



BUSINESS PAPER

Special Council Meeting Friday, 24 November 2023

I hereby give notice that Special Council Meeting will be held on:

Date: Friday, 24 November 2023

Time: 8:00

Location: Winton Shire Council Board Room

**Dirk Dowling
Chief Executive Officer**

Mayor

Cr Gavin Baskett

Deputy Mayor

Cr Tina Elliott

Councillors

Cr Shane Mann

Cr Frank Standfast

Cr Cathy White

Cr Anne Seymour

Management Team

Dirk Dowling (Chief Executive Officer)

Shannon Van Bael (Executive Manager
Community)

Roger Naidoo (Director of Works)

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- 1 ACKNOWLEDGEMENT OF COUNTRY**
- 2 APOLOGIES**
- 3 DECLARATION OF PECUNIARY INTEREST AND CONFLICT OF INTEREST**
- 4 DEPUTATIONS/PRESENTATIONS**

5 DECISIONAL REPORTS

5.1 WALTZING MATILDA CENTRE BOARD OF DIRECTORS

File Number: 165942

Attachments: 1. 2023 Waltzing Matilda Centre Ltd - financial statements - signed.pdf

Meeting Date: 24 November 2023

RECOMMENDATION

1 REVIEW OF THE WALTZING MATILDA BOARD OF DIRECTORS ROTATION SCHEDULE

THAT Council as the sole member of the Company resolves that the proposed rotation of the Directors of the Board of the Waltzing Matilda Centre Ltd be endorsed subject to:

Waltzing Matilda Board of Directors Rotation Schedule

Director	2023	2024	2025	2026
Council Representative - Mayor	C	A	C	C
Invited: Ms Sallyanne Atkinson	C	C	A	C
Invited: Mr Jeff Close	C	C	A	C
Council Rep: Cr Frank Standfast	A	C	C	A
WDHS&M Rep: Ms Kim Stoter	A	C	C	A
WDHS&M Rep: Mrs Robyn Stephens	C	A	C	C
Council Rep: Cr Shane Mann	C	A	C	C
Arts Representative –Mrs Lyn Fraser	A	C	C	A
Community Representative – Mr John Paynter	C	A	C	C

A - Appointed C – Continuing

6 ELECTION / APPOINTMENT OF WALTZING MATILDA CENTRE BOARD LTD OFFICE BEARERS

RECOMMENDATION

1. Following confirmation, they would like to remain as a Director: THAT Council as the sole member of the Company resolves that the following be confirmed as continuing Directors on the Board of Waltzing Matilda Centre Limited:

- Jeff Close
- Mayor Gavin Baskett
- Mrs Robyn Stephens
- Cr Shane Mann
- Mr John Paynter

2. Following confirmation, they would like to remain as a Director: THAT Council as the sole member of the Company resolves that **Cr Frank Standfast**, be reappointed as a Director of the Board of the Waltzing Matilda Centre Limited.
3. Following confirmation, they would like to remain as a Director: THAT Council as the sole member of the Company resolves that **Ms Kim Stoter** (Winton District Historical Society & Museum Inc Representative), be reappointed as a Director of the Board of the Waltzing Matilda Centre Limited.
4. Following confirmation, they would like to remain as a Director: THAT Council as the sole member of the Company resolves that **Ms Lyn Fraser** (Arts Representative), be reappointed as a Director of the Board of the Waltzing Matilda Centre Limited.
5. Following confirmation, they would like to remain as the Chair: THAT Council as the sole member of the Company resolves that **Mr Jeff Close**, be appointed as the Chairperson of the Board of Directors of the Waltzing Matilda Centre Limited.
6. Following confirmation, they would like to remain as the Company Secretary: THAT Council as the sole member of the Company resolves that the **Chief Executive Officer** – Dirk Dowling, be appointed as Company Secretary of the Waltzing Matilda Centre Limited.

7 RECEIPT OF WALTZING MATILDA CENTRE BOARD LTD ANNUAL FINANCIAL STATEMENT FOR 2021 / 2022

RECOMMENDATION

THAT the audited Annual Financial Statements for the Waltzing Matilda Centre Limited for the year ended 30 June 2023 be received.

8 APPOINTMENTS OF AUDITOR FOR THE WALTZING MATILDA CENTRE LTD

RECOMMENDATION

THAT Council appoint William Buck QLD, as auditors for the Waltzing Matilda Centre LTD for the year ended 30 June 2024.

**WALTZING MATILDA CENTRE LTD
ABN: 34 086 051 078**

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2023

WALTZING MATILDA CENTRE LTD
ABN: 34 086 051 078
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For the year ended 30 June 2023

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WALTZING MATILDA CENTRE LTD
ABN: 34 086 051 078
DIRECTORS' REPORT

Your directors present this report on the company for the financial year ended 30 June 2023.

Directors

The names of each person who has been a director during the year and to the date of this report are:

Mr. J Close OAM
Ms. S. Atkinson AO
Mr. S.B. Collins OAM (resigned)
Ms. R. Stephens OAM
Cr. Shane Mann
Cr. G Baskett
Ms Lyn Fraser
Mr John Paynter
Cr Frank Standfast
Lynda Alcorn (resigned)
Kim Stoter (commenced February 2023)

Directors have been in office since the start of the financial year, unless otherwise stated.

Principal Activities

The principal activities of the company during the year were in relation to fundraising and promoting the Waltzing Matilda Centre in conjunction with the Winton Shire Council.

The company's short-term objectives are:

- 1 To fund or assist in the funding of the operation, development and maintenance of the Waltzing Matilda Centre for the benefit and education of the inhabitants of the Winton Shire and all visitors to the Shire.
- 2 To co-operate with other societies, organisations, companies or associations whose objects are altogether or in part similar to those of this company
- 3 To conduct operations incidental to the operations of the Centre and to allow the fulfilment of the objects contained herein.

The company's long-term objectives are to continue:

- 1 To promote and advertise the Waltzing Matilda Centre
- 2 To act as Trustee of the Waltzing Matilda Centre Trust
- 3 All such other objects as are reasonably incidental to, or complement the objects referred to above.

To achieve these objectives, the company has adopted the following strategies:

- 1 Educating people on the life and writings of the Australian poet Andrew Barton "Banjo" Paterson and in particular his poem "Waltzing Matilda"
- 2 Educating people on and honouring and paying tribute to the spirit of the "Australian Character" as epitomised by the poem "Waltzing Matilda"
- 3 Honouring and paying tribute to the pioneers who built and developed the Australian outback and educating people on the history of such pioneers
- 4 Assembling and exhibiting collections of outback relics, memorabilia and artworks including relics, memorabilia and artworks relating to the writings and the life of Andrew Barton "Banjo" Paterson
- 5 Developing a research library of outback lifestyle and literature including the promotion and development of bush poetry
- 6 Developing an historical museum.

Key Performance Measures

The company measures its own performance through the use of both quantitative and qualitative benchmarks. The benchmarks are used by the directors to assess the financial sustainability of the company and whether the company's short-term and long-term objectives are being achieved.

WALTZING MATILDA CENTRE LTD**ABN: 34 086 051 078****DIRECTORS' REPORT****Information on Directors:****Jeff Close (OAM)**

Qualifications

Experience

- Invited Director of the WMC Board
- B.Ed, Dip T, JP (Qual), G.Aust M.S, AAIP, MACE, MAICD
- President of Winton Movies Inc
- Inaugural Chair and Board Member - Progressive Community Crow's Nest Ltd
- Board member - Crows Nest Community Solutions Ltd
- Board member - Crows Nest Environmental Ltd
- President Outback Writers Festival Inc
- Past Treasurer -- Winton Outback Festival
- Past President Winton Business and Tourism Association Inc.
-
- Committee Member -- Winton Shire Council Tourism Strategy Advisory Committee
- Farmer and Business owner

Sallyanne Atkinson (AO)

Qualifications

Experience

- Invited Director of the WMC Board
- BA D.Univ FAICD FAIM :
- Chairman Museum of Brisbane
- President of the Womens College UQ
- Board member of Queensland Brain Institute
- Chairman Fidelis Property Investment
- Past Co Chair -- Commonwealth Govt's Dementia Advisory Group
- Past Chair of the Crawford Fund in Queensland
- Past Special representative for Queensland in South East Asia
- Past Australian Senior Trade Commissioner in Paris
- Past Lord Mayor of Brisbane
- Past Chair of Tourism Queensland
- Deputy Mayor Olympic Village - Sydney 2000
- Brisbane representative

Special Responsibilities

Stanley Collins (OAM)

Qualifications

Experience

- Nominee of Winton District Historical Society and Museum Inc.
- Bachelor of Rural Science (UNE)
- President of Winton District Historical Society and Museum Inc.
- Director of B & H Collins Investments Pty Ltd
- Director and Deputy Chair of Australian Age of Dinosaurs Ltd
- Past Director - SBH Collins Investments Pty Ltd
- Past Director - Danit Pty Ltd ; Undaval Pty Ltd and Dutana Pty Ltd
- Past Mayor (11 yrs) & Councillor of Winton Shire Council -- 25 yrs
- Grazier/Businessman - Approx 45 yrs
- Former Chairman of the WMC Board

Special Responsibilities

Robyn Stephens (OAM)

Qualifications/

- Event Coordinator Winton Outback Festival Inc. 40 years - Present
- Vice President -- Winton District Historical Society & Museum Inc
- Board Director & Life member & Secretary Outback Qld. Tourism Association (OQTA) -- 2010 - Present
- Secretary & Life Member Winton Golf Club 1985 - Present
- Past Councillor Winton Shire Council - 2012 - 2015
- Board Member & Life Member Golf North Queensland
- Committee Member Vision Splendid Outback Film Festival - 2013 - Present
- Committee Member Winton's Diamantina Heritage Truck & Machinery Museum

Cr Gavin Baskett

Qualifications/Experience

- Mayor - Winton Shire Council 2017-present
- Councillor Winton Shire Council 2016-2017
- President of Vision Splendid Outback Film Festival
- Chair - Outback Regional Road & Transport Group
- Deputy Chair -- Outback Highway Development Council
- Director -- Remote Area Planning & Development Board
- Past Business Owner (22 years)

WALTZING MATILDA CENTRE LTD**ABN: 34 086 051 078****DIRECTORS' REPORT****Cr Shane Mann**

Qualifications/Experience

- Councillor - Winton Shire Council 2004-present
- Deputy Mayor - Winton Shire Council 2008-2021
- Committee Member - Outback Highway Committee
- Chair Work Camp Advisory Committee
- Member Winton Shire Council Audit Committee

Ms Lyn Fraser

Qualifications/Experience

- Past Councillor -- Winton Shire Council 1994 – 2016
- Executive member of QLD Arts Council Winton Branch - 33 years
- Committee Member - Regional Arts Development Fund, WSC Tourism Strategy Advisory Committee, Vice President Winton Creative Arts Group, Vice President Corfield & Fitzmaurice, Committee Member -- Winton Men's Shed, Volunteer -- Winton Meals on Wheels, Past grazier and Business Owner
- Member - Friends of Willie Mar, Creative Arts Committee, Vision Splendid Outback Film Festival and inaugural volunteer member of the Outback Regional Gallery

Mr John Paynter

Qualifications/Experience

- Past Councillor - Winton Shire Council - 14 years
- WSC representative on the Qantas Founders Museum Board - 4 years
- Nominee of Winton District and Historical Society - 12 years
- President of Winton Outback Festival - 6 years
- Assisted with development and construction of the Wool Museum at Corfield and Fitzmaurice.

Cr Frank Standfast

Qualifications/Experience

- Councillor -- Winton Shire Council 2021 -- present
- Chair -- Regional Arts Development Fund Advisory Committee
- Committee Member -- Work Outreach Camp Advisory Committee
- Past Vice President of the Winton Club
- Committee Member -- Winton Local Ambulance Committee
- Queensland Government Public Servant(Transport Main Roads)1988 -- present

Lynda Alcorn

Qualifications/Experience

- Governance and Risk Officer -- Winton Shire Council
- Executive Officer -- Queensland Boulder Opal Association
- Member and past Secretary Winton CWA
- Past Royal Australian Air Force -- ASOP
- Past Australian Customs -- Coast watch / Border Security Aircrew
- Past Site Senior Executive Mining Executive Manager
- Past Director -- Biarra Pty Ltd
- Past Primary Producer and Business Owner

Kim Stoter

Qualifications/Experience

- Bachelor of Arts double majoring in history and archaeology (JCU)
- Graduate Certificate in Business Administration (JCU)
- Masters of Cultural Heritage and Museum Studies (Deakin)
- Museum Services Manager - Australian Age of Dinosaurs
- Member of Winton District Historical Society and Museum

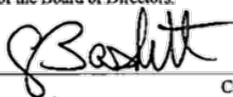
WALTZING MATILDA CENTRE LTD
ABN: 34 086 051 078
DIRECTORS' REPORT

	Directors' Meetings	
	Number eligible to attend	Number attended
S Atkinson	3	1
J Close	3	3
S Collins (resigned)	2	2
R Stephens	3	3
S Mann	3	3
G Baskett	3	3
L Fraser	3	3
J Paynter	3	2
F Standfast	3	3
L Alcorn (resigned)	1	1
K. Stoter	2	2

The company is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum of \$1 each towards meeting any outstanding obligations of the company. At 30 June 2023, the total amount that members of the company are liable to contribute if the company is wound up is \$1 (2022: \$1).

Signed in accordance with a resolution of the Board of Directors.

Director


 Cr Gavin Baskett (Director)

Dated this

31ST day of OCTOBER 2023

Director


 Robyn Stephens OAM (Director)

Dated this

31ST day of OCTOBER 2023

WALTZING MATILDA CENTRE LTD
ABN: 34 086 051 078
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 30 June 2023

	Notes	2023 \$	2022 \$
Revenue			
Grants & Donations received		18,000	17,500
Interest received		723	15
Total income		18,723	17,515
Expenses			
Depreciation	5	2,319	2,319
Materials & services	3	23,227	21,369
Total expenses		25,546	23,688
Net current year (deficit) surplus attributable to members of the entity		(6,823)	(6,173)
Total comprehensive income attributable to members of the entity		(6,823)	(6,173)

The accompanying notes form part of these financial statements.

WALTZING MATILDA CENTRE LTD
ABN: 34 086 051 078
STATEMENT OF FINANCIAL POSITION
As at 30 June 2023

	Notes	2023 \$	2022 \$
Assets			
Current assets			
Cash & cash equivalents		140,329	144,878
Trade & other receivables		847	803
Total current assets		<u>141,176</u>	<u>145,681</u>
Non current assets			
Plant & equipment	5	148,944	151,262
Total non current assets		<u>148,944</u>	<u>151,262</u>
Total assets		<u>290,120</u>	<u>296,943</u>
Liabilities			
Current liabilities			
Unearned Income		17,500	17,500
Total current liabilities		<u>17,500</u>	<u>17,500</u>
Total liabilities		<u>17,500</u>	<u>17,500</u>
Net assets		<u>272,620</u>	<u>279,443</u>
Equity			
Retained deficiency		(218,552)	(211,729)
Members' contribution		491,172	491,172
Total equity		<u>272,620</u>	<u>279,443</u>

The accompanying notes form part of these financial statements.

WALTZING MATILDA CENTRE LTD
ABN: 34 086 051 078
STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 2023

	Retained Deficiency	Members Contribution	Total
	\$	\$	\$
Balance at 1 July 2022	(211,729)	491,172	279,443
Comprehensive income			
Deficit attributable to members	(6,823)	-	(6,823)
Total comprehensive income for the year	(6,823)	-	(6,823)
Balance at 30 June 2023	<u>(218,552)</u>	<u>491,172</u>	<u>272,620</u>
Balance at 1 July 2021	(205,556)	491,172	285,616
Comprehensive income			
Deficit attributable to members	(6,173)	-	(6,173)
Total comprehensive income for the year	(6,173)	-	(6,173)
Balance at 30 June 2022	<u>(211,729)</u>	<u>491,172</u>	<u>279,443</u>

The accompanying notes form part of these financial statements.

WALTZING MATILDA CENTRE LTD
ABN: 34 086 051 078
STATEMENT OF CASH FLOWS
For the year ended 30 June 2023

	Notes	2023 \$	2022 \$
Cash flow from operating activities			
Receipts from trading, donations, bequests and raffles		17,955	17,375
Payments to suppliers and employees		(23,227)	(21,369)
Interest received		723	15
Net cash (used in) generated from operating activities	4	<u>(4,549)</u>	<u>(3,980)</u>
Cash flow from investing activities			
Payments for property, plant and equipment	5	-	-
Net cash used in investing activities		<u>-</u>	<u>-</u>
Net (decrease)/increase in cash held		(4,549)	(3,980)
Cash and cash equivalents at the beginning of financial year		144,878	148,857
Cash and cash equivalents at the end of the financial year		<u><u>140,329</u></u>	<u><u>144,878</u></u>

The accompanying notes form part of these financial statements.

WALTZING MATILDA CENTRE LTD**ABN: 34 086 051 078****Notes to the financial statements****For the year ended 30 June 2023**

The financial statements are for Waltzing Matilda Centre Ltd as an individual entity, incorporated and domiciled in Australia. The Waltzing Matilda Centre Ltd is a company limited by guarantee.

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES**Basis of Preparation**

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards (including Australian Accounting Interpretations), the *Australian Charities and Not-for-Profits Commission Act 2012*. The company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions.

Material accounting policies adopted in the preparation of these financial statements, are presented below and have been consistently applied unless otherwise stated.

The financial statements, except for the Statement of Cash Flows, have been prepared on an accruals basis and are based on historical costs.

The financial statements were authorised for issue on the date they were submitted to the Auditor-General for final signature. This is the date the directors declaration is signed.

Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

Accounting Policies**(a) Revenue**

Where grants and contributions are received whereby specific and enforceable obligations apply to the company, these are recognised as revenue as each performance obligation is satisfied. The performance obligations are varied based on individual specific agreements, but include having to meet specific funding objectives and outcomes and will include the requirement to repay the relevant funding should these specific objectives not be met.

Contributions and donations received whereby no specific obligations are attached are recognised as revenue upon receipt.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

All revenue is stated net of the amount of goods and service tax (GST).

(b) Plant & Equipment

Plant & equipment, exhibits and artwork are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount is greater than the estimated recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1(c) for details of impairment).

Items of plant and equipment with a total value of less than \$1,000 are treated as an expense in the year of acquisition. All other items of plant and equipment are capitalised. Plant and equipment that have been contributed at no cost, or for nominal cost are valued and recognised at the fair value of the asset at the date it is acquired.

WALTZING MATILDA CENTRE LTD**ABN: 34 086 051 078****Notes to the financial statements****For the year ended 30 June 2023****Depreciation**

The depreciable amount of all fixed assets are depreciated on a straight line basis over their useful lives to the company commencing from the time the asset is held ready for use.

The depreciation rates used for each class of depreciable asset are:

Class of Fixed Asset	Estimated Life:
Exhibits	2 - 40 years
Plant & equipment	4 - 40 years
Artworks	(not depreciated)

Asset residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the statement of comprehensive income.

(c) Impairment of Assets

At the end of each reporting period, the entity reviews the carrying values of its tangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is recognised in profit or loss.

Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the entity would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

Where it is not possible to estimate the recoverable amount of an assets class, the entity estimates the recoverable amount of the cash-generating unit to which the class of assets belong.

(d) Cash & Cash Equivalents

For the purposes of the cash flow statement, cash & cash equivalents includes cash on hand and with banks or financial institutions.

(e) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the ATO are presented as operating cash flows.

(f) Income Tax

No provision for income tax has been raised as the entity is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

(g) Rounding and Comparative Figures

Amounts included in the financial statements have been rounded to the nearest whole dollar.

Where required by Accounting Standards comparative figures have been adjusted to conform with changes in presentation for the current financial year.

(h) New, revised or amending accounting standards and interpretations adopted

The company has adopted all of the new, revised or amending accounting standards and interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period. The adoption of these accounting standards and interpretations did not have any significant impact on the financial performance or position of the company.

(i) Future impact of accounting standards not yet effective

Accounting standards issued but not yet effective are not expected to have a significant impact on the company.

WALTZING MATILDA CENTRE LTD**ABN: 34 086 051 078****Notes to the financial statements****For the year ended 30 June 2023**

	2023	2022
	\$	\$
NOTE 2. ECONOMIC DEPENDENCE		
The function of the Board has been modified to provide strategic advice to the Winton Shire Council whilst the Council undertakes the operational management of the tourist attraction business. At the date of this report the Board of Directors believe the Waltzing Matilda Centre Ltd will be able to meet its financial obligations.		
The Waltzing Matilda Centre Ltd is a wholly own subsidiary of the Winton Shire Council. The Winton Shire Council also owns the building from which the company operates. The Winton Shire Council does not charge any rent for the use of the premises.		
NOTE 3. MATERIALS & SERVICES		
Prize money - Villier Art Show	12,500	13,000
Other expenses	10,727	8,369
Total materials & services	<u>23,227</u>	<u>21,369</u>
NOTE 4. CASH FLOW INFORMATION		
Reconciliation of Cashflow from Operating Activities with current year		
Net surplus (deficit) for the current year	(6,823)	(6,173)
Non-cash flows:		
Depreciation	<u>2,319</u>	<u>2,319</u>
	(4,504)	(3,854)
Changes in assets and liabilities:		
(Increase)/decrease in trade and other receivables	(45)	(125)
Increase/(decrease) in unearned income	<u>-</u>	<u>-</u>
	(45)	(125)
Net cash flow from operating activities	<u>(4,549)</u>	<u>(3,980)</u>

WALTZING MATILDA CENTRE LTD**ABN: 34 086 051 078****Notes to the financial statements****For the year ended 30 June 2023****NOTE 5. PLANT AND EQUIPMENT**

	2023	2022
Artworks at cost	118,968	118,968
Exhibits at cost	38,970	38,970
Less: Accumulated Depreciation	<u>(9,436)</u>	<u>(7,516)</u>
	<u>29,534</u>	<u>31,454</u>
Plant and equipment at cost	46,826	46,826
Less: Accumulated Depreciation	<u>(46,384)</u>	<u>(45,986)</u>
	<u>442</u>	<u>840</u>
	<u><u>148,944</u></u>	<u><u>151,262</u></u>

Movements in Carrying Amounts:

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Artworks (WMC) \$	Exhibits \$	Plant and equipment \$	Total \$
Basis of Measurement	Cost	Cost	Cost	
2023				
<i>Asset values</i>				
Balance at the beginning of the year	118,968	31,454	840	151,262
Additions at cost	-	-	-	-
Depreciation expense	-	(1,920)	(398)	(2,318)
<i>Carrying amount at end of year</i>	<u>118,968</u>	<u>29,534</u>	<u>442</u>	<u>148,944</u>
2022				
<i>Asset values</i>				
Balance at the beginning of the year	118,968	33,375	1,238	153,581
Additions at cost	-	-	-	-
Depreciation expense	-	(1,921)	(398)	(2,319)
<i>Carrying amount at end of year</i>	<u>118,968</u>	<u>31,454</u>	<u>840</u>	<u>151,262</u>

WALTZING MATILDA CENTRE LTD

ABN: 34 086 051 078

Notes to the financial statements**For the year ended 30 June 2023****NOTE 6. CAPITAL MANAGEMENT**

The entity's capital consists of financial liabilities, supported by financial assets.

Management effectively manages the entity's capital by assessing the entity's financial risks and responding to changes in these risks and in the market. When trading, these responses may include the consideration of debt levels. The company manages liquidity risk by maintaining adequate cash reserves and monitoring cashflows.

NOTE 7. ENTITY DETAILS

The registered office of the entity is:

Winton Shire Council
75 Vindex Street
WINTON QLD 4735

The principal place of business is:

Waltzing Matilda Centre
50 Elderslie Street
WINTON QLD 4735

NOTE 8. CONTINGENT LIABILITIES & ASSETS

There were no contingent assets or liabilities as at 30 June 2023 and 30 June 2022.

NOTE 9. CAPITAL COMMITMENTS

There are no contractual commitments as at the reporting date.

NOTE 10. EVENTS AFTER THE REPORTING PERIOD

There have been no material events occurring after reporting date.

NOTE 11. RELATED PARTY TRANSACTIONS**11a. Key Management Personnel**

Waltzing Matilda Centre Ltd does not directly employ any staff. Accordingly, its only related parties are the directors of the company. The directors undertake their function of a purely voluntary basis for which no remuneration has been offered. Directors may however from time to time receive a reimbursement of direct expenses only.

11b. Other Related Parties:

The Waltzing Matilda Centre Ltd is a subsidiary of the Winton Shire Council.

The entity operates separately and interacts predominantly on a strategic basis.

There were no related party amounts payable / receivable as at balance date.

Total audit fees quoted by the Queensland Audit Office relating to the 2022-23 audit is \$6,200 (2021-22: \$6,000) which are paid for by the parent entity, Winton Shire Council.

WALTZING MATILDA CENTRE LTD
ABN: 34 086 051 078

DIRECTORS' DECLARATION

In accordance with a resolution of the directors of Waltzing Matilda Centre Limited, the directors declare that:

1 The financial statements and notes, as set out on pages 5 to 13, are in accordance with the *Australian Charities and Not-for-Profits Commission Act 2012* and:

- a. comply with Australian Accounting Standards; and
- b. give a true and fair view of the financial position as at 30 June 2023 and of the performance for the year ended on that date.

2 In the directors' opinion there are reasonable grounds to believe that the entity will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.



Cr Gavin Baskett (Director)

Dated this 31ST day of OCTOBER 2023



Robyn Stephens OAM (Director)

Dated this 31ST day of OCTOBER 2023



INDEPENDENT AUDITOR'S REPORT

To the Members of Waltzing Matilda Centre Ltd

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Waltzing Matilda Centre Ltd.

In my opinion, the financial report:

- a) gives a true and fair view of the company's financial position as at 30 June 2023, and its financial performance and cash flows for the year then ended
- b) complies with Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2023, 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 material accounting policy information, and the directors' declaration.

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 company in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and 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). At the date of this auditor's report, the available other information was included in Waltzing Matilda Centre Ltd's Directors' Report for the year ended 30 June 2023.

Those charged with governance 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.

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 company for the financial report

The company's directors are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards, and for such internal control as the company's directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The company's directors are also responsible for assessing the company'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 management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

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 forming an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of material accounting policy information used and the reasonableness of accounting estimates and related disclosures made by the company.
- Conclude on the appropriateness of the company'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 company'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 company 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 company's directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

A handwritten signature in black ink that reads 'Lisa Fraser'.

14 November 2023

Lisa Fraser
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

5.2 WINTON SHIRE COUNCIL ANNUAL REPORT 2022-2023**File Number:** 165798**Author:** Kristi Minehan, Governance Coordinator**Authoriser:** Dirk Dowling, Chief Executive Officer**Attachments:** 1. Annual Report 2022-23 Final.2.pdf**Meeting Date:** 24 November 2023**Corporate and Operational Plan Consideration**

Stream	Sub Stream	Organisational Responsibility	Strategy/Planning Area
5 - Making It Happen	Governance	Chief Executive Officer	Compliance with legislation and providing information to the public on Council's performance.

Budget Reference: N/A**SUMMARY**

In accordance with Section 182 of the *Local Government Regulation 2012*, a local government must prepare an annual report for each financial year which includes the audited financial statements relating to that year. The local government must adopt its annual report within 1 month after the day the auditor-general gives the auditor-general's audit report about the local government's financial statements for the financial year to the local government.

The Annual Report 2022/2023 is Council's formal reporting mechanism to the community and stakeholders. The report details Council's activities and performance for the financial year and provides valuable information on Council operations during the period.

Attached to this report is a copy of Council's Annual Report inclusive of the audited 2022/2023 Financial Statements for consideration and adoption.

RECOMMENDATION

1. That the report be received.
2. That the Annual Report and Annual Financial Statements for the financial year ending 30 June 2023, be adopted.
3. That Council delegate to the Chief Executive Officer the power to make minor grammatical and formatting changes to the Winton Shire Council Annual Report 2022/2023, if required, after its adoption by Council, and prior to publishing the document for public access.

REPORT

Attached to this report is a copy of Council's Annual Report for the year ending 30 June 2023 for Council's consideration and endorsement. The audited Annual Financial Statements are included in the Annual Report.

The Queensland Audit Office signed the 'Independent Auditor's Report' on 24 October 2023 which was received by Winton Shire Council on 25 October 2023.

The Annual Financial Statements were presented and accepted at a meeting of the Audit Committee held on 20 October 2023.

As Council must adopt its Annual Report within 1 month after the day the auditor-general gives the Auditor-General's Audit Report. Council is able to comply with this requirement should the Annual Report be adopted no later than 24 November 2023. As a part of this process, Council consulted with the Local Government Association of Queensland's Governance Section and with the Auditor to confirm that by adopting no later than 24 November, the Council would be compliant with this requirement.

Council's auditors have also been consulted during the preparation of the Annual Report.

The Annual Report 2022/2023 is Council's formal reporting mechanism to the community and stakeholders. The report details Council's activities and performance for the financial year and provides valuable information on Council operations during the period. A requirement to be contained within the annual report is for the Chief Executive Officer to provide an assessment of Council's performance in implementing the annual Operational Plan as well objectives of the Corporate Plan.

Council must ensure that within 14 days after the audited financial statements have been presented to the Council's meeting, that the copy or a link to the copy is published on the Council's website.

RISK MANAGEMENT

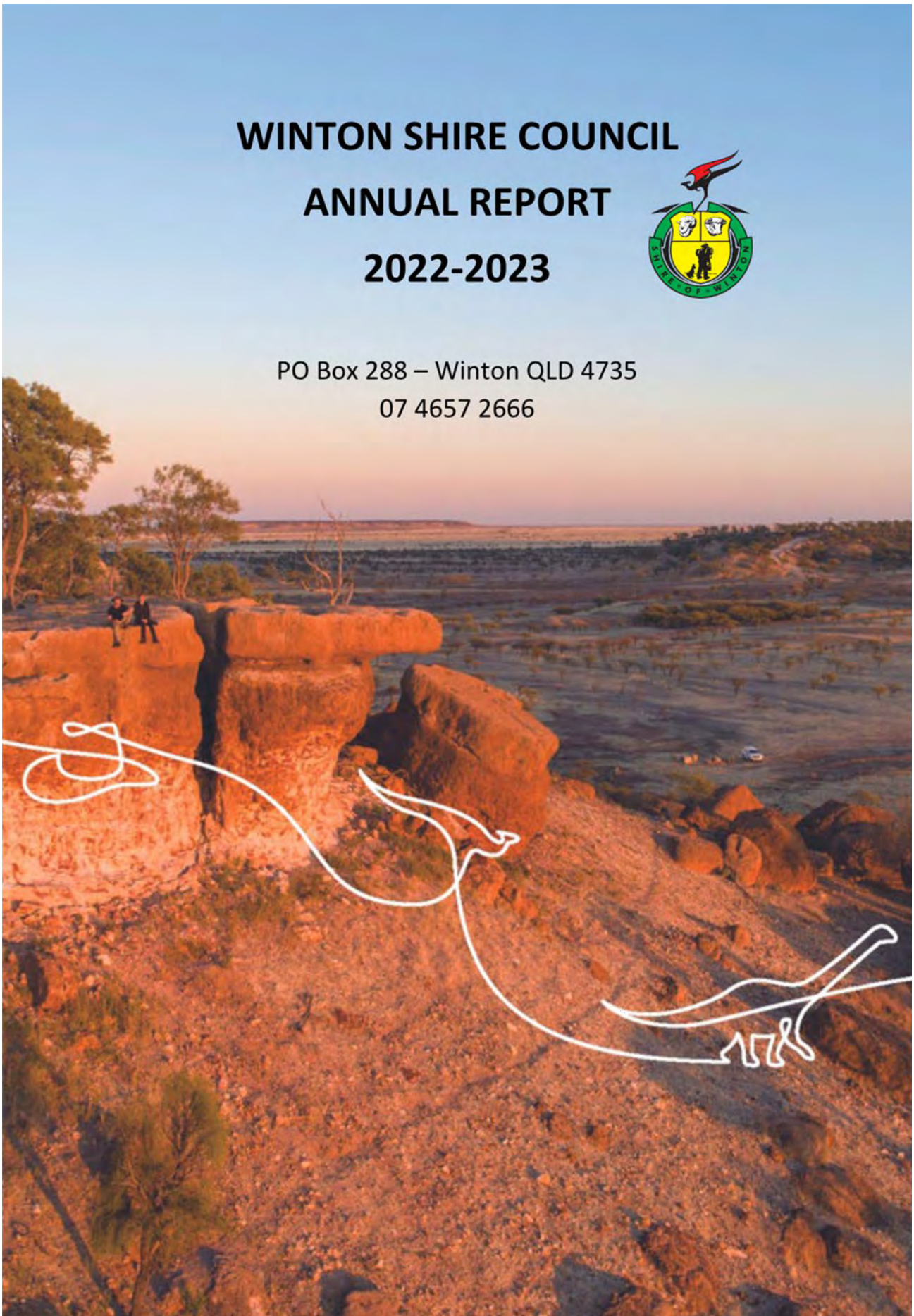
This assessment has been based on the assumption Council has met the required timelines for the completion of its Annual Financial Statements and the adoption of its Annual Report.

The risk associated with the adoption of the Annual Report and Annual Financial Statements for 2022/2023 has been assessed as Insignificant (Consequence) and Unlikely (Likelihood) giving an overall assessment as **Low 2**

WINTON SHIRE COUNCIL ANNUAL REPORT 2022-2023



PO Box 288 – Winton QLD 4735
07 4657 2666



THANK YOU

We take this opportunity to thank the various Queensland State Government and Federal Government departments and entities for their continued financial support in delivering community services and projects across the Winton Shire.

We would also like to thank all of those people and organisations across Winton Shire who contributed volunteer hours to assist the community.

CONTACT INFORMATION

General Enquiries Council Office		
	Phone: 4657 2666	Fax: 46571342
Street Address	75 Vindex Street, WINTON QLD 4735	
Postal Address	PO Box 288, WINTON QLD 4735	
Opening Hours (Admin Office)	Monday to Thursday: 8.30 am - 5.00 pm Friday: 8.30 am - 4.30 pm	

Mayor		
Cr Gavin Baskett	0439 032 150	Mayor@winton.qld.gov.au
Deputy Mayor		
Cr Tina Elliot	0428 573 045	Tina.Elliott@winton.qld.gov.au
Councillors		
Cr Shane Mann	0428 450 225	Shane.Mann@winton.qld.gov.au
Cr Anne Seymour	0407 310 315	Anne.Seymour@Winton.qld.gov.au
Cr Frank Standfast	0427 571 872	Frank.Standfast@winton.qld.gov.au
Cr Cathy White	0428 573 974	Cathy.White@winton.qld.gov.au

We acknowledge the various Aboriginal people whose traditional lands are within Winton Shire.

We acknowledge the Koa people and the Maiawali, Yirandali, Inningai, Pitta Pitta and Wanamara peoples.

We pay our respects to elders, past, present and emerging.

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ABOUT WINTON SHIRE

Winton is in Central Western Queensland on the Landsborough Highway, 180 kilometres northwest of Longreach and 472 kilometres southeast of Mount Isa. Winton is approximately 1,500 kilometres from Brisbane, covering 53,935 square kilometres and boasting a population of around 1,200 people. Home to diverse landscapes with rolling Mitchell Grass Downs suddenly interrupted by mesa formations, starkly beautiful red earth and spinifex country, Channel Country, and undulating plains as far as the eye can see with a myriad of dry channels, waiting for the wet season. Winton has a rich history with links to the Great Shearers' Strike, Waltzing Matilda and QANTAS, but today the town is almost as well known for something far more ancient... dinosaurs.



The first official dinosaur discovery in Winton Shire was made in 1962, approximately 110km South-West of Winton – a fossilised footprint with the site later revealing a stampede with over 3,300 footprints. Later



discoveries were the then largest dinosaur found in Australia a 20–30 ton Sauropod nicknamed "Elliot" discovered on a property outside Winton in 1999, and his friends, more Sauropods of the group called Titanosaurs (the largest dinosaurs to walk the earth) in varying sizes and types – and "Banjo", Australia's largest known carnivorous dinosaur. Winton is known as the home of Waltzing Matilda, with A B (Banjo) Paterson writing our national song in 1895, whilst visiting Dagworth Station. Legend has it that the first public performance of Waltzing Matilda happened at Winton's North Gregory Hotel on the 6th of April 1895.

Twenty-five years later, Winton became the birthplace of

the Queensland and Northern Territory Aerial Service (QANTAS), registered as a company in Winton on the 16th of November 1920. This was followed by its first Board Meeting in 1921, held on the 10th of February at the Winton Club. Later in 1921, the Winton Shire Council became the first local authority in Australia to support Commercial Aviation after subsidising half the costs of establishing a landing field in Winton, to the sum of £20. The local expression is that QANTAS was conceived in Cloncurry, born in Winton and grew up in Longreach!

When the area was settled in the late 19th century, the region's low annual rainfall made it ideal for sheep, and up to 1.5 million sheep have been grazed during a past good season. In recent times, graziers have increasingly shifted from wool production to beef production. The opal mining industry also flourishes in Winton and has for more than a century. Some of the best boulder opal has been found from claims within the Winton Shire.



TOWNS OF THE WINTON SHIRE

WINTON

Winton Township is located on the Matilda Highway, between Longreach and Kynuna and is the gateway to Australia's Dinosaur Trail and the Outback Way. Winton town is the Shire administration centre and is known for friendly hospitality and big smiles. The town boasts a selection of good affordable accommodation, caravan parks, great food outlets, Searles Outback Store, various retail outlets and general stores for all your travelling needs. There is opportunity to get involved in the local atmosphere during one of Winton's many events and festivals, including Waltzing Matilda Day, Gem of the West Camp Draft, Turf Club Races, Drag Racing, Camel Races, Film Festival, Opal Festival, and the Winton Outback Festival (biennial) to name just a few.



OPALTON

Is the home of Queensland Boulder Opal and lies 123 kilometres south-west of Winton. Opal was first discovered in Winton by George Cragg in 1888 and the first mine was worked in 1894. By the end of the 19th Century there was a bustling township of 600 and Opalton became known for the enormous quantity and quality of its opal. Notably, in 1899 the largest piece of opal ever recorded was mined from Opalton, a pipe opal that measured more than three metres long.



CORFIELD

Is a tiny town located 80 kilometres north of Winton on the road to Hughenden. The town can be identified only by the small cluster of buildings on the rolling Mitchell grass downs. Once a busy railway siding, Corfield is now known for the annual "Corfield Cup" race meeting, when the population explodes with people visiting from near and far.



MIDDLETON

Located 164 kilometres along the Winton-Boulia Road, Middleton made history in 1862, when McKinlay and his search party for Burke and Wills, entered the area. In fact, Middleton's name is derived from this search party after a creek named for the man second in charge – Middleton.

CORPORATE VISION, MISSION, VALUES**VISION**

"To grow our community and explore exciting, new and innovative opportunities which will retain existing and attract new people with whom we can share our unique lifestyle and rich heritage".

MISSION

"Through meaningful engagement, implement a range of strategies that cater to people from all walks of life, our community needs and aim to enrich our lifestyle and preserve our heritage".

VALUES**ACCOUNTABILITY**

The ethical concept associated with responsibility, enforcement, blameworthiness, transparent process, liability, and other terms associated with being answerable for the trust that is bestowed by those whom we serve.

EFFECTIVENESS

The idea of carrying out a program or process that is entirely adequate to accomplish the purpose that has been identified as a goal or aspiration.

EFFICIENCY

The concept that in the process of pursuing or effecting any program, procedures or task where all wastage is minimised.

SUSTAINABILITY

Is the capacity to maintain a certain process or state indefinitely. When applied in an economic context, a business is sustainable if it has accepted its practices for the use of renewable resources and is accountable for the environmental impact of its activities.

MEANINGFUL COMMUNITY ENGAGEMENT

Encompasses the principle of seeking the views and opinions of the Community. This is to be through an effective committee system and public consultation process as part of Council's decision-making methodology.

GOOD GOVERNANCE

This describes the process of decision-making and the process by which decisions are implemented (or not implemented), hereby, public institutions conduct public affairs, manage public resources and guarantee the realisation of human rights. Good governance accomplishes this in a manner essentially free of abuse and corruption and with due regard for the rule of law.

ETHICAL AND LEGAL BEHAVIOUR

Ethical behaviour is characterised by honesty, fairness, and equity in all interpersonal relationships. Ethical behaviour respects the dignity, diversity and rights of individuals and groups of people. When coupled with legal behaviours there is an expectation that there will be a penalty for conduct that breaches any law statute or regulation.

MESSAGE FROM THE MAYOR

It is a great honour to present the Winton Shire Council (WSC) Annual Report once again to the community. It has been another busy year with many projects, activities and visits by dignitaries occurring in our shire. None of this would be possible without our hard-working staff. I usually thank everyone at the end, but I'd like to begin with mentioning the WSC workforce and the fantastic job they do throughout the shire, and for this we thank you.

The previous 12 months have been difficult financially throughout Australia, and WSC is not immune to this. We have ourselves in a strong financial position which has come about by managing the budget responsibly and spending within our means. It is difficult to balance the budget with such a small rate base (approximately 12% of the budget), but we achieved this while maintaining our workforce and completing quite a few of the

Capital Works projects. With the increase in price of products and labour, and difficulty to access tradesmen, we did not complete all the Capital Works projects in the 2022/2023 budget, which is disappointing. With this in mind, we have reduced the number of projects for the 2023/2024 financial year with the hope of completing them all, with a list of shovel ready projects ready to go as well. WSC's priority for the year was to continue the upgrade of essential infrastructure for the community and this will continue into 2023/2024.

A safe and reliable road network throughout the shire is a given for any council, and we continued to strive for this during the year. Several construction projects are on the go with the continued sealing of the Richmond Road and upgrading of the Kennedy Development Road to Hughenden. Council will continue to lobby for the upgrade of these two sections until they are complete. We also have The Outback Highway and Jundah Road which have had funds committed from the Federal Government to complete their sealing. With the Flood Damage Programs for 2022/2023 yet to be completed, these works will create and maintain a safe and reliable road network, while creating continuing work for our Works Department.

It was another busy year for events with Winton's Way-Out West Fest, Vision Splendid Outback Film Festival, 50th Anniversary of the Outback Festival, just to name a few. All the events and activities that occur in Winton are fantastic for our town's liveability, economy and great to attract visitors, it is one of the reasons we are known as the events capital of Outback Queensland. I would like to congratulate all members of the committees involved who make these possible, without our great community spirit this would not occur. Tourist numbers have gone back to pre-COVID figures which was expected, and the challenge now is to grow our market share and continue to promote Winton as a destination. The Agricultural Industry is the backbone of our community, but the continued growth of the tourism market is also great for our local economy and one of the reasons we have a flourishing small business sector. I would also like to congratulate the Winton community on winning the Top Tiny Tourism Town award for a second year running. This is predominantly a public vote and not only shows we have great attractions but also a friendly community. Fingers crossed for a threepeat next year.

I'd like to welcome Dirk Dowling to Council after Ricki Bruhn completed his contract as the CEO. Dirk comes to us with many years of experience in Local Government and I am looking forward to working with Dirk, I hope he is enjoying his time so far in Winton. Finally, I'd like to thank my fellow Councillors for the work they've done for the community over the last 12 months. We have a very committed Council who are working tirelessly to make Winton a better place to live, work and play.

Gavin Baskett
Mayor
Winton Shire Council



MESSAGE FROM THE CHIEF EXECUTIVE OFFICER

The 2022 / 2023 financial year was a challenging one for the Winton Shire Council and the community. That's not surprising given the need to adjust to the end of the pandemic, adapt to the challenging global economic and geopolitical situations and to do what's possible to deal with the cost-of-living pressures and supply chain issues that have continued to impact everyone. Even less surprising is that fact that the Councillors, staff and the community have continuously stepped up to meet those challenges head on.

Apart from the wide-ranging and critical everyday general work of the Council, the Councillors endorsed a range of change initiatives during the period, and staff undertook a range of change activities during the period, all designed to improve the business of Council and, as a result, enhance outcomes for the Winton community - including the following:

- Council undertook a comprehensive review of the existing Community Advisory Committee's structures and processes, with a view to implementing beneficial changes before the end of the calendar year.
- Work continued on developing a new matrix of Local Laws for the Winton Shire, to enable compliance issues to be dealt with appropriately and to ensure that complaints could be dealt with on a range of fronts.
- A new structure for Animal Control was introduced to enable Council to meet all its legislative responsibilities in this critical area.
- A new senior leadership team was created which is designed to guide the operational imperatives set by Council through their strategic planning activities, and to provide leadership to all Council departments.
- Structural changes to the business of Council were developed, including the separation of the Tourism and Economic Development functions from the Community Services functions, to better align future activities and focus into a specific department within Council. New roles within Council were also developed as part of this process.
- Strategic Planning was undertaken with Councillors to isolate Corporate Plan (and other strategic planning documents') priorities in terms of setting a realistic budget for future capital and operational works.
- Outstanding capital (and operational) projects were identified and completed where possible.
- A new annual Operational Plan was developed.
- Community engagement pre-budget was undertaken via a budget presentation.
- A full budget review was completed, and comprehensive budget planning was undertaken to align the development of the 2023/2024 budget with critical Council policies and identified opportunities.
- A process was started to review and introduce a new Enterprise Bargaining Agreement.
- Work was started on improving and developing the records management functions within Council.
- Recruitment practices were improved to ensure that best practice and merit and equity recruitment was embraced within all Council areas and by all relevant staff. Resource sharing opportunities with surrounding Shires were also initiated during the period.
- A full review of Council's Workplace Health and Safety functions was undertaken, including a comprehensive audit.
- A new 'Works Request' system for the public was developed and a trial of the system was undertaken, with a view to implementing / launching the new system by the end of the calendar year.
- Residential land development activities continued during the period.
- A range of Council Policies were reviewed, amended, and endorsed by Council.
- An 'Administrative Action' complaints system was developed.
- Council staff contributed to, and in some cases delivered, a wide range of events for the Shire.

I would like to thank everyone for the warm welcome I received after arriving in November 2022. It's been a real pleasure engaging with a dedicated group of Councillors and all the talented staff at the Council. Working with enthusiastic elected representatives, my committed team and such a proactive community, makes my job very rewarding every day.

Dirk Dowling
CEO
Winton Shire Council



COUNCIL ORGANISATION

The Winton Shire Council Mayor and five (5) Councillors are the decision-making body and matters for consideration are directed through regular Council meetings. Ordinary meetings of council are held on the third Thursday of the month. Special Meetings are convened when necessary to consider specific items such as budget, major projects and future directions.

The Winton Shire Council is managed by its Chief Executive Officer and the Directors / Managers of:

- Finance
- Human Resources
- Community Services
- Economic Development
- Works and Utilities



COUNCILLORS



Cr Gavin Baskett
(Mayor)



Cr Tina Elliott
(Deputy Mayor)



Cr Frank Standfast



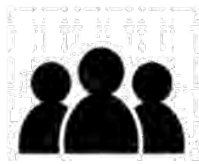
Cr Shane Mann



Cr Anne Seymour



Cr Cathy White



1,200

Shire population
(approx.)

123

Staff



\$51.4m

Total budget



\$285m

Assets

There are 123 staff providing services and managing assets within an annual budget of \$51.4m (operating of \$26.2m and capital expenditure of \$25.2m) and net Community Assets of \$285m.

COMMITTEE MEMBERSHIPS

Councillor	Portfolio	Committees / Groups
Cr Gavin Baskett (Mayor)	Cr Baskett is responsible for overseeing all portfolios and advisory committees from the Corporate Plan and to actively engage with other regional roles.	ADVISORY GROUPS: - Local Disaster Management Group (Chair) - Drought Relief Advisory Committee (Chair) - Waltzing Matilda Centre Board BOARDS & COMMITTEES: - RAPAD Director - Outback Highway Development Council (Deputy Chair) - Outback Regional Road & Transport Group (Chair) - Vision Splendid Film Festival (President) - National Drought and North Queensland Flood Recovery and Response Agency (Board Member)
Cr Tina Elliott (Deputy Mayor)	GOVERNANCE AND FINANCE - Governance – Communication, Engagement and Consultation - Finance – Resources, Assets and Reporting - Services – Customer Focus and Customer Complaints - Health	ADVISORY GROUPS: - Winton Showground Advisory Committee (Chair) - Regional Arts Development Fund Advisory Committee - Shire Rural Lands Advisory Committee - Work Camp Advisory Committee - Audit Committee (Chair) - Drought Relief Advisory Committee
Cr Frank Standfast	COMMUNITY, CULTURE AND LIFESTYLE	ADVISORY GROUPS:

Councillor	Portfolio	Committees / Groups
	- Community Services – HACC, Child Care, Youth - Cultural Services – Arts, Culture and Heritage - Sport and Recreation – Facilities, Library - Government Services – Education, Electricity, Telecommunication - Lifestyle and Wellbeing – Promotion, Aged Welfare and Safety - Rural Communities and Mining	- Waltzing Matilda Centre Board - Shire Beautification & Cemetery Advisory Committee - Regional Arts Development Fund Committee (RADF) (Chair) - Work Camp Advisory Committee - Drought Relief Advisory Committee
Cr Shane Mann	TRANSPORT, INFRASTRUCTURE AND UTILITIES - Roads and Streets - Water and Sewerage - Waste Management - Shire Plant and Equipment - Airport Development and Infrastructure - Drought Relief Advisory Committee	ADVISORY GROUPS: - Work Camp Advisory Committee (Chair) - Streets and Machinery Advisory Committee (Chair) - Audit Advisory Committee - Waltzing Matilda Centre Board
Cr Anne Seymour	BUSINESS AND ECONOMIC DEVELOPMENT - Tourism – Marketing, Promotion and Development - Business Growth and Development - ces – Rail, Bus and Air - Town Planning and Beautification - Saleyards	ADVISORY GROUPS: - Tourism Strategy Advisory Committee (Chair) - Shire Beautification and Cemetery (Chair) - Wild Dog Management Advisory Committee - Streets and Machinery Advisory Committee - Drought Relief Advisory Committee
Cr Cathy White	AGRICULTURE AND RURAL DEVELOPMENT - Stock Routes - Pest Management - Commons - Natural Resource Management - Industry Growth - Biosecurity	ADVISORY GROUPS: - Shire Rural Land Advisory Committee (Chair) - Wild Dog Management Advisory Committee - Tourism Strategy Advisory Committee - Winton Showground Advisory Committee - Drought Relief Advisory Committee

ADVISORY COMMITTEES

The *Local Government Regulation 2012*, Division 2 refers to Committees and requirements for committee meetings. Advisory committees may include councillors and members of the public and are not standing committees.

ADVISORY COMMITTEES:

- Promote the awareness of a specific topic or the strategic management of a facility within Council and the community,
- Advise Council on current and emerging issues,
- Provide a process for input into the planning and provision of services and facilities, and
- Provide a process for feedback from the community to Council.

Advisory Committee	Focus
Shire Rural Lands	Agricultural and land management.
Showground Users	Use and management of the Winton Showgrounds including all user groups and committees.
Shire Beautification and Cemetery	Presentation of the Shire and cemetery and their contribution to Winton.
Wild Dog Management	Management of wild dogs and feral pigs and other pests including baiting programs.
Tourism Strategy	Consideration of tourism opportunities and benefits to the Winton Shire including a number of tourism organisations.
Work Camp	Statutory requirement to ensure access to Work Camp.
Streets and Machinery <i>Note that this committee has been ceased as Streets & Machinery are part of normal operations.</i>	
Regional Arts Development Fund	Management of the Queensland Arts funding through the assessment of applications and acquittals.
Audit	Finance and Risk Management.
Waltzing Matilda Centre Board For the not-for-profit entity only, not the Waltzing Matilda Centre itself.	Management of the not-for-profit operations only.
Saleyards <i>Note that this committee has been ceased as the operations of the Saleyards has now been contracted out. Works and Utilities manage the asset and oversight operations. Strategic matter regarding the Saleyards can now be raised at the Rural Lands & Agriculture Advisory Committee meeting.</i>	

Winton Honours Local Greats

26 January 2023
Winton, Queensland

Today we had the pleasure of acknowledging our very own great Australians in the Winton Shire Community.

"I'd like to congratulate the recipients of Our Australia Day Awards. These residents have gone above and beyond in our community and have played a significant role in making Winton a great community to live in." said Winton Shire Mayor Gavin Baskett

"This year we introduced the "Spirit of Winton Award". This award is to acknowledge those residents whose contributions can't be measured on paper and who exemplify the true spirit of Winton. A big thank you goes out to everyone who took the time to nominate, not only the recipients, but the other nominees as well."

Australia Day Ambassador, Gerrard Gosens, and his wife Heather expressed that "it was an honour to be in Winton interacting with the community on Australia Day 2023, a memory beyond ages"



Left to right: Australia Day Ambassador Gerrard Gosens and Winton Shire Mayor Gavin Baskett

The 2023 Winton Shire Council Australia Day Award recipients are:

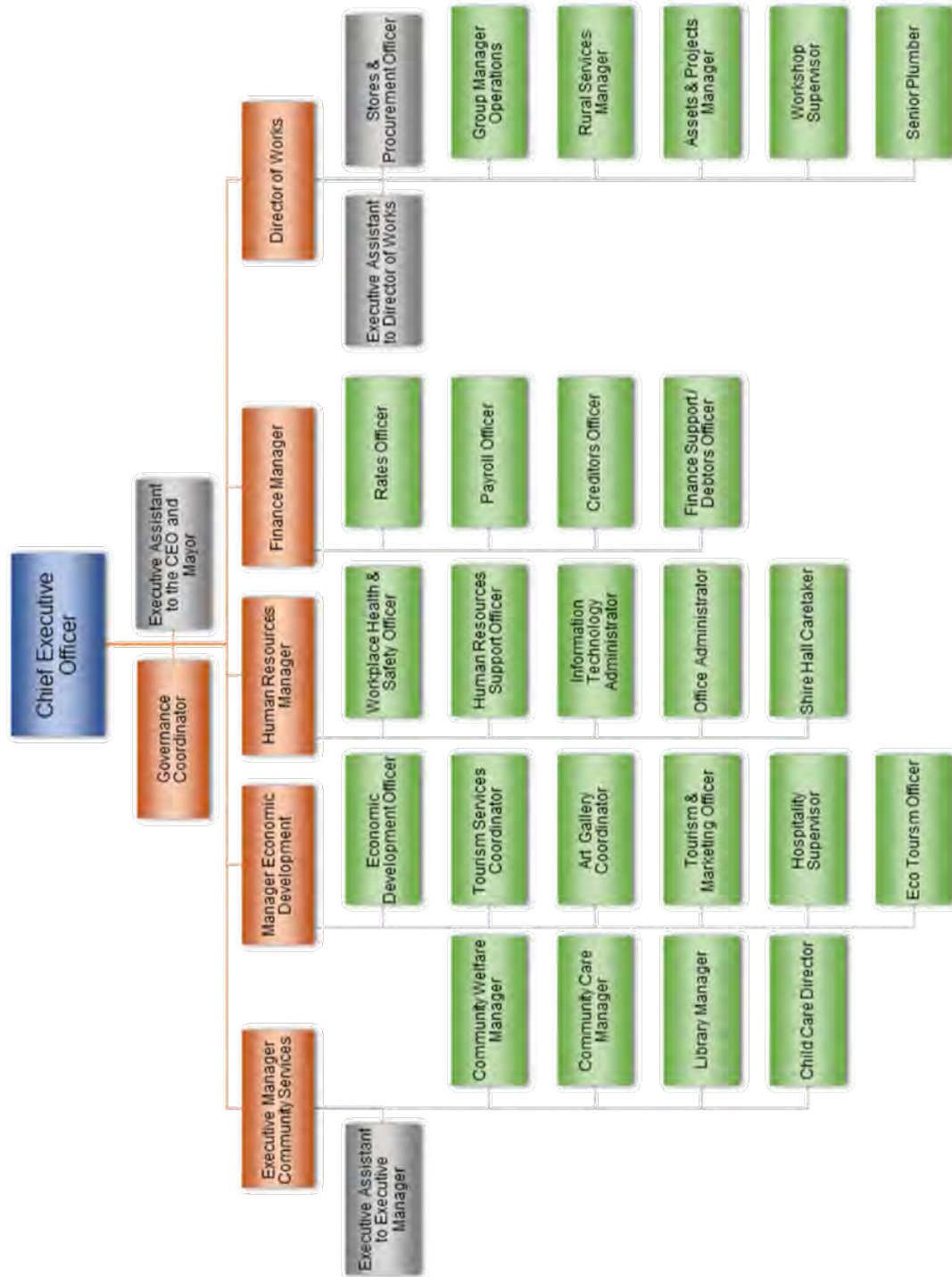
- Citizen of the Year- Kerry Turnbull
- Sports Award of the Year- Campbell Evans
- Community Event of the Year- Winton Community Ball Committee
- Winton Spirit Award- Ernie Ellis

Winton Shire Mayor, Gavin Baskett, would also like to congratulate Anu Kuurme who is now a citizen of this great country.

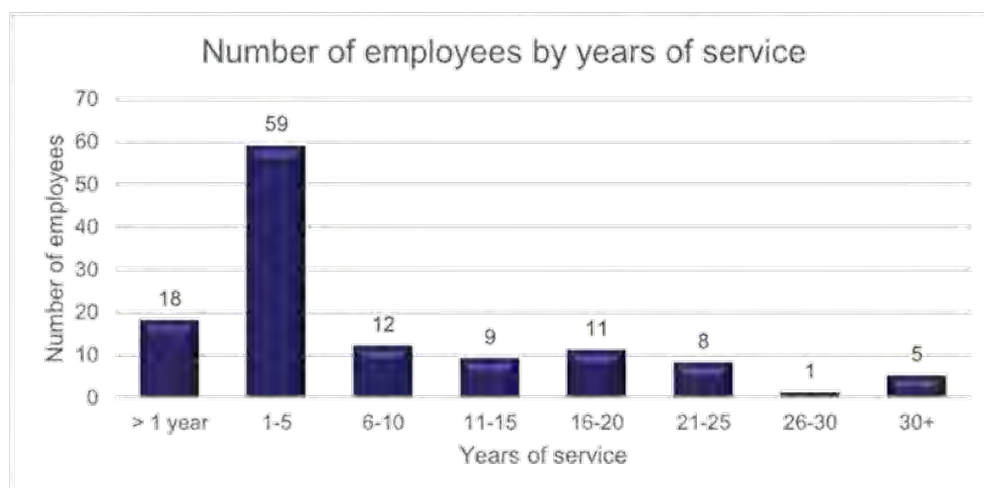
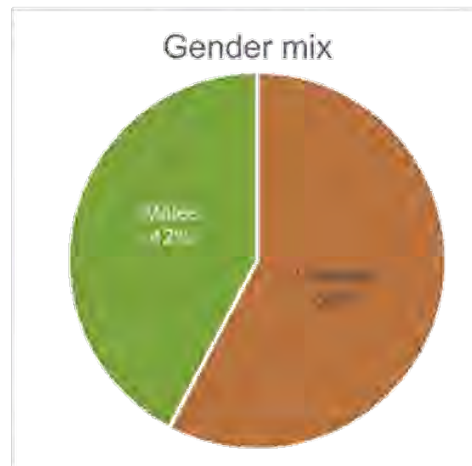
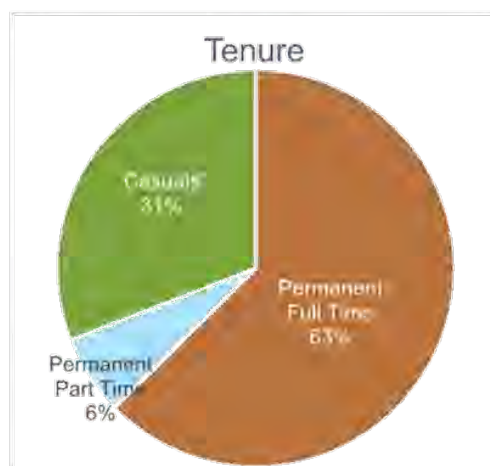
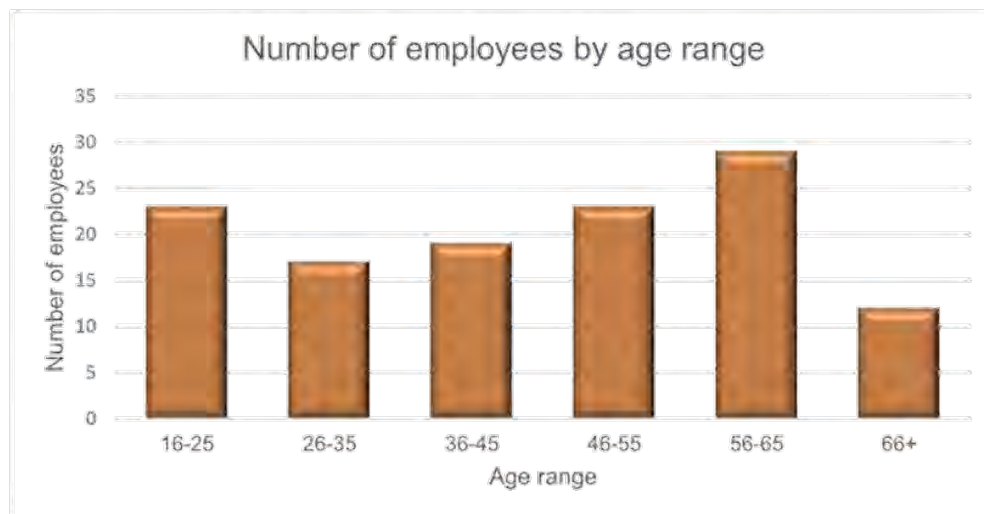
The Winton Shire Council, Mayor and CEO thank everyone who attended the 2023 ceremony.

STAFF

CORPORATE STRUCTURE



DEMOGRAPHICS



COMMUNITY FINANCIAL REPORT

PURPOSE OF COMMUNITY FINANCIAL REPORTS

Formal financial statements and accompanying notes which contain an extensive range of information about Council's operating performance and financial position are prepared to meet financial reporting and disclosure requirements as prescribed by accounting requirements and legislation – section 184 of the *Local Government Regulation 2012*.

The purpose of the Community Financial Report is to reduce the complexity of these documents so as to present the same information in a format that is less technical, more "reader friendly" and able to be better understood by the general community.

Therefore, the Community Financial Report uses plain language and illustrations to give readers an easy-to-follow summary of the financial statements for the past financial year (between 1 July 2022 and 30 June 2023).

The financial statements of Council are audited records of financial position and performance for a financial year. There are five parts to the financial statements:

1. Statement of Comprehensive Income: shows information on our financial performance including our revenue, expenses and net profit or loss.
2. Statement of Financial Position: shows the monetary value of our assets, liabilities and equity.
3. Statement of Changes in Equity: shows the changes in our net wealth.
4. Statement of Cash Flows: shows movements of cash.
5. Financial Ratios: shows common comparisons between financial statement amounts to allow readers to compare our results with other organisations.

This Community Financial Report does not include the Waltzing Matilda Centre Ltd, income, expenses, assets or liabilities – they are reported separately.

REPORTING REQUIREMENTS

Pursuant to section 179 of the *Local Government Regulation 2012*, the Community Financial Report must:

- Contain a summary and analysis of the financial performance and position for the year;
- Be consistent with the General-Purpose Financial Statements;
- Include relevant measures of financial sustainability for the financial year;
- Be in the form that can be easily understood by the community.

FINANCIAL STATEMENTS

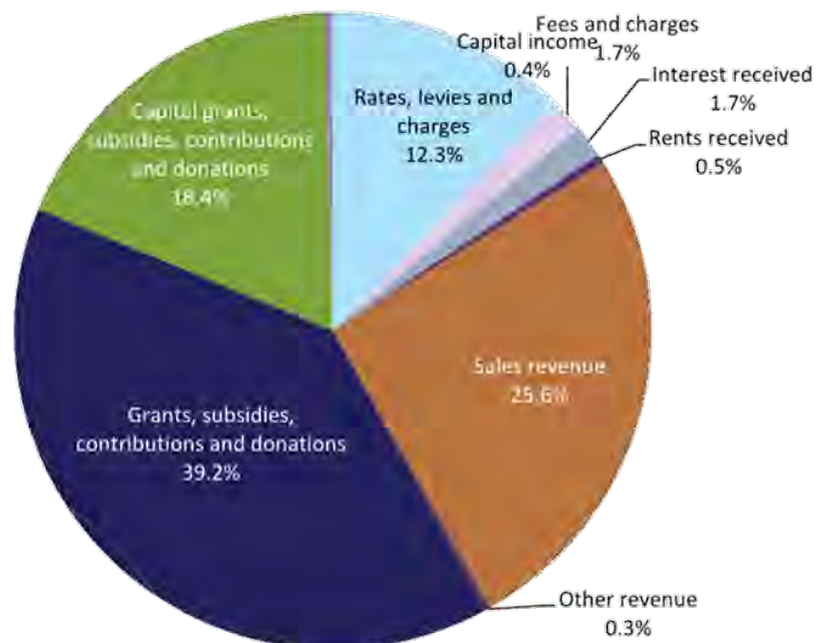
STATEMENT OF COMPREHENSIVE INCOME

(commonly known as the profit and loss statement)

REVENUE (Income)

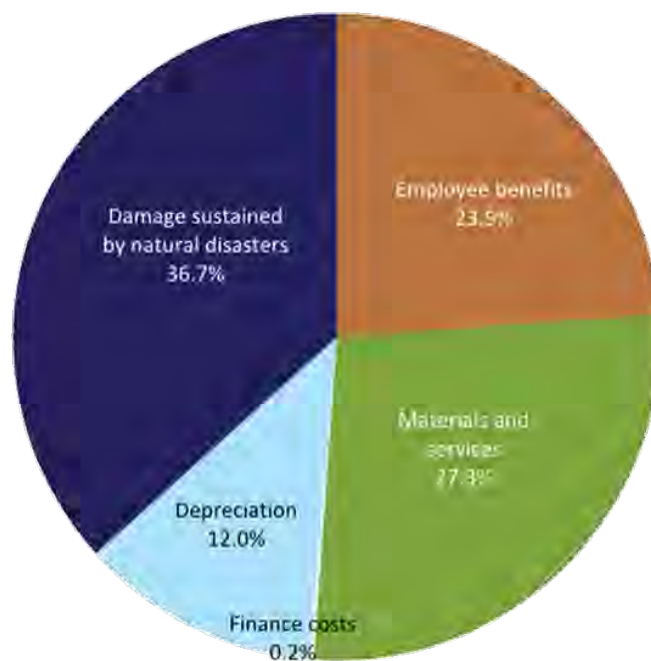
Revenue item	What these are	\$ Amount received
Grants, subsidies, contributions and donations	This is revenue received from Federal and State government grants and other subsidies.	\$13,251,236
Sales income	This is revenue that we earn when we carry out contract work for other parties; for example, Main Roads will pay Council to repair or maintain State owned roads.	\$8,659,922
Rates, levies and charges	These are rates and utility charges paid by ratepayers.	\$4,169,181
Interest received	This is interest earned from banks on cash balances.	\$565,486
Fees and charges	This is revenue paid by the users of specific services including childcare fees and tourism income.	\$571,775
Rental income	This is revenue earned from renting Council owned houses and buildings.	\$160,664
Capital income	Proceeds from the sale of property, plant and equipment once their written down value is deducted.	\$136,961
Other income	This is revenue from other sources such as Diesel Fuel Rebates and hiring out halls.	\$93,611
TOTAL		\$33,819,970

Recurrent grant income is received to fund Council's day to day operations. Capital grant income is received to pay for new or replacement assets.



EXPENSES (Expenditure)

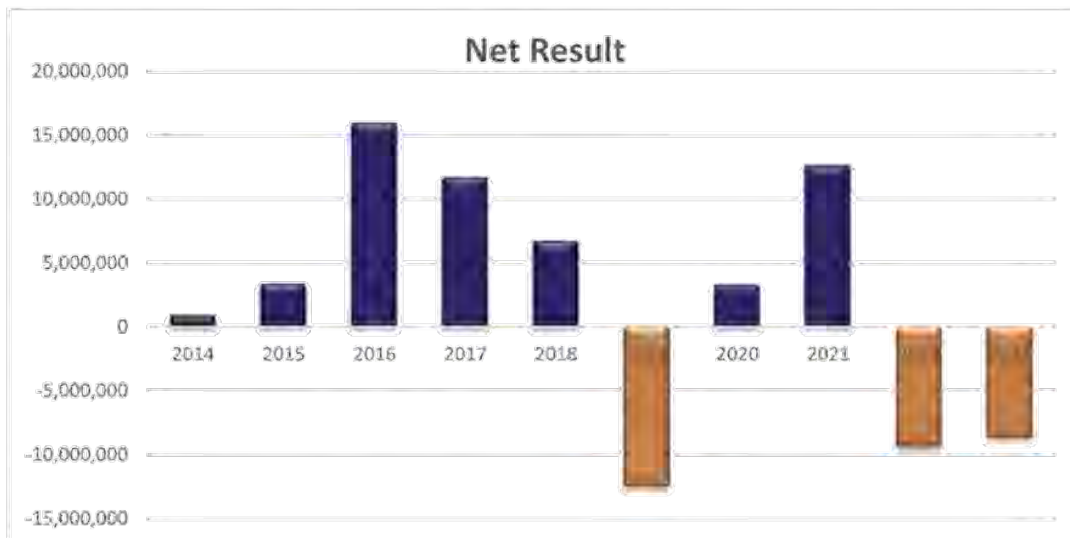
Expense item	What these are	\$ Amount paid out
Damage sustained by natural disasters	This is the cost of reinstatement and repairs for flood damage.	\$15,584,085
Materials and services	The operating costs incurred for the purchase of materials and services necessary to deliver Council services and maintain assets.	\$11,594,287
Employee benefits	The total cost of staff employed in the delivery of Council services, including wages, superannuation, leave entitlements and other employee related expenses.	\$10,153,651
Depreciation	This represents an estimate in the consumption of our assets. For example, the purchase of an asset for \$100,000 with an expectation that the asset will be used over 10 years, a depreciation charge of \$10,000 per year is recognised.	\$5,091,903
Finance costs	Mainly interest on borrowings and banking fees.	\$93,936
TOTAL		\$42,517,862



This statement shows Council's income and expenditure. It shows what Council has earned (Revenue) and what costs it has incurred (Expenses) throughout the year to get our net result. The net result is calculated as:

Income / Revenue	\$33.8 million	
Expenses	(\$42.5 million)	minus
Net Result	\$(8.7million)	equals

The net result this year is \$8.7 million loss as a result of significant work undertaken in relation to flood damage repair and investment in infrastructure. This result was also influenced by the timing of grants being received but not yet included in income. The amount of grants funding affecting this result as at the end of June 2023 was \$3.2 million.



STATEMENT OF FINANCIAL POSITION

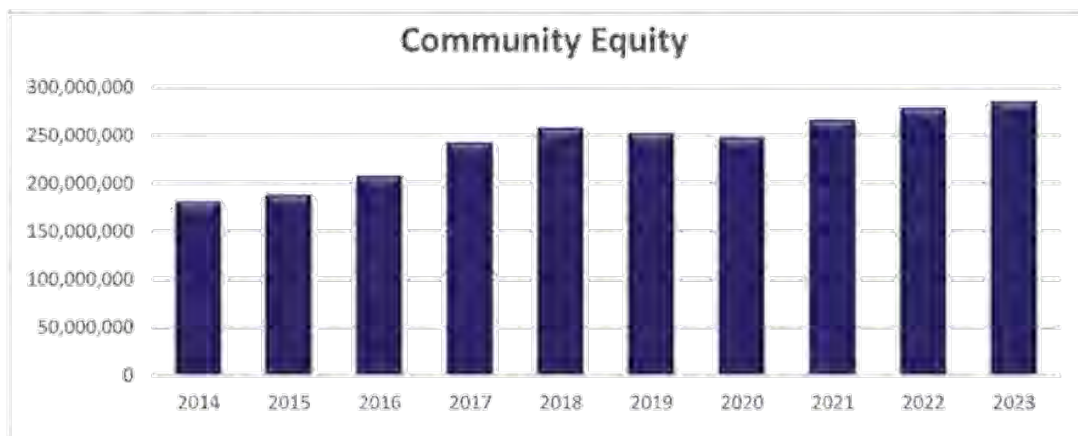
(commonly known as the balance sheet)

This statement shows what Council owns (Assets) and what Council owes (Liabilities). The difference between these two components is Council's net wealth (Equity).

	Assets	\$286.5 million
minus	Liabilities	(\$8.4 million)
equals	Net Community Equity	\$285.1 million

With a good cash balance and few liabilities, Council is in a good financial position.

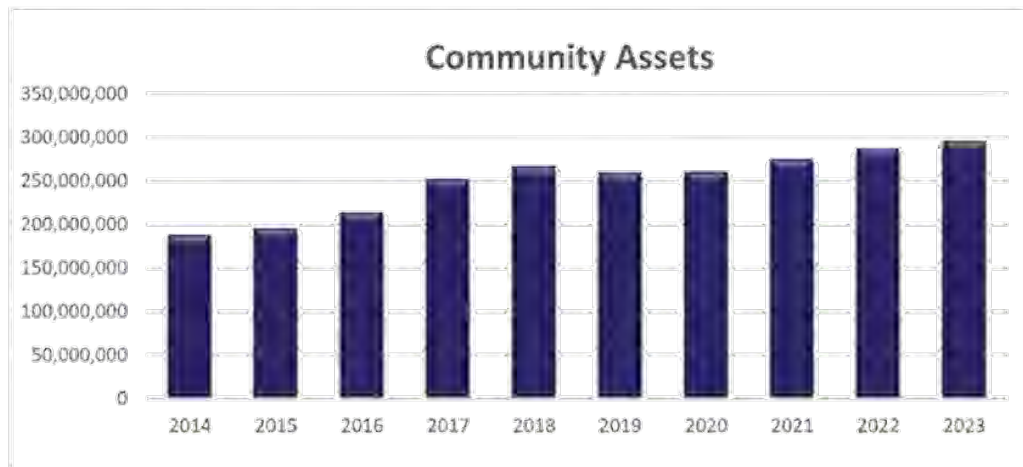
Over time Community Equity has been increasing, showing investment in infrastructure and assets for the benefit of the community.



Assets

Asset	What these are	\$ Amount owned
Property, plant and equipment	The value of Council's assets and infrastructure.	\$258,154,214
Cash	Cash held in bank accounts.	\$33,626,795
Contract assets	Amounts owed to Council from work completed under contracts.	\$2,794,319
Receivables	Amounts owed to Council from rates and other income sources.	\$412,145
Inventories	The value of raw materials and stores equipment held to provide services.	\$478,518
Other assets	Assets that do not fall into other categories and can include items like prepayments, petty cash, etc.	\$109,148
TOTAL		\$295,575,139

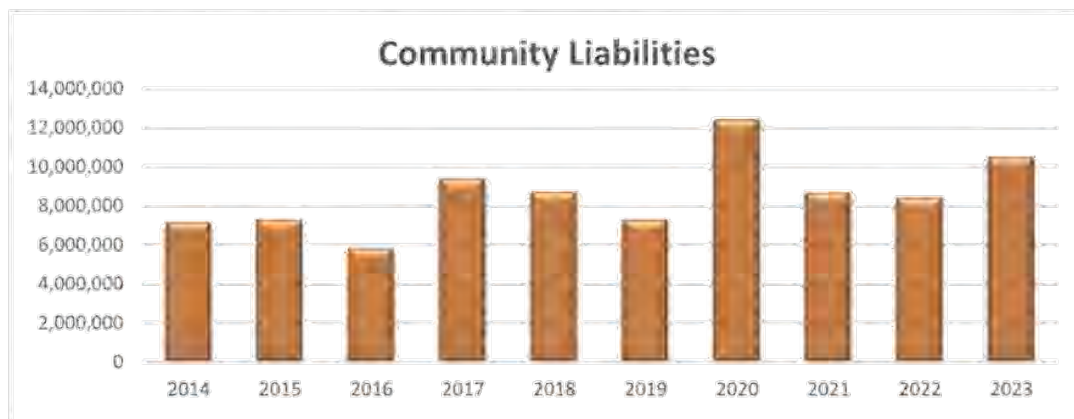
More than a \$100m in assets has been accrued over the last 10 years which means more investment in infrastructure and other assets.



Liabilities

Liabilities	What these are	\$ Amount owed
Payables	Amounts owed to suppliers and employees	\$4,123,329
Contract Liabilities	Sometimes, Council will receive grant money in advance of completing a project. This money will need to be repaid if a project is not completed and so Council treats this as a liability until the project is complete	\$3,198,232
Provisions	These are estimates of amounts that Council will need to pay in the future for current commitments	\$2,102,647
Borrowings	The value of loans that Council has with Queensland Treasury Corporation (QTC). They have been taken out in previous years to fund infrastructure projects.	\$1,055,636
Total		\$10,479,844

Community Liabilities is the amount owing in total – this may be short- or long-term amounts. This varies depending on the timing of some bills and borrowings.



STATEMENT OF CASH FLOWS

The statement of cash flows shows how cash was received and spent by different types of activities.

Cash held at the beginning of the financial year (1 July 2022)	\$30,442,868
Net cash flow from Operating Activities	\$8,056,050
Net cash flow from Investing Activities	\$(4,630,062)
Net cash flow from Financing Activities	\$(242,061)
Net increase in cash held	\$3,183,927
Cash held at the end of the financial year (30 June 2023)	\$33,626,795

There are three types of activities that impact cash balances:

1. **Operating Activities:** these are the cash receipts and payments from the day-to-day operation of Council.
2. **Investing Activities:** these are the cash receipts when an asset is sold, or a capital grant is received, and the cash payments made to build or purchase a new asset.
3. **Financing Activities:** these are the cash receipts and payments from borrowings and loan repayments. The graph below shows the net cash flows throughout the financial year.

FINANCIAL RATIOS

Financial sustainability for rural and remote councils is challenging because councils need to supply essential services but do not have large populations to raise revenue from rates, levies, and utility charges.

The Queensland Government has established three financial sustainability measures to compare the financial sustainability of all Queensland local governments. The table below describes these measures and shows how Winton Shire Council compares to the targets set by the Queensland Government.

Ratio	Winton Shire Council	Target	Analysis
Operating surplus ratio This shows how much operating revenue is generated compared with operating expenses.	1.96%	Between 0% and 10%	The positive ratio indicates that Council has an operating profit, with operating revenue earned being greater than the operating expenditure.
Asset sustainability ratio This indicated if Council is renewing its infrastructure assets at the same rate as they are wearing out	202.99%	Greater than 90%	Winton Shire Council is renewing its infrastructure more than it is wearing out – this high percentage means Winton has benefited from significant infrastructure over the last year. Infrastructure is being renewed at twice the rate it is being depreciated.
Net financial liabilities ratio This indicates if Council's net liabilities can be serviced by its operating revenues	-98.07%	Not greater than 60%	The negative ratio achieved by Council is a good result. Council holds a good amount of cash and few liabilities so is a good financial position.

STATUTORY INFORMATION**COUNCIL****RESOLUTIONS 2022/2023 – EXPENSES REIMBURSEMENT POLICY**

Section 250(1) of the *Local Government Regulation 2012*, requires that a local government must adopt, by resolution, an expenses reimbursement policy, or an amendment of the expenses reimbursement policy. This policy was reviewed and adopted by Council at its Special Budget Meeting held on 7 July 2022 (Resolution No. 22.07.05).

This policy will provide the guidelines and procedures for the reimbursement of Councillors and Chairs of Committees for expenses incurred in attending to and discharging their official duties as representatives of Winton Shire Council.

Further, this policy will provide details of the facilities in the form of computers and other electronic devices, office space, office stationery or supplies and any supporting materials, including uniforms or legal or financial advice that Winton Shire Council will supply to Councillors and Chairs of Committees.

All reasonable expenses incurred in attending approved meetings, conferences, seminars, workshops, inspections, and the like will be paid (or reimbursed) by Council. Please see Appendix B for a copy of the Expenses Reimbursement and Provision of Facilities for Mayor and Councillors Policy.

CAPITALISATION THRESHOLDS

Section 206(2) of the *Local Government Regulation 2012* requires a local government to, by resolution, set an amount for each different type of non-current physical asset below which the value of an asset of the same type must be treated as an expense.

Asset Threshold \$5,000

Pursuant to section 185 of the *Local Government Regulation 2012*, it is reported that no resolutions were passed under section 206(2) of the Regulation. This provision deals with any resolutions passed that sets an amount for each different type of non-current asset below which the value of an asset of the same type must be treated as an expense.

COUNCILLORS FINANCIAL DISCLOSURES

A requirement of the *Local Government Regulation 2012* (s186) is to provide information regarding remuneration, including superannuation contributions paid to Councillors.

- a) Total remuneration (including superannuation) paid to each Councillor during the year;
- b) The expenses incurred by, and the facilities provided to each Councillor during the year under the local government expenses reimbursement policy;
- c) The number of local government meetings that each Councillor attended during the financial year.

COUNCILLOR REMUNERATION

Position	Name	Remuneration	Superannuation	Mileage	Facilities & Expenses
Mayor	Gavin Baskett	\$117,240.50	\$14,068.86	\$0.00	None recorded
Deputy Mayor	Diamantina Elliott	\$67,637.96	\$8,116.55	\$0.00	
Councillor	Shane Mann	\$58,619.21	\$7,034.30	\$0.00	
Councillor	Anne Seymour	\$58,619.21	\$7,034.30	\$0.00	
Councillor	Frank Standfast	\$58,619.21	\$7,034.30	\$0.00	
Councillor	Cathy White	\$58,619.21	\$7,034.30	\$0.00	

COUNCILLOR MEETING ATTENDANCE

Councillor	General Meetings	Special Meetings	Advisory Committee Meetings	Total
Cr Gavin Baskett	12	2	36	51
Cr Diamantina Elliott	12	2	24	39
Cr Shane Mann	12	2	12	27
Cr Anne Seymour	12	2	22	37
Cr Frank Standfast	12	2	24	39
Cr Cathy White	12	2	22	37



CONDUCT AND PERFORMANCE

The *Local Government Act 2009* provides a framework for assessing complaints about the conduct or performance of Councillors. It is a requirement under section 186(1)(d) and section 186(1)(f) of 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 2022-2023	No.
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

OVERSEAS TRAVEL

In accordance with section 188 of the *Local Government Regulation 2012*, the following information is provided with respect to overseas travel: There was no overseas travel expenses incurred by the Councillors or local government employees in an official capacity during the reporting period.

SENIOR MANAGEMENT REMUNERATION

In accordance with section 201 of the *Local Government Act 2009*, the Annual Report must state:

- a) The total of all remuneration packages that are payable to senior management of the local government.
- b) The number of employees in senior management who are being paid each band of remuneration, and
- c) If the local government has resolved to allow a councillor to appoint councillor advisors—for each councillor—
 - (i) the number of councillor advisors appointed by the councillor for the year; and
 - (ii) the total remuneration payable to all councillor advisors appointed by the councillor for the year.

Council undertook an Organisational Restructure during 2022/2023. Although there has been no increases in actual positions, a number of positions which report directly to the Chief Executive Officer have been included to attend Senior Leadership Team Meetings during this reporting period. These positions have been included in these reporting figures.

In addition, there has been staff turnover in a number of these key positions of the organisation. There were unintended delays in recruitment of some positions which will have an impact on actual remuneration figures reported for 2022/2023 compared to future reporting periods.

The total of remuneration packages payable in 2022/2023 to senior management was \$965,158.

The following bands of remuneration are reported for senior contract employees reporting directly to the Chief Executive Officer (Bands include the Chief Executive Officer).

Remuneration Band	No of employees
Between \$200,000 to \$299,999 per annum	2
Between \$100,000 to \$199,999 per annum	4

Remuneration includes Cash, Superannuation, Motor Vehicle, Housing and Expense Benefits.

Council does not have Councillor Advisors as identified by Section 201(1)(c) of the *Local Government Act 2009*.



ADMINISTRATIVE ACTION COMPLAINTS

Winton Shire Council, in accordance with section 187 of the *Local Government Regulation 2012*, has policy and procedures to provide a consistent and customer focussed response to all complaints.

Administrative Action Complaints processes are detailed in a Procedure document which includes the following complaint management principles:

- The active interest and support of management;
- Effective policy and procedures for an effective complaints management system;
- Providing a positive environment that encourages and helps people make complaints,
- Treating all complaints seriously and treating all complainants with respect, courtesy, dignity and fairness.
- Reviewing all complaints on merit and addressing all complaints in an equitable and impartial manner adhering to the principles of natural justice and procedural fairness.
- Acknowledging and responding to the complaint and keeping the complainant informed as to the process steps and progress.
- Managing all complaints confidentially and in accordance with the relevant legislation.
- Providing information about Council's complaints process (policy and procedure) on Council's website - complaints can be lodged in various forms (written, via email, in person).
- Providing all decisions / actions to the complainant in a timely manner.
- Identifying opportunities for improvement.

The purpose of the procedure is to outline the method for handling and resolving complaints made by an affected person. The procedure also satisfies legislative obligations by establishing a complaints management process for resolving Administrative Action Complaints.

Council is committed to providing a quality level of customer service that does not attract complaints.

There is a four-step process in place for Administrative Action Complaints which include:

Step 1 – Initial consultation

Step 2 – Preliminary review

Step 3 – Final review; and

Step 4 – External review options

All of these steps include engagement with the person making the complaint and are focused on resolving the complaint in a fair, efficient and equitable manner.

The Council has now engaged a Governance Coordinator which is the focussed position for the management of complaints. This means there is an accountable officer for the intake, investigation and resolution of complaints, ensuring consistency in engagement with the person making the complaint and the complaint handling process.

This year, all Administrative Action Complaints have been resolved within a 2-month period which included the intake, investigation and resolution of complaints with the person making the complaint being kept informed during the process.

Item	No.
Number of Administrative Action Complaints made to Council in 2022/23	2
Number of Administrative Action Complaints resolved under the complaints management process in 2022/23	2
Number of Administrative Action Complaints not resolved under the complaints management process in 2022/23	0
Number of Administrative Action Complaints not resolved in 2022/23 that were made in 2021/22	0

COMMUNITY GRANTS

In compliance with section 189 of the *Local Government Regulation 2012*, disclosed below is expenditure on grants to community organisations during 2022/2023.

Beneficiary	\$ Amount
A.B Paterson College Foundation	\$5,025
All Souls St Gabriel's School	\$503
Australian Age of Dinosaurs	\$50,000
Canteen – National Bandanna Day	\$161
Cooper Thomson	\$101
Corfield Race Club	\$1,796
Cultural Programs	\$18,683
Diamantina Gardens Dormitory	\$393
Diamantina Rodeo & Campdraft Association	\$6,669
Griffith Film School	\$12,074
Miscellaneous Venue and Equipment Hire	\$6,624
North Gregory Turf Club	\$503
North Queensland Sports Foundation	\$311
Opalton Bush Park	\$10,050
Outback Festival Inc	\$26,685
QCWA Division Central Western	\$9,924
Qld Boulder Opal Association	\$717
Queensland Opera	\$3,010
Queensland Policy Legacy Scheme	\$894
Diamantina Heritage Truck & Machinery Museum	\$1,900
Vision Splendid Outback Film Festival	\$75,375
Winton Business & Tourism Association	\$1,069
Winton Camel Races	\$4,020
Winton Combined School	\$2,177
Winton Community Ball Inc.	\$2,433
Winton Creative Arts Group Inc.	\$10,050
Winton Golf Club	\$653
Winton Pastoral & Agricultural Show Society	\$4,673
Winton Shire Council	\$1,681
TOTAL	\$258,153

LOCAL GOVERNMENT DISCRETIONARY FUNDS

Pursuant to section 189(2) of the *Local Government Regulation 2012*, there was no discretionary fund expenditure by Councillors for community organisations in the reporting period.

OTHER INFORMATION

In accordance with the section 190 of the *Local Government Regulation 2012* the following information is provided.

OPERATIONAL PLAN UPDATE

Council continues to work towards the goals set out in the Corporate Plan 2022-2027. Each year Council prepares its Annual Operational Plan based on the expected outcomes to be delivered to progress the Corporate Plan.

The Chief Executive Officer Assessment is that Council has achieved the majority of the goals set out in the Operational Plan for 2022/2023 as reported quarterly to Council throughout the year and is on schedule to effectively deliver the outcomes of the Corporate Plan 2022-2027.

OPERATIONS AND PERFORMANCE

Winton Shire Council remains in a strong financial position; however, it is important to note that the Shire is heavily dependent on grants and subsidies to fund its operations. The financial statements and the financial sustainability statement have been prepared on the basis that grants and subsidies will remain at sufficient levels over the medium term, particularly in road project grants.

Any reduction to the state or federal government grant regimes in the long term would impact on the capacity of Council to fully fund its operations.

COMMERCIAL BUSINESS

A commercial business unit is defined in the *Local Government Regulation 2012* as a business unit that conducts business in accordance with the key principles of commercialisation which includes clarity of objectives, management autonomy and authority, accountability for performance and competitive neutrality.

No commercial business units were conducted by Council over the course of the 2022/2023 year.

JOINT GOVERNMENT ACTIVITY

Council participates in a number of activities with other government entities. The following are those that were attended during the 2022/2023 year.

- Participation in the Western Queensland Alliance of Councils
- Australian Dinosaur Trail (ADT)
- Remote Area Planning and Development Board (RAPAD)
- Outback Regional Road Transport Group (ORRTG)
- RAPAD Water Sewerage Alliance (RAPADWSA)
- Central West Region Pest Management Group (CWRPMG)
- Outback Highway Development Council (OHDC)

INVITATIONS TO CHANGE TENDERS

Pursuant to section 190(1)(e) of the *Local Government Regulation 2012*, Council advises there was no invitations made to change tenders pursuant to section 228(8) of the *Local Government Regulation 2012* during the 2022/2023 financial year.

REGISTERS

The following registers are maintained by Winton Shire Council.

- Register of Complaints (Administrative Action and General)
- Register of Delegations by Council to the Chief Executive Officer
- Register of Councillor's Interests and Related Persons
- Register of Employee's Interests and Relations Persons (not open for inspection)
- Register of Local Laws

- Register of Subordinate Local Laws
- Roads Register
- Regulatory Fees and Charges Register
- Organisational Chart/s
- Register of Councillor Conduct

CONCESSIONS FOR RATES AND CHARGES

In accordance with section 120 of the *Local Government Regulation 2012*, Council may grant a concession for the general rates component:

- For the construction of a new dwelling within the town of Winton;
- For major building renovations to an existing dwelling within the town of Winton;
- For the purchase of a dwelling by a first home buyer;
- For the construction of a new commercial building within the town of Winton;
- For major building renovation to an existing commercial building within the town of Winton.

For a rate concession application to be considered the project must fulfil one of the following conditions:

- The new dwelling must have a value in excess of \$180,000 (excluding GST);
- Major building works renovation must be in excess of \$50,000 (excluding GST);
- The first home buyer must fulfil the requirements of the current Queensland State Government First Home Buyers Grant or equivalent criteria to satisfy the requirements and proof as a first home owner;
- The new commercial building must have a value of in excess of \$360,000 (excluding GST);
- The major building works renovation must be in excess of \$100,000 (excluding GST).

The construction of a new dwelling, the renovation of an existing dwelling or purchase of a dwelling by a first home buyer must have commenced after the 1st of July 2009 and be completed prior to an application being made for the remission of general rates. An application must be lodged within 12 months of the building works being completed and / or occupied.

The construction of a new commercial building, the major building works renovation of an existing commercial building must have commenced after the 1st July 2017 and be completed prior to an application being made for the remission of general rates. An application must be lodged within 12 months of the building works being completed and / or occupied. For the purpose of receiving this rates concession, the term commercial building is defined as a building that is used for commercial use. Types include office, warehouses, retail and workshop types of buildings. It excludes buildings such as rental dwellings and rural grazing properties.

For any application to be considered, a building permit for the necessary works must have been approved and finalised, including the verification of the value of works.

The maximum period of granted remission is two (2) years.

Council will grant a rebate of rates and charges to pensioners who hold a Queensland pensioner concession card or a Department of Veteran Affairs "repatriation card" with full entitlements, for land owned and permanently occupied by the pensioner. The amount of the "pensioner" rates and charges rebate for the 2022/2023 was \$200 per annum.

Council also provides a fifteen percent (15%) discount on Council rates and charges where payment is made before the end of the discount period.

Queensland's Governor Visits Winton

19 May 2023
Winton, Queensland



Governor of Queensland, Her Excellency, The Honourable Dr Jeannette Young AC PSM, is currently visiting Winton for Opera in the Outback.

Arriving Thursday afternoon (May 18) she began her itinerary at the Eric Lenton Memorial Recreational Grounds by seeing Lady Sings the Maroons, a performance which tells the story about the art of making a great song and the artists who write them.

"The Governor's visit is a significant event for the community and the town is thrilled to host her during her short stay" said Mayor Gavin Baskett, "And being able to show Her Excellency the facilities, attractions and the town's heritage firsthand, is an honour."

Today the Governor will visit many significant sites of the town including the Hospital, The Waltzing Matilda Centre, two schools and The Royal Open-Air Theatre. During today's engagements, the Governor had the opportunity to mingle with both invited guests (Pictured above) and members of the community, all of whom expressed their delight in meeting Her Excellency.

David Elliott, founder of Australian Age of Dinosaurs, will host Her Excellency and her travelling party to oversee the highlights of the natural history museum before their departure from Winton on Saturday.

The Winton Shire Council, Mayor, Councillors and CEO would like to thank Her Excellency and her travelling party for visiting our special part of Outback Queensland, Winton.

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 as well as targeted training to its existing staff. Council's administrative procedures and management practices have due regard to the *Public Sector Ethics Act 1994* and Council's Code of Conduct. 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.

INTERNAL AUDIT

The Internal Audit Committee, comprising two Councillors, Mayor and four external members oversees the application of Council's Internal Audit Policy and the Internal Audit Program.

COMPETITIVE NEUTRALITY COMPLAINTS

There were no investigation notices given in the reporting period under section 49 of the *Local Government Regulation 2012* for competitive neutrality complaints.

RESPONSES ON THE QUEENSLAND COMPETITION AUTHORITY'S RECOMMENDATIONS

There were no responses in the financial year on the Queensland Competition Authority's recommendations on any competitive neutrality complaints under section 52(3) of the *Local Government Regulation 2012*.

BENEFICIAL ENTERPRISES

In accordance with section 41 of the *Local Government Act 2009*, Council advises that it did not engage in any beneficial enterprises during the reporting period.

SIGNIFICANT BUSINESS ACTIVITIES

In accordance with section 45 of the *Local Government Act 2009*, the following information is provided in relation to significant business activities. A business activity is defined in Schedule 4 of the *Local Government Act 2009* as the 'trading in goods and services by the local government'.

BUSINESS ACTIVITIES CONDUCTED

Winton Shire Council had no business activities during the 2022/2023 financial year and one controlled entity – Waltzing Matilda Centre Ltd.

SIGNIFICANT BUSINESS ACTIVITIES

Winton Shire Council had no significant Business Activities during the reporting period.

CODE OF COMPETITIVE CONDUCT

Winton Shire Council has not applied the Code of Competitive Conduct during the course of the financial year as no activities met the minimum threshold for application of the Code.

OPERATIONAL OVERVIEWS

GOVERNANCE & FINANCE

HUMAN RESOURCES

A key body of work undertaken by Human Resources this year was to reform some of the internal systems and processes. The intent is to make Council systems and processes more user friendly and customer focused whilst at the same time ensuring the processes are fit-for-purpose yet robust, reliable, and compliant.

Progress on the renegotiation of the WSC Certified Agreement 2023 continues and has been premised that there will be no loss of conditions of employment. Instead, additional provisions will be included along with significant wage increases over three years. The workforce will vote on the revised Certified Agreement via secret ballot process in 2023/2024.

ATTRACTION AND RECRUITMENT

During the reporting period, 42 separate recruitment activities took place. Some of these consisted of repeated job advertisements, traineeships or temporary (casual) placements as well as contractor engagements including a largely new Senior Leadership Team since the appointment of the current Chief Executive Officer. Criminal History checks continue to be mandatory as well as evidence to perform effectively evidenced by a pre-employment medical assessment.

LEARNING STRATEGIES

Investigating alternative options for a Training Management System that is more interactive and intuitive than the superseded system. In addition, a range of capability uplift initiatives tailored and designed to be fit for purpose and relevant to the needs of staff across Council.

PERFORMANCE MANAGEMENT STRATEGY

The performance appraisal process refreshed the previous year, continued to be rolled out and were taken up by staff across Council.

The Goals Are To:

- Boost productivity and engagement through meaningful, constructive and ongoing positive process performance management.
- Simplify goal alignment and goal setting, aligning with Council's vision and values.
- Create a high-performance workforce by improving learning and development for staff.
- Establish a collaborative employer/employee workforce with cooperative and sustainable work practices.
- Develop core leadership competencies to create effective problem-solving, critical thinking and decision making.
- Lead employees to clarity of direction and improved productivity levels, reviewing critical projects and goals to attain core business objectives.
- Provide opportunity for revision of current position descriptions and ensure best practice and up to date duties are reflected.

INFORMATION TECHNOLOGY & COMMUNICATIONS

The engagement of a managed service provider to provide internal customer support on all Information Technology matters. Whilst most engagement will happen over the telephone, the service provider will make regular visits to worksites on a scheduled basis.

WORKPLACE HEALTH & SAFETY

The Workplace Health and Safety Officer (WHSO) engages with staff to develop systems, policies and processes to make the workplace as safe as possible for staff and community. The position manages Workers Compensation claims and serves as secretariat for the Work Health and Safety Committee, which is chaired by the Chief Executive Officer.

ACHIEVEMENTS

Working through Audit findings, building systematic improvements through Work Health and Safety systems and processes.

Reform of some of the internal systems and processes, making these more user friendly and customer focused whilst at the same time ensuring the processes are fit-for-purpose yet robust, reliable, and compliant.

ONLINE TRAINING PORTAL (STATS, ETC.)

During 2022/2023, a total of 593 on-line safety training courses were conducted. Topics included:

• Alcohol and Other Drugs • Assist Clients with Medication • Basic Life Support • Bullying and Harassment for Employees • Bullying and Harassment for Managers and Supervisors • Care Planning in Aged Care • Cold and Flu Prevention • Confined Spaces • COVID-19 Coronavirus Prevention • COVID-Safe Workplace • CPR • Dealing with Workplace Conflict • Diabetes in Aged Care for Personal Care Workers and Support Workers • Driver Safety • Due Diligence for Officers • First Aid • First Aid Childcare • Fire Awareness and Extinguisher Training • Forklift • Hand Hygiene for Healthcare Workers • Health Services Induction • Hear Hear - Understanding and supporting customers with hearing loss	• Manual Tasks in Aged Care • Mental Health in the Workplace • Office Ergonomics • Personal Wellbeing - Diabetes and your Heart • Personal Wellbeing - Healthy Blood Pressure and your Heart • Personal Wellbeing - Healthy Eating and your Heart • Personal Wellbeing - Healthy Heart Fundamentals • Personal Wellbeing - Healthy Weight and your Heart • Personal Wellbeing - Physical Activity and your Heart • Personal Wellbeing - Shopping and your Heart • Privacy and the Workplace • Psychosocial Risk Management in the Workplace • Risk Management for Employees • Risk Management for Managers and Supervisors • Slips and Trips Hazard Guide • Stress Less at Work • Warden Training
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INCIDENT AND ACCIDENT STATISTICS

A total of 55 incident reports were received during the 2022/2023 financial year.

Below is a breakdown of these incidents for the reportable categories:

Measure	Total
Report only	55
Property damage only	17
Near miss only	47
Medical treatment required	6
Workers Compensation	2
Medical treatment only	8

Of the 55 incidents reported above, two remained open at end of reporting period. Through the Workers Compensation system temporary injuries were being managed through medically supervised rehabilitation plans with on-going employer support.

GOVERNANCE AND RISK

Governance has been elevated this year by the employment of a Governance Coordinator who commenced in June 2023.

There are many areas that require governance oversight. This role is to coordinate the mechanisms to advance compliance across the entire organisation. Assisting to engender compliance with legislation and best practice, governance looks after policy and procedure reviews and documentation, contracts, legislation, and statutory requirements.

This year continued a review of the Local and Subordinate Local Laws. The Local Laws, currently in place will remain so. The Subordinate Local Laws are to change, and it will be a governance function to ensure processes are in place to assist Winton Shire residents understanding what they are required to comply with and to assist in making permit and application processes easy to understand.

Governance is also responsible for ensuring all of the Advisory Committees are in place and are consistently reported as well as for capturing organisational risk.

Internal Audit Peter Gogsch Accountancy (Council's contract Internal Auditor) conducted on site visits during the financial year to undertake an internal audit.

Another project, undertaken by Pacifica, examined Council's inventory management processes. A number of recommendations were made to the Audit and Risk Committee and management are implementing all of the recommendations.

WORKS AND UTILITIES**BUILDINGS AND FACILITIES****LITTLE SWAGGIES CHILDCARE**

The Childcare Centre was repainted inside and out, complimenting previous works such as the playground renewal, kitchen renewal and new flooring. The colours speak to a natural setting of Winton and compliment the grounds, landscaping and playground.

**LIBRARY**

Following on from Council's previous investment in the library (repainting, air conditioning system renewal), the facility was refloored throughout. The facility sees a lot of mixed use during the week and the floor surfaces have been updated and modernized with high wear, easy to maintain carpet tiling.

**SALEYARDS**

After a lengthy negotiation process, Council secured ownership of the land on which the Saleyards are sited. In addition to this, the weighbridge facility was completely renewed as well as a new crush and yard reconfiguration. This has allowed for more spacious spelling yards and maintaining organic status.

**SHOWGROUNDS**

In keeping with the Showground Master Plan, the Cork Street access was widened and sealed. Over time this will become the main entrance, giving patrons better access to parking, buildings and ablutions as well as stables and camping.

The ablution block 'inside' the track was substantially refurbished with new floor wastes, flooring and cubicles. This will make cleaning and maintaining the facility much easier in the future.



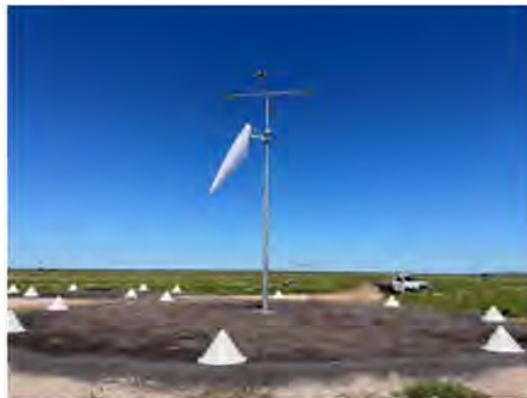
AIRPORT

Winton Shire Council, in partnership with IOR Fuel, upgraded and augmented the Winton Airport fuel facility with a self-service bowser and the ability to offer both Avgas and Jet A1 fuel. Over the year customers purchased over 115,000L of fuel.

Following on from the Precision Approach Path Indicator (PAPI) light installation, the airport was upgraded with LED lighting for the runway. This project replaced wire in ground with conduit, modern LED lighting and associated electrical upgrades and generator integration.



A new windsock pole was also installed, with LED lights above the windsock.



ROADS AND STREETS

SCHOOL TRANSPORT INFRASTRUCTURE PROGRAM

A range of upgrades around and between the schools were completed as part of the Queensland Governments School Transport Infrastructure Program (STIP). The program for this year included completion of kerb and channel works, pedestrian refuge islands and signage upgrades.

HUGHENDEN ROAD WIDENING

Despite inclement weather, the Council Works & Utilities Department completed a 7.5 kilometre realignment, widening and sealing on the Kennedy Development Road (Hughenden to Winton). The project included 12 drainage structures and the placement of 130 culverts. Local contractors carried out the concrete work and the culverts were supplied by JT Cox Concreting in Longreach – a fantastic regional source for this type of product.



CORK MAIL ROAD FLOODWAYS

Three floodways were completed on the Cork Mail Road, providing improved access during inclement weather. Council maintains over a decade of flood damage data which enables us to prove areas of recurring damage and seek additional funding to carry out improvement works.



FLOOD DAMAGE

EMERGENCY WORKS

In the last financial year, Council allocated significant funds towards emergency works under the Disaster Recovery Funding Arrangements (DRFA).

The Western Queensland Low Pressure Trough event from 19 January to 4 February 2022 saw an expenditure of \$128,166.63.

Another event, the Northern and Central Western Queensland Rainfall and Flooding from 21 April to 12 May 2022, had a much higher allocation of \$418,763.85. These funds were crucial in immediate relief and repair efforts.

RECONSTRUCTION

Reconstruction also formed a large part of the budget, with the 2021 Flood Damage Program receiving \$1,881,494.03 in payments.

Another significant event was the Northern and Central Western Queensland Rainfall and Flooding from 21 April to 12 May 2022, with \$3,575,128.31 being received from the Queensland Reconstruction Authority. These funds were used for long-term rebuilding and fortification of infrastructure. A total of 315 km of gravel roads were reconstructed during these times with associated drainage works.

QUEENSLAND RESILIENCE AND RISK REDUCTION FUND

Last financial year, Council made significant strides forward in flood risk mitigation by utilising the Queensland Resilience and Risk Reduction Fund.

A total of \$162,379.58 was received from this fund for various resilience projects, a notable portion of which went towards the construction of three new reinforced concrete floodways.

PARKS & GARDENS

HISTORICAL SIGNS

New historical markers have been placed throughout the town at different sites, including Gordan Kennedy Park, The Winton Railway Station, The Winton Club, Arnos Wall, Site of the First Winton Building and the Winton Shire Chambers.



MUSICAL FENCE

The newly installed shaded seating at the musical fence can enhance the overall experience for visitors. It provides a comfortable and inviting space for people to relax, enjoy the surroundings and listen to the musical elements of the fence.



GYM UPGRADES

Regional contractor, Kent Construction, completed the gym extension. This expanded the facility floor area significantly - with a wood floor for dance and yoga, video / virtual lesson capability and new access and egress.



HOLLOW LOG PARK

Council constructed a new ablution block in this park, that caters for People with a Disability.

SEWER PUMP STATION ELECTRICAL UPGRADES

Following on from substantial rehabilitation of sewerage pump station 1 and 2 the previous year, this year saw the upgrade of the pumps (such that all pumps match and spares can be used interchangeably) and complete renewal of electrical systems.

Previous electrical boxes were in the pump wells and required confined space permissions to access. The new boards are above ground and ready to accommodate automation in the future.

LAND DEVELOPMENT

Council completed construction of the colloquially known "Hospital Estate" with Shannahan Court and Maxwell Court. This development created 16 large new blocks with 9 of them receiving immediate attention from the State of Queensland for residential development with the remaining 7 going to market in 2023/2024. These blocks are fully serviced with water, sewer, inground power and fibre to the premise (FTTP) internet.

LANDFILL

While there were no notable upgrades planed for 2022/2023, the community should be proud of the *one million* containers refunded through containers for change – greatly reducing the volume of landfill.

PLANT PURCHASES

Council has procured the following items of plant:

- 4X4 Workshop Service Truck
- Light Truck
- Toyota Hi-ace Van
- Toyota Hilux Dual Cab
- Toyota Hilux Extra Cab
- 12000 lt Water Tank
- 6000 lt Water Tank
- 2 x Accommodation Trailers

Council is still waiting on delivery of some of the Plant, due to supply chain issues.

FUNERALS (STATS)

Graveside Funerals	10
Memorial Services	0
Internment of ashes	2
Plaques arranged by Winton Shire Council	16





COMMUNITY, CULTURE & LIFESTYLE

TOURISM

Tourism is a major industry in the Winton Shire, and we have seen a variety of positive trends throughout 2022/2023. The COVID-19 pandemic has passed which has meant no border closures or event cancellations, and many travellers from outside Queensland including those from Tasmania, Victoria and New South Wales.

Although it seemed like a slow start to the peak season, from April to September, major events such as Winton's Way-Out West Fest, Vision Splendid Outback Film Festival and Winton's Outback Festival drew in very large crowds resulting in booked out accommodation and camping facilities.

BRANDING

The destination brand, Experience Winton, received a major update following on from community consultation in late 2021.

Since then, tourism assets created have included a tourism brochure, tourism website, liveability and investment video production and social media campaign.



ECONOMIC DEVELOPMENT

TRADE SHOWS

Winton Tourism Staff attended the Moreton Bay Expo from 17-19 February 2023 at the Redcliffe Showgrounds. Over the 3-day event there were over 15,000 visitors attending the 170 exhibitor stalls.

Winton was also represented at the 2023 Outback Queensland Muster and Awards. Held in the Brisbane Convention and Exhibition Centre from March 7-8, many representatives from the Outback region Councils, tourism operators, travel agents and media attending.

DESTINATION MARKETING

Winton was announced the winner for the inaugural Queensland's Top Tiny Tourism Town Award for 2023. Winton now carries this title for the second year running.

Winton was featured in a variety of travel magazines including Outback Travellers Guide and Travel Action Matilda Country Magazine.

Winton was often featured on 4LG in the weekly Bush Beats segment updating the surrounding communities on tourism activities in Winton for the upcoming week.

Winton was featured on the lifestyle tv show Weekender. This segment also highlighted Opera in the Outback, one of Winton's major events.

SOCIAL MEDIA

STATISTICS ON EXPERIENCE WINTON SOCIAL MEDIA

Platform	Followers	Reach
Facebook	17,760	1,717,095
Instagram	2,813	41,000

STATISTICS ON WINTON SHIRE COUNCIL FACEBOOK

Platform	Followers	Reach
Facebook	5,079	247,723

STATISTICS ON EXPERIENCE WINTON WEBSITE

The "Experience Winton" website homepage was visited 4,927,992 times in the 2022/2023 financial year. It is worth noting that one person can visit the homepage multiple times in one day.

WALTZING MATILDA CENTRE

STATISTICS ON VISITATION

The Waltzing Matilda Centre had a total of 24,374 visitors for the 2022-2023 financial year.

MONTHLY TOTALS 2022-2023

Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
5531	4173	4041	1645	509	344	324	117	487	1694	2236	3273

VISITOR INFORMATION CENTRE - WALK-INS

(Statistics taken from 17/08/2022 onwards)

Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
-	252	1270	601	233	107	76	106	56	433	441	1106

FINANCIAL YEAR TOTALS – WALTZING MATILDA CENTRE VISITORS

2018/19	29,495
2019/20	16,803
2020/21	30,174
2021/22	28,071
2022/23	24,374

(COVID-19 disruptions, closed for 2 months)

Visitor numbers to the Outback Region were down across the board this year since the relaxation of rules following the COVID outbreak with overseas travel being one of the contributing factors.

VISITOR INFORMATION

Our Visitor Information Centre staff have noticed a shift in the information required by visitors, prior to COVID there was an annual influx of grey nomads who were repeat visitors with an understanding of what there was to see and do. In the current climate most visitors arrive in the region with little knowledge of where attractions are and whether it is necessary to book to visit these attractions.

The team are kept busy receiving phone calls and emails with enquiries for assistance with travel information, tour bookings and forwarding information packs containing hard copies of local brochures.

EVENTS

There was the opportunity to showcase the Waltzing Matilda Centre by hosting several events throughout the year included the inaugural Opera in the Outback Long Lunch, Queensland Boulder Opal Association 'Queen of Gems' jewellery design awards, Waltzing Matilda Day, Outback Writers Festival, Vision Splendid Outback Film Festival and Outback Regional Gallery Exhibition openings.

SCHOOL VISITORS AND TOUR GROUPS

The year brought many tour groups visiting the Centre, school groups with a large turnover of stock in the Dagworth Station Store.

ACCREDITATION

Waltzing Matilda Centre continues to achieve accreditation through the Quality Tourism Framework and Visitor Information Centre Network.

WEBSITE, SOCIAL MEDIA AND BOOKING SYSTEM

Platform	Followers	Reach
Facebook	4,497	102,542
Instagram	642	1,487

CUSTOMER FEEDBACK

There have been positive comments written in the guest book as well as numerous online reviews with the Centre rating at 4.5 stars. This has increased from 4.4 stars in the 2021/2022 financial year.

TUCKERBOX CAFÉ

Winton Shire Council continues to maintain the operation of the Tuckerbox Café.

Staff were kept busy catering for visitors and locals whilst providing lunches for various tour buses choosing to dine in during their visit to the Waltzing Matilda Centre and numerous off site catering requests.

Tuckerbox Café catered for various events held at the Waltzing Matilda Centre, the opening of the Outback Writers Festival, Queensland Boulder Opal Queen of Gems Awards and a morning tea held on the deck of the Sarah Riley Theatre for Her Excellency, Jeanette Young, Governor of Queensland during her visit to Winton.

OUTBACK REGIONAL GALLERY

Developing access and opportunity to high quality arts and cultural experiences for all ages continues to be a priority for the Outback Regional Gallery. Our events calendar attracted a diverse audience interacting with programmes and events on offer elevating the visitor experience that our region offers.

In January 2023, the Outback Regional Gallery initiated a digital, monthly e-newsletter to better connect and broaden the reach of 'What's On' at the Outback Regional Gallery. The online platform is vital for those living outside our region to keep abreast with opportunities occurring at our gallery and within the region.

GRANT FUNDING/ SPONSORSHIP INCOME TOTAL

The John Villiers Trust	\$17,500
Ros Kavanagh Elders Insurance Central Queensland	\$500
Total	\$18,000

FINE ART COLLECTION

Acquisitions	Donations	Total Asset Value (2022-2023)
1	3	\$6,520

The Outback Regional Gallery's Fine Art Collection is currently valued at \$221,940. New acquisitions include our Major Prize Winner of the 2023 John Villiers Outback Art Prize 'Which Way to Pine Gap Mate?' Sue Smith, 2022 and donated artworks from Bruce and Helen Collins 'Coolabahs Combo Hole' 1996, Sally Ogg, 'Moving On' 1996, Heather Wehl, 'Brolgas' 1996, Lorelle Boyce, 'Colour of Country', 2003, Yaping Jiang. A selection of these new artworks will be exhibited in early 2024.

RECOGNITION OF FIRST NATION'S ARTS AND CULTURE

NAIDOC week (2-9 July) opened with Queensland Art Gallery | Gallery of Modern Art's (QAGOMA) 'Superpowered' *Kids on Tour* interactive and educational touring program at the Outback Regional Gallery. The program attracted a record number of families and children to the gallery during the school holiday period to engage with contemporary cultures, artists and ideas. QAGOMA's touring program featured activities created by the Children's Art Centre in collaboration with four Australian artists – Kaylene Whiskey (Yankunytjatjara people), Tony Albert (Girramay/Yidinyji/Kuku Yalanji peoples), Gordon Hookey (Waanyi people) and Vincent Namatjira (Western Aranda people) – who use their voices and their art to empower Aboriginal people and create inspirational imagery for all children.

In January 2023, an Australian Institute of Aboriginal and Torres Strait Island Studies (AIATSIS) map of Indigenous Australia was framed and positioned in the Art Gallery foyer to acknowledge and recognise the many and distinct groups of Aboriginal and Torres Strait Islander Australia.

YOUTH WORKSHOPS

Four workshops valued at a total of \$11,574 were facilitated in Winton in April/ May 2023 and included virtual reality, animation, cartooning and learning to accurately draw portraits. These creative arts development opportunities were made possible for youth aged 12-24 years with the ongoing support of The John Villiers Trust and facilitated by Flying Arts Alliance and visiting guest artists to Winton.

2023 JOHN VILLIERS OUTBACK ART PRIZE

The John Villiers Outback Art Prize is an ongoing initiative of the Winton Shire Council to develop access to arts and culture in our region. In 2023 this exhibition was open from March 23 – May 19. The annual arts prize is open to adult and emerging youth regionally and nationally and is generously sponsored by our partner - The John Villiers Trust who continue to provide transformational experiences for youth living in remote and regional Queensland. The theme *Outback: A Sense of Place* continues to push boundaries with depictions of a contemporary Outback from those that live here and visit.

In 2023, 42 artworks were selected as finalists from a record number of entries (256) by Judges, Emily Wakeling, Curator, Rockhampton Museum of Art and Lauren Turton Curator, Artspace Mackay. Of these 42 artworks, 5 were from Emerging Youth. Over 100 people attended the Awards night on Saturday 23rd March. Dr Cherrell Hirst AO of the John Villiers Trust travelled to Winton to officially open the exhibition and announce further ongoing support for our region. Sue Smith (Rockhampton) won the Major Award of \$10,000 with 'Which Way to Pine Gap, Mate?' and received the award in person on opening night. Emerging Youth from Bundaberg, Lili Jacobsen won the Emerging Youth First Prize with her artwork 'Following Kangaroo Tracks'. Lyn Bartolo won the \$500 People's Choice Award for a second time sponsored by Ros Kavanagh of Elders Insurance Central Queensland with her artwork 'An Unexpected Guest.'



PUBLIC PROGRAMS

2022		
July - August	Kirrenderri: Heart of the Channel Country major regional launch	The University of Queensland Anthropology Museum
August	Curator Floor Talk & Exhibition Tour with Mithaka Elder George Gorringe	Outback Regional Gallery, The University of Queensland Anthropology Museum and Mithaka Aboriginal Corporation
August	POP UP Exhibition 'Birds'	Delma Russel (local artist)
September	Recovering the Past	Ian Alderman
October – December	Thunderclouds	Matt White (local artist)
2023		
January	A Birds Eye View	Select artworks from the Outback Regional Gallery Collection
March	2023 John Villiers Outback Art Prize	The Outback Regional Gallery & The John Villiers Trust
March	Judges and Artist Exhibition Floor talk	The Outback Regional Gallery & The John Villiers Trust
April	Cartooning, Animation & Virtual Reality Workshops	Courtesy of The John Villiers Trust and facilitated by Flying Arts Alliance Inc
May	Drawing the Portrait (Technical Drawing)	Ray Coffey
May	On Paper: Prints from the Outback Way Outdoor Gallery	Outback Way Outdoor Gallery

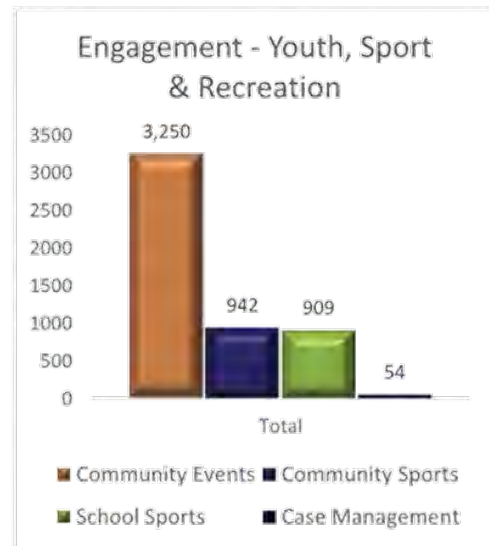


YOUTH SPORT AND RECREATION

Over the past year, the Youth, Sport, and Recreation Program has made noteworthy contributions to the community. They have effectively organised and facilitated multiple youth programs, promoting personal growth and community involvement. Furthermore, Council has played a crucial part in promoting and coordinating diverse sports events, improving community fitness and unity. The unwavering dedication to recreational initiatives has led to heightened participation and enhanced accessibility to recreational activities for individuals of all ages. In summary, the Youth, Sport, and Recreation function has played a pivotal role in fostering a livelier and healthier community through their relentless efforts and unwavering commitment to the development of youth and sports.

The list of events and activities for the financial year of 2022-2023 are as follows:

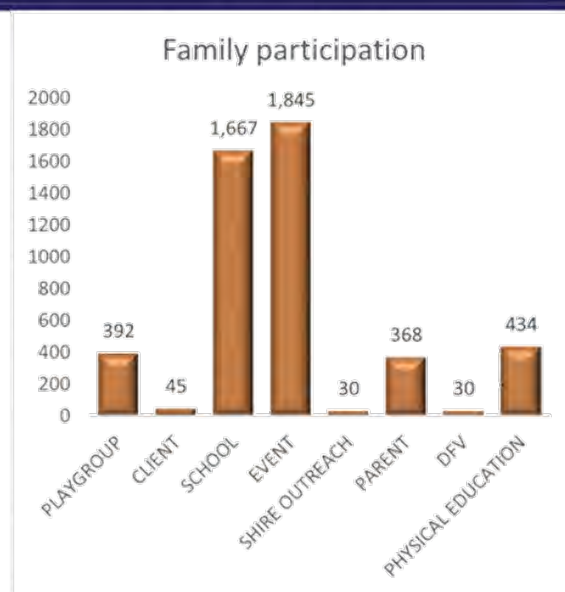
- School Engagement, School, Dance & Ride Your Bike 2 School Day
- Outreach to Corfield and Middleton
- Triathlon
- Clean Up Australia Day
- MOVE IT NQ PROGRAM
- Vacation Care Program
- Chair Yoga
- The Yoga Partnership



FAMILY SUPPORT

The safety and wellbeing of families and children have been prioritised by the Family Support Program through the provision of various services to families with children aged between 0-18 in the year. The program has consistently visited schools to ensure the continued success of its delivery. Additionally, the program has maintained an ongoing playgroup, which includes regular visits from allied health services and Outback Futures. Furthermore, community engagement events have been organised by the program in the past year to foster resilience within the community.

- White Balloon Day
- Mental Health Week
- Children's Week
- Halloween
- Playgroup & School Engagement
- Lighting of the Christmas Tree & Christmas Street Party
- Family Support Newsletter
- Clean up Australia Day
- Ride your bike to school day.
- Road Safety Week
- NAIDOC Week Celebrations



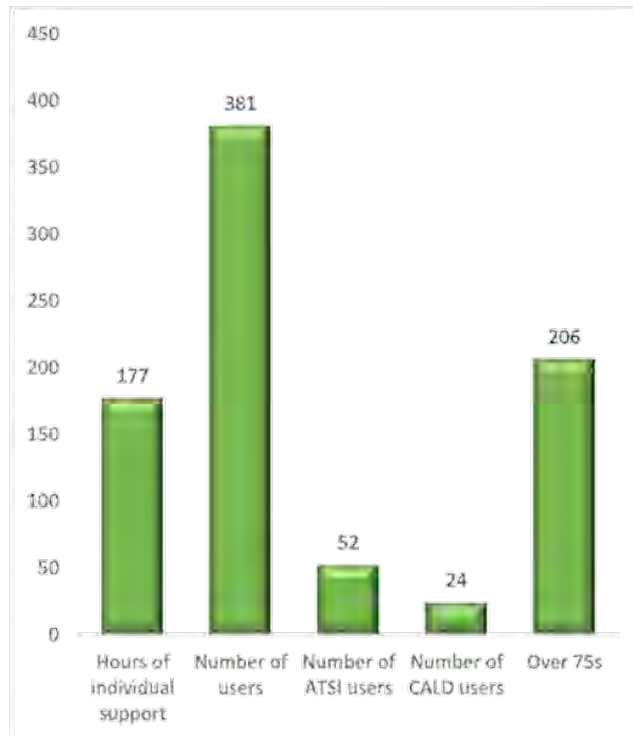
COMMUNITY CARE

60 & BETTER

The Winton 60 & Better program endeavours to enhance the quality of life for older individuals by offering a diverse range of projects and activities. Our primary focus is to promote healthy lifestyle choices, reduce social isolation, facilitate access to information, and foster connections with other agencies and the community. The goal is to mitigate the risk of depression and suicide among the elderly population.

REGULAR ACTIVITIES

- Twice weekly age-appropriate exercises
- Weekly games
- Weekly Painting
- Weekly craft
- Weekly chair yoga
- Monthly craft workshop
- Monthly Community Morning tea
- Monthly lunches
- Monthly Movies
- Monthly Bingo



COMMUNITY CONTRIBUTIONS

- Distribute Senior Newspaper
- Facilitate Monthly Morning Tea including Winton Hospital
- Offer free WIFI and internet access
- Assistance with iPad, mobile phones, installation printers washing machines
- Information sessions with stakeholders
- Seniors Week Activities
- Councillors Morning Tea
- Donation and support to Winton State School and St Patricks School
- Information sessions include advance care planning, CWCOP, Outback Futures, Mobility Awareness information session, Mabel information session
- Offered tour of Barty's Place
- Elder Abuse Awareness
- Gregory North performance and Down Memory Lane session with the Winton Library
- NAIDOC Bead making craft
- Rangeland Tour
- Mother's Day Lunch
- Religious celebrations SHROVE Tuesday, St Patricks Day, Grandparent's Day

COMMUNITY INDIVIDUAL SUPPORT

Throughout the past year, the Community and Individual Support Program has actively engaged community members in a range of events, providing a diverse array of services. These events have been designed to promote community resilience, with a particular focus on fostering a sense of togetherness and support. Additionally, the program has taken steps to ensure that the Neighbourhood Centre is well-suited for community engagement, executing it in a manner that is both inclusive and welcoming.

- Domestic Violence
- ANZAC Day and Remembrance Day
- Lighting of the Christmas Tree & Christmas Street Party
- Community Directory
- International Women's Day
- Great Australian Bites
- Meet and Greet
- Celebrating NAIDOC Week
- Taking Tent at the Show
- Resin Workshop
- Upcycle Garden Art
- Community Calendar
- Community Barbecue
- Mental Health Colour Run & Golf Day

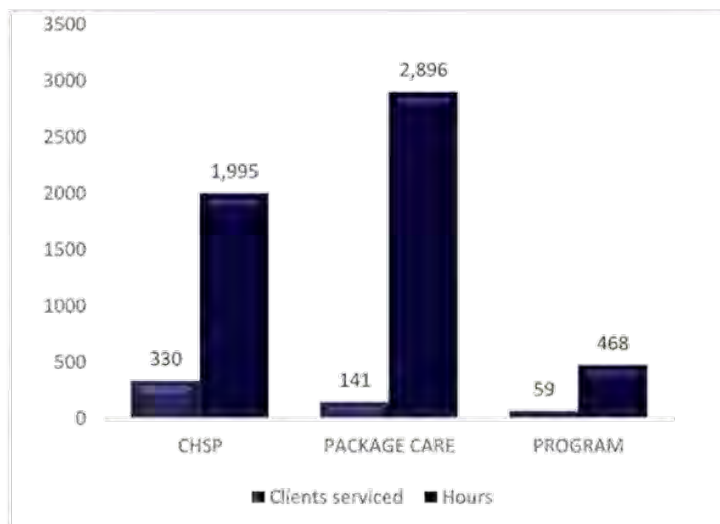


COMMUNITY CARE SERVICE

The Community Care Service area continue to deliver services under the funded programs of:

- National Disability Insurance Scheme (NDIS)
- Commonwealth Home Support Program (CHSP) and
- Home Care Packages (HCP)

Over the last 12 months Community Care Services team has serviced 7 NDIS participants, 52 CHSP consumers including those in Winton and Isisford and 16 HCP consumers.



STAFF

Staffing continues to be an ongoing issue for Community Care Services, total of 11 employees within the financial year we started with 7 and finished with 8.

SERVICES

The program continues to offer personal care, medication management, home maintenance, meals, domestic assistance, social support, and transport.

The program also refers consumers to other agencies that visit Winton including Northwest Remote Health, who's allied health services include Continence Advisor, Diabetes Educator, Dietitian, Exercise Physiologist, Occupational Therapist, Physiotherapist and Podiatrist. The Central West Hospital and Health Services who's allied health services include Physiotherapy, Occupational Therapy, Podiatry, Speech Pathology, Social Work and Dietetics.

Other referral agencies include:

- Winton Nurse Navigator
- Nukal Murra – Indigenous Health
- Home Assist Secure
- Outback Futures
- NDIS Local Area Coordinator
- Aged Care Assessment Team
- Regional Assessment Service.

OTHER SERVICES

LITTLE SWAGGIES CHILD CARE

In the past financial year, numerous alterations have taken place at Little Swaggies. In the month of February, the Centre underwent a temporary closure of 2 weeks to facilitate the complete interior and exterior painting of the premises. A new fence has been successfully erected and the air conditioning units have been replaced in preparation for the upcoming warmer months.

Assisting the Work Camp during our annual working bee proved to be highly beneficial in eliminating unnecessary items prior to the departmental inspection, which we passed with flying colours.

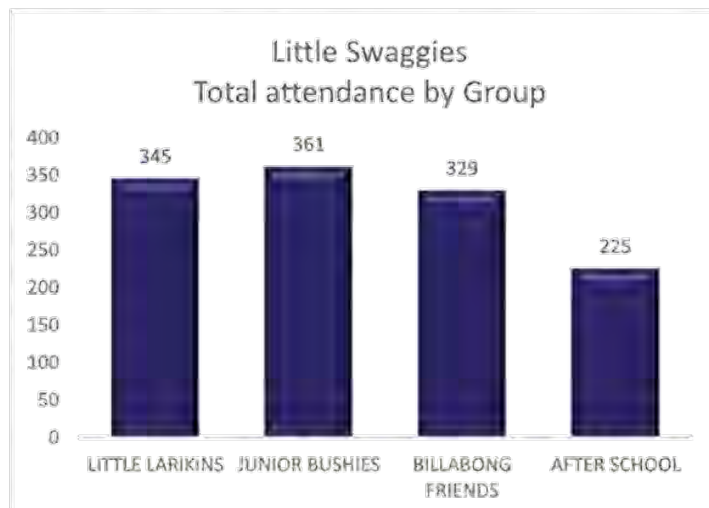
A breakfast was organised for parents to visit their child's room, review their child's program, and engage with their educators. A total of 8 families participated in this event. We anticipate hosting a similar event next year with enhanced publicity to encourage greater attendance from families.

The 2023 Under 8's Day held at St. Patrick's was attended by the Centre, facilitating an opportunity for children to engage with their peers from the community and both schools.

Little Swaggies was included in the Halloween Walk this year which was greatly appreciated by children and parents, who thoroughly enjoyed the thrill and excitement. The event turned out to be a tremendous success and will now be attended annually.

Being part of an active P&F Committee has also been great for the service for fundraising ideas, and the support of parents for our service who also support us as a small service and are very accommodating when we have few staff.

We have also witnessed significant growth and development in the children because of Kindy's remarkable success.



WINTON LIBRARY

The Winton Library has received a commendable number of 33,000 visitors during this financial year, despite occasional closures for maintenance purposes, this encompasses the addition of new flooring.

The community was pleasantly surprised by the unexpected arrival of Janeen Brian, the acclaimed author of "I'm a Dirty Dinosaur," and Stella Quinn, a renowned Australian fiction writer.



PROGRAMS

- First 5 Forever program continues each Friday (excluding school holidays).
- Tech Savvy Tuesday is now being held monthly.
- Book Week in the Park – partnered with the Family Support Officer. Children, parents, and teachers enjoyed the First 5 Forever book display.
- Monthly workshops in cue Cyber-safety and "What is Google Lens?"
- Poet, Gregory North had morning tea at the Library with the Sixty & Better members.
- A staff member attended St Patricks School "Under 8's Day". The First 5 Forever banner was displayed, handouts and books were available as well as storytelling.
- NAIDOC Week.
- Staff continue to assist with family and local history.
- Librarian Appreciation Day (pictured)



Mayor Gavin Baskett with Winton Library Manager Amanda Seale

PROFESSIONAL DEVELOPMENT

- A staff member attended a State Library of Queensland, Rural Libraries of Queensland professional development day in Barcaldine. Winton Library will host a workshop May 2024.
- A staff member is enrolled in a Tafe Queensland, Certificate II in Libraries & Information Course.

Queensland Ambulance Service Winton

Major Milestone

24 June 2023
Winton, Queensland

Queensland Ambulance Service (QAS), a renowned institution dedicated to "improving the health, safety and wellbeing of individuals and the community, by continuing to strive for excellence through innovation", proudly shares its centenary celebration event. This milestone marked QAS Winton's 100 years of unwavering commitment to the Winton community and surrounds.

The centenary event took place on Saturday 24 June 2023 at QAS Winton Station, it was a momentous occasion that brought together community leaders, guests, and supporters from around the region. This commemorative gathering paid tribute to a century of remarkable achievements and laying the foundation for a continuing bright future.



L: Troy Rinaldis (Officer in Charge Winton Station)
R: Robbie Medlin (QAS Assistant Commissioner)

Many who attended the open day enjoyed seeing the displays of historical items, vehicle and equipment displays. The plaque was unveiled by Assistant Commissioner, Robbie Medlin, and Winton Station Officer in Charge, Troy Rinaldis, which was followed by light refreshments and celebratory cake.

"QAS is always striving to support the physical and mental wellbeing of the district it serves. I'm proud to be one face of the QAS Winton team who go above and beyond in our small community" stated Troy Rinaldis, Officer in Charge at QAS Winton.

Gavin Baskett, Winton Shire Mayor, added that "It's fantastic to be here for the 100 years celebration of QAS in the Winton community. They have done a great job over the 100 years looking after our locals and visitors. I am comforted that this essential service will continue to aid our region for another century."

APPENDIX: FINANCIAL STATEMENTS

WINTON SHIRE COUNCIL

Financial Statements

For the year ended 30 June 2023

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WINTON SHIRE COUNCIL
Statement of Comprehensive Income
For the year ended 30 June 2023

		Council	
	Note	2023	2022
		\$	\$
Income			
Revenue			
Recurrent revenue			
Rates, levies and charges	3(a)	4,169,181	4,051,352
Fees and charges	3(b)	571,775	723,996
Rents received		160,664	216,320
Other revenue		93,611	68,575
Sales revenue	3(c)	8,659,922	9,332,415
Grants, subsidies, contributions and donations	3(d)	13,251,236	10,372,690
		<u>26,906,389</u>	<u>24,765,348</u>
Capital revenue			
Grants, subsidies, contributions and donations	3(d)	6,211,134	10,640,181
Total revenue		<u>33,117,523</u>	<u>35,405,529</u>
Interest received	4	565,486	89,208
Capital income	5	136,961	122,639
Total income		<u>33,819,970</u>	<u>35,617,376</u>
Expenses			
Recurrent expenses			
Employee benefits	6	(10,153,651)	(9,488,304)
Materials and services	7	(11,594,287)	(10,903,023)
Finance costs		(93,936)	(108,680)
Depreciation	10	(5,091,903)	(5,300,020)
		<u>(26,933,777)</u>	<u>(25,800,027)</u>
Capital expenses			
Damage sustained by natural disasters (flood damage)	10	(15,584,085)	(17,711,495)
Impairment of Work in Progress to recoverable value	10	-	(1,496,269)
Total expenses		<u>(42,517,862)</u>	<u>(45,007,791)</u>
Net result		<u>(8,697,892)</u>	<u>(9,390,415)</u>
Other comprehensive income			
Items that will not be reclassified to net result			
Increase (decrease) in asset revaluation surplus	15	15,682,632	21,823,151
Total other comprehensive income for the year		<u>15,682,632</u>	<u>21,823,151</u>
Total comprehensive income for the year		<u>6,984,740</u>	<u>12,432,736</u>

The above statement should be read in conjunction with the accompanying notes and accounting policies.

WINTON SHIRE COUNCIL
Statement of Financial Position
as at 30 June 2023

	Note	Council	
		2023	2022
		\$	\$
Current assets			
Cash and cash equivalents	8	33,626,795	30,442,868
Receivables	9	412,145	583,969
Inventories		478,518	471,438
Contract assets	11(a)	2,794,319	2,710,608
Other assets		109,148	132,401
Total current assets		37,420,925	34,341,284
Non-current assets			
Property, plant and equipment	10	258,154,214	252,169,412
Total non-current assets		258,154,214	252,169,412
Total assets		295,575,139	286,510,696
Current liabilities			
Payables	12	4,123,329	2,565,225
Contract liabilities	11(b)	3,198,232	2,214,033
Borrowings	13	268,348	252,595
Provisions	14	1,928,919	2,101,700
Total current liabilities		9,518,828	7,133,553
Non-current liabilities			
Borrowings	13	787,288	1,045,102
Provisions	14	173,728	221,486
Total non-current liabilities		961,016	1,266,588
Total liabilities		10,479,844	8,400,141
Net community assets		285,095,295	278,110,555
Community equity			
Asset revaluation surplus	15	187,540,228	171,857,596
Retained surplus		97,555,067	106,252,959
Total community equity		285,095,295	278,110,555

The above statement should be read in conjunction with the accompanying notes and accounting policies.

WINTON SHIRE COUNCIL
Statement of Changes in Equity
For the year ended 30 June 2023

	Note	Asset revaluation surplus	Retained Surplus	Total
		\$	\$	\$
Balance as at 1 July 2022		171,857,596	106,252,959	278,110,555
Net result:		-	(8,697,892)	(8,697,892)
Other comprehensive income for the year				
Increase (decrease) in asset revaluation surplus	15	15,682,632	-	15,682,632
Total comprehensive income for the year		<u>15,682,632</u>	<u>(8,697,892)</u>	<u>6,984,740</u>
Balance as at 30 June 2023		<u>187,540,228</u>	<u>97,555,067</u>	<u>285,095,295</u>
 Balance as at 1 July 2021		 150,034,445	 115,643,374	 265,677,819
Net result:		-	(9,390,415)	(9,390,415)
Other comprehensive income for the year				
Increase (decrease) in asset revaluation surplus	15	21,823,151	-	21,823,151
Total comprehensive income for the year		<u>21,823,151</u>	<u>(9,390,415)</u>	<u>12,432,736</u>
Balance as at 30 June 2022		<u>171,857,596</u>	<u>106,252,959</u>	<u>278,110,555</u>

The above statement should be read in conjunction with the accompanying notes and accounting policies.

WINTON SHIRE COUNCIL
Statement of Cash Flows
For the year ended 30 June 2023

		Council	
	Note	2023	2022
		\$	\$
Cash flows from operating activities			
Receipts from customers		27,991,051	24,930,868
Payments to suppliers and employees		(20,406,551)	(19,687,490)
		7,584,500	5,243,378
Interest received		565,486	89,208
Borrowing costs		(93,936)	(108,680)
Net cash inflow (outflow) from operating activities	19	8,056,050	5,223,906
Cash flows from investing activities			
Payments for property, plant and equipment		(10,989,180)	(12,894,011)
Proceeds from sale of property, plant and equipment		147,984	598,478
Grants, subsidies, contributions and donations		6,211,134	10,640,181
Net cash inflow (outflow) from investing activities		(4,630,062)	(1,655,352)
Cash flows from financing activities			
Repayment of borrowings		(242,061)	(225,501)
Net cash inflow (outflow) from financing activities		(242,061)	(225,501)
Net increase (decrease) in cash and cash equivalent held		3,183,927	3,343,053
Cash and cash equivalents at the beginning of the financial year		30,442,868	27,099,815
Cash and cash equivalents at end of the financial year	8	33,626,795	30,442,868

The above statement should be read in conjunction with the accompanying notes and accounting policies.

WINTON SHIRE COUNCIL
Notes to the financial statements
For the year ended 30 June 2023

1 Information about these financial statements

1.01 Basis of preparation

The Winton Shire 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 2022 to 30 June 2023 and have been prepared in accordance with the requirements of the *Local Government Act 2009* and the *Local Government Regulation 2012*.

Council is a not-for-profit entity for financial reporting purposes and these financial statements comply with Australian Accounting Standards and Interpretations as applicable to not-for-profit entities.

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

1.02 Basis of consolidation

The controlled entities of Winton Shire Council during the reporting period were Waltzing Matilda Centre Ltd and Winton Community Association Inc.

Waltzing Matilda Centre Ltd is a company limited by guarantee and does not have any share capital. Significant control is exercised by Winton Shire Council over the operations of the company. Of the ten directors, three are Winton Shire Council nominated representatives. Control is able to be exercised by Council in determining the composition of the board as well as the capacity to appoint and remove directors and provide grant funding. Council also owns the building in which the company operates with no rental charged.

The accounts of Waltzing Matilda Centre Ltd have not been consolidated with Council's accounts as at the reporting date because they are not considered material. Information relating to financial position of the company is set out in Note 22.

The Winton Community Association Inc is a dormant entity and therefore is not included in these financial statements.

1.03 New and revised Accounting Standards adopted during the year

The Winton Shire Council adopted all standards which became mandatorily effective for annual reporting periods beginning 1 July 2022, none of these standards had a material impact on reported position, performance and cash flows.

1.04 Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2023, 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 on Council.

1.05 Estimates and judgements

Council makes a number of judgements, estimates and assumptions in preparing these financial statements. These are based on the best information available to Council at the time, however due to the passage of time, these assumptions may change and therefore the recorded balances may not reflect the final outcomes. The significant judgements, estimates and assumptions relate to the following items and specific information is provided in the relevant note:

- Valuation and depreciation of property, plant and equipment - Note 10.
- Impairment of property, plant and equipment - Note 10.
- Provisions - Note 14.
- Contingent liabilities - Note 17.
- Revenue recognition - Note 3.
- Financial instruments and financial risk management - Note 21.

1.06 Rounding and comparatives

The financial statements are in Australian dollars and have been rounded to the nearest \$1.

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

1.07 Taxation

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. The net amount of GST recoverable from the ATO or payable to the ATO is shown as an asset or liability respectively.

WINTON SHIRE COUNCIL
Notes to the financial statements
For the year ended 30 June 2023

2. Analysis of results by function

2 (a) Components of Council functions

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

Finance and administration

This comprises of the overall management of the Shire's administration in accordance with the provisions of the *Queensland Local Government Act 2009* and other Acts, to facilitate the business of Council covering areas such as the following:

Support functions for the Mayor and Councillors
Council and committee meetings and statutory requirements
Support functions of management of the Council's finances
Information technology
Administration

Engineering services

The core function is to provide and maintain Council's infrastructure assets to a standard which meet the objectives of safety and need within the financial framework of Council's Works Program. It comprises of specific areas such as the following:

Construction and maintenance of roads and drainage works
Maintenance of water supply
Maintenance of Council's sewerage system
Control of rubbish collection services and rubbish tip

Rural services

The key objective is to provide support and services to the rural sector. This is achieved through the following:

Management and maintenance of stock routes
Operations of the saleyards
Assistance with wild dog destruction program

Community services

The goal of community services is to ensure Winton is a healthy, vibrant, contemporary and connected community. Community services provide well maintained community facilities and ensure the effective delivery of cultural, health, welfare, environmental and recreational services.

This function includes:

Maintenance of halls
Operation of the aquatic centre
Operation of recreation centre, showgrounds and parks
Operation of library
Operation of senior citizens program
Operation of the Neighbourhood Centre and associated welfare services
Assistance with other voluntary services
Tourism and area promotion
Operation of Waltzing Matilda Centre

WINTON SHIRE COUNCIL
Notes to the financial statements
For the year ended 30 June 2023

2 (b) Analysis of results by function

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

Year ended 30 June 2023

Functions	Gross program income				Total income	Gross program expenses		Total expenses	Net result from recurring operations	Net result	Assets
	Recurrent		Capital			Recurrent	Capital				
	Grants	Other	Grants	Other							
	2023	2023	2023	2023							
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Finance and administration	7,056,437	3,371,022	-	-	10,427,459	(5,825,899)	-	(5,825,899)	4,601,560	4,601,560	36,147,961
Engineering services	4,105,265	9,172,036	4,830,220	136,961	18,244,482	(11,400,862)	(15,584,085)	(26,984,947)	1,876,439	(8,740,465)	259,426,022
Rural services	-	174,908	-	-	174,908	(1,131,651)	-	(1,131,651)	(956,743)	(956,743)	1,156
Community services	2,089,534	1,502,673	1,380,914	-	4,973,121	(8,575,365)	-	(8,575,365)	(4,983,158)	(3,602,244)	-
Total council	13,251,236	14,220,639	6,211,134	136,961	33,819,970	(26,933,777)	(15,584,085)	(42,517,862)	538,098	(8,697,892)	295,575,139

Year ended 30 June 2022

Year ended 30 June 2022

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							
	2022	2022	2022	2022							
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Finance and administration	6,203,673	2,774,980	-	-	8,978,653	(4,750,613)	-	(4,750,613)	4,228,040	4,228,040	32,749,623
Engineering services	2,204,872	9,557,296	8,763,181	122,639	20,647,988	(11,273,739)	(19,207,764)	(30,481,503)	488,429	(9,833,515)	253,758,601
Rural services	11,812	507,841	-	-	519,653	(1,493,860)	-	(1,493,860)	(974,207)	(974,207)	2,472
Community services	1,952,333	1,641,749	1,877,000	-	5,471,082	(8,281,814)	-	(8,281,814)	(4,687,732)	(2,810,732)	-
Total council	10,372,690	14,481,866	10,640,181	122,639	35,617,376	(25,800,027)	(19,207,764)	(45,007,791)	(945,471)	(9,390,415)	286,510,696

WINTON SHIRE COUNCIL
Notes to the financial statements
For the year ended 30 June 2023

3 Revenue

(a) Rates, levies and charges

Rates, levies and charges are recognised as revenue at 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.

	2023	2022
	\$	\$
General rates	3,171,869	3,085,227
Water	888,453	881,624
Sewerage	511,669	486,907
Garbage charges	272,767	266,357
Total rates and utility charge revenue	4,844,758	4,720,115
Less: Discounts	(664,377)	(657,063)
Less: Pensioner remissions	(11,200)	(11,700)
Total rates, levies and charges	4,169,181	4,051,352

(b) Fees and charges

Revenue arising from fees and charges are 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 for example the Child care centre operation. There is no material obligation for Council in relation to refunds or returns.

Licences granted by Council are all either short term or low value and all revenue from licences is recognised at the time that the licence is granted rather than the term of the licence.

Community program fees	73,174	135,314
Childcare fees	89,349	127,878
Livestock saleyard fees	150,967	212,241
Funeral service fees	54,434	28,817
Town common fees	63,667	56,358
Other fees and charges	140,184	163,388
	571,775	723,996

(c) Sales revenue

The sale of goods is recognised at the point in time when 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 the 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. There are no contracts in progress at the year end. The contract work carried out is not subject to retentions.

Sales and recoverable works	7,499,499	8,024,575
Fuel sales	26,315	212,502
Private works	54,561	55,275
Tourism revenue	1,064,728	1,040,063
Way Out West Fest event revenue	14,819	-
Total sales revenue	8,659,922	9,332,415

WINTON SHIRE COUNCIL
Notes to the financial statements
For the year ended 30 June 2023

(d) Grants, subsidies, contributions and donations

Grant Income under AASB 15

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

The performance obligations vary in each agreement but include the requirement to meet specific program funding objectives and outcomes and will include the requirement to repay the relevant funding should these specific objectives not be met.

Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on 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, revenue is recognised using either costs or time incurred.

Grant Income under AASB 1058

Where Council receives an asset for significantly below fair value, the asset is recognised at fair value, related liability is recorded and income is then recognised for any remaining asset value at the time that the asset is received.

Capital Grants

Where Council receives funding under an enforceable contract to acquire or construct a specified item of property, plant and equipment which will be under Council's control on completion, revenue is recognised as and when the obligation to construct or purchase is completed. For construction projects, this is generally as construction progresses in accordance with costs incurred.

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.

	2023 \$	2022 \$
(i) Operating		
General purpose grants	6,941,971	6,139,994
Specific project, government subsidies and grants	6,308,571	4,232,054
Donations and contributions	694	642
	<u>13,251,236</u>	<u>10,372,690</u>
(ii) Capital		
Capital revenue includes grants and subsidies received which are tied to specific projects for the replacement or upgrade of existing non-current assets and/or investment in new assets.		
State government subsidies and grants	1,821,198	4,033,713
Disaster Recovery Funding Arrangements (DRFA)	4,389,936	6,606,468
	<u>6,211,134</u>	<u>10,640,181</u>

WINTON SHIRE COUNCIL
Notes to the financial statements
For the year ended 30 June 2023

(iii) Timing of revenue recognition for grants, subsidies, contributions and donations

		2023		2022	
	Note	Revenue recognised at a point in time \$	Revenue recognised over time \$	Revenue recognised at a point in time \$	Revenue recognised over time \$
Grants and subsidies	3d	11,220,606	8,241,070	8,683,643	12,328,586
Donations and contributions	3d	694	-	642	-
		<u>11,221,300</u>	<u>8,241,070</u>	<u>8,684,285</u>	<u>12,328,586</u>

4 Interest and other income

		2023 \$	2022 \$
Interest received from term deposits is accrued over the term of the investment.			
Interest received from term deposits		551,700	69,410
Interest from overdue rates and utility charges		13,786	19,798
		<u>565,486</u>	<u>89,208</u>

5 Capital income

Gain / (Loss) on disposal of non-current assets			
Proceeds from the sale of property, plant and equipment		147,984	598,478
Less: Book value of property, plant and equipment disposed	10	(11,023)	(475,839)
Total capital income		<u>136,961</u>	<u>122,639</u>

6 Employee benefits

Employee benefit expenses are recorded when the service has been provided by the employee.

Total staff wages and salaries		7,562,998	7,118,574
Councillors' remuneration		433,549	431,865
Annual, sick and long service leave entitlements		1,528,027	1,653,588
Superannuation	18	904,593	906,009
		<u>10,429,167</u>	<u>10,110,036</u>
Other employee related expenses		438,739	321,658
		<u>10,867,906</u>	<u>10,431,694</u>
Less: Capitalised employee expenses		(714,255)	(943,390)
		<u>10,153,651</u>	<u>9,488,304</u>

Councillor remuneration represents allowances paid in respect of carrying out their duties.

Total Council employees at the reporting date:		2023	2022
Elected members		6	6
Administration and indoor staff		48	47
Depot and outdoors staff		52	52
Total full time equivalent employees		<u>106</u>	<u>105</u>

WINTON SHIRE COUNCIL
Notes to the financial statements
For the year ended 30 June 2023

7 Materials and services

	2023 \$	2022 \$
Expenses are recorded on an accrual basis as Council receives the goods or services.		
Advertising and marketing	392,546	299,171
Administration supplies and consumables	1,164,454	1,000,148
Audit of the annual financial statements by the Auditor-General of Queensland	48,698	78,987
Communications and IT	608,119	567,428
Donations paid	258,153	275,130
Legal fees	282,682	450,656
Repairs and maintenance	1,426,310	1,341,279
Recoverable works costs	2,121,649	2,046,644
Community program costs	1,199,636	1,279,776
Plant operating expenses	2,084,610	2,295,137
Tourism & area promotion	585,060	326,519
Parks & gardens expenses	217,523	268,335
Waltzing Matilda Centre operating costs	681,355	650,038
Other materials and services	523,492	23,775
	<u>11,594,287</u>	<u>10,903,023</u>

Total audit fees quoted by the Queensland Audit Office relating to the 2022-23 financial statements are \$60,420 (2021-22: \$56,000).

8 Cash and cash equivalents

Cash and cash equivalents in the statement of cash flows 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	10,441,734	1,192,868
Deposits at call	4,685,061	2,750,000
Term deposits	18,500,000	26,500,000
Balance per Statement of Cash Flows	<u>33,626,795</u>	<u>30,442,868</u>

Council is exposed to credit risk through its investments with National Australia Bank (NAB). Cash and deposits at call are held with NAB in normal term deposits and business cheque accounts. The NAB currently has a short term S&P credit rating of A-1 and a long term credit rating of AA-.

Cash and cash equivalents	33,626,795	30,442,868
Less: Externally imposed restrictions on cash	<u>(3,198,322)</u>	<u>(2,214,033)</u>
Unrestricted cash	<u>30,428,473</u>	<u>28,228,835</u>

Council's cash and cash equivalents are subject to a number of internal and external restrictions that limit amounts available for discretionary or future use. These include:

(i) Externally imposed restrictions at the reporting date relate to the following cash assets:

Unspent Government grants and subsidies	3,198,322	2,214,033
Total externally imposed restrictions on cash assets	<u>3,198,322</u>	<u>2,214,033</u>

(ii) Internally imposed expenditure restrictions at the reporting date:

Internal allocations of cash may be lifted by a Council with a resolution.

Future capital works	5,800,000	5,800,000
Asset replacement reserve	2,300,000	2,300,000
Total internally allocated cash	<u>8,100,000</u>	<u>8,100,000</u>

In accordance with the *Local Government Act 2009* and *Local Government Regulation 2012*, a separate trust bank account and separate accounting records are maintained for funds held on behalf of outside parties. Funds held in the trust account include those funds from security deposits lodged to guarantee performance, security bonds for hire, fundraising funds, bursary funds and unclaimed monies. The Council performs only a custodian role in respect of these monies and because the monies cannot be used for Council purposes, they are not considered revenue nor brought to account in the financial statements since Council has no control over the assets.

WINTON SHIRE COUNCIL
Notes to the financial statements
For the year ended 30 June 2023

	2023	2022
	\$	\$
Trust funds held for outside parties		
Monies collected or held on behalf of other entities yet to be paid out to or on behalf of those entities	320,245	339,355

As at 30 June 2023, Council has funds of \$30,987 remaining in its trust account in relation to the drought relief aspect. These funds are managed by Council via an advisory committee. Funds / applications are assessed by the committee on a needs basis.

9 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.

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.

The impairment loss is recognised in finance costs. The amount of the impairment is the difference between the asset's carrying amount and the present value of the estimated cash flows discounted at the effective interest rate.

	2023	2022
	\$	\$
Current		
Rates and charges	134,797	219,298
Other debtors	312,348	395,971
Less impairment	(35,000)	(31,300)
	412,145	583,969

Council applies normal business credit protection procedures prior to providing goods or services to minimise credit risk.

There is a geographical concentration of risk in the Council's jurisdiction, and since the area is largely agricultural, there is also a concentration in the agricultural sector. The Council does not require collateral in respect of trade and other receivables.

Accounting policies - Grouping

When Winton Shire Council has no reasonable expectation of recovering an amount owed by a debtor, and has ceased enforcement activity, the debt is written off by directly reducing the receivable against the loss allowance. If the amount of debt written off exceeds the loss allowance, the excess is recognised as an expected credit loss.

Accounting for expected credit losses is dependant upon the individual group of receivables subject to impairment. The loss allowance for grouped receivables reflects lifetime expected credit losses and incorporates reasonable and supportable forward looking information. Economic changes impacting debtors, and relevant industry data for part of the expected credit loss assessment.

Winton Shire Council has identified 4 distinctive groupings of its receivables: Rates & Charges, Statutory Charges, Grants and Other Debtors.

Rates & Charges: Council is empowered under the provisions of the *Local Government Act 2009* to sell an owner's property to recover outstanding rate debts and therefore the expected credit loss in relation to freehold and leasehold properties is immaterial. Where rates have been raised in respect of mining leases these are assessed periodically and if there is objective evidence that Council will not be able to collect all amounts due, the carrying amount is reduced for the expected credit loss.

Statutory Charges: In some limited circumstances Winton Shire Council may write off impaired statutory charges, on this basis the Winton Shire Council calculates an expected credit loss for Statutory Charges (non rates & utility charges). Although not material, disclosure is being made for the purposes of public interest and transparency.

Grants: Payable by State and Commonwealth Governments and their agencies. A credit enhancement exists as these payments are effectively government guaranteed and both the State and Commonwealth Governments have high credit ratings, accordingly Winton Shire Council determines the level of credit exposure to be immaterial and therefore does not record an Expected Credit Loss for these counterparties.

Other Debtors: Winton Shire Council identifies other debtors as receivables which are not rates and charges, statutory charges or grants.

WINTON SHIRE COUNCIL
Notes to the financial statements
For the year ended 30 June 2023

10 Property, plant & equipment

Council - 30 June 2023

Basis of measurement

Fair value category

Asset values

Opening gross value as at 1 July 2022

Additions:

 - Renewals

 - Other additions

Disposals

Write off flood damaged roads on the Statement of Comprehensive Income

Impairment of Work in Progress to recoverable amount

Revaluation adjustment to other comprehensive income (asset revaluation surplus)

Transfers between classes

Closing gross value as at 30 June 2023

Accumulated depreciation and impairment

Opening balance as at 1 July 2022

Depreciation provided in period

Depreciation on disposals

Write off flood damaged roads on the Statement of Comprehensive Income

Revaluation adjustment to other comprehensive income (asset revaluation surplus)

Transfers between classes

Accumulated depreciation as at 30 June 2023

Total written down value as at 30 June 2023

Range of estimated useful life in years

Note	Land	Land use improvements	Buildings	Other structures	Plant and equipment	Road infrastructure	Furniture & fittings	Water infrastructure	Sewerage infrastructure	Fibre infrastructure	Quarry assets	Work in progress	Total
	Fair Value	Fair Value	Fair Value	Fair Value	Cost	Fair Value	Cost	Fair Value	Fair Value	Fair Value	Cost	Cost	
	Level 2	Level 2	Level 2 & 3	Level 3		Level 3		Level 3	Level 3	Level 3			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	2,465,378	414,867	76,227,004	16,090,756	11,858,361	202,936,610	1,950,551	15,840,402	6,802,026	573,268	186,536	5,537,970	340,883,729
	-	-	-	-	747,287	-	410,976	-	-	-	-	8,318,034	9,476,297
	-	-	-	-	-	-	-	-	-	-	-	1,512,883	1,512,883
5	-	-	-	-	(160,249)	-	-	-	-	-	-	-	(160,249)
	-	-	-	-	-	(15,678,564)	-	-	-	-	-	-	(15,678,564)
	-	-	-	-	-	-	-	-	-	-	-	-	-
15	-	21,988	4,007,751	837,095	-	14,290,794	-	1,138,570	482,475	41,275	-	-	20,819,948
	318,103	-	965,377	702,185	-	6,415,441	-	32,456	175,914	-	-	(8,609,476)	-
	2,783,481	436,855	81,200,132	17,630,036	12,445,399	207,964,281	2,361,527	17,011,428	7,460,415	614,543	186,536	6,759,411	356,854,044
	-	262,634	28,390,664	4,378,215	5,856,783	39,263,159	1,109,875	7,008,922	2,433,875	10,190	-	-	88,714,316
	-	12,197	1,462,711	542,057	828,464	1,765,800	165,784	189,690	110,905	14,315	-	-	5,091,903
5	-	-	-	-	(149,226)	-	-	-	-	-	-	-	(149,226)
	-	-	-	-	-	(94,479)	-	-	-	-	-	-	(94,479)
15	-	14,566	1,549,957	245,286	-	2,633,448	-	516,361	175,953	1,764	-	-	5,137,315
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	289,397	31,403,332	5,165,538	(6,536,021)	43,567,928	1,275,639	7,714,973	2,720,733	26,269	-	-	98,699,829
	2,783,481	147,458	49,796,800	12,464,498	5,909,378	164,396,353	1,085,888	9,296,455	4,739,682	588,274	186,536	6,759,411	258,154,214
	Not depreciated	Land, Not depreciated	10 - 100	20 - 50	2 - 20	7 - infinity	3 - 20	10 - 125	5 - 100	40 Years	Not depreciated	-	

5,407

WINTON SHIRE COUNCIL
Notes to the financial statements
For the year ended 30 June 2023

Property, plant & equipment
Council - 30 June 2022

Basis of measurement

Fair value category

Asset values

Opening gross value as at 1 July 2021

Additions:

 - Renewals

 - Other additions

Disposals

Write off flood damaged roads on the Statement of Comprehensive Income

Impairment of Work in Progress to recoverable amount

Revaluation adjustment to other comprehensive income (asset revaluation surplus)

Transfers between classes

Closing gross value as at 30 June 2022

Accumulated depreciation and impairment

Opening balance as at 1 July 2021

Depreciation provided in period

Depreciation on disposals

Write off flood damaged roads on the Statement of Comprehensive Income

Revaluation adjustment to other comprehensive income (asset revaluation surplus)

Transfers between classes

Accumulated depreciation as at 30 June 2022

Total written down value as at 30 June 2022

Range of estimated useful life in years

Note	Land	Land Use improvements	Buildings	Other structures	Plant and equipment	Road infrastructure	Furniture & fittings	Water infrastructure	Sewerage infrastructure	Fibre infrastructure	Quarry assets	Work in progress	Total
	Fair Value	Fair Value	Fair Value	Fair Value	Cost	Fair Value	Cost	Fair Value	Fair Value	Fair Value	Cost	Cost	
	Level 2	Level 2	Level 2 & 3	Level 3	Level 3	Level 3	Level 3	Level 3	Level 3	Level 3			\$
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	2,412,307	373,418	67,611,057	14,264,326	11,487,717	192,952,040	1,887,577	13,272,193	8,102,251	-	186,536	8,836,998	319,386,420
	-	-	-	-	1,296,328	-	80,991	-	-	-	-	10,446,672	11,823,991
	-	-	-	-	-	-	-	-	-	-	-	1,070,019	1,070,019
5	-	-	(653,661)	(121,440)	(731,681)	-	(18,017)	-	-	-	-	-	(1,524,799)
	-	-	-	-	-	(17,711,495)	-	-	-	-	-	-	(17,711,495)
	-	-	-	-	-	-	-	-	-	-	-	(1,496,269)	(1,496,269)
15	53,071	41,449	8,211,146	1,348,963	-	19,015,894	-	2,000,939	(1,714,866)	379,266	-	-	29,335,862
	-	-	1,058,462	598,907	(194,003)	8,680,171	-	567,270	414,641	194,002	-	(11,319,450)	-
	2,465,378	414,867	76,227,004	16,090,756	11,858,361	202,936,610	1,950,551	15,840,402	6,802,026	573,268	186,536	5,537,970	340,863,729
	-	224,816	24,371,771	3,659,635	5,555,863	33,672,552	943,691	5,467,958	3,054,461	-	-	-	76,950,546
	-	11,779	1,345,646	471,175	872,647	2,186,716	184,201	121,866	95,907	10,083	-	-	5,300,020
5	-	-	(384,985)	(99,527)	(546,432)	-	(18,017)	-	-	-	-	-	(1,048,961)
	-	-	-	-	-	-	-	-	-	-	-	-	-
15	-	26,239	3,058,232	367,046	-	3,383,779	-	1,419,098	(716,493)	(25,190)	-	-	7,512,711
	-	-	-	(20,114)	(25,295)	20,112	-	-	-	25,297	-	-	-
	-	262,634	28,390,664	4,378,215	5,856,783	39,263,159	1,109,875	7,008,922	2,433,875	10,190	-	-	88,714,316
	2,465,378	152,233	47,836,340	11,712,541	6,001,578	163,673,451	840,676	8,831,480	4,368,151	563,078	186,536	5,537,970	252,169,412
	Not depreciated.	Land: Not depreciated. Improvements: 7 - 40	10 - 100	20 - 50	2 - 20	7 - infinity	3 - 20	10 - 125	5 - 100	40 Years	Not depreciated.	-	

Winton Shire Council
Notes to the financial statements
For the year ended 30 June 2023

Property, plant and equipment

10 (a) Recognition

Purchases of property, plant and equipment with a total value of less than \$5,000 and infrastructure assets 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.

Individual assets valued below the asset recognition threshold are recognised as an asset if connected to a larger network, for example the components of parks.

Land under roads

Land under the road network and reserve land under the *Land Act 1994* or *Land Title Act 1994* is controlled by Queensland State Government and not recognised in the Council financial statements.

10 (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 less, where applicable, any accumulated depreciation and accumulated impairment loss.

Cost is determined as the fair value of consideration plus costs incidental to the acquisition. Direct labour, materials and an appropriate portion of overheads incurred in the acquisition or construction of assets are also included as capital costs.

Property, plant & equipment received in the form of contributions for significantly less than fair value or as offsets to infrastructure charges are recognised as assets and revenue at fair value.

10 (c) Depreciation

Assets are depreciated from the date of acquisition or when an asset is ready for use.

Land, work in progress, road formations and formation work associated with the construction of dams, levee banks and reservoirs are not depreciated.

Depreciation, where applicable, is calculated on a straight-line basis such that the cost of the asset less its residual value is recognised progressively over its estimated useful life to Council. Management believe that the straight-line basis appropriately reflects the pattern of consumption of all Council assets.

The useful life of leasehold improvements is the shorter of the useful life of the asset or the remaining life of the lease.

Where assets have separately identifiable components, these components have separately assigned useful lives.

Depreciation methods, estimated useful lives and residual values 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.

Key judgements and estimates:

Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to technical obsolescence that may change the utility of certain assets.

10 (d) Impairment

Property, plant and equipment held at cost 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.

Council obtained a valuation for its geothermal plant performed by AssetVal as at 30 June 2022 as the asset remains in work in progress and had indicators of impairment. As a result, an impairment of \$1,496,269 was recorded to bring the asset down to its recoverable amount based on current replacement cost.

The geothermal plant remains in work in progress as in the prior year and is now the subject of a legal dispute with a number of parties. It remains Council's intention to commission the plant subject to the outcomes of the dispute and accordingly management together with its valuers have assessed the carrying value as continuing to represent fair value.

Winton Shire Council
Notes to the financial statements
For the year ended 30 June 2023

10 (e) Valuation

Key judgements and estimates:

Some of the Council's assets and liabilities are measured at fair value for financial reporting purposes.

In estimating the fair value of an asset or a liability, the Council uses market observable data to the extent it is available and other inputs as necessary.

(i) Valuation process

Council considers the carrying amount of its property, plant & equipment on an annual basis compared to fair value and makes adjustments where these are materially different. Every 3 - 5 years, Council performs a full comprehensive revaluation by engaging an external professionally qualified valuer.

In the intervening years, Council undertakes a desktop valuation involving an index adjustment. This involves a combination of internal engineers together with Council's external valuers determining a suitable index adjustment allowing for increases in relevant producer prices and adjusted for relevant regional factors where appropriate.

Revaluation increases are recognised in the asset revaluation surplus unless they are reversing a previous decrease which was taken through the income statement, in that case the increase is taken to the income statement to the extent of the previous decrease.

Revaluation decreases are recognised in the asset revaluation surplus, where there is sufficient amount available in the asset revaluation surplus relating to that asset class. Where there isn't sufficient amount available in the surplus, the decrease is recognised in the statement of comprehensive income.

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.

Fair values are classified into three levels as follows:

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

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

Winton Shire Council
Notes to the financial statements
For the year ended 30 June 2023

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

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Land (level 2)	Market value	30/06/2020	AssetVal	Current zoning Sale prices per square metre (database of recent sales) of comparable properties, adjusted for differences in key attributes such as property size)	n/a	Nil
Land and improvements (level 2)	Market value	30/06/2020	AssetVal	Current zoning Sale prices per square metre (database of recent sales) of comparable properties, adjusted for differences in key attributes such as property size)	QLD non residential construction index - 5.3%	Nil
Buildings (level 2) 2023: \$1,537,114 2022: \$1,474,346	Market value	30/06/2020	AssetVal	Sale prices per square metre (database of recent sales) of comparable properties, adjusted for differences in key attributes such as condition)	QLD non residential construction index - 5.3%	Nil
Buildings (level 3) 2023: \$46,8259,686 2022: \$46,361,995	Current replacement cost	30/06/2020	AssetVal	Gross replacement cost: Indexed for subsequent changes in construction costs (QLD Non Building Construction Index): Unit rates for construction as at the comprehensive revaluation date (Industry standard cost guides, project costs from recently completed buildings and remaining useful life reviews)	QLD non residential construction index - 5.3%	Nil
Roads, drainage and bridge networks (level 3)	Current replacement cost	30/06/2021	AssetVal	Costing supply contract rates for raw materials appropriate for the asset based on age, size, location and condition. Labour rates based on Development, soil and depth factors taking into account current condition	QLD road and bridge construction index - 7.3%	Nil
Water and sewerage assets (level 3)	Current replacement cost	30/06/2022	AssetVal	Gross replacement cost per m2 based on appropriate materials, Remaining useful lives and physical obsolescence	QLD road and bridge construction index - 7.3%	Nil
Fibre infrastructure assets (level 3)	Current replacement cost	30/06/2022	AssetVal	Development, soil and depth factors taking into account current condition Gross replacement cost per m2 based on appropriate materials, Remaining useful lives and physical obsolescence	QLD road and bridge construction index - 7.3%	Nil
Other Structures (level 3)	Current replacement cost	30/06/2020	AssetVal	Gross replacement cost: Indexed for subsequent changes in construction costs, QLD non residential building construction index: Unit rates for construction as at the comprehensive revaluation date (Industry standard cost guides, project costs from recently completed projects and other data. Accumulated depreciation: Useful life estimates (average lives of disposed assets, lives applied by neighbouring councils, differences between actual and expected asset condition ratings)	QLD non residential construction index - 5.3%	Nil

WINTON SHIRE COUNCIL
Notes to the financial statements
For the year ended 30 June 2023

11 Contract balances

Contract assets represent the excess of costs incurred in relation to a contract with the customer or construction of an asset over the amount 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 an asset, this gives rise to a contract liability.

	2023 \$	2022 \$
(a) Contract assets	<u>2,794,319</u>	<u>2,710,608</u>
(b) Contract liabilities		
Funds received upfront to construct Council controlled assets	3,146,102	2,149,742
Deposits received in advance of services provided	<u>52,130</u>	<u>64,291</u>
	<u>3,198,232</u>	<u>2,214,033</u>
Revenue recognised that was included in the contract liability balance at the beginning of the year		
Funds to construct Council controlled assets	2,149,742	1,585,863
Specific purpose recurrent grants received in advance	<u>64,291</u>	<u>328,142</u>
	<u>2,214,033</u>	<u>1,914,005</u>

Satisfaction of contract liabilities

The contract liabilities in relation to capital grants relate to funding received prior to the work being performed since revenue is recognised as Council constructs the asset. Council expects to recognise the contract liability as income in the subsequent year.

(c) Significant changes in contract balances

The increase of contract liabilities balance relates primarily to QRA flood damage grants whereby Council generally receives the initial 30% upfront prior to the commencement of construction. Council received the 2022 flood damage event upfront payment during the year. Whilst Council did commence work, the funds expend prior to end of year remained below the initial payment received. These funds are expected to be expended during the course of the 2024 financial year.

12 Payables

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.

Current

Creditors and accruals	3,943,512	2,372,972
Prepaid rates	108,751	111,046
Other entitlements	<u>71,066</u>	<u>81,207</u>
	<u>4,123,329</u>	<u>2,565,225</u>

13 Borrowings

Borrowings are initially recognised at fair value plus any directly attributable transaction costs. Thereafter, they are measured at amortised cost.

All borrowings are in \$A denominated amounts and carried at amortised cost, interest being expensed as it accrues. No interest has been capitalised during the current or comparative reporting period. Expected final repayment dates vary from 15 March 2026 to 15 April 2028. 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 ten 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 (QTC) borrowing guidelines and ensure that sustainability indicators remain within acceptable levels at all times.

Current

Loans - Queensland Treasury Corporation	268,348	252,595
	<u>268,348</u>	<u>252,595</u>

Non-current

Loans - Queensland Treasury Corporation	787,288	1,045,102
	<u>787,288</u>	<u>1,045,102</u>

WINTON SHIRE COUNCIL
Notes to the financial statements
For the year ended 30 June 2023

	2023 \$	2022 \$
Loans - Queensland Treasury Corporation		
Opening balance at beginning of financial year	1,297,697	1,523,198
Principal repayments	(242,061)	(225,501)
Book value at end of financial year	1,055,636	1,297,697

The QTC loan market value at the reporting date was \$1,114,065. 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.

Principal and interest repayments are made by Council quarterly in arrears.

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

14 Provisions

Liabilities are recognised for employee benefits such as wages and salaries, 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.

Short term benefits which are expected to be wholly settled within 12 months are calculated on wage and salary levels which are expected to be paid and include related employee on-costs. Amounts not expected to be wholly settled within 12 months are calculated on projected future wage and salary levels and related employee on-costs, and are discounted to present values.

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 the 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 provision is discounted using the Commonwealth Bond yield rates published by the Department of State Development, Infrastructure, Local Government and Planning website.

Refuse dump restoration

Council has a probable requirement to restore the refuse dump when the use of the facility is complete. Whilst Council currently operates the facility in cells with it undertaking periodic ongoing rehabilitation on these individual cells. Notwithstanding this, Council has other probable requirements following full closure of the facility. Council has reviewed its obligations in this regard, including the engagement of an external consultant to determine the Net Present Value (NPV) of future obligations. These have been determined to not be material by Council and accordingly Council has resolved not to recognise such a provision in its financial statements.

Current

Annual leave	940,786	1,051,274
Long service leave	988,133	1,050,426
	1,928,919	2,101,700

Non-current

Long service leave	173,728	221,486
	173,728	221,486

WINTON SHIRE COUNCIL
Notes to the financial statements
For the year ended 30 June 2023

15 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:

	2023	2022
	\$	\$
Balance at beginning of financial year	171,857,596	150,034,445
Net adjustment to non-current assets at end of period to reflect a change in current fair value:		
Land	-	53,071
Land use improvements	7,422	15,210
Buildings	2,457,794	5,152,914
Other structures	591,829	981,917
Road infrastructure	11,657,348	15,632,115
Water infrastructure	622,209	581,841
Sewerage infrastructure	306,521	(998,373)
Fibre infrastructure	39,511	404,456
Increase (decrease) in revaluation surplus	15,682,632	21,823,151
Balance at end of financial year	187,540,228	171,857,596

Asset revaluation surplus analysis

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

Land	1,600,111	1,600,111
Land use improvements	105,235	97,813
Buildings	23,018,089	20,560,295
Road infrastructure	148,022,806	136,365,460
Water infrastructure	8,082,871	7,460,662
Sewerage infrastructure	3,516,017	3,209,496
Fibre infrastructure	443,967	404,456
Other structures	2,751,132	2,159,303
	187,540,228	171,857,596

16 Commitments for expenditure

Commitment for the construction of the following assets contracted for at the reporting date but not recognised as liabilities (exclusive of GST):

Property, Plant & Equipment		
Plant & Equipment	588,265	362,266
Buildings	108,114	394,512
Road infrastructure	586,652	330,901
Other	35,820	107,792
	1,318,851	1,195,471

These expenditures are payable as follows:

Within one year	1,318,851	1,087,679
One to five years	-	107,792
Later than five years	-	-
	1,318,851	1,195,471

WINTON SHIRE COUNCIL
Notes to the financial statements
For the year ended 30 June 2023

17 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 if 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 2022 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 \$218,611.

18 Superannuation

Council contributes to the LGIASuper Regional Defined Benefits Fund (the scheme), at the rate of 12% for each permanent employee who is a defined benefit member. This rate is set in accordance with 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 managed by LGIASuper trustee as trustee for LGIASuper trading as Brighter Super.

The scheme is a pooled defined benefit plan and it 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 contribution rate obligations, but has not been recognised as an asset or liability of the Council.

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

WINTON SHIRE COUNCIL
Notes to the financial statements
For the year ended 30 June 2023

The last completed actuarial assessment of the scheme as required under the Superannuation Prudential Standard 160 was undertaken as at 1 July 2021. The actuary indicated that 'At the valuation date of 1 July 2021, the net assets of the scheme exceeded the vested benefits and the scheme was in a satisfactory financial position as at the valuation date'. The measure of vested benefits represents the value of benefit entitlements should all participating employees voluntarily exit the scheme. The Council is not aware of anything that has happened since that time that indicates the assets of the scheme are not sufficient to meet the vested benefits, as at the reporting date.

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

The next actuarial investigation is scheduled to be conducted as at 1 July 2024.

The most significant risk 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.

Note	2023 \$	2022 \$
Superannuation contributions made to the Regional Defined Benefits Fund	8,695	28,243
Other superannuation contributions for employees	895,898	877,766
6	<u>904,593</u>	<u>906,009</u>

19 Reconciliation of net result for the year to net cash inflow (outflow) from operating activities

		2023 \$	2022 \$
Net result		<u>(8,697,892)</u>	<u>(9,390,415)</u>
Non-cash items:			
Depreciation	10	5,091,903	5,300,020
Impairment of Work in Progress to recoverable value		-	1,496,269
Write off flood damaged roads		15,584,085	17,711,495
		<u>20,675,988</u>	<u>24,507,784</u>
Investing and development activities:			
Net (profit) / loss on disposal of non-current assets	5	(136,961)	(122,639)
Capital grants and contributions	3(d)(ii)	<u>(6,211,134)</u>	<u>(10,640,181)</u>
		<u>(6,348,095)</u>	<u>(10,762,820)</u>
Changes in operating assets and liabilities:			
(Increase) / decrease in receivables	9	171,824	832,895
(Increase) / decrease in other assets		23,253	(6,740)
(Increase) / decrease in contract assets	11	(83,711)	175,763
(Increase) / decrease in inventory		(7,080)	(89,416)
Increase / (decrease) in payables	12	1,558,104	(259,845)
Increase / (decrease) in contract liabilities	11	984,199	235,737
Increase / (decrease) in other provisions	14	<u>(220,539)</u>	<u>(19,037)</u>
		<u>2,426,050</u>	<u>869,357</u>
Net cash inflow (outflow) from operating activities		<u>8,056,050</u>	<u>5,223,906</u>

20 Events after the reporting period

There were no material adjusting events after the balance date.

**Winton Shire Council
Notes to the financial statements
For the year ended 30 June 2023**

21 Financial instruments and financial risk management

Financial assets and financial liabilities

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

- Credit risk
- Liquidity risk
- Market risk

Risk management framework

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

Councillors approve 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 committee oversees how management monitors compliance with the Council's risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by the Council. The Council's audit 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 committee.

Winton Shire Council does not enter into derivatives.

Credit risk

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

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

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

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

The carrying amount of financial assets at the end of the reporting period represent the maximum exposure to credit risk for the Council.

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.

Council manages its exposure to liquidity risk by maintaining sufficient cash deposits, both short and long term, to cater for unexpected volatility in cash flows. These facilities are disclosed in note 8.

Winton Shire Council
Notes to the financial statements
For the year ended 30 June 2023

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

Council	0 to 1 year	1 to 5 years	Over 5 years	Total contractual cash flows	Carrying amount
	\$	\$	\$	\$	\$
2023					
Trade and other payables	3,943,512	-	-	3,943,512	3,943,512
Loans - QTC	328,224	895,140	-	1,223,364	1,055,636
	4,271,736	895,140	-	5,166,876	4,999,148
2022					
Trade and other payables	2,372,972	-	-	2,372,972	2,372,972
Loans - QTC	328,224	1,080,809	142,555	1,551,588	1,297,697
	2,701,196	1,080,809	142,555	3,924,560	3,670,669

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

Market risk

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

Interest rate risk

Winton Shire Council is exposed to interest rate risk through investments with QTC and other financial institutions.

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

Sensitivity

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

The Council does not account for any fixed-rate financial assets or financial liabilities at Fair Value through Profit or Loss, therefore a change in interest rates at the reporting date would not affect profit or loss.

Council has conducted an interest rate sensitivity analysis depicting the impact of a 1% change in interest rates. Council has however elected not to separately disclose this table as its overall impact has been determined not to be material.

In relation to the QTC loans held by the Council, the following has been applied:

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

WINTON SHIRE COUNCIL**Notes to the financial statements****For the year ended 30 June 2023****22 Controlled entities that have not been consolidated****Waltzing Matilda Centre Ltd**

Waltzing Matilda Centre Ltd is a company limited by guarantee and does not have any share capital. Significant control is exercised by Winton Shire Council over the operations of the Centre. Of the ten directors, three are Winton Shire Council elected representatives. Control is able to be exercised by Council by determining the composition of the Board as well as the capacity to appoint and remove directors and approve grant funding.

The financial statements of the Waltzing Matilda Centre Ltd have not been consolidated with Council's financial statements as at the reporting date due to the Centre's immateriality.

Information relating to the financial position of the Centre is set out below:

	2023	2022
	\$	\$
Revenue from operations	18,723	17,515
Expenditure from operations	(25,546)	(23,688)
Net result from operations	(6,823)	(6,173)
Assets	290,120	296,943
Liabilities	(17,500)	(17,500)
Net assets as at the reporting date	272,620	279,443

Council offers operational support to the Waltzing Matilda Centre Limited as required and also pays the audit fee to the Queensland Audit Office of \$6,200 (2021-22: \$6,000)

Winton Community Association Inc.

During the 2015 financial year the Winton Community Association Inc. was established. It is a related party of Council by virtue of the fact of Council being integral in its establishment and all Councillors being members of the management committee.

The purpose of the Association is to raise benevolent funds for the Winton Community.

During the 2023 financial year no funds were raised or disbursed and no funds are held as at 30 June 2023. (2021-22: Nil)

Winton Shire Council
Notes to the financial statements
For the year ended 30 June 2023

23 Transactions with related parties

(a) Transactions with subsidiaries

The group consists of the Winton Shire Council and its wholly owned entities. Details of subsidiaries are disclosed in Note 22.

(b) Transactions with key management personnel (KMP)

In the context of Winton Shire Council, KMP includes the Mayor and Councillors, Chief Executive Officer, Director of Community and Economic Development and Director of Works. The compensation paid to KMP for 2022/23 comprises:

	2023	2022
	\$	\$
Short-term employee benefits	980,267	944,412
Post-employment benefits	113,756	112,194
Long-term benefits	665	13,445
Termination benefits	-	-
Total	1,094,688	1,070,051

Detailed remuneration disclosures are provided in the annual report.

(c) Transactions with other related parties

Other related parties include the close family members of KMP and any entities controlled or jointly controlled by KMP or their close family members. Close family members include a spouse, child and dependent of a KMP or their spouse, or others if they could be expected to influence or be influenced by the KMP in their dealings with Council.

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

Details of Transaction	Additional information	2023	2022
		\$	\$
Payments charged by entities controlled by key management personnel	23(c)(i)	457,679	1,169,564
Payments charged by Council to entities controlled by key management personnel	23(c)(ii)	9,481	4,048
Employee expenses for close family members of key management personnel	23(c)(iii)	11,532	13,769

(i) The payments charged by entities controlled by key management personnel were on an arm's length basis in accordance with Council's procurement policies. The totals disclosed includes:

- Amounts totalling \$457,679 paid to Mann Made Constructions Pty Ltd for building services. The company is controlled by Mr Joel Mann, a related party of Cr Peter Mann.

Winton Shire Council
Notes to the financial statements
For the year ended 30 June 2023

(ii) The payments charged by Council to entities controlled by key management personnel were on an arm's length basis in accordance with Council's adopted schedule of fees and charges. These primarily related to ordinary citizen transactions.

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

The Council employs 114 staff of which only 2 are close family members of key management personnel. The total amount paid to such close family members was \$11,532.

(d) Outstanding balances

The following balances are outstanding at the end of the reporting period in relation to transactions with related parties:

Receivables	Amounts owed by entities controlled by key management personnel	Amounts owed by entities controlled by key management personnel	Amounts owed by Council to entities controlled by key management personnel	Amounts owed by Council to entities controlled by key management personnel
	2023	2022	2023	2022
	\$	\$	\$	\$
not due - less than 30 days	-	-	-	-
Past due 31-60 days	-	-	-	-
Past due 61-90 days	-	-	-	-
More than 90 days overdue	6,971	5,704	-	-
Total Owning	6,971	5,704	-	-

(e) Loans and guarantees to/from related parties

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

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

Most of the entities and people that are related parties of council live and operate within the Winton Shire. Therefore, on a regular basis ordinary citizen transactions occur between Council and its related parties. Some examples include:

- Payment of rates
- Use of the town swimming pool
- Dog registration
- Borrowing books from a Council library
- Childcare fees

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

Winton Shire Council
Financial statements
For the year ended 30 June 2023

Management Certificate
For the year ended 30 June 2023

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

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

- i) the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulation 2012* for the establishment and keeping of accounts have been complied with in all material respects; and
- ii) the general purpose financial statements, as set out on pages 1 to 27, present a true and fair view, in accordance with Australian Accounting Standards, of the Council's transactions for the financial year and financial position at the end of the year.



Mayor
Cr Gavin Baskett
Date: 20 / 10 / 2023



Chief Executive Officer
Dirk Dowling
Date: 20 / 10 / 2023



INDEPENDENT AUDITOR'S REPORT

To the Councillors of Winton Shire Council

Report on the audit of the financial report

Opinion

I have audited the financial report of Winton Shire Council.

In my opinion, the financial report:

- a) gives a true and fair view of the council's financial position as at 30 June 2023, 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 2023, 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 material accounting policy 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 Winton Shire Council's annual report for the year ended 30 June 2023 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 formed 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 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 forming an opinion on the effectiveness of the council's internal control.
- Evaluate the appropriateness of material accounting policy information 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.



- 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 2023:

- 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*, 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.

Lisa Fraser
as delegate of the Auditor-General

24 October 2023

Queensland Audit Office
Brisbane

**Winton Shire Council
Current Year Financial Sustainability Statement
For the year ended 30 June 2023**

Measures of Financial Sustainability

	How the measure is calculated	Actual - Council	Target
Council's performance at 30 June 2023 against key financial ratios and targets:			
Operating surplus ratio	Net result (excluding capital items) divided by total operating revenue (excluding capital items)	1.96%	between 0% and 10%
Asset sustainability ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.	202.99%	greater than 90%
Net financial liabilities ratio	Total liabilities less current assets divided by total operating revenue (excluding capital items)	-98.07%	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 2023.

Certificate of Accuracy
For the year ended 30 June 2023

This Current Year Financial Sustainability Statement has been prepared pursuant to Section 178 of the *Local Government Regulation 2012* (the regulation).

In accordance with Section 212(5) of the Regulation we certify that this Current Year Financial Sustainability Statement has been accurately calculated.



Mayor
Cr Gavin Baskett

Date: 20, 10, 2023



Chief Executive Officer
Dirk Dowling

Date: 20, 10, 2023



INDEPENDENT AUDITOR'S REPORT

To the Councillors of Winton Shire Council

Report on the Current-Year Financial Sustainability Statement

Opinion

I have audited the accompanying current year financial sustainability statement of Winton Shire Council for the year ended 30 June 2023, 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 Winton Shire Council for the year ended 30 June 2023 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 Winton Shire Council's annual report for the year ended 30 June 2023 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 formed 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 forming an opinion on the effectiveness of the council's internal control.
- Evaluate the appropriateness of material accounting policy information used and the reasonableness of accounting estimates and related disclosures made by the council.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.



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

A handwritten signature in black ink, appearing to read 'Lisa Fraser'.

24 October 2023

Lisa Fraser
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

Winton Shire Council
Unaudited Long Term Financial Sustainability
Prepared as at 30 June 2023

Measures of Financial Sustainability

Council

Measure	Target	Actual/s at 30 June 2023	Projected for the years ended										
			30 June 2024	30 June 2025	30 June 2026	30 June 2027	30 June 2028	30 June 2029	30 June 2030	30 June 2031	30 June 2032	30 June 2033	
Net result (excluding capital items) divided by total operating revenue (excluding capital items)	between 0% and 10%	1.96%	-18.99%	-17.84%	-17.75%	-17.60%	-17.88%	-18.15%	-18.50%	-19.12%	-17.46%	-17.92%	
Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.	greater than 90%	202.99%	206.98%	105.89%	112.95%	98.69%	87.71%	104.57%	181.96%	159.60%	157.97%	130.45%	
Total liabilities less current assets divided by total operating revenue (excluding capital items)	not greater than 60%	-98.07%	-94.62%	-100.49%	-96.47%	-95.26%	-95.47%	-96.11%	-94.94%	-92.31%	-92.13%	-92.21%	

Winton Shire Council's Financial Management Strategy

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

Certificate of Accuracy
For the Long Term Financial Sustainability Statement prepared as at 30 June 2023

This Long-Term Financial Sustainability Statement has been prepared pursuant to Section 178 of the *Local Government Regulation 2012* (the regulation).

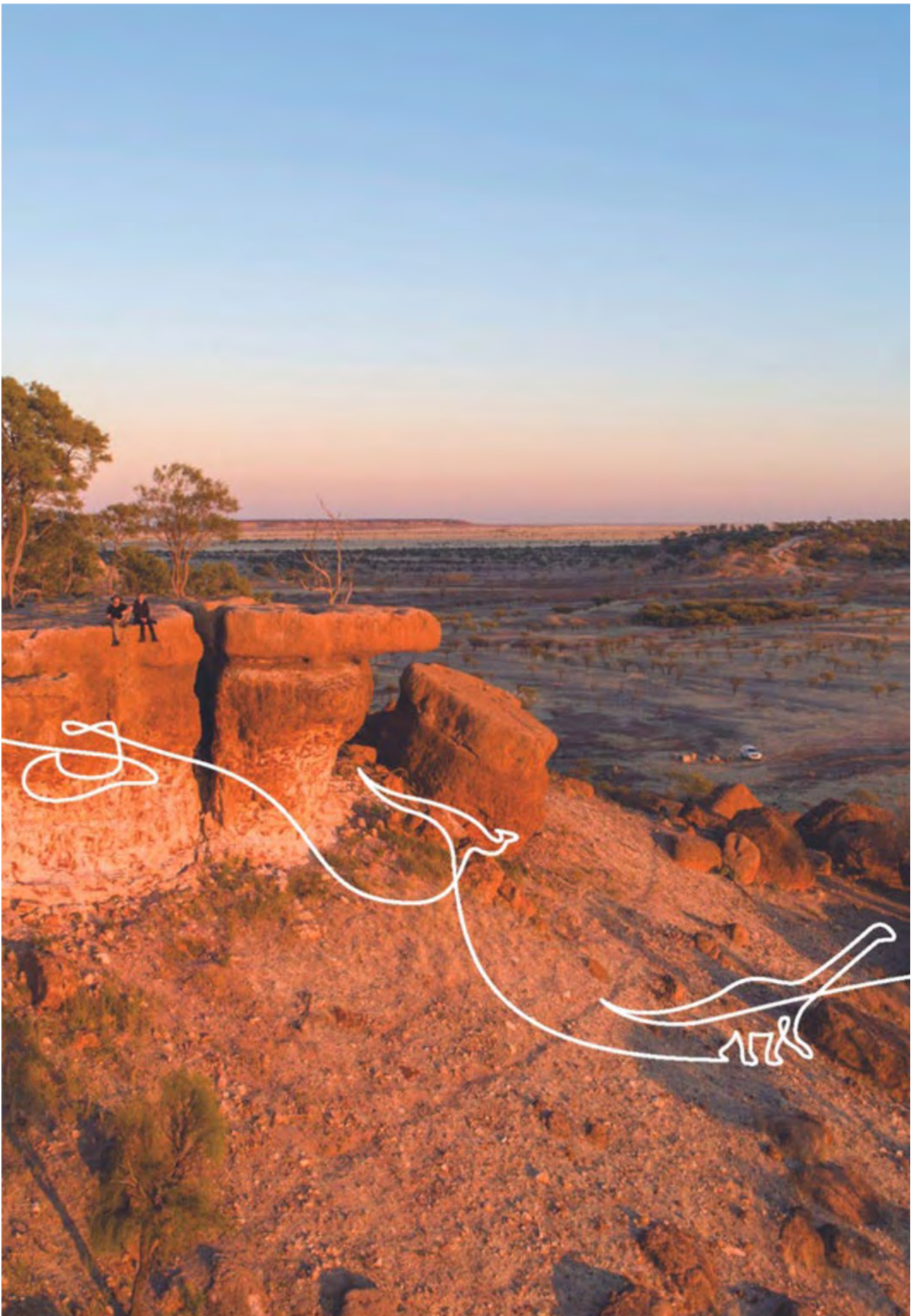
In accordance with Section 212(5) of the Regulation we certify that this Long Term Financial Sustainability Statement has been accurately calculated.


 Mayor
 Cr Gavin Baskett

Date: 20 / 10 / 2023


 Chief Executive Officer
 Dirk Dowling

Date: 20 / 10 / 2023



5.3 BUDGET REVIEW 2023-2024**File Number:** 165987**Author:** Warren McEwan, Finance Manager**Authoriser:** Dirk Dowling, Chief Executive Officer

Attachments:

1. 1. CAPEX BGT fy24 REVIEW NOVEMBER- FINAL v3.pdf
2. Budget FY2024 Operating RandE Review Nov 23 - detail.pdf
3. Budget FY2024 Operating RandE Review Nov 23 - sub-totals.pdf
4. 2024 - 1st Budget Review Nov23.pdf

Meeting Date: 24 November 2023**Corporate and Operational Plan Consideration**

Stream	Sub Stream	Organisational Responsibility	Strategy/Planning Area
5 - Making It Happen	Finance	Chief Executive Officer	Budget

Budget Reference: NIL**SUMMARY**

Councils annual budget is a statutory requirement, undertaken primarily with the focus of creating financial stability within an organisation, by highlighting any expected cashflow shortages which may occur within the budget period. The budget considers both Council's day to day income and expenses (operational) and also Council's capital works program (Capital). As with many things Council does not have endless resources. Instead, Council has limited resources – both in terms of the obvious financial but also in terms of labour. Council's budget can also provide a standard metric from which to benchmark and evaluate specific management performances, by way of budget vs actual analysis, particularly in relation to cost control.

Section 170 of the Local Government Regulation 2012 (the Regulation) enables Council to review and amend its budget at any time before the end of the financial year. Management has completed this review and advises Council accordingly;

1. The Capital Works Budget has increased \$1.274M from the original budget. The increase is twofold, being \$1.159M of works projects initiated in previous year(s) and omitted from the original budget. Secondly an increase of \$114,514 arose from the net difference of amendments to several projects, having been reviewed during the first quarter.
2. Increase of non-material amounts in both revenue & expenditure of \$434,410 & \$440,913 respectively.

The review of all operating revenue and expense accounts and their corresponding activities resulted in changes to 21 items and a net increase to the operating deficit of (\$6,503).

RECOMMENDATION

1. That the Report be received.
2. That Council adopt the reviewed budget.

REPORT

Mid Year Budget Review

Whilst a midyear budget review is not a statutory requirement, it is part of “Best Practice” recommendations. This is particularly the case, given that a budget by its very nature is a forward estimate in an evolving world. As such, circumstances may change over time, unexpected income or expenses may arise which all have an impact on Council's overall financial position. The purpose of an interim budget review is to consider and most importantly update Council's original budget having regard to changing circumstances within the organisation. From an operational perspective it allows Council to consider what has happened during the initial part of the year and update its expected income and expenditure position. New or unexpected income or expenses can arise in the ordinary course of events for many different reasons. It also allows Council to review and consider its Capital Works program and additionally update where required. For example, Council may have suffered delays on specific projects or material changes in cost estimates. Additional Government Grants may have also come about for previously unexpected projects. This could have an impact both in terms of costings, but also more importantly in terms of the scheduling of Council's works program. Incorporating these changes into formal budget estimates allows Council to update its expected financial position and potentially identify where significant changes are forecast whether this may have an adverse impact on the Council prior to it being the case and thereby allowing Council to take corrective action if required.

Process

The process for a budget review in many ways mirrors the process undertaken when preparing Council's annual budget. The most important aspect of any budget or review is input from those with financial management responsibility such as relevant dept heads / managers and directors. This is particularly the case from an operational perspective in relation to day to day expenses as ultimately this encourages them to think about costs and ability to implement savings where possible or required. The process in relation to Capital Works differs somewhat and is often driven by both a needs basis in the case of asset renewals, but also from a higher level in terms of Council considered projects, often in cases where specific purpose Government funding may be available. Once input has been received from the relevant managers Council's finance manager will collate to data to prepare the proposed amended budget for Council. Once prepared and management are satisfied with the proposed outcome, the (updated) budget proposal is taken to Council for review and consideration. It is finally adopted at this stage once Council is satisfied that the proposed budget has the right mix between providing the highest possible level of community service at a realistic and achievable cost.

RISK MANAGEMENT

The risk associated with adopting the Reviewed Budget has been assessed as Insignificant (Consequence) and Possible (Likelihood) giving a partial assessment as **Low 3**.

The risk associated with not adopting the Reviewed Budget has been assessed as Moderate (Consequence) and Possible (Likelihood) giving a partial assessment as **Medium 9**.

The medium risk arises from non-compliance with Section 170 of the Local Government Regulation 2012. Otherwise there is only low risk in the ramifications of subjective views toward variances of actual results from the original budget.

Winton Shire Council
 Capital Works FY2024 Budget Review & Expenditure Report
 as at November 2023

line ref.	Job Cost no.	Description	FY 2024					Life to Date	Notes
			Actual Expenditure (FYTD 24 only)	Actual \$ spent as % of Original Budget	Committed (as at November 2023)	Original FY 24 Budget (FY24 only)	Change from Original Budget	Actual Expenditure (actual exp'd & comm't'd)	
1		IT							
2	2100-4527	Server & Network Renewal (Network Component)	146,280	98%	\$0	\$150,000	150,000	557,256.29	
3		BUILDINGS	-	0%				-	
4	3500-4502	Childcare Painting (phase 2 of 3)	-	0%	\$28,146	35,000	35,000	62,547.27	
5	6150-4500	Shire Office Painting (phase 2 of 3)	-	0%	\$59,311	35,000	35,000	93,649.09	
6	7630-4500	Lark Quarry Painting (phase 4 of 5)	-	0%	\$57,996	37,000	37,000	212,856.72	
7	4000-4819	Building Works 23'24 - Residential	130,584	52%	\$21,678	250,000	250,000	192,434.15	
8	4000-4820	Building Works 23'24 - Commercial	2,672	1%	\$59,779	250,000	250,000	134,762.16	
9	6150-4501	Council chambers sound proofing	-	0%	\$0	25,000	25,000	-	
10	5802-4505	Tourist Billboard Signage	-	0%	\$0	10,000	10,000	47,629.09	
11	6207-4500	Youth Centre	94,476	11%	\$3,912	832,152	832,152	428,640.35	
12	6201-4504	Solar Project (phase 2)	9,450	9%	\$0	100,000	100,000	9,450.00	
13	6202-4500	Creative Arts Building Restoration	-	0%	\$0	15,000	15,000	-	
14	4001-4500	Key Register / new locking and register system (phase 1)	-	0%	\$0	50,000	50,000	-	
15	5401-4500	SES Shed	31,940	48%	\$28,599	67,000	67,000	60,539.00	
16	7800-4500	WMC Historic Society Shed - Design (phase 1)	-	0%	\$0	30,000	30,000	-	
17		PLANNING	-	0%	\$0			-	
18	TBA	Strategic Design - Get Shovel Ready Projects	-	0%	\$0	100,000	100,000	-	
19	4201-2355	STARLINK	2,759	28%	\$0	10,000	10,000	2,758.90	
20	4607-4522	Lark Quarry Road (Phase 1) Project Review	7,000	28%	\$15,000	25,000	25,000	22,000.00	
21	4607-4523	Lark Quarry Road (Phase 2) Remedial Works	-		\$0			-	
22		DEVELOPMENT	-		\$0			-	
23	4206-4500	Industrial Estate	580	0%	\$0	500,000	500,000	56,088.59	
24	4002-4500	MainStreet Dining Infrastructure (Balustrades)	-	0%	\$0	50,000	50,000	-	
25		Recreation Grounds	-		\$0			-	
26	6900-4500	Cricket Pitch (from Workshop 12th May)	8,450	17%	\$0	50,000	50,000	8,450.00	
27		AIRPORT	-		\$0			-	
28		150th Celebration (by request)	-		\$0		50,000	50,000	For preliminary work including tree planting.
29		PARKS AND GARDENS	-		\$0			-	
30	5200-4500-	Animal Control (Body Cam, Chip Readers)	-	0%	\$0	30,000	30,000	-	
31	5300-4500	CEMETERY	-	0%	\$0	50,000	50,000	-	
32		SALEYARDS	-		\$0			-	
33	5602-4507	Overhead Walkway - design & build	-	0%	\$0	50,000	50,000	-	
34		WATER AND SEWER	-		\$0			-	
35	7500-4500	Water - Long Term Water Treatment Plan	-	0%	\$0	80,000	80,000	-	
36	7400-4520	Water & Sewer - Automation project	35,285	2%	\$0	1,480,000	1,480,000	509,723.74	
37	7400-4531	Water - Tower Clean and epoxy?	-	0%	\$21,367	50,000	50,000	29,273.43	
38	7400-4501	Water - Mains Scour	-	0%	\$0	40,000	40,000	-	
39	7300-4520	Sewerage STP Upgrade - Phase 1	-	0%	\$24,394	50,000	50,000	35,271.82	
40	6600-4501	Showgrounds - Middle Ablution - Phase 2	-	0%	\$0	25,000	25,000	-	
41		LANDFILL	-		\$0			-	
42	7100-4502	Landfill (refuse and recycling) Redevelopment - Phase 1 Masterplan and Design OR Feasibility / Study on moving it	-	0%	\$36,364	40,000	40,000	36,363.64	

Winton Shire Council
Capital Works FY2024 Budget Review & Expenditure Report
as at November 2023

line ref.	Job Cost no.	Description	FY 2024					Life to Date	Notes
			Actual Expenditure (FYTD 24 only)	Actual \$ spent as % of Original Budget	Committed (as at November 2023)	Original FY 24 Budget (FY24 only)	Change from Original Budget		
43			-		\$0			-	
44	As Below	TIDS (check total) / R2R (\$1.366M + \$300k)	-	0%	\$0	1,366,009		1,366,009	-
45			-		\$0			-	
46	4607-4516	Footpaths (TIDS)	-	0%	\$0	150,000		150,000	1,991.30
47		Rural Reseals (R2R)	-		\$0			-	
48		Town Street Reseals (R2R)	-		\$0			-	
49	4607-4660	K&C Rehabilitation (R2R)	-	0%	\$0	300,000		300,000	-
50	4607-4660-0001	Oondooroo St - outside club	-		\$0			-	
51		ROAD CONSTRUCTION	-		\$0			-	
52	4607-4680	Jundah Rd ROSI (phase 1) (3 year program)	371,592	5%	\$0	7,545,333		7,545,333	583,570.85
53	4639-2330	Richmond Rd - Pave and Seal (CM-20106)	-	0%	\$0	1,923,573		1,923,573	-
54	-0	Richmond Rd - Pave and Seal (QTRIP 23'24)	-	0%	\$0	1,000,000		1,000,000	-
55	-0	RMPC (schedule 1) Richmond Rd - JC 0004-2401	-	0%	\$0	499,631		499,631	-
56	-0	RMPC (schedule 2 - weeds) Richmond Rd 0004-2402	-		\$0	-		-	-
57	-0	RMPC (schedule 1) Hughenden Rd 0002-2401	-	0%	\$0	270,000		270,000	-
58	-0	RMPC (schedule 2 - weeds) Hughenden Rd 0002-2402	-		\$0	-		-	-
59	4638-2330	Hughenden Rd Second Seal	-		\$0	-		-	-
60	4500-4312-0	PLANT PURCHASES 23'24 (approx \$1.9m WITH TRADES)	-		\$0			-	-
62	Plant	Plant replacement model 2	-		\$0			-	-
63	4500-4312-0001	Garbage Truck	-	0%	\$0	300,000		300,000	-
64	4500-4312-0002	Street Sweeper	-	0%	\$0	300,000	81,000	381,000	Funds reallocated from line 69 (Ute not required)
65	4500-4312-0003	Hiace Bus w/ Wheelchair lift	-	0%	\$0	70,000		70,000	-
66	4500-4312-0004	SRIB ATV reallocate to plumber truck	-	0%	\$0	45,000	45,000	-	Funds reallocated to line 70 (ATV not required)
67	4500-4312-0005	Multityred Roller	-	0%	\$0	290,000		290,000	-
68	4500-4312-0006	Forklift	-		\$0	-		-	-
69	4500-4312-0007	Workshop Ute reallocate to street sweeper	-	0%	\$0	81,000	81,000	-	Funds reallocated to line 64 (Ute not required)
70	4500-4312-0008	Plumber Ute -upgrade to light truck	-	0%	\$0	81,000	45,000	126,000	Funds reallocated from line 66 (ATV not required)
71	4500-4312-0009	Stock Route Ute -land cruiser	-	0%	\$0	110,000		110,000	-
72	4500-4312-0010	Loader	-	0%	\$0	450,000		450,000	-
73	4500-4312-0011	Backhoe	-	0%	\$0	250,000		250,000	-
74	4500-4312-0012	Workshop Tooling	-	0%	\$0	40,000		40,000	-
75	4500-4312-0013	Vac Truck	-	0%	\$0	300,000		300,000	-
76		ice machine	-		\$0			-	-
77	4500-4312-0015	Nissan X-Trail (WMC Cntr)	43,262		\$28,272	-	43,262	43,262	Replacement for unused Prado, subsequently sold.
78			-		\$0			-	-
79			-		\$0			-	-
80			-		\$0			-	-
81	LRCI 3		-		\$0			-	-
82	6803-4500	DIAMANTINA GARDENS Electrical	1,653	1%	\$304,247	283,748	21,252	305,000	Insufficient scoping of original bgt
83	LRCI 4 - \$1,066,785		-	0%	\$0			-	-

Winton Shire Council
 Capital Works FY2024 Budget Review & Expenditure Report
 as at November 2023

FY 2024									<>	Life to Date
line ref.	Job Cost no.	Description	Actual Expenditure (FYTD 24 only)	Actual \$ spent as % of Original Budget	Committed (as at November 2023)	original FY 24 Budget (FY24 only)	Change from Original Budget	Revised Budget November 2023	Actual Expenditure (actual exp'd & comm't'd)	Notes
84	5000-4500	Showgrounds Bar / Kitchen (possible dining area)	-		\$0	600,000		600,000	-	
85		Hollowlog Playground	-		\$0	100,000		100,000	-	
86								-	-	
87	5000-4503	Metal Carpark Shade - NHC	-		\$0	366,785		366,785	-	
88					\$0			-	-	
89					\$0			-	-	
90					\$0			-	-	
91					\$0			-	-	
92		LRCI 4B - has to be roads projects (\$615,345)	-	0%	\$0			-	-	
93	4620-4501	Winton Jundah Road (CH 1.352km) Culvert (Pitt and Shei	-		\$0			-	-	
94			-		\$0			-	-	
95			-		\$0			-	-	
96		Winton-Jundah Rd Widen bridge repairs	-		\$0	400,000		400,000	-	
97		Showground Footpath	-		\$0	215,345		215,345	-	
98			-		\$0			-	-	
99			-		\$0			-	-	
100		FLOOD DAMAGE / QRA	-		\$0			-	-	
101	4671-4500	2022 - Restoration (Phase 1 - 2023'24 work)	1,965,679	30%	\$1,537,464	6,500,000		6,500,000	3,869,765.94	
102		2024 - Emergent Works (pending event)	-		\$0			-	-	
103			-		\$0			-	-	
104		QRRG - 20-21	-		\$0			-	-	
105	4608-4870	Rural Signage incl'd Logo	2,270	1%	\$909	160,000		80,000	7,026.59	
106	4608-4871	Road/Creek Signage	-		\$13,044	-		80,000	13,044.18	
107	6207-4501	Youth Centre / Disaster Recovery Component	-	0%	\$0	259,069		259,069	-	
108	5403-4500	Local Disaster Coordination Centre	-	0%	\$0	54,500		54,500	7,349.55	
109								-	-	
110								-	-	
111		QRRRF 20-21						-	-	
112	6207-4503	Youth Centre / Recovery Centre / Assembly Centre	-	0%	\$0	300,000		300,000	-	
113			2,853,932		2,240,483	\$28,977,145	114,514	\$9,241,659	\$7,344,667	

Winton Shire Council
Capital Works FY2024 Budget Review & Expenditure Report
as at November 2023

		FY 2024					<>	Life to Date		
line ref.	Job Cost no.	Description	Actual Expenditure (FYTD 24 only)	Actual \$ spent as % of Original Budget	Committed (as at November 2023)	original FY 24 Budget (FY24 only)	Change from Original Budget	Revised Budget November 2023	Actual Expenditure (actual exp'd & commt'd)	Notes
128	Group = FY23 Capital Budget (ongoing from previous year)									
129	4205-4500	Hospital Estate Development	8,971		4,547					YTD Reclassified to operational costs & Committed amount cleared
130	4500-4310	Plant Purchases 21/22	-		136,020		136,020	136,020	876,744	Purchase Isuzu 4x4 truck
		ACCOMMODATION VANS					\$145,400.00			
		TRANS TANK AQUATRANS 6000L WATER TANK					\$19,570.00			
		TRANS TANK FOODRITE 12000L WATER TANK					\$47,480.00			
		WSCQ-2223-07 TOYOTA HIACE CLEANING VAN					\$53,433.78			
		WSCQ-2223-08 - SUPPLY AND DELIVERY OF ISUZU SINGLE CAB MANUAL PLUMBERS					\$102,971.71			
		WSCQ-2223-19 SUPPLY AND DELIVERY TOYOTA DUAL CAB SR HILUX					\$79,132.68			
		WSCQ-2223-22 - TOYOTA HILUX EXTRA CAB (CRICKEY)					\$74,426.91			
131	4500-4311	Plant Purchases 22/23	67,464		456,279		523,743	523,743	764,926	
132	4607-4519	Town Reseals 22/23	1,469		-				370,071	Reclassified to operational costs
133	4607-4520	Showgrounds Entrance Road	805		-				170,159	Reclassified to operational costs
134	4607-4521	Opalton Road	20,297		909		21,206	21,206	229,662	Verbal advice provided
135	4610-4571	Hughenden Road Rest Area	75,157		17,125		115,000	115,000	137,251	Verbal advice provided
136	4668-4500	Flood Damage 2021 Restoration	-		\$545				3,441,992	Committed amount cleared
137	4670-4500	Flood Damage 2022 Emergent April	6,272		-				728,573	Reclassified to operational costs
138	5800-4506	Wagon Wheels Renewal			51,040		51,040	51,040	51,298	Estimate to be reviewed
139	5950-4570	Telstra Small Cell Towers x2	182,789		-		182,789	182,789	335,212	Omitted from original bgt
140	5960-4500	Land Tenure	96,645		-		96,645	96,645	878,237	Omitted from original bgt
141	6500-4500	Hollow Log Park Ablution Block	13,264		410		33,264	33,264	92,606	Demolition cost
142	6500-4501	Winton Dog Park	21,919		559				104,170	YTD Reclassified to operational costs & Committed amount cleared
143	6600-4506	Showground Stable Carpark Fencing	30,809		7,722				75,451	YTD Reclassified to operational costs & Committed amount cleared
144	7300-4517	Sewerage Pond Aerator	-		1,500				42,560	Committed amount cleared
145	7300-4519	Upgrade Showgrounds Pump Station	602		-				161,574	YTD Reclassed to operational costs
146	Sub-Total FY23 Capex		\$526,462		\$676,657	\$0	\$1,159,707	\$1,159,707	\$8,460,486	
147	Report Total		\$3,380,394		\$2,917,140	\$28,977,145	\$1,274,221	\$30,401,366	\$15,805,152	

Winton Shire Council
Operating Budget FY2024 Review -Revenue & Expenditure Report
as at November 2023

Run date: 22/11/2023 13:17

GL account no.	R&E Item Description	Original Budget 2024	Actual YTD 2024 (Oct 30, 2023)	Actual YTD as % of Original BGT (33% of FY)	Revised FY2024 Budget (November 2023)	Change amount in \$	Notes on changed items
1000-0001	FINANCE						
1100-0002	RATES & CHARGES						
1100-1001	Rates General-Urban	432,159	214,419	50%	432,159		
1100-1002	Rates General-Rural	2,820,638	1,401,306	50%	2,820,638		
1100-1003	Interest on Rates	6,876	1,501	22%	6,876		
1100-1235	Discount on Rates	(468,650)	(229,424)	49%	(468,650)		
1100-1240	Rates Incentive Project	(2,060)	0	0%	(2,060)		
1100-1275	Pensioner Remissions	(14,000)	(8,850)	63%	(14,000)		
1100-1315	Refund on Rates	0	237	0%	0		
1100-1350	Mining Rates	16,939	7,913	47%	16,939		
1100-0002	RATES & CHARGES	2,791,903	1,387,102	50%	2,791,903	-	50% of annual levy issued
1200-0002	GRANTS, SUBSIDY, CONTRIBUTIONS	0	0	0%	0		
1200-1100	Grants-Cmth Non Specific	2,921,236	81,182	3%	2,921,236		
1200-0002	GRANTS, SUBSIDY, CONTRIBUTIONS	2,921,236	81,182	3%	2,921,236	-	FAGS not yet received
1300-0002	FINANCIAL TRANSACTIONS	0	0	0%	0		
1300-2010	Annual Leave Expense	(864,241)	(320,208)	37%	(864,241)		
1300-2020	Long Service Leave Expense	(106,906)	(44,665)	42%	(106,906)		
1300-2030	Sick Leave Expenses	(292,361)	(66,494)	23%	(292,361)		
1300-2036	Paid Parental Leave Scheme	(31,030)	0	0%	(31,030)		
1300-2037	Redundancy Payments	(80,325)	0	0%	(80,325)		
1300-2040	RDO & TOIL Adjustment	0	0	0%	0		
1300-2060	Superannuation	(1,039,899)	(328,298)	32%	(1,039,899)		
1300-2069	Drug & Alcohol Testing	(48,000)	(220)	0%	(48,000)		
1300-2070	Training	(180,729)	(23,250)	13%	(180,729)		
1300-2071	Statutory Holidays	(525,462)	(40,503)	8%	(525,462)		
1300-2072	Protective Clothing/Equipment	(37,585)	(9,112)	24%	(37,585)		
1300-2073	Workers Compensation	(158,344)	(179,981)	114%	(179,981)	[21,637]	Increase in premium, not known for original
1300-2075	Stores Wages/Sundries	(89,754)	(40,261)	45%	(89,754)		
1300-2076	Small Plant & Tools	(27,407)	(368)	1%	(27,407)		
1300-2079	EBA Negotiations	(40,000)	(33,054)	83%	(40,000)		
1300-2080	Office Staff Uniforms	(12,000)	(2,659)	22%	(12,000)		
1300-2235	Wages Advance	0	0	0%	0		
1300-2337	Rounding Receipts	0	0	0%	0		
1300-2355	Oncost Recoveries	3,534,041	1,044,361	30%	3,534,041		
1300-2400	Loan Market Adjustment Expense	0	0	0%	0		
1300-0002	FINANCIAL TRANSACTIONS	0	(44,714)	0%	(21,637)	(21,637)	Increase in premium, not known for original
1500-0002	DEBT MANAGEMENT	0	0	0%	0		
1500-1720	Rates Write Offs	(1,000)	(84)	8%	(1,000)		
1500-1721	Debtors Write Offs	(500)	0	0%	(500)		
1500-2700	Bad Debts	0	0	0%	0		
1500-2710	Doubtful Debts	0	0	0%	0		
1500-2720	Stores Write Offs	(1,000)	(48,103)	4810%	(50,000)	[49,000]	Stores write-off from FY23 timing error
1500-2722	Dishonoured Cheques	0	0	0%	0		
1510-2730	Reduction in Value of Land	0	0	0%	0		
1500-0002	DEBT MANAGEMENT	(2,500)	(48,188)	1928%	(51,500)	(49,000)	Stores write-off from FY23 timing error
1600-0002	CASH/BANK ACCOUNT	0	0	0%	0		
1600-1800	Bank Interest Revenue	19,173	3,582	19%	19,173		
1600-1810	Investment Interest Revenue	1,125,000	155,669	14%	1,125,000		
1600-2510	Interest on Overdraft	0	0	0%	0		

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1000-0001	FINANCE - sub-total	6,854,812	1,534,633	22%	6,784,175	(70,637)	
2000-0001	ADMINISTRATION						
2000-0002	GENERAL ADMINISTRATION	0	0	0%	0		
2000-1200	Subsidies-Trainees & Apprentices	32,400	0	0%	32,400		
2000-1500	Search Fees	6,650	2,479	37%	6,650		
2000-1600	Miscellaneous Revenue	2,000	2,037	102%	2,000		
2000-1610	Winton Herald Printing	0	0	0%	0		
2000-1620	Paid Parental Leave Scheme	21,012	0	0%	21,012		
2000-1650	Insurance Recoveries	15,000	0	0%	15,000		
2000-2000	Administration Salaries	(1,146,144)	(390,686)	34%	(1,146,144)		
2000-2005	Accounting Fees	(150,000)	(26,251)	18%	(150,000)		
2000-2006	Asset Management	(427,008)	(143,202)	34%	(427,008)		
2000-2008	Condition Assessments	0	0	0%	0		
2000-2050	Fringe Benefits Tax	(23,014)	(573)	2%	(23,014)		
2000-2110	Advertising	(10,000)	(428)	4%	(10,000)		
2000-2120	Audit Fees	(66,200)	(1,508)	2%	(66,200)		
2000-2130	Bank Charges	(7,233)	(2,722)	38%	(7,233)		
2000-2135	Commission Paid to Centrelink	(443)	(149)	34%	(443)		
2000-2160	Conferences and Hospitality	(10,000)	(1,412)	14%	(10,000)		
2000-2170	Donations	(300,000)	(118,898)	40%	(300,000)		
2000-2185	Vandalism & Theft	0	0	0%	0		
2000-2190	Elections	(35,000)	0	0%	(35,000)		
2000-2193	First Nations Engagement (frmly Closing the Gap	(20,991)	0	0%	(20,991)		
2000-2194	Corporate Plan	0	0	0%	0		
2000-2220	General Expenses	(3,353)	(4,158)	124%	(3,353)		
2000-2230	Insurance Premiums Paid	(466,311)	(542,904)	116%	(542,904)	(76,593)	Increase in premium, not known for original
2000-2231	Insurance Incidents Expenses	(12,526)	0	0%	(12,526)		
2000-2235	Revaluation Expenses	(10,251)	0	0%	(10,251)		
2000-2270	Legal Expenses General	(350,000)	(123,893)	35%	(350,000)		
2000-2280	Postage	(4,042)	(1,326)	33%	(4,042)		
2000-2290	Printing and Stationery	(25,145)	(5,835)	23%	(25,145)		
2000-2340	Subscriptions	(5,828)	0	0%	(5,828)		
2000-2350	Telephone/Fax/Internet	(141,928)	(30,102)	21%	(141,928)		
2000-2360	Recruitment Expenses	(99,247)	(35,792)	36%	(99,247)		
2000-2370	Valuation Fees-Valuer General	(1,726)	(1,007)	58%	(1,726)		
2000-2600	Depreciation-Buildings	0	0	0%	0		
2000-2601	Depreciation-Furniture & Fittings	(141,768)	0	0%	(141,768)		
2000-2604	Depreciation-Other Structures	0	0	0%	0		
2000-2700	Interest- ATO GIC	0	0	0%	0		
2000-0002	GENERAL ADMINISTRATION	(3,381,097)	(1,426,329)	42%	(3,457,691)	(76,593)	Insurance prem. incr. not known for original
2100-0002	IT SERVICES	0	0	0%	0		
2100-2000	IT Salaries	(114,255)	(35,429)	31%	(114,255)		
2100-2180	IT Licences/Maintenance Agreements	(395,994)	(228,390)	58%	(395,994)		
2100-2181	IT Repairs and Replacements	(18,277)	(3,381)	18%	(45,000)	(26,723)	Increase for minor capital replacements
2100-2220	General Expenses	(7,258)	(55)	1%	(7,258)		
2100-0002	IT SERVICES	(535,783)	(267,255)	50%	(562,507)	(26,723)	Increase for minor capital replacements
2200-0002	COUNCILLORS	0	0	0%	0		
2200-2140	Staff Functions	(10,000)	0	0%	(10,000)		
2200-2155	Councillors Allowances	(435,000)	(153,303)	35%	(435,000)		
2200-2220	Councillors General Expenses	(14,000)	(5,159)	37%	(14,000)		

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2200-2225	LGAQ Subscription	(62,000)	(201)	0%	(62,000)		
2200-0002 COUNCILLORS		(536,000)	(166,028)	31%	(536,000)	-	
2400-0002 HUMAN RESOURCES		0	0	0%	0		
2400-2000	Human Resources Salaries	(259,000)	(95,294)	37%	(259,000)		
2400-2221	Employee Assistance Program	(30,000)	(13,061)	44%	(30,000)		
2400-2222	Staff Welfare	(20,000)	0	0%	(20,000)		
2400-0002 HUMAN RESOURCES		(309,000)	(108,355)	35%	(309,000)	-	
2500-0002 WORKPLACE HEALTH & SAFETY		0	0	0%	0		
2500-1500	Workplace Health & Safety Fees	0	0	0%	0		
2500-2000	Workplace Health & Safety Salaries	(110,785)	(26,473)	24%	(110,785)		
TBD	Workplace Health & Safety Consultancy	(25,000)	0	0%	(25,000)		
2500-2220	Workplace Health & Safety General Expenses	(50,000)	(5,485)	11%	(50,000)		
2500-0002 WORKPLACE HEALTH & SAFETY		(185,785)	(31,959)	17%	(185,785)	-	
2000-0001 ADMINISTRATION - sub-total		(4,947,664)	(1,999,925)	40%	(5,050,981)	(103,317)	Increases in IT replacemnts & Gen Insurance
3000-0001 WELFARE		0	0	0%	0	-	
3000-0002 COMMUNITY SERVICES		0	0	0%	0		
3000-2000	Community Services Salaries	(393,539)	(78,783)	20%	(393,539)		
3000-2220	Community Services General Expenses	(8,699)	(405)	5%	(8,699)		
3000-0002 COMMUNITY SERVICES		(402,239)	(79,188)	20%	(402,239)	-	
3100-0002 SPORT & REC COORDINATOR		0	0	0%	0		
3100-1102	RACQ Foundation Grant	0	40,400	0%	0		
3100-1101	Move It NQ Winton Program	10,000	0	0%	10,000		
3100-2000	Sport & Rec Officer Salaries	(36,841)	(14,310)	39%	(36,841)		
3100-2220	Sport & Rec Officer General Expenses	(15,476)	(1,297)	8%	(15,476)		
3100-2221	Move It NQ Winton Program	(10,000)	(1,809)	18%	(10,000)		
3100-0002 SPORT & REC COORDINATOR		(52,317)	22,984	-44%	(52,317)	-	
3150-0002		0	0	0%	0		
3150-0002	GYM	0	0	0%	0		
3150-1500	Gym Membership Fees	0	4,468	0%	0		
3150-2220	Gym General Expenses	(2,000)	(314)	16%	(2,000)		
3150-0002 GYM		(2,000)	4,155	-208%	(2,000)	-	
3200-0002 COMMUNITY & INDIVIDUAL SUPPORT		0	0	0%	0		
3200-1100	Grants CISP	126,504	161,201	127%	268,398	141,894	Increase confirmed in new agreement
3200-1101	CISP COVID One-Off Funding	0	0	0%	0		
3200-1500	CISP Fees	0	48	0%	0		
3200-2000	CISP Salaries	(99,559)	(45,871)	46%	(99,559)		
3200-2220	CISP Operating Expenses	(55,816)	(5,252)	9%	(168,839)	(113,023)	Incr. required to correlate with grant income
3200-2221	CISP COVID One-Off Expenditure	0	0	0%	0		
3200-0002 COMMUNITY & INDIVIDUAL SUPPORT		(28,871)	110,127	-381%	0	28,871	Funding Agreement change
3210-0002 FAMILY SUPPORT PROGRAM		0	0	0%	0		
3210-1100	Grant Family Support Worker	136,909	36,154	26%	136,909		
3210-1500	Fees Family Support Worker	0	0	0%	0		
3210-2000	Family Support Worker Salaries	(121,805)	(16,854)	14%	(121,805)		
3210-2220	Family Support Worker General Expenses	(26,909)	(4,866)	18%	(26,909)		
3210-0002 FAMILY SUPPORT PROGRAM		(11,805)	14,433	-122%	(11,805)	-	
3220-0002 YOUTH DEVELOPMENT OFFICER		0	0	0%	0		
3220-1100	Grant Youth Officer	45,680	12,674	28%	50,696	5,016	Increase confirmed by Funder
3220-1500	Fees Youth Worker	0	0	0%	0		
3220-2000	Youth Officer Salaries	(37,589)	(13,498)	36%	(38,887)		
3220-2220	Youth Officer General Expenses	(11,809)	(1,352)	11%	(11,809)	(0)	Decr. required to correlate with grant income

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3220-0002	YOUTH DEVELOPMENT OFFICER	(3,717)	(2,177)	59%	0		Funding Agreement & increase
3230-0002	COMMUNITY DEVELOPMENT	0	0	0%	0		
3230-1100	Grant Community Development Officer	0	0	0%	0		
3230-1150	AASB15-Unspent Grant Income	0	0	0%	0		
3230-1500	Fees Community Development Officer	0	0	0%	0		
3230-2225	Community Development Officer Gen Expenses	0	(314)	0%	0		YTD actual being reclassified to Ops costs
3230-0002	COMMUNITY DEVELOPMENT	0	(314)	0%	0		- YTD actual being reclassified to Ops costs
3235-0002	MENTAL HEALTH FUNDING	0	0	0%	0		
3235-1100	Grant Mental Health Funding	0	0	0%	12,098	12,098	Grant income returned from last year
3235-2220	Mental Health Funding General Expenses	0	(3,705)	0%	(12,098)	(15,803)	Expenditure required for grant income received
3235-0002	MENTAL HEALTH FUNDING	0	(3,705)	0%	0		- Grant income returned from last year
3300-0002	COMMUNITY OPTIONS	0	0	0%	0		
3300-1100	Grants Community Options	518,082	300,182	58%	518,082		
3300-1101	Non-recurrent Grant	0	0	0%	0		
3300-1150	Unspent Grant	0	0	0%	0		
3300-1500	Fees Community Options	15,000	3,344	22%	15,000		
3300-2000	Community Options Salaries	(197,205)	(68,905)	35%	(197,205)		
3300-2220	Community Options General Expenses	(40,087)	(10,499)	26%	(40,087)		
3300-2222	Community Options Client Expenses	(93,788)	(23,429)	25%	(93,788)		
3300-2225	Wages Audit	0	0	0%	0		
3300-2331	Non-recurrent Grant	0	0	0%	0		
3300-0002	COMMUNITY OPTIONS	202,002	200,692	99%	202,002	-	
3400-0002	COMMUNITY AGENT	0	0	0%	0		
3400-1100	Grant Centrelink	26,676	9,283	35%	26,676		
3400-2000	Community Agent Salaries	(27,253)	(6,603)	24%	(27,253)		
3400-2220	Community Agent General Expenses	0	0	0%	0		
3400-0002	COMMUNITY AGENT	(577)	2,680	-464%	(577)		-
3500-0002	CHILD CARE	0	0	0%	0		
3500-1100	Grant Childcare Sustainability Fund	68,000	50,000	74%	68,000		
3500-1103	Kindergarten Teacher Grant	0	0	0%	0		
3500-1104	Childcare Sustainability Grant	100,000	0	0%	100,000		
3500-1110	Child Care Benefit Grant	225,000	67,397	30%	225,000		
3500-1500	Fees Child Care	80,000	30,926	39%	80,000		
3500-1510	Child Care Miscellaneous Revenue	0	0	0%	0		
3500-2000	Child Care Salaries	(584,347)	(213,859)	37%	(584,347)		
3500-2220	Child Care General Expenses	(106,613)	(25,462)	24%	(106,613)		
3500-2221	Childcare Sustainability Grant	(24,243)	(35)	0%	(24,243)		
3500-2330	Childcare Repairs and Maintenance	(10,790)	(1,830)	17%	(10,790)		
3500-2600	Depreciation-Buildings	(23,353)	0	0%	(23,353)		
3500-2601	Depreciation-Furniture & Fittings	0	0	0%	0		
3500-2604	Depreciation-Other Structures	(26,249)	0	0%	(26,249)		
3500-0002	CHILD CARE	(302,596)	(92,853)	31%	(302,596)		-
3600-0002	COMMUNITY CARE PACKAGES	0	0	0%	0		
3600-1100	Grants Community Care	218,113	70,068	32%	218,113		
3600-1120	Unspent Grant	0	0	0%	0		
3600-1500	Fees Community Care	0	0	0%	0		
3600-2000	Community Care Salaries	(39,249)	(8,582)	22%	(39,249)		
3600-2220	Community Care General Expenses	(6,396)	(5,025)	79%	(6,396)		
3600-2222	Community Care Client Expenses	(159,980)	(60,913)	38%	(159,980)		
3610-1100	Transitional Support for Home Care	0	0	0%	0		

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3600-0002	COMMUNITY CARE PACKAGES	1,942	(4,452)	-229%	1,942	-	
3650-0002	NDIS PROGRAM	0	0	0%	0		
3650-1500	Fees NDIS Program	48,000	13,026	27%	48,000		
3650-2220	NDIS General Expenses	(16,340)	(7,046)	43%	(16,340)		
3650-2222	NDIS Community Care	(26,876)	(6,556)	24%	(26,876)		
3650-0002	NDIS PROGRAM	4,785	(577)	-12%	4,785	-	
3700-0002	60 & BETTER	0	0	0%	0		
3700-1100	Grants 60 & Better	75,750	16,274	21%	75,750		
3700-1200	Donations 60 & Better	100	30	30%	100		
3700-1500	Recreation Fees 60 & Better	1,400	1,611	115%	1,400		
3700-2000	60 & Better Salaries	(66,747)	(21,533)	32%	(66,747)		
3700-2220	60 & Better General Expenses	(28,541)	(9,954)	35%	(28,541)		
3700-2330	60 & Better Repairs and Maintenance	(1,000)	0	0%	(1,000)		
3700-2331	60 & Better Non-Recurrent Grant	0	0	0%	0		
3700-2601	Depreciation-Furniture & Fittings	0	0	0%	0		
3700-0002	60 & BETTER	(19,038)	(13,572)	71%	(19,038)	0	
3000-0001	WELFARE - sub-total	(614,430)	158,224	-26%	(581,842)	32,589	Funding Agreements changed
4000-0001	ENGINEERING SERVICES	0	0	0%	0	-	
4000-0002	ENGINEERING SERVICES	0	0	0%	0		
4000-2000	Engineering Staff Salaries	(525,080)	(240,023)	46%	(525,080)		
4000-2240	Engineering Services General Expenses	0	(666)	0%	0		
4000-2340	Engineering Subscriptions	0	(18,871)	0%	0		
4000-0002	ENGINEERING SERVICES	(525,080)	(259,560)	49%	(525,080)	-	
4200-0002	TOWN STREETS	0	0	0%	0		
4200-1102	School Transport Infrastructure Program	82,500	0	0%	82,500		
4200-1103	HVSP Funding (Truck Parking)	100,000	0	0%	100,000		
4200-1104		0	0	0%	0		
4200-1105	Roadside Litter Signage Program	0	0	0%	0		
4200-1110	AASB-1058 Revenue Adjustment	0	0	0%	0		
4200-2320	School Transport Infrastructure Program	(82,500)	0	0%	(82,500)		
4200-2325	HVSP Funding (Truck Parking)	(100,000)	0	0%	(100,000)		
4200-2330	Maintenance Town Streets	(450,245)	(115,998)	26%	(450,245)		
4200-2336	Roadside Litter Signage Program	0	0	0%	0		
4200-2337	Town Clean-up	(9,276)	0	0%	(9,276)		
4200-2338	Street Cleaning	(62,789)	(17,956)	29%	(62,789)		
4200-2339	Street Lighting	(44,938)	(14,115)	31%	(44,938)		
4200-0002	TOWN STREETS	(567,249)	(148,069)	26%	(567,249)	-	
4201-0002	SHIRE ROADS MAINTENANCE	0	0	0%	0		
4201-1502	Grid Cleaning Fees -n/a	0	0	0%	0		
4201-2220	Maintenance Shire Roads	(1,452,763)	(308,347)	21%	(1,452,763)		
4201-2222	New Grids Installation	(50,000)	0	0%	(50,000)		
4201-2223	Grid Cleaning & Repairs Expenditure	(37,319)	0	0%	(37,319)		
4201-2226	Flood Gauges Maintenance	(10,000)	0	0%	(10,000)		
4201-2227	Rural Roads Sign Audit	(40,000)	0	0%	(40,000)		
4201-2354	Shire Communications	(20,000)	(3,586)	18%	(20,000)		
4201-0002	SHIRE ROADS MAINTENANCE	(1,610,082)	(311,932)	19%	(1,610,082)	-	
4205-0002	HOSPITAL RESIDENTIAL ESTATE	0	0	0%	0		
4205-0003	Hospital Res Estate	0	0	0%	0		
4205-1201	Profit/Loss-Land Industrial Estate	0	0	0%	0		
4205-1620	Profit/(Loss) on Sale of Land	0	38,568	0%	38,568	38,568	Revenue not in original bgt

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4205-0003	Hospital Res Estate	(10,000)	35,256	-353%	28,568	38,568.00	Revenue not in original bgt
4205-0002	HOSPITAL RESIDENTIAL ESTATE	(10,000)	35,256	-353%	28,568	38,568.00	Revenue not in original bgt
4300-0002	AERODROMES & AIRPORTS	0	0	0%	0		
4300-0003	Winton Aerodrome	0	0	0%	0		
4300-0004	Winton Aerodrome	0	0	0%	0		
4300-1500	Fees	0	0	0%	0		
4300-1550	Rents	1,145	0	0%	1,145		
4300-2220	Operating Expenses Aerodrome	(66,397)	(14,022)	21%	(66,397)		
4300-2315	Housing Maintenance	(716)	0	0%	(716)		
4300-2318	Airport Certification	(12,936)	(11,446)	88%	(12,936)		
4300-2330	Repairs & Maintenance Aerodrome	(21,881)	(1,615)	7%	(21,881)		
4300-2331	Repairs & Maintenance Other Airstrips	(5,000)	0	0%	(5,000)		
4300-2600	Depreciation-Buildings	(8,916)	0	0%	(8,916)		
4300-2601	Depreciation-Furniture & Fittings	0	0	0%	0		
4300-2604	Depreciation-Other Structures	(23,333)	0	0%	(23,333)		
4300-0004	Winton Aerodrome	(138,034)	(27,083)	20%	(138,034)	-	
4301-0004	Winton Aerodrome - Fuel Facility	0	0	0%	0		
4301-1246	Airport Fuel Sales	9,367	2,344	25%	9,367		
4301-2335	Operators Commission	(20,000)	(5,025)	25%	(20,000)		
4301-2336	Fuel Purchases	0	(114)	0%	0		
4301-2337	General Expenses	(2,371)	0	0%	(2,371)		
4301-2338	Stores Discrepancies	0	0	0%	0		
4301-2600	Depreciation-Buildings	(5,673)	0	0%	(5,673)		
4301-0004	Winton Aerodrome - Fuel Facility	(18,678)	(2,796)	15%	(18,678)	-	
4300-0003	Winton Aerodrome	(156,712)	(29,879)	19%	(156,712)	-	
4300-0002	AERODROMES & AIRPORTS	(156,712)	(29,879)	19%	(156,712)	-	
4400-0002	COUNCIL DEPOT	0	0	0%	0		
4400-2000	Depot Salaries (Cleaning)	(35,436)	(1,516)	4%	(35,436)		
4400-2220	Depot General Expenses	(102,393)	(12,996)	13%	(102,393)		
4400-2222	Bulk Materials Yard General Expenses	(92,334)	(41,470)	45%	(92,334)		
4400-2330	Depot Repairs & Maintenance	(43,757)	(25,205)	58%	(43,757)		
4400-2331	Bulk Materials Yard Repairs & Maintenance	(8,689)	(1,802)	21%	(8,689)		
4400-2500	Interest on Loan Depot	(49,817)	(22,241)	45%	(49,817)		
4400-2600	Depreciation-Buildings	(80,661)	0	0%	(80,661)		
4400-2601	Depreciation-Furniture & Fittings	(5,210)	0	0%	(5,210)		
4400-2604	Depreciation-Other Structures	(9,619)	0	0%	(9,619)		
4400-0002	COUNCIL DEPOT	(427,916)	(105,230)	25%	(427,916)	-	
4500-0002	PLANT OPERATION & MAINTENANCE	0	0	0%	0		
4500-1100	Diesel Fuel Rebates & Subsidies	74,512	20,576	28%	74,512		
4500-1110	Plant Refund of Insurance & Registration	2,095	3,066	146%	2,095		
4500-1500	Plant Hire	4,146,937	1,519,328	37%	4,146,937		
4500-1620	Profit on Disposal of Non Current Assets	177,580	0	0%	177,580		
4500-2330	Repairs & Maintenance Plant & Equipment	(2,238,987)	(658,676)	29%	(2,238,987)		
4500-2335	Loss on Disposal of Non Current Assets	0	0	0%	0		
4500-2355	Oncost Recoveries Plant	217,842	64,277	30%	217,842		
4500-2600	Depreciation-Plant and Equipment	(893,740)	0	0%	(893,740)		
4501-2600	Depreciation-Leased Plant & Eqpt	0	0	0%	0		
4500-0002	PLANT OPERATION & MAINTENANCE	1,486,240	948,572	64%	1,486,240	-	
4600-0002	RECOVERABLE WORKS	0	0	0%	0		

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4602-1300	RMPC General Schedule	499,631	517,340	104%	499,631		
4602-1304	RMPC Declared Weeds	10,000	0	0%	10,000		
4602-1308	RMPC Traffic Management	0	0	0%	0		
4602-1326	RMPC Richmond Rd Resheeting	2,923,573	0	0%	2,923,573		
4602-2330	RMPC General Schedule	(499,631)	(108,489)	22%	(499,631)		
4602-2334	RMPC Declared Weeds	(10,000)	0	0%	(10,000)		
4602-2338	RMPC Traffic Management	0	0	0%	0		
4602-2356	RMPC Richmond Rd Resheeting	(2,923,573)	0	0%	(2,923,573)		
4602-0003	Department of Transport	0	408,851	0%	0	-	
4604-0003	Private Works	0	0	0%	0		
4604-1245	Private Works Revenue	53,497	33,576	63%	53,497		
4604-2330	Private Works Costs	(53,682)	(24,614)	46%	(53,682)		
4604-0003	Private Works	(185)	8,963	-4841%	(185)	-	
4606-0003	Commonwealth Aid	0	0	0%	0		
4606-1100	FA Grant Cmth Road	4,092,034	0	0%	4,092,034		
4606-1120	AASB-1058 Revenue Adjustment	0	0	0%	0		
4606-1127	Grant TIDS 21/22	0	0	0%	0		
4606-1128	Grant TIDS 21/22 Discretionary	0	0	0%	0		
4606-1129	Grant TIDS 22/23	0	0	0%	0		
	Grant TIDS /24 -base allocation	0		0%	0		
	TIDS 23/24-Richmond Rd (pave & seal)	0		0%	0		
4606-1139	Grant R2R 21/22	0	0	0%	0		
4606-1140	Grant R2R 22/23	0	0	0%	0		
	Grant R2R /24 \$1,666,009 in CapRev	0		0%	0		
4606-1151	Jundah Rd (ROSI Funding)	0	0	0%	0		
4606-1171	NDRP -Flood Warning Gauges	13,152	0	0%	13,152		
4606-1172	Grant DRFA Flood Warning Gauges	0	0	0%	0		
4606-1185	North Qld Recovery & Resilience Grant (NQRRA)	151,405	0	0%	151,405		
4606-1186	Old Resilience & Risk Reduction Fund	0	0	0%	0		
4606-1200	QRRRF -2022-23 Portable Light Towers	15,919	0	0%	15,919		
4606-1301	Contribution-Rural Grids	0	0	0%	0		
4606-2600	Depreciation-Road Infrastructure	(2,249,453)	0	0%	(2,249,453)		
4606-2605	Depreciation-Adjustment	0		0%	0		
4606-0003	Commonwealth Aid	2,023,056	0	0%	2,023,056	-	
4624-0003	State Roads Recoverable Works	0	0	0%	0		
4633-1300	Richmond Rd-Pave & Seal 3(CN-20106)	0	699,390	0%	0		
4633-2330	Richmond Rd-Pave & Seal 3(CN-20106)		(784,032)	0%	0		
4637-1300	Richmond Rd-Pave and Seal (CN-16953)	1,268,653	0	0%	1,268,653		
4636-2330	Richmond Rd-Pave and Seal (CN-16953)	0	0	0%	0		
4637-2330	Richmond Rd-Pave and Seal (CN-16953)	(368,653)	0	0%	(368,653)		
4632-1300	Hughenden Rd-Pavement Rehabilitation		476,585	0%	0		
4630-2330	Richmond Rd new contract	(900,000)	0	0%	(900,000)		
4638-1300	Hughenden Rd-Construction (CN-18529)	270,941	0	0%	270,941		
4638-2330	Hughenden Rd-Construction (CN-18529)	(240,318)	(457,212)	190%	(240,318)		
4624-0003	State Roads Recoverable Works	30,623	(65,269)	-213%	30,623	-	
4640-0003	Flood Damage	0	0	0%	0		
4666-1100	Flood Damage 2020 Restoration	0	54,240	0%	54,240	54,240	Unbudgeted revenue
4668-1100	Flood Damage 2021 Restoration	0	153,446	0%	153,446	153,446	Unbudgeted revenue
4669-1100	Flood Damage 2022 Emergent-January	0	0	0%	0		

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4671-1100	Flood Damage 2022 Restorations (in CapRev)	0	0	0%	0		
4640-0003	Flood Damage	0	207,687	0%	207,687	207,687	Unbudgeted revenue
4600-0002	RECOVERABLE WORKS - sub-total	2,053,494	560,232	27%	2,261,180	207,687	
4700-0002	STORES & MATERIALS	0	0	0%	0		
4700-2220	Suspense-Store Products	0	0	0%	0		
4700-0002	STORES & MATERIALS	0	0	0%	0	0	
4000-0001	ENGINEERING SERVICES - sub-total	242,693	689,390	284%	488,948	246,255	Unbudgeted revenue
		0	0	0%	0		
5000-0001	ENVIRONMENTAL SERVICES	0	42,362	0%	0	-	
5000-0002	HERITAGE PROTECTION	0	0	0%	0		
5000-2266	Combo Water Hole Site	0	0	0%	0		
5000-2267	Old Cork Homestead Site	0	0	0%	0		
5000-2268	Willie Mar Site	(13,011)	0	0%	(13,011)		
5000-0002	HERITAGE PROTECTION	(13,011)	0	0%	(13,011)	-	
5100-0002	HEALTH & BUILDING	0	0	0%	0		
5100-1500	Fees Health/Building Services	10,900	6,602	61%	10,900		
5100-2220	EHO General Expenses	(6,514)	0	0%	(6,514)		
5100-2221	Building Inspection Fees	(18,036)	(4,609)	26%	(18,036)		
5100-2255	Mosquito & Other Vermin Control	0	0	0%	0		
5100-0002	HEALTH & BUILDING	(13,650)	1,993	-15%	(13,650)	-	
5200-0002	ANIMAL CONTROL	0	0	0%	0		
5200-1500	Fees Animal Control	7,500	6,035	80%	7,500		
5200-1720	Animal Write-Off	0	0	0%	0		
5200-2000	Salaries Animal Control Officer	(5,000)	(8,899)	178%	(5,000)		
5200-2220	General Expenses Animal Control	(20,000)	(3,956)	20%	(20,000)		
5200-2600	Depreciation-Buildings	(926)	0	0%	(926)		
5200-0002	ANIMAL CONTROL	(18,426)	(6,820)	37%	(18,426)	-	
5300-0002	CEMETERIES	0	0	0%	0		
5300-2220	General Expenses	(36,070)	(7,415)	21%	(36,070)		
5300-2330	Repairs and Maintenance	(5,000)	(555)	11%	(5,000)		
5300-2331	Maintenance Memorial	0	0	0%	0		
5300-2333	Maintenance Opalton	(2,500)	0	0%	(2,500)		
5300-2603	Depreciation-Land Use Improvements	(4,131)	0	0%	(4,131)		
5300-2604	Depreciation-Other Structures	(3,937)	0	0%	(3,937)		
5300-0002	CEMETERIES	(51,638)	(7,970)	15%	(51,638)	-	
5400-0002	EMERGENCY SERVICES	0	0	0%	0	-	
5401-0003	State Emergency Service	0	0	0%	0		
5401-1100	Grants State Emergency Services	16,498	15,638	95%	16,498		
5401-1101	Winton SES Shed Upgrade	0	0	0%	0		
5401-2220	General Expenses	(5,442)	(1,214)	22%	(5,442)		
5401-2330	Repairs and Maintenance	0	0	0%	0		
5401-2600	Depreciation-Buildings	(288)	0	0%	(288)		
5401-2604	Depreciation-Other Structures	(720)	0	0%	(720)		
5401-0003	State Emergency Service	10,048	14,424	144%	10,048	-	
5402-0003	Fire Service Levy	0	0	0%	0		
5402-1600	FSL Commissions	3,865	0	0%	3,865		
5402-0003	Fire Service Levy	3,865	0	0%	3,865	-	
5403-0003	Disaster Management	0	0	0%	0		
5403-1100	Grant Get Ready Qld	6,780	6,102	90%	6,780		
5403-1500	Fees Fire/Flood/Storm Emergencies	0	0	0%	0		

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5403-2222	Get Ready Qld Expenditure	(6,780)	0	0%	(6,780)		
5403-2223	Disaster Management Coordinator	(54,000)	0	0%	(54,000)		
5403-0003	Disaster Management	(57,080)	6,102	-11%	(57,080)	-	
5404-0003	Waste Oil Disposal	0	0	0%	0	0	
5404-1500	Fees Waste Oil	0	0	0%	0		
5404-2200	Expenses Waste Oil Disposal	(1,102)	0	0%	(1,102)		
5404-0003	Waste Oil Disposal	(1,102)	0	0%	(1,102)	-	
5405-0003	Fire Services	0	0	0%	0	0	
5405-2220	Fire Services General Expenses	(485)	(2,788)	574%	(485)		
5405-0003	Fire Services	(485)	(2,788)	574%	(485)	-	
5400-0002	EMERGENCY SERVICES - sub-total	(44,755)	17,737	-40%	(44,755)	-	
5600-0002	RURAL SERVICES	0	0	0%	0	-	
5600-0003	Rural Services	0	0	0%	0	0	
5600-1100	Grant Biosecurity Officer -redundant account, to be deleted	0	63,000	0%	0		
5600-1110	Donation & Contributions	0	0	0%	0		
5600-1150	AASB15-Unspent Grant Income	0	0	0%	0		
5600-1200	Meat/Bait Sales	0	0	0%	0		
5600-1500	Fees Middleton Water	0	0	0%	0		
5600-2220	Biosecurity Officer	(91,613)	(32,861)	36%	(91,613)		
5600-2226	CWR Pest Management Group Contribution	(12,060)	(11,055)	92%	(12,060)		
5600-2630	Scalps & Pig Snouts	(3,000)	(1,762)	59%	(3,000)		
5600-2631	Wild Dog Destruction WSC labour	(20,000)	(18,188)	91%	(27,000)		Labour costs will exceed original bgt due to correct application of pay rates.
5600-2635	Wild Dog Baiting Contribution	(260,000)	(119,228)	46%	(243,000)		
5600-0003	Rural Services	(386,673)	(120,094)	31%	(386,673)	-	
5601-0003	Stock Routes	0	0	0%	0	0	
5601-1500	Stock Routes Fees	9,283	0	0%	9,283		
5601-1501	Stock Routes Fees-Council Share	0	0	0%	0		
5601-1502	Stock Routes Fees-Water for Roads	0	0	0%	0		
5601-1600	Recoverable Works Stock Routes Capital	0	0	0%	0		
5601-2220	General Expenses Stock Routes	(295,505)	(179,122)	61%	(295,505)		
5601-2225	Recoverable Works Stock Routes Capital	(6,629)	(376)	6%	(6,629)		
5601-2285	Precept Stock Routes	(16,277)	0	0%	(16,277)		
5601-2286	Stock Routes Fees Payable	0	0	0%	0		
5601-2330	Repairs & Maintenance - Stock Routes Depot	(1,813)	(757)	42%	(1,813)		
5601-2336	Grading Stock Routes	(2,002)	0	0%	(2,002)		
5601-2350	Town Weed Management (Declared)	(5,000)	0	0%	(5,000)		
5601-2604	Depreciation-Other Structures	(2,112)	0	0%	(2,112)		
5601-0003	Stock Routes	(320,055)	(180,255)	56%	(320,055)	-	
5602-0003	Saleyards	0	0	0%	0	0	
5602-1100	Grant-Saleyards	0	0	0%	0		
5602-1500	Fees-Saleyards	164,691	73,946	45%	164,691		
5602-2220	General Expenses-Saleyards	(150,000)	(53,900)	36%	(150,000)		
5602-2330	Saleyard - Repairs & Maintenance	(50,000)	(1,541)	3%	(50,000)		
5602-2600	Depreciation-Buildings	(6,282)	0	0%	(6,282)		
5602-2601	Depreciation-Furniture & Fittings	0	0	0%	0		
5602-2604	Depreciation-Other Structures	(44,008)	0	0%	(44,008)		
5602-0003	Saleyards	(85,600)	18,505	-22%	(85,600)	-	
5600-0002	RURAL SERVICES - sub-total	(792,327)	(281,844)	36%	(792,327)	-	

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5800-1101	Great Australian Bites	4,000	0	0%	4,000		
5800-1104	Australia Day Community Grants Program	0	0	0%	0		
5800-1105	Eco-Certified Tourism Dest'n Pgm	0	0	0%	0		
5800-1106	Rgnl arts Fund Quick Response Grant	5,000	0	0%	5,000		
5800-1200	Fees Merchandise Sales & Hire	0	81	0%	0		
5800-1500	Fees Area Promotion	0	0	0%	0		
5800-1501	Fees Dormitory Hire	4,392	6,007	137%	4,392		
5800-2000	Economic Development Manager Salaries	(21,451)	(51,970)	242%	(21,451)		
5800-2604	Depreciation-Other Structures	(24,490)	0	0%	(24,490)		
5800-2652	Dinosaur Trails	(10,000)	(6,030)	60%	(10,000)		
5800-2653	Area Promotion Expenses	(175,000)	(33,147)	19%	(175,000)		
5800-2657	Shire Brochure/Booklet/Video	(14,448)	(12,304)	85%	(14,448)		
5800-2658	Tourism Officers Salaries	(158,783)	(33,831)	21%	(158,783)		
5800-2659	Public Celebrations	(46,696)	(2,310)	5%	(46,696)		
5800-2660	Tourism Signs (Audit)	(50,000)	(13,338)	27%	(50,000)		
5800-2661	Subscription OQTA	(16,720)	0	0%	(16,720)		
5800-2662	AREA PROMO - EcoDestination Accred'n	(42,000)	(7,235)	17%	(42,000)		
5800-2663	Great Australian Bites	(8,000)	0	0%	(8,000)		
5800-2666	Sister City Expenses	(10,000)	0	0%	(10,000)		
5800-2667	Outback Highway Administration Support	(27,472)	(30,000)	109%	(30,000)	(2,528)	Increase in member contribution fee
5800-2668	Australia Day Community Grants Program	0	0	0%	0		
5800-2671	Dormitory Expenses	(1,731)	(492)	28%	(1,731)		
5800-2672	Griffith Film Institute and Industry Support	(30,000)	0	0%	(30,000)		
5800-2673	150th Anniversary Celebration	(10,000)	0	0%	(10,000)		
5800-2675	Grant Writing & Consulting	(10,000)	0	0%	(10,000)		
5800-0002	AREA PROMOTION	(643,398)	(184,569)	29%	(645,926)	(2,528)	
5900-0002	TOWN PLANNING	0	0	0%	0		
5900-1500	Town Planning Fees	14,727	877	6%	14,727		
5900-2220	General Expenses Town Planning	(57,870)	(22,318)	39%	(57,870)		
5900-0002	TOWN PLANNING	(43,143)	(21,441)	50%	(43,143)	-	
5950-0002	ECONOMIC DEVELOPMENT	0	0	0%	0	-	
5950-0003	Economic Development	0	0	0%	0		
5950-1113	Men's Shed Grant	9,044	0	0%	9,044		
5950-1114	Drought Communities Extension 2	0	0	0%	0		
5950-1116	Local Roads & Com. Infrastructure Program 1	0	0	0%	0		
5950-1126	Local Roads & Com. Infrastructure Program 2	0	0	0%	0		
5950-1127	Local Roads & Com. Infrastructure Program 3	0	0	0%	0		
5950-1128	Work for Queensland 21-24	0	0	0%	0		
5950-1130	NAIDOC Local Grants annual	3,273	0	0%	3,273		
5950-1140	AASB Standards Income Adjustment	0	0	0%	0		
5950-1150	Western QLD Alliance Conference	52,900	50,366	95%	120,616		
5950-2232	Western QLD Alliance Conference-expenses	(52,900)	(96,227)	182%	(101,000)		
5950-2072	RAPAD	(69,883)	(30,150)	43%	(69,883)		
5950-2230	NAIDOC Local Grants 2022	(1,970)	0	0%	(1,970)		
5950-2231	Drought Communities Support Program	0	(3,353)	0%	0		
5950-2050	Consultancy	(150,000)	0	0%	(150,000)		
5950-2800	Work Program (WORK) (move to P&G)	(10,126)	(566)	6%	(10,126)		
5950-2801	Men's Shed	(10,000)	(1,870)	19%	(10,000)		
5950-0003	Economic Development	(229,662)	(81,800)	36%	(210,047)	19,615.57	

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5951-1500	Fees Town Common	60,613	11,824	20%	60,613		
5951-2220	General Expenses Town Common	(29,628)	(40,688)	137%	(29,628)		
5951-2330	Repairs & Maintenance Town Common	(40,000)	(13,756)	34%	(40,000)		
5951-2331	Fencing Town Common	(4,702)	(133)	3%	(4,702)		
5951-0003	Town Common	(13,717)	(42,753)	312%	(13,717)	-	
5952-0003	Funeral Services	0	0	0%	0		
5952-1500	Fees Funeral Services	59,383	4,822	8%	59,383		
5952-2220	General Expenses Funeral Services	(61,348)	(11,603)	19%	(61,348)		
5952-0003	Funeral Services	(1,965)	(6,781)	345%	(1,965)	-	
5980-0003	WINTON LAGOON DEVELOPMENT	0	0	0%	0		
5980-1100	Grants Winton Flood Levee	0	0	0%	0		
5980-0003	WINTON LAGOON DEVELOPMENT	0	0	0%	0	-	
5990-0003	GEO THERMAL ENERGY PROJECT	0	0	0%	0		
5990-1100	Grant Geothermal Project	0	0	0%	0		
5990-0003	GEO THERMAL ENERGY PROJECT	0	0	0%	0	-	
5950-0002	ECONOMIC DEVELOPMENT - sub-total	(245,344)	(131,334)	54%	(225,729)	19,615.57	
5000-0001	ENVIRONMENTAL SERVICES - sub-total	(1,865,692)	(614,247)	33%	(1,848,605)	17,087.16	
6000-0001	COMMUNITY & CULTURAL	0	0	0%	0	-	
6100-0002	HALLS	0	0	0%	0		
6100-0003	Halls	0	0	0%	0		
6100-1500	Fees Halls Hire	13,470	41,635	309%	13,470		
6100-2220	General Expenses Halls	(89,988)	(26,860)	30%	(89,988)		
6100-2330	Repairs & Maintenance Halls	(42,803)	(9,407)	22%	(42,803)		
6100-2600	Depreciation-Buildings	(76,039)	0	0%	(76,039)		
6100-2601	Depreciation-Furniture & Fittings	(103)	0	0%	(103)		
6100-2604	Depreciation-Other Structures	(6,151)	0	0%	(6,151)		
6100-0003	Halls	(201,613)	5,368	-3%	(201,613)	-	
6150-0003	Shire Office	0	0	0%	0	-	
6150-2220	General Expenses Shire Office	(58,033)	(10,162)	18%	(58,033)		
6150-2330	Repairs and Maintenance Shire Office	(25,000)	(2,700)	11%	(25,000)		
6150-0003	Shire Office	(83,033)	(12,863)	15%	(83,033)	-	
6100-0002	HALLS	(284,646)	(7,495)	3%	(284,646)	-	
6200-0002	HOUSING	0	0	0%	0		
6201-0003	Council Housing	0	0	0%	0		
6201-1550	Rents Council Housing	31,351	5,670	18%	31,351		
6201-2220	General Expenses Council Housing	(80,000)	(22,124)	28%	(80,000)		
6201-2330	Repairs & Maintenance Council Housing	(64,190)	(9,154)	14%	(64,190)		
6201-2600	Depreciation-Buildings	(54,148)	0	0%	(54,148)		
6201-2601	Depreciation-Furniture & Fittings	0	0	0%	0		
6201-0003	Council Housing	(166,987)	(25,607)	15%	(166,987)	-	
6203-0003	Neighbourhood Centre	0	0	0%	0		
6203-1500	Fees Neighbourhood Centre	11,659	3,478	30%	11,659		
6203-1550	Rents Neighbourhood Centre	0	0	0%	0		
6203-2000	Community Services Manager Salaries	0	0	0%	0		
6203-2220	Operating Expenses Neighbourhood Centre	(75,300)	(10,374)	14%	(75,300)		
6203-2330	Repairs & Maintenance Neighbourhood Centre	(9,589)	(14,733)	154%	(9,589)		
6203-2600	Depreciation-Buildings	(30,368)	0	0%	(30,368)		
6203-0003	Neighbourhood Centre	(103,599)	(21,629)	21%	(103,599)	-	
6204-0003	Creative Arts	0	0	0%	0		
6204-1550	Rents Creative Arts	0	0	0%	0		

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6204-2330	Repairs & Maintenance Creative Arts	0	(3,205)	0%	0		
6204-2600	Depreciation-Buildings	(3,214)	0	0%	(3,214)		
6204-0003	Creative Arts	(5,893)	(4,425)	75%	(5,893)	-	
6206-0003	Youth Housing	0	0	0%	0		
6206-1550	Rents Youth Housing	16,810	5,051	30%	16,810		
6206-2220	General Expenses Youth Housing	(8,705)	(3,383)	39%	(8,705)		
6206-2330	Repairs and Maintenance Youth Housing	(7,853)	(2,191)	28%	(7,853)		
6206-2600	Depreciation-Buildings	(17,775)	0	0%	(17,775)		
6206-0003	Youth Housing	(17,523)	(523)	3%	(17,523)	-	
6207-0003	Youth Centre	0	0	0%	0		
6207-1550	Rents Youth Centre	0	0	0%	0		
6207-2220	General Expenses	(3,043)	(1,174)	39%	(3,043)		
6207-2330	Repairs & Maintenance Youth Centre	(96)	0	0%	(96)		
6207-2600	Depreciation-Buildings	(4,647)	0	0%	(4,647)		
6207-2601	Depreciation-Furniture & Fittings	0	0	0%	0		
6207-0003	Youth Centre	(7,785)	(1,174)	15%	(7,785)	-	
6200-0002	HOUSING	(301,786)	(53,357)	18%	(301,786)	-	
6300-0002	LIBRARIES	0	0	0%	0		
6300-1100	Grant Library	3,191	0	0%	3,191		
6300-1101	Grant Others	3,273	5,925	181%	3,273		
6300-1500	Fees Library	2,473	763	31%	2,473		
6300-2000	Libraries Salaries	(206,253)	(64,758)	31%	(206,253)		
6300-2220	Libraries General Expenses	(69,040)	(19,901)	29%	(69,040)		
6300-2330	Libraries Repairs & Maintenance	(2,795)	(588)	21%	(2,795)		
6300-2600	Depreciation-Buildings	(17,115)	0	0%	(17,115)		
6300-2601	Depreciation-Furniture & Fittings	0	0	0%	0		
6300-0002	LIBRARIES	(286,266)	(78,559)	27%	(286,266)	-	
6460-0002	RADF Program	0	0	0%	0		
6460-1100	Grant RADF	22,500	0	0%	22,500	-	
6460-1110	RADF Funds Returned by Applicants	0	0	0%	9,363	9,363.00	
6460-2220	RADF Projects Expenditure	(25,000)	(10,895)	44%	(31,863)	(6,863)	
6460-0002	RADF Program	(2,500)	(10,895)	436%	0	2,500.00	
6470-0002	CULTURAL PROGRAMS	0	0	0%	0		
6470-1500	Fees Cultural Programs	0	0	0%	0		
6470-2222	Cultural Programs	(10,000)	0	0%	(10,000)		

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5470-0002	CULTURAL PROGRAMS	(10,000)	0	0%	(10,000)	-	
6500-0002	PARKS, GARDENS, RESERVES	0	0	0%	0		
6500-2000	Salaries Parks & Gardens	(431,418)	(145,692)	34%	(431,418)		
6500-2220	General Expenses Parks & Gardens	(25,399)	(7,071)	28%	(25,399)		
6500-2330	Repairs and Maintenance Parks & Gardens	(44,637)	(15,981)	36%	(44,637)		
6500-2331	Street Trees Avenues	(20,000)	0	0%	(20,000)		
6500-2332	Beautification Project - Gordon Kennedy Park	(439)	0	0%	(439)		
6500-2600	Depreciation-Buildings	(9,173)	0	0%	(9,173)		
6500-2603	Depreciation-Land Use Improvements	(5,768)	0	0%	(5,768)		
6500-2604	Depreciation-Other Structures	(45,965)	0	0%	(45,965)		
6500-0002	PARKS, GARDENS, RESERVES	(582,798)	(168,745)	29%	(582,798)	-	
6600-0002	SHOWGROUNDS	0	0	0%	0		
6600-1500	Fees Showgrounds	59,093	38,482	65%	59,093		
6600-1550	Rents Showgrounds	0	0	0%	0		
6600-2000	Showgrounds Salaries	(16,321)	(9,464)	58%	(16,321)		
6600-2005	Showgrounds Caretaker	(3,320)	0	0%	(3,320)		
6600-2220	General Expenses Showgrounds	(46,964)	(8,526)	18%	(46,964)		
6600-2315	Residential Maintenance Showgrounds	(29)	0	0%	(29)		
6600-2330	Repairs & Maintenance Showgrounds	(68,385)	(71,206)	104%	(168,385)	(100,000)	Clearing backlog of works required
6600-2600	Depreciation-Buildings	(126,240)	0	0%	(126,240)		
6600-2601	Depreciation-Furniture & Fittings	0	0	0%	0		
6600-2603	Depreciation-Land Use Improvements	(2,365)	0	0%	(2,365)		
6600-2604	Depreciation-Other Structures	(54,110)	0	0%	(54,110)		
6600-0002	SHOWGROUNDS	(258,641)	(50,714)	20%	(358,641)	(100,000)	Clearing backlog of works required
6700-0002	SWIMMING POOL	0	0	0%	0		
6700-1500	Fees Swimming Pool	0	0	0%	0		
6700-2220	General Expenses Swimming Pool	(150,000)	(42,119)	28%	(150,000)		
6700-2222	Pool Lease	(210,000)	(100,500)	48%	(210,000)		
6700-2330	Repairs & Maintenance Swimming Pool	(115,132)	(18,446)	16%	(115,132)		
6700-2500	Interest on Loan Swimming Pool	(38,228)	(7,955)	21%	(38,228)		
6700-2600	Depreciation-Buildings	(16,731)	0	0%	(16,731)		
6700-2604	Depreciation-Other Structures	(116,837)	0	0%	(116,837)		
6700-0002	SWIMMING POOL	(646,928)	(169,020)	26%	(646,928)	-	
6800-0002	PENSIONER UNITS	0	0	0%	0	-	
6801-0003	Couple Pensioner Units	0	0	0%	0		
6801-1550	Rents Couple Pensioner Units	13,388	3,776	28%	13,388		
6801-2220	General Expenses Couple Pensioner Units	(4,093)	(1,932)	47%	(4,093)		
6801-2330	Repairs & Maintenance Couple Pensioner Units	(5,000)	0	0%	(5,000)		
6801-2600	Depreciation-Buildings	(13,762)	0	0%	(13,762)		
6801-0003	Couple Pensioner Units	(9,467)	1,844	-19%	(9,467)	-	
6802-0003	Pensioner Units - Pelican	0	0	0%	0		
6802-1550	Rents Pelican Pensioner Units	5,316	1,940	36%	5,316		
6802-1560	Electricity Pelican Pensioner Units	256	19	8%	256		
6802-2220	General Expenses Pelican Pensioner Units	(13,600)	(4,671)	34%	(13,600)		
6802-2330	Repairs & Maintenance Pelican Pensioner Units	(1,883)	(612)	32%	(1,883)		
6802-2600	Depreciation-Buildings	(20,473)	0	0%	(20,473)		
6802-0003	Pensioner Units - Pelican	(30,385)	(3,323)	11%	(30,385)	-	
6803-0003	Pensioner Units - Diamantina Gardens	0	0	0%	0		
6803-1550	Rents Diamantina Gardens Pensioner Units	95,976	27,323	28%	95,976		
6803-1560	Electricity Diamantina Gardens Pensioner Units	9,435	1,707	18%	9,435		

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6803-2330	R & M Diamantina Gardens Pensioner Units	(66,039)	(8,977)	14%	(66,039)		
6803-2600	Depreciation-Buildings	(140,608)	0	0%	(140,608)		
6803-0003	Pensioner Units - Diamantina Gardens	(245,345)	(25,568)	10%	(245,345)	-	
6800-0002	PENSIONER UNITS - sub-total	(285,196)	(27,048)	9%	(285,196)	-	
6900-0002	RECREATION GROUNDS	0	0	0%	0		
6900-1500	Fees Recreation Grounds	2,261	691	31%	2,261		
6900-1550	Rents Recreation Grounds	1,091	0	0%	1,091		
6900-2000	Salaries Recreation Grounds	(46,451)	(19,046)	41%	(46,451)		
6900-2220	General Expenses Recreation Grounds	(23,622)	(6,709)	28%	(23,622)		
6900-2330	Repairs & Maintenance Recreation Grounds	(35,452)	(2,312)	7%	(35,452)		
6900-2600	Depreciation-Buildings	(62,104)	0	0%	(62,104)		
6900-2603	Depreciation-Land Use Improvements	0	0	0%	0		
6900-2604	Depreciation-Other Structures	(45,984)	0	0%	(45,984)		
6900-0002	RECREATION GROUNDS	(210,261)	(27,376)	13%	(210,261)	-	
6901-0002	TENNIS COURTS	0	0	0%	0		
6901-2330	Repairs & Maintenance Tennis Courts Vindex St	(2,000)	0	0%	(2,000)		
6901-0002	TENNIS COURTS	(2,000)	0	0%	(2,000)	-	
6902-0002	CORFIELD & FITZMAURICE BUILDING	0	0	0%	0		
6902-1550	Rent Corfield & Fitzmaurice	1,648	0	0%	1,648		
6902-2220	Corfield & Fitzmaurice General Expenses	(3,726)	(1,487)	40%	(3,726)		
6902-2330	Corfield & Fitzmaurice Repairs & Maintenance	(1,099)	0	0%	(1,099)		
6902-2600	Depreciation-Buildings	(10,513)	0	0%	(10,513)		
6902-0002	CORFIELD & FITZMAURICE BUILDING	(13,691)	(1,487)	11%	(13,691)	-	
6903-0002	FILM FACILITY	0	0	0%	0		
6903-2220	Film Facility General Expenses	(3,425)	(1,426)	42%	(3,425)		
6903-2330	Film Facility Repairs & Maintenance	0	0	0%	0		
6903-2600	Depreciation-Buildings	(6,167)	0	0%	(6,167)		
6903-0002	FILM FACILITY	(9,592)	(1,426)	15%	(9,592)	-	
6904-0002	SQUASH COURTS	0	0	0%	0		
6904-2220	Squash Courts General Expenses	(2,500)	(305)	12%	(2,500)		
6904-2330	Squash Courts Repairs & Maintenance	(2,500)	0	0%	(2,500)		
6904-2600	Depreciation-Buildings	(3,977)	0	0%	(3,977)		
6904-0002	SQUASH COURTS	(8,977)	(305)	3%	(8,977)	-	
6910-0002	PUBLIC CONVENIENCES	0	0	0%	0		
6910-2000	Salaries Public Conveniences	(73,004)	(28,124)	39%	(73,004)		
6910-2220	General Expenses Public Conveniences	(6,375)	(1,313)	21%	(6,375)		
6910-2330	Repairs & Maintenance Public Conveniences	(9,424)	(1,731)	18%	(9,424)		
6910-2600	Depreciation-Buildings	(3,017)	0	0%	(3,017)		
6910-0002	PUBLIC CONVENIENCES	(91,819)	(31,169)	34%	(91,819)	-	
6000-0001	COMMUNITY & CULTURAL - sub-total	(2,995,102)	(627,596)	21%	(3,092,602)	(97,500)	Clearing backlog of works required
7000-0001	UTILITIES	0	0	0%	0		
7100-0002	GARBAGE	0	0	0%	0		
7100-1000	Rates and Charges	297,564	140,690	47%	297,564		
7100-1003	Interest on Rates	2,009	690	34%	2,009		
7100-1235	Discount on Rates	(40,519)	(18,985)	47%	(40,519)		
7100-1500	Fees	496	0	0%	496		
7100-2220	General Expenses	(131,682)	(38,574)	29%	(131,682)		
7100-2230	Landfill Expenses	(126,528)	(48,003)	38%	(126,528)		
7100-2600	Depreciation-Buildings	(180)	0	0%	(180)		
7100-2603	Depreciation-Land Use Improvements	0	0	0%	0		

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7100-0002	GARBAGE	(6,497)	35,818	-551%	(6,497)	-	
7300-0002	SEWERAGE	0	0	0%	0		
7300-1000	Rates and Charges	527,020	264,790	50%	527,020		
7300-1003	Interest on Rates	3,415	1,344	39%	3,415		
7300-1235	Discount on Rates	(71,288)	(35,992)	50%	(71,288)		
7300-1500	Fees	1,327	0	0%	1,327		
7300-2220	Operating Expenses	(35,106)	(10,173)	29%	(35,106)		
7300-2315	Sewerage Connections	(1,376)	(73)	5%	(1,376)		
7300-2330	Repairs & Maintenance	(300,000)	(40,979)	14%	(300,000)		
7300-2600	Depreciation-Buildings	(132)	0	0%	(132)		
7300-2606	Depreciation-Sewerage	(98,625)	0	0%	(98,625)		
7300-0002	SEWERAGE	25,235	178,915	709%	25,235	-	
7400-0002	WATER	0	0	0%	0		
7400-1000	Rates and Charges	894,758	448,213	50%	894,758		
7400-1003	Interest on Rates	4,618	1,629	35%	4,618		
7400-1100	Water & Sewerage Automation Grant	0	0	0%	0		
7400-1110	AASB-1058 Revenue Adjustment	0	0	0%	0		
7400-1700	RAPADWSA Data Collection Project	278,000	0	0%	278,000		
7400-1235	Discount on Rates	(123,931)	(61,084)	49%	(123,931)		
7400-1450	Excess Charges	15,638	18,530	118%	15,638		
7400-1500	Fees	5,914	13,409	227%	5,914		
7400-2220	Operating Expenses	(251,737)	(82,091)	33%	(251,737)		
7400-2222	Microbiological Risk Assessment / DWQMP	(4,934)	0	0%	(4,934)		
7400-2270	Water Asset Condition Assessment	(1,569)	0	0%	(1,569)		
7400-2276	Maintenance Water Meters	(22,525)	(9,160)	41%	(22,525)		
7400-2315	Water Connections	(2,111)	0	0%	(2,111)		
7400-2330	Repairs & Maintenance General	(100,000)	(57,103)	57%	(100,000)		
7400-2331	Repairs & Maintenance Water Tower	(2,040)	0	0%	(2,040)		
7400-2332	Repairs & Maintenance Depot	(16,066)	(4)	0%	(16,066)		
7400-2600	Depreciation-Buildings	(125,319)	0	0%	(125,319)		
7400-2604	Depreciation-Other Structures	(4,262)	0	0%	(4,262)		
7400-2607	Depreciation-Water	(6,902)	0	0%	(6,902)		
7400-2700	RAPADWSA Data Collection Project	0	0	0%	0		
7400-0002	WATER	537,533	272,338	51%	537,533	-	
7500-0002	GEOHERMAL PLANT	0	0	0%	0		
7500-1246	Sales Revenue	0	0	0%	0		
7500-2220	Operating Expenses	0	(362)	0%	0		
7500-2330	Repairs & Maintenance	0	0	0%	0		
7500-2604	Depreciation-Other Structures	0	0	0%	0		
7500-0002	GEOHERMAL PLANT	0	(362)	0%	0	-	
7000-0001	UTILITIES - sub-total	556,271	486,710	87%	556,271	-	
			0	0%	0	-	
7600-0001	LARK QUARRY	0	0	0%	0	-	
7620-0002	LARK QUARRY - BUSINESS	0	0	0%	0	-	
7620-2220	General Expenses	(3,361)	(2,764)	82%	(3,361)		
7620-2330	Repairs and Maintenance	0	0	0%	0		
7620-0002	LARK QUARRY - BUSINESS	(3,361)	(2,764)	82%	(3,361)	-	
7630-0002	LARK QUARRY - MAINTENANCE	0	0	0%	0	-	

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7630-2330	Repairs and Maintenance	(920)	(1,811)	197%	(920)		
7630-2600	Depreciation-Buildings	(99,510)	0	0%	(99,510)		
7630-2604	Depreciation-Other Structures	(33,709)	0	0%	(33,709)		
7630-0002	LARK QUARRY - MAINTENANCE	(145,662)	(1,811)	1%	(145,662)	-	
7600-0001	LARK QUARRY	(149,024)	(4,575)	3%	(149,024)	-	
7800-0002	WALTZING MATILDA CENTRE	0	0	0%	0		
7800-1100	Grant Qld Tourism Icons	0	0	0%	0		
7800-1200	Ticket Sales	716,845	353,186	49%	716,845		
7800-1201	Merchandise Sales	190,781	98,346	52%	190,781		
7800-1204	Fossicking Licences	2,215	959	43%	2,215		
7800-1206	Miscellaneous Revenue	2,152	14,677	682%	2,152		
7800-1208	Merchandise on Consignment GST Rec	0	0	0%	0		
7800-1209	Merchandise on Consignment GST Free	1,309	0	0%	1,309		
7800-1213	Donations & Sponsorships	757	454	60%	757		
7800-2000	Salaries	(471,591)	(138,077)	29%	(471,591)		
7800-2220	Operating Expenses	(198,785)	(73,961)	37%	(198,785)		
7800-2221	Merchandise Purchases	(97,546)	(54,455)	56%	(97,546)		
7800-2222	Ticket Sales	(42,933)	(27,008)	63%	(42,933)		
7800-2223	Fossicking Licences	(2,311)	(888)	38%	(2,311)		
7800-2228	Marketing	(4,210)	0	0%	(4,210)		
7800-2330	Repairs and Maintenance	(22,576)	(6,091)	27%	(22,576)		
7800-2600	Depreciation-Buildings	(533,180)	0	0%	(533,180)		
7800-2601	Depreciation-Furniture & Fittings	(40,647)	0	0%	(40,647)		
7800-2603	Depreciation-Land Use Improvements	0	0	0%	0		
7800-2604	Depreciation-Other Structures	(9,816)	0	0%	(9,816)		
7800-0002	WALTZING MATILDA CENTRE	(509,536)	167,142	-33%	(509,536)	-	
7805-0002	OUTBACK REGIONAL GALLERY	0	0	0%	0		
7805-1100	Grants	19,150	(17,500)	-91%	19,150		
7805-1206	Miscellaneous Revenue	4,247	541	13%	4,247		
7805-1208	Artwork Sales-GST Recoverable	5,733	0	0%	5,733		
7805-1209	Artwork Sales-GST Free	982	0	0%	982		
7805-1211	Gallery Raffles/Functions/Nomination Fees	7,849	275	3%	7,849		
7805-1212	Sponsorships	496	0	0%	496		
7805-1213	Donation	0	0	0%	0		
7805-1500	Exhibition Hire Fees	0	0	0%	0		
7805-2000	Art Gallery Salaries	(109,717)	(28,837)	26%	(109,717)		
7805-2220	Art Gallery Operating Expenses	(42,549)	(12,459)	29%	(42,549)		
7805-2222	Artwork Sales	0	0	0%	0		
7805-2224	Artwork Acquisition	(6)	0	0%	(5,000)	(4,994)	Increase in line with previous year's bgt
7805-2225	Art Gallery Programming Expenses	(8,216)	(231)	3%	(8,216)		
7805-2226	Art Gallery Exhibitions	0	0	0%	(25,000)	(25,000)	To align to Corp plan
7805-2228	Art Gallery Marketing	(9,151)	(2,712)	30%	(9,151)		
7805-2330	Art Gallery Repairs & Maintenance	(15)	(826)	5509%	(1,000)	(985)	Required maintenance on equipment
7800-0002	OUTBACK REGIONAL GALLERY	(131,197)	(61,750)	47%	(162,176)	(30,979)	Aligning item with previous bgt levels
7807-0002	CAFÉ & HOSPITALITY	0	0	0%	0		
7807-1100	Grants	0	0	0%	0		
7807-1200	Sales Revenue	252,618	146,518	58%	252,618		

Winton Shire Council
Operating Budget FY2024 Review -Revenue & Expenditure Report
as at November 2023

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GL account no.	R&E Item Description	Original Budget 2024	Actual YTD 2024 (Oct 30, 2023)	Actual YTD as % of Original BGT (33% of FY)	Revised FY2024 Budget (November 2023)	Change amount in \$	Notes on changed items
7807-2000	Salaries	(215,447)	(90,322)	42%	(215,447)		
7807-2220	Operating Expenses	(127,688)	(47,016)	37%	(127,688)		
7807-2250	Café fit out	(10,000)	0	0%	(10,000)		
7807-2330	Repairs & Maintenance	(25,000)	0	0%	(25,000)		
7807-0002	CAFÉ & HOSPITALITY	(125,517)	9,181	-7%	(125,517)	-	
7820-0002	WAY OUT WEST FEST	0	0	0%	0		
7820-1500	Way Out West Fest	0	0	0%	0		
7820-2220	WOWF -General Expenses	(300,000)	0	0%	(300,000)		
7820-0002	WAY OUT WEST FEST	(300,000)	0	0%	(300,000)	-	
Operating Surplus / (Deficit)		(3,984,386)	(262,812)		(3,990,889)	(6,503)	

	Original Budget 2024	Actual YTD 2024 (Oct 30, 2023)	Actual YTD as % of Original BGT (33% of FY)	Revised FY2024 Budget (November 2023)
Total Income	23,549,285	7,797,424	33%	23,983,695
Total Expenditure	(27,533,670)	(8,009,540)	29%	(27,974,583)
Operating Surplus / (Deficit)	(3,984,386)	(212,116)	5%	(3,990,889)
Capital Revenue	17,722,306	17,722,307		20,800,125
Net Surplus (including Capital Revenue)	13,737,920	17,510,191		16,809,236

Operating Budget FY2024 Review -Revenue & Expenditure Report
as at November 2023

Run date: 22/11/2023 13:15

GL account no.	R&E Item Description	Original Budget 2024	Actual YTD 2024 (Oct 30, 2023)	Actual YTD as % of Original BGT (33% of FY)	Revised FY2024 Budget (November 2023)	Change amount in \$	Notes on changed items
1000-0001	FINANCE						
1100-0002	RATES & CHARGES	2,791,903	1,387,102	50%	2,791,903	-	50% of annual levy issued
1200-0002	GRANTS, SUBSIDY, CONTRIBUTIONS	2,921,236	81,182	3%	2,921,236	-	FAGS not yet received
1300-0002	FINANCIAL TRANSACTIONS	0	(44,714)	0%	(21,637)	(21,637)	Increase in premium, not known for original
1500-0002	DEBT MANAGEMENT	(2,500)	(48,188)	1928%	(51,500)	(49,000)	Stores write-off from FY23 timing error
1600-0002	CASH/BANK ACCOUNT	1,144,173	159,251	14%	1,144,173	-	Interest income weighted to 2nd half year
1000-0001	FINANCE - sub-total	6,854,812	1,534,633	22%	6,784,175	(70,637)	
2000-0001	ADMINISTRATION						
2000-0002	GENERAL ADMINISTRATION	(3,381,097)	(1,426,329)	42%	(3,457,691)	(76,593)	Insurance prem. incr. not known for original
2100-0002	IT SERVICES	(535,783)	(267,255)	50%	(562,507)	(26,723)	Increase for minor capital replacements
2200-0002	COUNCILLORS	(536,000)	(166,028)	31%	(536,000)	-	
2400-0002	HUMAN RESOURCES	(309,000)	(108,355)	35%	(309,000)	-	
2500-0002	WORKPLACE HEALTH & SAFETY	(185,785)	(31,959)	17%	(185,785)	-	
2000-0001	ADMINISTRATION - sub-total	(4,947,664)	(1,999,925)	40%	(5,050,981)	(103,317)	Increases in IT replacemnts & Gen Insurance
3000-0001	WELFARE	0	0		0	-	
3000-0002	COMMUNITY SERVICES	(402,239)	(79,188)	20%	(402,239)	-	
3100-0002	SPORT & REC COORDINATOR	(52,317)	22,984	-44%	(52,317)	-	
3150-0002	GYM	(2,000)	4,155	-208%	(2,000)	-	
3200-0002	COMMUNITY & INDIVIDUAL SUPPORT	(28,871)	110,127	-381%	0	28,871	Funding Agreement change
3210-0002	FAMILY SUPPORT PROGRAM	(11,805)	14,433	-122%	(11,805)	-	
3220-0002	YOUTH DEVELOPMENT OFFICER	(3,717)	(2,177)	59%	0		Funding Agreement & increase
3230-0002	COMMUNITY DEVELOPMENT	0	(314)	0%	0	-	YTD actual being reclassified to Ops costs
3235-0002	MENTAL HEALTH FUNDING	0	(3,705)	0%	0	-	Grant income returned from last year
3300-0002	COMMUNITY OPTIONS	202,002	200,692	99%	202,002	-	
3400-0002	COMMUNITY AGENT	(577)	2,680	-464%	(577)	-	
3500-0002	CHILD CARE	(302,596)	(92,863)	31%	(302,596)	-	
3600-0002	COMMUNITY CARE PACKAGES	1,942	(4,452)	-229%	1,942	-	
3650-0002	NDIS PROGRAM	4,785	(577)	-12%	4,785	-	
3700-0002	60 & BETTER	(19,038)	(13,572)	71%	(19,038)	0	
3000-0001	WELFARE - sub-total	(614,430)	158,224	-26%	(581,842)	32,589	Funding Agreements changed
4000-0001	ENGINEERING SERVICES		0	0%	0	-	
4000-0002	ENGINEERING SERVICES	(525,080)	(259,560)	49%	(525,080)	-	
4200-0002	TOWN STREETS	(567,249)	(148,069)	26%	(567,249)	-	
4201-0002	SHIRE ROADS MAINTENANCE	(1,610,082)	(311,932)	19%	(1,610,082)	-	
4205-0002	HOSPITAL RESIDENTIAL ESTATE	(10,000)	35,256	-353%	28,568	38,568.00	Revenue not in original bgt
4300-0002	AERODROMES & AIRPORTS	(156,712)	(29,879)	19%	(156,712)	-	
4400-0002	COUNCIL DEPOT	(427,916)	(105,230)	25%	(427,916)	-	
4500-0002	PLANT OPERATION & MAINTENANCE	1,486,240	948,572	64%	1,486,240	-	
4602-0003	Department of Transport	0	408,851	0%	0	-	
4604-0003	Private Works	(185)	8,963	-4841%	(185)	-	
4606-0003	Commonwealth Aid	2,023,056	0	0%	2,023,056	-	
4624-0003	State Roads Recoverable Works	30,623	(65,269)	-213%	30,623	-	
4640-0003	Flood Damage	0	207,687	0%	207,687	207,687	Unbudgeted revenue
4600-0002	RECOVERABLE WORKS - sub-total	2,053,494	560,232	27%	2,261,180	207,687	
4700-0002	STORES & MATERIALS	0	0	0%	0	0	
4000-0001	ENGINEERING SERVICES - sub-total	242,693	689,390	284%	488,948	246,255	Unbudgeted revenue
5000-0001	ENVIRONMENTAL SERVICES	0	42,362	0%	0	-	

Winton Shire Council
Operating Budget FY2024 Review -Revenue & Expenditure Report
as at November 2023

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GL account no.	R&E Item Description	Original Budget 2024	Actual YTD 2024 (Oct 30, 2023)	Actual YTD as % of Original BGT (33% of FY)	Revised FY2024 Budget (November 2023)	Change amount in \$	Notes on changed items
5100-0002	HEALTH & BUILDING	(13,650)	1,993	-15%	(13,650)	-	
5200-0002	ANIMAL CONTROL	(18,426)	(6,820)	37%	(18,426)	-	
5300-0002	CEMETERIES	(51,638)	(7,970)	15%	(51,638)	-	
5400-0002	EMERGENCY SERVICES	0	0	0%	0	-	
5401-0003	State Emergency Service	10,048	14,424	144%	10,048	-	
5402-0003	Fire Service Levy	3,865	0	0%	3,865	-	
5403-0003	Disaster Management	(57,080)	6,102	-11%	(57,080)	-	
5404-0003	Waste Oil Disposal	(1,102)	0	0%	(1,102)	-	
5405-0003	Fire Services	(485)	(2,788)	574%	(485)	-	
5400-0002	EMERGENCY SERVICES - sub-total	(44,755)	17,737	-40%	(44,755)	-	
5600-0002	RURAL SERVICES	0	0	0%	0	-	
5600-0003	Rural Services	(386,673)	(120,094)	31%	(386,673)	-	
5601-0003	Stock Routes	(320,055)	(180,255)	56%	(320,055)	-	
5602-0003	Saleyards	(85,600)	18,505	-22%	(85,600)	-	
5600-0002	RURAL SERVICES - sub-total	(792,327)	(281,844)	36%	(792,327)	-	
5800-0002	AREA PROMOTION	(643,398)	(184,569)	29%	(645,926)	(2,528)	
5900-0002	TOWN PLANNING	(43,143)	(21,441)	50%	(43,143)	-	
5950-0002	ECONOMIC DEVELOPMENT	0	0	0%	0	-	
5950-0003	Economic Development	(229,662)	(81,800)	36%	(210,047)	19,615.57	
5951-0003	Town Common	(13,717)	(42,753)	312%	(13,717)	-	
5952-0003	Funeral Services	(1,965)	(6,781)	345%	(1,965)	-	
5980-0003	WINTON LAGOON DEVELOPMENT	0	0	0%	0	-	
5990-0003	GEO THERMAL ENERGY PROJECT	0	0	0%	0	-	
5950-0002	ECONOMIC DEVELOPMENT - sub-total	(245,344)	(131,334)	54%	(225,729)	19,615.57	
5000-0001	ENVIRONMENTAL SERVICES - sub-total	(1,865,692)	(614,247)	33%	(1,848,605)	17,087.16	
6000-0001	COMMUNITY & CULTURAL	0	0	0%	0	-	
6100-0002	HALLS	(284,646)	(7,495)	3%	(284,646)	-	
6201-0003	Council Housing	(166,987)	(25,607)	15%	(166,987)	-	
6203-0003	Neighbourhood Centre	(103,599)	(21,629)	21%	(103,599)	-	
6204-0003	Creative Arts	(5,893)	(4,425)	75%	(5,893)	-	
6206-0003	Youth Housing	(17,523)	(523)	3%	(17,523)	-	
6207-0003	Youth Centre	(7,785)	(1,174)	15%	(7,785)	-	
6200-0002	HOUSING	(301,786)	(53,357)	18%	(301,786)	-	
6300-0002	LIBRARIES	(286,266)	(78,559)	27%	(286,266)	-	
6460-0002	RADF Program	(2,500)	(10,895)	436%	0	2,500.00	

Winton Shire Council
Operating Budget FY2024 Review -Revenue & Expenditure Report
as at November 2023

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GL account no.	R&E Item Description	Original Budget 2024	Actual YTD 2024 (Oct 30, 2023)	Actual YTD as % of Original BGT (33% of FY)	Revised FY2024 Budget (November 2023)	Change amount in \$	Notes on changed items
6470-0002	CULTURAL PROGRAMS	(10,000)	0	0%	(10,000)	-	
6500-0002	PARKS, GARDENS, RESERVES	(582,798)	(168,745)	29%	(582,798)	-	
6600-0002	SHOWGROUNDS	(258,641)	(50,714)	20%	(358,641)	(100,000)	Clearing backlog of works required
6700-0002	SWIMMING POOL	(646,928)	(169,020)	26%	(646,928)	-	
6800-0002	PENSIONER UNITS		0	0%	0	-	
6801-0003	Couple Pensioner Units	(9,467)	1,844	-19%	(9,467)	-	
6802-0003	Pensioner Units - Pelican	(30,385)	(3,323)	11%	(30,385)	-	
6803-0003	Pensioner Units - Diamantina Gardens	(245,345)	(25,568)	10%	(245,345)	-	
6800-0002	PENSIONER UNITS - sub-total	(285,196)	(27,048)	9%	(285,196)	-	
6900-0002	RECREATION GROUNDS	(210,261)	(27,376)	13%	(210,261)	-	
6901-0002	TENNIS COURTS	(2,000)	0	0%	(2,000)	-	
6902-0002	CORFIELD & FITZMAURICE BUILDING	(13,691)	(1,487)	11%	(13,691)	-	
6903-0002	FILM FACILITY	(9,592)	(1,426)	15%	(9,592)	-	
6904-0002	SQUASH COURTS	(8,977)	(305)	3%	(8,977)	-	
6910-0002	PUBLIC CONVENIENCES	(91,819)	(31,169)	34%	(91,819)	-	
6000-0001	COMMUNITY & CULTURAL - sub-total	(2,995,102)	(627,596)	21%	(3,092,602)	(97,500)	Clearing backlog of works required
7000-0001	UTILITIES		0	0%	0	-	
7100-0002	GARBAGE	(6,497)	35,818	-551%	(6,497)	-	
7300-0002	SEWERAGE	25,235	178,915	709%	25,235	-	
7400-0002	WATER	537,533	272,338	51%	537,533	-	
7500-0002	GEO THERMAL PLANT	0	(362)	0%	0	-	
7000-0001	UTILITIES - sub-total	556,271	486,710	87%	556,271	-	
			0	0%	0	-	
7620-0002	LARK QUARRY - BUSINESS	(3,361)	(2,764)	82%	(3,361)	-	
7600-0001	LARK QUARRY	(149,024)	(4,575)	3%	(149,024)	-	
7800-0002	WALTZING MATILDA CENTRE	(509,536)	167,142	-33%	(509,536)	-	
7800-0002	OUTBACK REGIONAL GALLERY	(131,197)	(61,750)	47%	(162,176)	(30,979)	Aligning item with previous bgt levels
7807-0002	CAFÉ & HOSPITALITY	(125,517)	9,181	-7%	(125,517)	-	
7820-0002	WAY OUT WEST FEST	(300,000)	0	0%	(300,000)	-	
		Original Budget 2024	Actual YTD 2024 (Oct 30, 2023)	Actual YTD as % of Original BGT (33% of FY)	Revised FY2024 Budget (November 2023)		
Total Income		23,549,285	7,797,424	33%	23,983,695		
Total Expenditure		(27,533,670)	(8,009,540)	29%	(27,974,583)		
Operating Surplus / (Deficit)		(3,984,386)	(212,116)	5%	(3,990,889)		
Capital Revenue		17,722,306	17,722,307		20,800,125		
Net Surplus (including Capital Revenue)		13,737,920	17,510,191		16,809,236		

WINTON SHIRE COUNCIL
STATEMENT OF COMPREHENSIVE INCOME
for the years ending 30 June 2024 - 2033

	4 months to 31 October 2023 (Draft)	2023 / 2024 Original Budget	2023 / 2024 Amended Budget	2024 / 2025 Forecast	2025 / 2026 Forecast	2026 / 2027 Forecast	2027 / 2028 Forecast	2028 / 2029 Forecast	2029 / 2030 Forecast	2030 / 2031 Forecast	2031 / 2032 Forecast	2032 / 2033 Forecast
Income												
Revenue												
Recurrent revenue												
Rates, levies and charges	2,509,422	5,007,570	5,007,570	5,192,000	5,306,000	5,386,000	5,467,000	5,549,000	5,632,000	5,717,000	5,802,000	5,889,000
Less:												
Discounts on rates, levies and charges	(354,335)	(718,388)	(718,388)	(744,000)	(761,000)	(772,000)	(784,000)	(797,000)	(807,000)	(819,000)	(832,000)	(844,000)
Net rates, levies and charges	2,155,087	4,289,182	4,289,182	4,448,000	4,545,000	4,614,000	4,683,000	4,752,000	4,825,000	4,898,000	4,970,000	5,045,000
Fees and charges	252,375	583,382	583,382	605,000	618,000	627,000	637,000	646,000	656,000	666,000	676,000	686,000
Interest received	166,379	1,161,091	1,161,091	873,000	893,000	878,000	858,000	863,000	871,000	871,000	863,000	867,000
Sales income	2,330,344	6,197,215	6,197,215	5,550,000	5,672,000	5,757,000	5,844,000	5,931,000	6,020,000	6,110,000	6,202,000	6,295,000
Developers contributions	-	-	-	-	-	-	-	-	-	-	-	-
Contributions & donations	-	-	-	-	-	-	-	-	-	-	-	-
Other income	105,188	233,498	272,066	282,000	288,000	293,000	297,000	301,000	306,000	311,000	315,000	320,000
Grants, subsidies, contributions and donations	957,285	9,458,338	9,447,368	9,437,000	9,645,000	9,789,000	9,936,000	10,085,000	10,236,000	10,390,000	10,546,000	10,704,000
Total recurrent revenue	5,966,658	21,922,706	21,950,304	21,195,000	21,661,000	21,958,000	22,255,000	22,578,000	22,914,000	23,246,000	23,572,000	23,917,000
Capital revenue												
Grants, subsidies, contributions and donations	207,687	19,544,806	21,254,868	9,799,000	9,679,000	9,256,000	8,998,000	10,281,000	14,967,000	13,510,000	13,432,000	12,012,000
Total capital revenue	207,687	19,544,806	21,254,868	9,799,000	9,679,000	9,256,000	8,998,000	10,281,000	14,967,000	13,510,000	13,432,000	12,012,000
Total revenue	6,174,345	41,467,512	43,205,172	30,994,000	31,340,000	31,214,000	31,253,000	32,859,000	37,881,000	36,756,000	37,004,000	35,929,000
Capital income	-	177,580	177,580	-	-	-	-	-	-	-	-	-
Total income	6,174,345	41,645,092	43,382,752	30,994,000	31,340,000	31,214,000	31,253,000	32,859,000	37,881,000	36,756,000	37,004,000	35,929,000
Expenses												
Recurrent expenses												
Employee benefits	(3,610,391)	(9,796,847)	(9,748,056)	(10,257,000)	(10,432,000)	(10,609,000)	(10,790,000)	(10,973,000)	(11,159,000)	(11,349,000)	(11,542,000)	(11,738,000)
Materials and services	(3,093,442)	(10,784,387)	(10,963,473)	(9,021,000)	(9,173,000)	(9,329,000)	(9,488,000)	(9,649,000)	(9,813,000)	(9,980,000)	(10,149,000)	(10,322,000)
Finance costs	(33,974)	(95,278)	(143,852)	(126,000)	(107,000)	(95,000)	(86,000)	(82,000)	(83,000)	(85,000)	(86,000)	(87,000)
Depreciation and amortisation	(1,867,227)	(5,408,162)	(5,718,135)	(5,771,000)	(6,006,000)	(6,020,000)	(6,111,000)	(6,239,000)	(6,353,000)	(6,467,000)	(6,692,000)	(6,565,000)
	(8,605,034)	(26,084,674)	(26,573,516)	(25,175,000)	(25,718,000)	(26,053,000)	(26,475,000)	(26,943,000)	(27,408,000)	(27,881,000)	(28,469,000)	(28,712,000)
Non recurrent expenses												
Write off flood damaged roads	-	-	-	-	-	-	-	-	-	-	-	-
Total expenses	(8,605,034)	(26,084,674)	(26,573,516)	(25,175,000)	(25,718,000)	(26,053,000)	(26,475,000)	(26,943,000)	(27,408,000)	(27,881,000)	(28,469,000)	(28,712,000)
Net result	(2,430,689)	15,560,418	16,809,236	5,819,000	5,622,000	5,161,000	4,778,000	5,916,000	10,473,000	8,875,000	8,535,000	7,217,000
Operating Result (excl capital revenue)	(2,638,376)	(4,161,968)	(4,623,212)	(3,980,000)	(4,057,000)	(4,095,000)	(4,220,000)	(4,365,000)	(4,494,000)	(4,635,000)	(4,897,000)	(4,795,000)

WINTON SHIRE COUNCIL

STATEMENT OF FINANCIAL POSITION

as at 30 June 2024 - 2033

	31-Oct-23	30 June 2024 (Original Budget)	2023 / 2024 Amended Budget	2024 / 2025 Forecast	2025 / 2026 Forecast	2026 / 2027 Forecast	2027 / 2028 Forecast	2028 / 2029 Forecast	2029 / 2030 Forecast	2030 / 2031 Forecast	2031 / 2032 Forecast	2032 / 2033 Forecast
Current Assets												
Cash and cash equivalents	26,577,175	22,110,796	18,897,334	18,540,334	17,553,334	17,117,334	16,969,334	17,057,334	16,745,334	16,073,334	15,945,334	15,863,334
Trade and other receivables	1,231,187	3,572,772	3,553,496	3,453,496	3,526,496	3,578,496	3,621,496	3,682,496	3,736,496	3,791,496	3,837,496	3,905,496
Contract assets	2,794,320	2,710,608	2,794,320	2,794,320	2,794,320	2,794,320	2,794,320	2,794,320	2,794,320	2,794,320	2,794,320	2,794,320
Inventories	508,382	648,000	479,000	479,000	479,000	479,000	479,000	479,000	479,000	479,000	479,000	479,000
Total current assets	31,111,064	29,042,176	25,724,150	25,267,150	24,353,150	23,969,150	23,864,150	24,013,150	23,755,150	23,138,150	23,056,150	23,042,150
Non Current Assets												
Property, plant & equipment	259,868,682	278,030,000	281,527,000	287,390,000	293,690,000	299,129,000	303,893,000	309,680,000	320,431,000	329,944,000	338,579,000	345,835,000
Total non current assets	259,868,682	278,030,000	281,527,000	287,390,000	293,690,000	299,129,000	303,893,000	309,680,000	320,431,000	329,944,000	338,579,000	345,835,000
TOTAL ASSETS	290,979,746	307,072,176	307,251,150	312,657,150	318,043,150	323,098,150	327,757,150	333,693,150	344,186,150	353,082,150	361,635,150	368,877,150
Current liabilities												
Trade and other payables	2,027,961	884,000	899,000	742,000	754,000	767,000	778,000	794,000	807,000	821,000	832,000	849,000
Borrowings	180,849	277,000	276,000	255,000	126,000	136,000	4,000	-	-	-	-	-
Contract liabilities	3,103,619	2,325,079	3,103,619	3,103,619	3,103,619	3,103,619	3,103,619	3,103,619	3,103,619	3,103,619	3,103,619	3,103,619
Provisions	1,935,254	375,000	373,000	393,000	400,000	407,000	413,000	421,000	428,000	435,000	442,000	450,000
Total current liabilities	7,247,683	3,861,079	4,651,619	4,493,619	4,383,619	4,413,619	4,298,619	4,318,619	4,338,619	4,359,619	4,377,619	4,402,619
Non current liabilities												
Trade and other payables	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	787,288	524,000	521,000	266,000	140,000	4,000	-	-	-	-	-	-
Provisions	280,168	317,343	174,000	174,000	174,000	174,000	174,000	174,000	174,000	174,000	174,000	174,000
Total non current liabilities	1,067,456	841,343	695,000	440,000	314,000	178,000	174,000	174,000	174,000	174,000	174,000	174,000
TOTAL LIABILITIES	8,315,139	4,702,422	5,346,619	4,933,619	4,697,619	4,591,619	4,472,619	4,492,619	4,512,619	4,533,619	4,551,619	4,576,619
NET COMMUNITY ASSETS	282,664,607	302,369,754	301,904,531	307,723,531	313,345,531	318,506,531	323,284,531	329,200,531	339,673,531	348,548,531	357,083,531	364,300,531
COMMUNITY EQUITY												
Asset revaluation surplus	187,540,229	171,857,596	187,540,228	187,540,228	187,540,228	187,540,228	187,540,228	187,540,228	187,540,228	187,540,228	187,540,228	187,540,228
Retained surplus	95,124,378	130,512,158	114,364,303	120,183,303	125,805,303	130,966,303	135,744,303	141,660,303	152,133,303	161,008,303	169,543,303	176,760,303
TOTAL COMMUNITY EQUITY	282,664,607	302,369,754	301,904,531	307,723,531	313,345,531	318,506,531	323,284,531	329,200,531	339,673,531	348,548,531	357,083,531	364,300,531

WINTON SHIRE COUNCIL

STATEMENT OF CASH FLOWS
for the years ending 30 June 2024 - 2033

	4 months to 31 October 2023 (Draft)	2023 / 2024 Original Budget	2023 / 2024 Amended Budget	2024 / 2025 Forecast	2025 / 2026 Forecast	2026 / 2027 Forecast	2027 / 2028 Forecast	2028 / 2029 Forecast	2029 / 2030 Forecast	2030 / 2031 Forecast	2031 / 2032 Forecast	2032 / 2033 Forecast
Cash flows from operating activities												
Receipts from customers	5,206,869	18,637,000	17,756,000	20,421,000	20,695,000	21,029,000	21,354,000	21,654,000	21,989,000	22,320,000	22,664,000	22,983,000
Payments to suppliers and employees	(8,914,103)	(23,507,000)	(25,662,000)	(19,490,000)	(19,663,000)	(19,998,000)	(20,341,000)	(20,680,000)	(21,035,000)	(21,393,000)	(21,760,000)	(22,123,000)
	(3,707,234)	(4,870,000)	(7,906,000)	931,000	1,032,000	1,031,000	1,013,000	974,000	954,000	927,000	904,000	860,000
Interest received	166,379	1,161,091	1,161,091	873,000	893,000	878,000	858,000	863,000	871,000	871,000	863,000	867,000
Borrowing costs	(33,974)	(69,000)	(69,000)	(50,000)	(29,000)	(16,000)	(6,000)	-	-	-	-	-
Net cash inflow (outflow) from operating activities	(3,574,829)	(3,777,909)	(6,813,909)	1,754,000	1,896,000	1,893,000	1,865,000	1,837,000	1,825,000	1,798,000	1,767,000	1,727,000
Cashflows from investing activities												
Payments for property, plant & equipment	(3,757,662)	(27,167,563)	(29,091,000)	(11,634,000)	(12,307,000)	(11,459,000)	(10,875,000)	(12,026,000)	(17,104,000)	(15,980,000)	(15,327,000)	(13,821,000)
Proceeds from the sale of property, plant & equipment	162,683	177,580	177,580	-	-	-	-	-	-	-	-	-
Capital grants, subsidies, contributions and donations	207,687	19,544,806	21,254,868	9,799,000	9,679,000	9,256,000	8,998,000	10,281,000	14,967,000	13,510,000	13,432,000	12,012,000
Net cash inflow (outflow) from investing activities	(3,387,292)	(7,445,177)	(7,658,552)	(1,835,000)	(2,628,000)	(2,203,000)	(1,877,000)	(1,745,000)	(2,137,000)	(2,470,000)	(1,895,000)	(1,809,000)
Cash flows from financing activities												
Repayment of borrowings	(87,499)	(257,000)	(257,000)	(276,000)	(255,000)	(126,000)	(136,000)	(4,000)	-	-	-	-
Net cash inflow (outflow) from financing activities	(87,499)	(257,000)	(257,000)	(276,000)	(255,000)	(126,000)	(136,000)	(4,000)	-	-	-	-
Net increase (decrease) in cash held	(7,049,620)	(11,480,086)	(14,729,461)	(357,000)	(987,000)	(436,000)	(148,000)	88,000	(312,000)	(672,000)	(128,000)	(82,000)
Cash at beginning of the period	33,626,795	33,590,882	33,626,795	18,897,334	18,540,334	17,553,334	17,117,334	16,969,334	17,057,334	16,745,334	16,073,334	15,945,334
Cash at the end of the period	26,577,175	22,110,796	18,897,334	18,540,334	17,553,334	17,117,334	16,969,334	17,057,334	16,745,334	16,073,334	15,945,334	15,863,334

WINTON SHIRE COUNCIL

STATEMENT OF CHANGES IN EQUITY
For the years ended 30 June 2024 - 2033

	4 months to 31 October 2023 (Draft)	2023 / 2024 Original Budget	2023 / 2024 Amended Budget	2024 / 2025 Forecast	2025 / 2026 Forecast	2026 / 2027 Forecast	2027 / 2028 Forecast	2028 / 2029 Forecast	2029 / 2030 Forecast	2030 / 2031 Forecast	2031 / 2032 Forecast	2032 / 2033 Forecast
	\$		\$									
Asset revaluation surplus												
Opening balance	187,540,228	171,857,596	187,540,228	187,540,228	187,540,228	187,540,228	187,540,228	187,540,228	187,540,228	187,540,228	187,540,228	187,540,228
Net result	-	-	-	-	-	-	-	-	-	-	-	-
Increase in asset revaluation surplus	-	-	-	-	-	-	-	-	-	-	-	-
Closing balance	187,540,228	171,857,596	187,540,228	187,540,228	187,540,228	187,540,228	187,540,228	187,540,228	187,540,228	187,540,228	187,540,228	187,540,228
Retained surplus												
Opening balance	97,555,067	114,951,740	97,555,067	114,364,303	120,183,303	125,805,303	130,966,303	135,744,303	141,660,303	152,133,303	161,008,303	169,543,303
Net result	(2,430,689)	15,560,418	16,809,236	5,819,000	5,622,000	5,161,000	4,778,000	5,916,000	10,473,000	8,875,000	8,535,000	7,217,000
	-	-	-	-	-	-	-	-	-	-	-	-
Closing balance	95,124,378	130,512,158	114,364,303	120,183,303	125,805,303	130,966,303	135,744,303	141,660,303	152,133,303	161,008,303	169,543,303	176,760,303
Total												
Opening balance	285,095,295	286,809,336	285,095,295	301,904,531	307,723,531	313,345,531	318,506,531	323,284,531	329,200,531	339,673,531	348,548,531	357,083,531
Net result	(2,430,689)	15,560,418	16,809,236	5,819,000	5,622,000	5,161,000	4,778,000	5,916,000	10,473,000	8,875,000	8,535,000	7,217,000
Increase in asset revaluation surplus	-	-	-	-	-	-	-	-	-	-	-	-
Closing balance	282,664,606	302,369,754	301,904,531	307,723,531	313,345,531	318,506,531	323,284,531	329,200,531	339,673,531	348,548,531	357,083,531	364,300,531

**Winton Shire Council
Long-Term Financial Sustainability Statement
Prepared as at 30 June 2024**

Measures of Financial Sustainability

Council

Sources of Financial Sustainability	Measure	Target	Projected for the years ended										
			Actuals at 31 October 2023 (YTD)	30 June 2024	30 June 2025	30 June 2026	30 June 2027	30 June 2028	30 June 2029	30 June 2030	30 June 2031	30 June 2032	30 June 2033
Financial Sustainability Council													
Operating surplus ratio	Net result divided by total operating revenue	Between 0% and 10%	-42.73%	-21.06%	-18.78%	-18.73%	-18.65%	-18.96%	-19.33%	-19.61%	-19.94%	-20.77%	-20.05%
Asset sustainability ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.	greater than 90%	160.99%	407.00%	201.59%	204.91%	190.35%	177.96%	192.76%	269.23%	247.10%	229.03%	210.53%
Net financial liabilities ratio	Total liabilities less current assets divided by total operating revenue	not greater than 60%	-382.06%	-92.83%	-95.94%	-90.74%	-88.25%	-87.13%	-86.46%	-83.98%	-80.03%	-78.50%	-77.21%

5.4 YOUTH CENTRE CONSTRUCTION WSCT-2324-05**File Number:** 166017**Author:** Roger Naidoo, Director of Works**Authoriser:** Dirk Dowling, Chief Executive Officer**Attachments:** Nil**Meeting Date:** 24 November 2023**Corporate and Operational Plan Consideration**

Stream	Sub Stream	Organisational Responsibility	Strategy/Planning Area
2 - The Built Environment	Building Services	Director of Works	Construction of New Assets

Budget Reference: 6207-4500-0**SUMMARY**

As part of Council's Asset Management, Enhancement and Community response, it was identified that there was a need for a new Youth Centre that will also be used as an Evacuation Centre in times of a disaster. Furthermore, this facility is designed to cater to the needs of the younger population in the Community, providing a dedicated space for various activities, programs, and services aimed at fostering their development and well-being. The centre is envisioned as a hub for social, educational, and recreational activities, offering a range of resources and opportunities to engage and support the youth community.

RECOMMENDATION

1. THAT the Report Be Received.
2. THAT Council delegates Authority to the CEO, to enter into negotiations with Kent Construction, for the Construction of the Youth Centre.
3. THAT another Report be brought to Council for approval after negotiations with Kent Construction.

REPORT

Winton Shire Council engaged CP – Architects to design the new Youth Centre to go out to Public Tender.

On the 12th of November 2023, tender documents for the "YOUTH CENTRE CONSTRUCTION" project were advertised on Vendor Panel. This project was previously advertised and assessed, which did not yield acceptable results due to budgetary constraints and non-compliances in the submissions.

By the tender close at 02:00 pm on 17th November 2023, four (4) submissions were received from:

1. Baguley Build Pty Ltd
2. The Trustee for Kent Family Trust
3. Ozzie Surveys Pty Ltd
4. Peak Are Pty Ltd

The submission from Ozzie Surveys Pty Ltd was primarily focused on an unrelated product, rather than aligning with the project's criteria, and was therefore deemed non-conforming. We recommend that this submission be excluded from further consideration. Similarly, Peak Are Pty Ltd submitted a tender that only covered the Electrical and Mechanical components of the work, which also resulted in it being deemed nonconforming.

The submission from Baguley Build Pty Ltd was considered economically unviable due to its high pricing. While a detailed program was not included, the provided cash flow suggests a 12-month construction period.

Kent Construction did not submit a complete program and indicated in post-tender negotiations that they had recently secured work on three new houses in Birdsville. Considering that both the remaining tenders exceed Council's current budget and that their project timelines extend beyond the funding deadline, it is proposed that Council enters into negotiations with Kent Construction. The aim of these negotiations will be to thoroughly examine their tender submission and collaboratively work towards an agreement that is mutually beneficial and aligns with Council's objectives and financial constraints.

RISK MANAGEMENT

This has been assessed using Council's Risk Matrix. The risk associated with determining to negotiate with the preferred tenderer has been assessed as likely (likelihood) and moderate (consequence) giving an overall assessment as

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6 CONFIDENTIAL SECTION

RECOMMENDATION

That Council considers the confidential report(s) listed below in a meeting closed to the public in accordance with Section 275 of the Local Government Act 2012:

6.1 SALE OF COUNCIL LAND - Special Conditions and Disposal Method

This matter is considered to be confidential under Section 254J (3) - g of the Local Government Act, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with negotiations relating to a commercial matter involving the local government for which a public discussion would be likely to prejudice the interest of the local government.