 June 2021

19 Contingent liabilities

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

Local Government Mutual

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

As at 30 June 2021 the financial statements reported an accumulated surplus and it is not anticipated any liability will arise.

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 \$328,543.18

20 Superannuation - Regional Defined Benefit Fund

Council contributes to the LGIASuper Regional Defined Benefits Fund (the scheme), at the rate of 12% for each permanent employee who is a defined benefit member. This rate is set in accordance with the LGIASuper trust deed and may be varied on the advice of an actuary. The Regional Defined Benefits Fund is a complying superannuation scheme for the purpose of the Commonwealth Superannuation Industry (Supervision) legislation and is also governed by the Local Government Act 2009.

The scheme is a pooled benefit plan, and is not in accordance with the deed to allocate obligations, plan assets and costs at the council level.

Any amount by which the scheme is over or under funded may affect future benefits and result in a change to the contribution rate, but has not been recognised as an asset or liability of the Council.

Technically Longreach Regional Council can be liable to the scheme for a portion of another local governments' obligations should that local government be unable to meet them. However the risk of this occurring is extremely low and in accordance with the LGIASuper trust deed changes to council's obligations will only be made on the advice of an actuary.

The last completed actuarial assessment of the scheme was undertaken as at 1 July 2018. The actuary indicated that "At the valuation date of 1 July 2018, the net assets of the scheme exceeded the vested benefits and the scheme was in a satisfactory financial position as at the valuation date." The Council is not aware of anything that has happened since that time that indicates the assets of the scheme are not sufficient to meet the vested benefits, as at the reporting date. The actuary is currently monitoring the position of the defined benefit scheme monthly in response to the COVID-19 pandemic and associated economic impact.

No changes have been made to prescribed employer contributions which remain at 12% of employee assets and there are no known requirements to change the rate of contributions

The next triennial review is not due until 1 July 2021.

The most significant risks that may result in LGIASuper increasing the contribution rate, on the advice of the actuary, are

Investment risk - The risk that the scheme's investment returns will be lower than assumed and additional contributions are needed to fund the shortfall.

Salary growth risk - The risk that wages or salaries will rise more rapidly than assumed, increasing vested benefits to be funded.

	2021 \$'000	2020 \$'000
Superannuation contributions made the Regional Benefits Fund	74	83
Other Superannuation Contributions for Employees	1,368	1,317
Total superannuation paid by the council for employees	1,442	1,400

Longreach Regional Council

Notes to the Financial Statements
for the year ended 30 June 2021

	2021 \$'000	2020 \$'000
21 Trust Funds		
Security Deposits	179	168
	<u>179</u>	<u>168</u>
22 Reconciliation of net result for the year to net cash inflow (outflow) from operating activities		
Net result	4,323	285
Non-cash items:		
Depreciation and amortisation	7,941	7,948
Impairment of receivables	157	
Change in future rehabilitation and restoration costs	(135)	
Capital Grants and Contributions	(6,936)	(3,126)
	<u>1,027</u>	<u>4,822</u>
Investing and development activities:		
Net (profit)/loss on disposal of non-current assets	1,529	262
	<u>1,529</u>	<u>262</u>
Changes in operating assets and liabilities:		
(Increase)/ decrease in receivables	2,551	(1,224)
(Increase)/ decrease in contract assets	(2,842)	-
(Increase)/decrease in inventory	39	1,375
Increase/(decrease) in payables and accruals	1,843	(1,396)
Increase/(decrease) in contract liabilities	(868)	7,134
Increase/(decrease) in other provisions	(43)	1,367
	<u>680</u>	<u>7,256</u>
Reconciliation of net cash inflow / (outflow) from operating activities to Statement of Cash Flows	<u>7,559</u>	<u>12,625</u>

23 Financial instruments and financial risk management

Liquidity Risk

Longreach Regional Council has exposure to the following risks arising from financial instruments:

- credit risk
- liquidity risk
- market risk

Risk management framework

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

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

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

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

Longreach Regional Council does not enter into derivatives.

Credit risk

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

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

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

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

The Council is exposed to credit risk through its investments in the QTC Cash Fund and QTC Working Capital Facility. The QTC Cash Fund is an asset management portfolio that invests with a wide range of high credit rated counterparties. Deposits with the QTC Cash Fund are capital guaranteed. Working Capital Facility deposits have a duration of one day and all investments are required to have a minimum credit rating of "A-", therefore the likelihood of the counterparty having capacity to meet its financial commitments is strong.

Longreach Regional Council

Notes to the Financial Statements
for the year ended 30 June 2021

23 Financial instruments and financial risk management (continued)

Liquidity risk

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

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

	0 to 1 year	1 to 5 years	Over 5 years	Total contractual cash flows	Carrying amount
	\$'000	\$'000	\$'000	\$'000	\$'000
2021					
Trade and other payables	5,284	-	-	5,284	5,284
Contract Liabilities	5,937	-	-	5,937	5,937
Loans - QTC	1,968	8,110	14,860	24,938	19,140
	<u>13,189</u>	<u>8,110</u>	<u>14,860</u>	<u>36,159</u>	<u>30,361</u>
2020					
Trade and other payables	3,428	-	-	3,428	3,428
Contract Liabilities	6,805	-	-	6,805	6,805
Loans - QTC	1,404	8,031	16,907	26,342	19,722
	<u>11,637</u>	<u>8,031</u>	<u>16,907</u>	<u>36,574</u>	<u>29,955</u>

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

Trade and other receivables

In the case of rate receivables, the Council has the ability to sell the property to recover any defaulted amounts and therefore generally for rates debtors the credit risk is low.

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.

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 agricultural, there is also a concentration in the agricultural sector.

24 National Competition Policy

Business activities to which the code of competitive conduct is applied

Longreach Regional Council applies the competitive code of conduct to the following activities:

Roads
Water and sewerage
Waste management
Plant operations

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

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

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

	Roads	Water and sewerage	Waste management	Plant operations
	2021	2021	2021	2021
	\$'000	\$'000	\$'000	\$'000
Revenue for services provided to the Council	13,465	4,719	938	6,127
Revenue for services provided to external clients	7,698	-	-	-
Less : Expenditure	(18,955)	(3,172)	(739)	(4,418)
Surplus/(deficit)	<u>2,208</u>	<u>1,547</u>	<u>199</u>	<u>1,709</u>

Description of CSO's provided to business activities:

Activities	CSO description
Water and sewerage	For providing free services to public areas \$36,650

Longreach Regional Council

Notes to the Financial Statements
for the year ended 30 June 2021

25 Transactions with related parties

(a) Subsidiaries

Council has no subsidiaries, associates or joint ventures.

(b) Transactions with other related parties

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

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

Wyton Contracting
Wellshot Hotel
Air BP
Longreach Backhoe Hire
Western Tractor Company
J & L Nunn
Bond Media
Qantas Foundation Memorial

2021	2020
\$,000	\$,000
11	0
4	0
11	0
0	204
0	6
115	107
0	6
10	4

This disclosure includes catering and bus hire expenses paid to Wellshot Hotel, controlled by Cr Tracy Hatch amounting to \$ 3,689. A debtor was recognised for \$114,930 (2020: \$107,000) under the Longreach Wild Dog Exclusion Fencing Scheme of RJ Nunn and Cr Leonie Nunn. Payment of \$ 10,364 (2020: \$2,756) was made to Qantas Foundation Memorial which is an entity facilitated by Cr Tony Martin in his professional capacity as Chief Executive Officer. Council paid the amount of \$ 11,265 to BP Air, a business controlled by a close family member of Cr Anthony Rayner. An amount of \$ 10,558 was paid to Wyton Contracting, an employer of the Director of Community Services close family member.

(c) Transactions with key management personnel (KMP)

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

Details	2021	2020
	\$,000	\$,000
Short-term employee benefits	1,345	1,254
Post-employment benefits	130	118
Long-term benefits	50	32
Total	1,525	1,404

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

(d) Outstanding balances for related parties at the end of the reporting period

Outstanding balances at the end of the reporting period in relation to transactions with related parties, are set out in (b) above.

(e) Commitments to/from other related parties

Council doesn't have any commitments from related parties.

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

We do not disclose ordinary citizen transactions.

26 Events after reporting period

Council is unaware of any material or significant "non adjusting events" that should be disclosed.

Longreach Regional Council

Financial statements

For the year ended 30 June 2021

Management Certificate
For the year ended 30 June 2021

These general purpose financial statements have been prepared pursuant to sections 178 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 2 to 20, present a true and fair view, in accordance with Australian Accounting Standards, of the Council's transactions for the financial year and financial position at the end of the year.

Mayor

Tony Reynar

Date

3, 2, 2022

Chief Executive Officer

Mitchell Murphy

Date

3, 2, 2022

INDEPENDENT AUDITOR'S REPORT

To the councillors of Longreach Regional Council

Report on the audit of the financial report

Opinion

I have audited the financial report of Longreach Regional Council.

In my opinion, the financial report:

- a) gives a true and fair view of the council's financial position as at 30 June 2021, and of its financial performance and cash flows for the year then ended
- b) complies with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2021, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including significant accounting policies and other explanatory information, and the certificate given by the Mayor and Chief Executive Officer.

Basis for opinion

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

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

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

Other information

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

At the date of this auditor's report, the available other information in Longreach Regional Council's annual report for the year ended 30 June 2021 was the current year financial sustainability statement and long-term financial sustainability statement.

The councillors are responsible for the other information.

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

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent

with the financial report and my knowledge obtained in the audit or otherwise appears to be materially misstated.

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

Responsibilities of the councillors for the financial report

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

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

Auditor's responsibilities for the audit of the financial report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for expressing an opinion on the effectiveness of the council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the council.
- Conclude on the appropriateness of the council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the council to cease to continue as a going concern.

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

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

Report on other legal and regulatory requirements

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2021:

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

Prescribed requirements scope

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



Michael Claydon
as delegate of the Auditor-General

4 February 2022

Queensland Audit Office
Brisbane

Longreach Regional Council

Current-year Financial Sustainability Statement

For the year ended 30 June 2021

Measures of Financial Sustainability	How the measure is calculated	Actual - Council	Target
Council's performance at 30 June 2021			
Operating surplus ratio	Net result (excluding capital items) divided by total operating revenue (excluding capital items)	-3.40%	Between 0% and 10%
Asset sustainability ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.	98.13%	greater than 90%
Net financial liabilities ratio	Total liabilities less current assets divided by total operating revenue (excluding capital items)	-4.37%	not greater than 60%

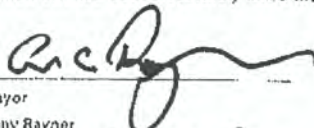
Note 1 - Basis of Preparation

The current year financial sustainability statement is a special purpose statement prepared in accordance with the requirements of the *Local Government Regulation 2012* and the Financial Management (Sustainability) Guideline 2013. The amounts used to calculate the three reported measures are prepared on an accrual basis and are drawn from the Council's audited general purpose financial statements for the year ended 30 June 2021.

Certificate of Accuracy
For the year ended 30 June 2021

This current-year financial sustainability statement has been prepared pursuant to Section 176 of the Local Government Regulation 2012 (the regulation).

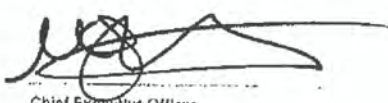
In accordance with Section 212(5) of the Regulation we certify that this current year financial sustainability statement has been accurately calculated.



Mayor

Tony Rayner

Date: 3/2/2022



Chief Executive Officer

Mitchell Murphy

Date: 3/2/2022

INDEPENDENT AUDITOR'S REPORT

To the councillors of Longreach Regional Council

Report on the current-year financial sustainability statement

Opinion

I have audited the accompanying current-year financial sustainability statement of Longreach Regional Council for the year ended 30 June 2021, comprising the statement, explanatory notes, and the certificate of accuracy given by the Mayor and the Chief Executive Officer.

In accordance with s.212 of the Local Government Regulation 2012, in my opinion, in all material respects, the current-year financial sustainability statement of Longreach Regional Council for the year ended 30 June 2021 has been accurately calculated.

Basis of opinion

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

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

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

Emphasis of matter – basis of accounting

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

Other Information

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

At the date of this auditor's report, the available other information in Longreach Regional Council's annual report for the year ended 30 June 2021 was the general purpose financial statements and long-term financial sustainability statement.

The councillors are responsible for the other information.

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

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

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

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

Responsibilities of the councillors for the current-year financial sustainability statement

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

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

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

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

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

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

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



Michael Claydon
as delegate of the Auditor-General

4 February 2022

Queensland Audit Office
Brisbane

Longreach Regional Council

Long-Term Financial Sustainability Statement

Prepared as at 30 June 2021

Unaudited

Measures of Financial

Sustainability

Projected for the years ended

Actual at 30 June 2021 Budget at 30 June 2022 Budget at 30 June 2023 Budget at 30 June 2024 Budget at 30 June 2025 Budget at 30 June 2026 Budget at 30 June 2027 Budget at 30 June 2028 Budget at 30 June 2029 Budget at 30 June 2030

Measure

Target

Operating surplus ratio	Net result divided by total operating revenue	Between 0% and 10%	-3.4%	-14.0%	-17.5%	-19.7%	-20.6%	-21.7%	-22.0%	-18.2%	-19.4%	-19.5%
Asset sustainability ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense	greater than 90%	98.1%	199.8%	111.7%	71.7%	79.0%	56.4%	57.5%	88.2%	90.2%	81.8%
Net financial liabilities ratio	Total liabilities less current assets divided by total operating revenue	not greater than 60%	-4.4%	1.0%	3.3%	2.4%	3.5%	0.0%	-2.1%	-0.6%	2.1%	3.6%

Certificate of Accuracy

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

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


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



Mayor

Tony Rayner

Date: 3, 2, 2022



Chief Executive Officer

Mitchell Murphy

Date: 3, 2, 2022



**Longreach
Regional Council**
Ilfracombe Isisford Longreach Yaraka