

# NOTICE OF MEETING

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Dear Councillors

You are requested to attend the following meeting of Council.

ORDINARY MEETING OF  
**ISAAC REGIONAL COUNCIL**

TO BE HELD ON  
**WEDNESDAY, 28 FEBRUARY 2024**  
**COMMENCING AT 10.00AM**  
**COUNCIL CHAMBERS, MORANBAH**

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**KEN GOULDTHORP**  
Chief Executive Officer

## LOCAL GOVERNMENT ACT 2009

### Local Government Regulation 2012

#### Chapter 8, Part 2 Local Government Meetings and Committees

##### Division 1A, Requirements for Local Government Meetings Generally Section 254J

###### Closed meetings

- (1) A local government may resolve that all or part of a meeting of the local government be closed to the public.
- (2) A committee of a local government may resolve that all or part of a meeting of the committee be closed to the public.
- (3) However, a local government or a committee of a local government may make a resolution about a local government meeting under subsection (1) or (2) only if its councillors or members consider it necessary to close the meeting to discuss one or more of the following matters—
  - (a) the appointment, discipline or dismissal of the chief executive officer;
  - (b) industrial matters affecting employees;
  - (c) the local government's budget;
  - (d) rating concessions;
  - (e) legal advice obtained by the local government or legal proceedings involving the local government including, for example, legal proceedings that may be taken by or against the local government;
  - (f) matters that may directly affect the health and safety of an individual or a group of individuals;
  - (g) negotiations relating to a commercial matter involving the local government for which a public discussion would be likely to prejudice the interests of the local government;
  - (h) negotiations relating to the taking of land by the local government under the [Acquisition of Land Act 1967](#);
  - (i) a matter the local government is required to keep confidential under a law of, or formal arrangement with, the Commonwealth or a State.
- (4) However, a local government or a committee of a local government must not resolve that a part of a local government meeting at which a decision mentioned in [section 150ER\(2\)](#), [150ES\(3\)](#) or [150EU\(2\)](#) of the [Act](#) will be considered, discussed, voted on or made be closed.
- (5) A resolution that a local government meeting be closed must—
  - (a) state the matter mentioned in subsection (3) that is to be discussed; and
  - (b) include an overview of what is to be discussed while the meeting is closed.
- (6) A local government or a committee of a local government must not make a resolution (other than a procedural resolution) in a local government meeting, or a part of a local government meeting, that is closed.

###### Section 254K Participating in meetings by audio link or audio visual link

- (1) A local government may allow a person to take part in a meeting of the local government by audio link or audio visual link.
- (2) A committee of a local government may allow a person to take part in a meeting of the committee by audio link or audio visual link.
- (3) A councillor or committee member who takes part in a local government meeting under subsection (1) or (2) is taken to be present at the meeting if the councillor or member was simultaneously in audio contact with each other person at the meeting.
- (4) In this section—  
**audio link** see the [Evidence Act 1977, section 39C](#).  
**audio visual link** see the [Evidence Act 1977, schedule 3](#).

###### Conflict of Interest Obligations

Reference is made to Section 150EL of the Local Government Act 2009. Specifically, the obligation of Councillors when they first become aware they have a conflict of interest to make the Chief Executive Officer aware in writing or if in a meeting, ensure they declare immediately.

**ORDINARY MEETING**  
**OF ISAAC REGIONAL COUNCIL**  
**TO BE HELD ON**  
**WEDNESDAY 28 FEBRUARY 2024**  
**COMMENCING AT 10.00AM**  
**COUNCIL CHAMBERS, MORANBAH**

**AGENDA**

1. OPENING OF THE MEETING
  - 1.1 WELCOME
  - 1.2 ACKNOWLEDGMENT OF TRADITIONAL OWNERS
  - 1.3 VIDEO CONFERENCE PARTICIPATION
2. APOLOGIES AND LEAVE OF ABSENCES
3. CONDOLENCES
4. DECLARATION OF CONFLICTS OF INTEREST
5. DEPUTATIONS
6. CONSIDERATION OF NOTICE OF MOTIONS
7. CONFIRMATION OF MINUTES
8. BUSINESS ARISING FROM PREVIOUS MEETING
9. STANDING COMMITTEE REPORTS
10. OFFICER REPORTS
11. CONFIDENTIAL REPORTS
12. COUNCILLOR QUESTION TIME
13. CONCLUSION

## Table of Contents

### 1. OPENING OF MEETING

### 2. APOLOGIES AND LEAVE OF ABSENCES

### 3. CONDOLENCES

- KERR, Garry Michael (Bluey) formerly of Moranbah
- HANSEN, Kim Leanne late of Moranbah
- NICHOLSON, Barbara Alethea late of Clermont
- CURRAN, Lawrence Francis (Larry), formerly of Moranbah
- BOWIE, Pauline Anne formerly of Moranbah
- LUKE, Janelle Anne (Jan) formerly of Clermont
- BLOOMER, Janet Lee late of Nebo
- DAVIES, Lyle formerly of Clermont
- CASEY, Kevin late of Mackay (Former Councillor, Mackay City Council and Mackay Regional Council)

### 4. DECLARATION OF CONFLICTS OF INTEREST

### 5. DEPUTATIONS

### 6. CONSIDERATION OF NOTICE OF MOTION

### 7. CONFIRMATION OF MINUTES

- Ordinary Meeting of Isaac Regional Council held at Isaac Regional Council Chambers, Moranbah on Wednesday 24 January 2024 at 9.00am.

### 8. BUSINESS ARISING FROM PREVIOUS MEETING

## 9. STANDING COMMITTEE REPORTS

### 9.1 ISAAC REGIONAL COUNCIL MONTHLY FINANCIAL STATEMENTS AS AT 31 JANUARY 2024

#### EXECUTIVE SUMMARY

In accordance with the *Local Government Regulation 2012* (s204) a monthly financial report is required to be presented to Council stating the progress made in relation to the budget for the period of the financial year as near as practicable to the end of the month before the meeting is held.

### 9.2 SAFETY AND RESILIENCE UPDATE

#### EXECUTIVE SUMMARY

This report is provided as an update to Council on the current status of the Health, Safety and Wellbeing Management System (HSWMS).

### 9.3 CONTROLLED ENTITIES FINANCIAL STATEMENTS

#### EXECUTIVE SUMMARY

Council has received the audited financial statements for the Moranbah Early Learning Centre Pty Ltd (MELC), Isaac Affordable Housing Trust (IAHT) and the Isaac Affordable Housing Fund Pty Ltd (IAHF) for the year ended 30 June 2023. As per Section 213 (B) (3) of the *Local Government Regulation 2012* the Mayor must present the copy of the audited financial statements at the next ordinary meeting of the local government.

### 9.4 MINOR COMMUNITY GRANTS SUMMARY - JANUARY 2024

#### EXECUTIVE SUMMARY

This report summarises the minor community grants approved under delegation for the period 1 January to 31 January 2024.

### 9.5 ISAAC RESOURCES EXCELLENCE PRECINCT – PROJECT UPDATE, COLLABORATION DEED AND GOVERNANCE

#### EXECUTIVE SUMMARY

This report provides an update to Council on the status of the Isaac Resources Excellence Precinct (IREP) project, as well as providing Council with a draft collaboration deed and governance structure for consideration.

**9.6 ENGINEERING AND INFRASTRUCTURE 2023/2024 CAPITAL PROJECTS PROGRESS REPORT**

**EXECUTIVE SUMMARY**

This report is to provide an update to the Engineering and Infrastructure Standing Committee and Council of the progress in delivery of the Engineering and Infrastructure 2023/2024 Capital Works Program.

**9.7 WATER AND WASTE 2023/2024 CAPITAL PROJECTS PROGRESS REPORT**

**EXECUTIVE SUMMARY**

This report is to provide an update to the Water and Waste Standing Committee and Council of the progress in the delivery of the Water and Waste 2023/2024 Capital Works Program.

**9.8 WATER QUALITY INVESTIGATION ACTION PLAN UPDATE**

**EXECUTIVE SUMMARY**

The purpose of this report is to present to Council the Water Quality Reliability Investigation Action Plan Deliverables following the 2021/2022 Christmas Period water quality incidents.

**10. OFFICER REPORTS**

**10.1 2023/2024 2<sup>ND</sup> QUARTER BUDGET REVIEW**

**EXECUTIVE SUMMARY**

A review of the current budget has been undertaken with each of the respective Departmental Managers and then reviewed by their respective Directors as at 31 December 2023, with consideration to the current January trends.

Despite managing large variations, the budget review proposes retaining an operating surplus of \$8K compared to its prior position of an operating surplus of \$1.3M.

Review of the capital program has resulted in proposing a \$4.9M decrease to capital revenue and a \$10.6M decrease to the capital expenditure program.

## 11. CONFIDENTIAL REPORTS

### **CONFIDENTIAL REPORT**

Closed under LGR s254J (3) (e) legal advice obtained by the local government or legal proceedings involving the local government including, for example, legal proceedings that may be taken by or against the local government;

11.1

**ISAAC REGIONAL COUNCIL, ADANI MINING PTY LTD AND ANOR  
- SUPREME COURT PROCEEDINGS 15992/23 – STATUS UPDATE**

#### **EXECUTIVE SUMMARY**

This report provides an update on the status of the legal dispute and Court action associated with Adani Mining Pty Ltd.

## 12. INFORMATION BULLETIN

12.1

**OFFICE OF THE CHIEF EXECUTIVE OFFICER INFORMATION  
BULLETIN – FEBRUARY 2024**

#### **EXECUTIVE SUMMARY**

The Office of the Chief Executive Officer Information Bulletin for February 2024 is provided for Council review.

## 13. COUNCILLOR QUESTION TIME

## 14. CONCLUSION

# UNCONFIRMED MINUTES

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**ORDINARY MEETING OF  
ISAAC REGIONAL COUNCIL**

**HELD ON  
WEDNESDAY, 24 JANUARY 2024  
COMMENCING AT 9.00AM  
ISAAC REGIONAL COUNCIL  
COUNCIL CHAMBERS, MORANBAH**

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# UNCONFIRMED MINUTES

## ISAAC REGIONAL COUNCIL

### UNCONFIRMED MINUTES OF THE ORDINARY MEETING

#### HELD AT ISAAC REGIONAL COUNCIL

#### COUNCIL CHAMBERS, MORANBAH

#### WEDNESDAY 24 JANUARY 2024

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## ISAAC REGIONAL COUNCIL

### UNCONFIRMED MINUTES OF THE ORDINARY MEETING

#### HELD AT ISAAC REGIONAL COUNCIL

#### COUNCIL CHAMBERS, MORANBAH

#### WEDNESDAY 24 JANUARY 2024 COMMENCING AT 9.00AM

#### **ATTENDANCE**

Mayor Anne Baker, Chair  
Deputy Mayor, Cr Kelly Veve, Division Five  
Cr Greg Austen, Division One  
Cr Sandy Moffat, Division Two  
Cr Gina Lacey, Division Three  
Cr Simon West, Division Four  
Cr Carolyn Franzmann, Division Six  
Cr Jane Pickels, Division Seven  
Cr Viv Coleman, Division Eight (*by Video Conference*)

#### **OFFICERS PRESENT**

Mr Ken Gouldthorp, Chief Executive Office  
Mr Darren Fettell, Director Corporate Governance and Financial Services  
Mr Daniel Wagner, Director Planning, Environment and Community Services  
Mr Robert Perna, Director Engineering and Infrastructure  
Mr Scott Casey, Director Water and Waste  
Mr Paul Simonds, Head of People and Capability  
Mr Beau Jackson, Acting Head of Advocacy and External Affairs  
Mrs Tricia Hughes, Coordinator Executive Support, Office of the Mayor and CEO

### **1. OPENING**

The Mayor declared the meeting open at 9.06am and welcomed all in attendance to the first Ordinary Meeting for 2024.

The Mayor acknowledged the traditional custodians of the land, the Barada Barna people, on which we meet today and paid her respects to their Elders past, present and emerging.

# UNCONFIRMED MINUTES

## ATTENDANCE

Mr Beau Jackson was not in the meeting room at the commencement of the meeting.

## 2. LEAVE OF ABSENCE AND APOLOGIES

An apology has been received from Cr Gina Lacey.

**Resolution No.: 8616**

**Moved: Cr Pickels**

**Seconded: Cr Moffat**

**That Council:**

- 1. Accept the apology received from Cr Gina Lacey.**

**Carried**

**NOTE:**

**Cr Gina Lacey video conferenced into the meeting at 9.12am following the above resolution.**

## 3. CONDOLENCES

- O'BRIEN, Luke late of Mackay
- BURGDORF Norma formerly of Moranbah
- JAMES, John Campbell "Jesse" formerly of Moranbah
- HENRY, Heather Mary formerly of Moranbah
- BITCON, Beverly Kay formerly of Moranbah
- MODRZYNSKI, Paul formerly of Moranbah
- CAMERON, Francis Margaret formerly of Valkyrie Station, Nebo
- MONKS, Michelle Ann (Shelley) formerly of Clairview

# UNCONFIRMED MINUTES

## 4. DECLARATION OF CONFLICTS OF INTEREST

No Conflict of Interests declared this meeting.

**NOTE:**

*Council acknowledges that Chapter 5B Councillors' Conflicts of Interest of the Local Government Act 2009 does not apply to a Councillor if the matter to be resolved relates to a corporation or association that arises solely because of a nomination or appointment of the councillor by the local government to be a member of the board of the corporation or association.*

## ATTENDANCE

Mr Beau Jackson entered the meeting room at 9.08am

## 5. DEPUTATIONS

No deputations this meeting.

## 6. CONSIDERATION OF NOTICE OF MOTIONS

No notice of motions for this meeting.

## 7. CONFIRMATION OF MINUTES

**Ordinary Meeting of Isaac Regional Council held in Isaac Regional Council Chambers, Moranbah, Tuesday 12 December 2023**

# UNCONFIRMED MINUTES

**Resolution No.:** 8617

**Moved:** Cr Franzmann

**Seconded:** Cr Austen

The Minutes of the Ordinary Meeting held in Isaac Regional Council Chambers, Moranbah on Wednesday 12 December 2023 are confirmed.

**Carried**

## 8. BUSINESS ARISING FROM PREVIOUS MEETING

No business arising from previous meeting.

## 9. STANDING COMMITTEE REPORTS

No standing committee meeting reports this meeting.

## 10. OFFICER REPORTS

**10.1**

**ISAAC REGIONAL COUNCIL MONTHLY FINANCIAL REPORT AS AT 31  
DECEMBER 2023**

### EXECUTIVE SUMMARY

In accordance with the *Local Government Regulation 2012 (s204)* a monthly financial report is required to be presented to Council stating the progress made in relation to the budget for the period of the financial year as near as practicable to the end of the month before the meeting is held.

# UNCONFIRMED MINUTES

## OFFICER'S RECOMMENDATION

*That Council:*

1. *Receive the financial statements for the period ended 31 December 2023 pursuant to, and in accordance with, the Local Government Regulation 2012 (s204).*

**Resolution No.: 8618**

**Moved: Cr Pickels**

**Seconded: Cr Moffat**

**That Council:**

1. **Receive the financial statements for the period ended 31 December 2023 pursuant to, and in accordance with, the *Local Government Regulation 2012 (s204).***

**Carried**

## ATTENDANCE

Cr Gina Lacey video conferenced into the meeting at 9.12am.

### 10.2

### SAFETY AND RESILIENCE UPDATE

## EXECUTIVE SUMMARY

This report is provided as an update to Council on the current status of the Health, Safety and Wellbeing Management System (HSWMS).

## OFFICER'S RECOMMENDATION

*That Council:*

1. *Notes the Safety and Resilience report provided on the current status of the Health, Safety and Wellbeing Management System.*

Resolution No.: 8619

Moved: Cr Franzmann

Seconded: Cr Vea Vea

That Council:

1. **Notes the Safety and Resilience Report provided on the current status of the Health, Safety and Wellbeing Management System.**

**Carried**

## 10.3

## NOT-FOR-PROFIT – RATES CONCESSION UPDATE

### EXECUTIVE SUMMARY

As per Resolution No. 7460, Council adopted a Rates Concession – Not-for-Profit Policy that came into effect on 25 August 2021. This report outlines subsequent organisations that have submitted the appropriate documentation and outlines the concession entitlements as per the adopted Policy, for the approval of Council, along with the updated register.

### OFFICER'S RECOMMENDATION

*That Council:*

1. *Approves the addition of seven (7) new eligible organisations and removal of one (1) organisation (due to change of ownership) for rates concessions, being the highlighted organisations in the attached proposed register for the Rates Concession - Not-for-Profit Policy.*
2. *Adopts the Updated Rates Concession Register for Not-For-Profit organisations as per the Rates Concession – Not-for-Profit Policy, in-line with section 122 of the Local Government Regulation 2012.*

Resolution No.: 8620

Moved: Cr Pickels

Seconded: Cr Franzmann

That Council:

1. Approves the addition of seven (7) new eligible organisations and removal of one (1) organisation (due to change of ownership) for rates concessions, being the highlighted organisations in the attached proposed register (refer Minute Attachment 1) for the Rates Concession - Not-for-Profit Policy.
2. Adopts the Updated Rates Concession Register for Not-For-Profit organisations as per the Rates Concession – Not-for-Profit Policy, in-line with section 122 of the *Local Government Regulation 2012*.

Carried

## 10.4

## EXCEPTION BASED CONTRACTUAL ARRANGEMENTS - LOCAL GOVERNMENT REGULATION 2012 - CIVICA

### EXECUTIVE SUMMARY

The purpose of this report is to seek endorsement via Council resolution for the usage of the Civica Software products as an exception to the Default Contracting Procedures within s235 of the Local Government Regulation 2012 until 30 June 2024 to maintain access to legacy data and there only being 1 supplier who is reasonably available. Officers will further investigate any alternate options moving forward.

### OFFICER'S RECOMMENDATION

*That Council:*

1. *Endorses the exception, to enter into a medium sized contractual arrangement with Civica as per Section 235 (b) of the Local Government Regulation 2012, including the existing historical arrangements, given the need to maintain access to legacy data and only 1 supplier who is reasonably available.*

Resolution No.: 8621

Moved: Cr Moffat

Seconded: Cr Pickels

That Council:

1. Endorses the exception, to enter into a medium sized contractual arrangement with Civica as per Section 235 (b) of the *Local Government Regulation 2012*, including the existing



historical arrangements, given the need to maintain access to legacy data and only 1 supplier who is reasonably available.

**Carried**

## 10.5

## ISAAC REGIONAL COUNCIL LOCAL DISASTER MANAGEMENT PLAN

### EXECUTIVE SUMMARY

This report is to seek final endorsement of the Local Disaster Management Plan (LDMP) as amended. The latest annual review of LDMP mainly resulted in the refreshing of all URL links to relevant resources and added Community Noticeboard locations. The plan has been endorsed by the District Disaster Coordinator in December 2023 and the plan is also required to be endorsed by Council under the Queensland Disaster Management Arrangements (*Disaster Management Act 2003*, Part 5, Section 80, 1 (b)).

### OFFICER'S RECOMMENDATION

*That Council:*

1. *Endorse the Isaac Regional Council Local Disaster Management Plan 2023.*

**Resolution No.:** 8622

**Moved:** Cr Franzmann

**Seconded:** Cr Pickels

**That Council:**

1. **Endorse the Isaac Regional Council Local Disaster Management Plan 2023.**

**Carried**

10.6

## AUDIT AND RISK COMMITTEE MEETING MINUTES – TUESDAY 14 NOVEMBER 2023 AND THURSDAY 7 DECEMBER 2023

### EXECUTIVE SUMMARY

The purpose of this report is to present to Council the minutes of the Audit and Risk Committee Meetings held on Tuesday, 14 November 2023 and the minutes of the Out of Session Meeting that was held on Thursday 7 December 2023.

### OFFICER'S RECOMMENDATION

*That Council:*

1. *Receives and notes the Minutes of the Audit and Risk Committee Meetings held on 14 November 2023 and 7 December 2023.*
2. *Adopts the recommendations of the Audit and Risk Committee meetings held on 14 November 2023, specifically:*
  - *The Committee requested that the following actions for the Enterprise Risk Management Register are to be undertaken:*
    - *That all controls in place are to be reviewed and consider if the right controls are in place to mitigate the outlined risks.*
    - *The Committee requested that the risk appetite needs to be escalated and prioritised.*
    - *The Committee requested that all risks considered 'high' and 'extreme' are to be highlighted and included in the report body as well as being captured in the report attachment.*
  - *The Committee requested that an Integrated Management System (IMS) overview is to be provided by Water and Waste Team at the 6 March 2024 meeting.*

**Resolution No.:** 8623

**Moved:** Cr Moffat

**Seconded:** Cr Franzmann

**That Council:**

1. **Receives and notes the Minutes of the Audit and Risk Committee Meetings held on 14 November 2023 and 7 December 2023.**

2. Adopts the recommendations of the Audit and Risk Committee meetings held on 14 November 2023, specifically:
- The Committee requested that the following actions for the Enterprise Risk Management Register are to be undertaken:
    - That all controls in place are to be reviewed and consider if the right controls are in place to mitigate the outlined risks.
    - The Committee requested that the risk appetite needs to be escalated and prioritised.
    - The Committee requested that all risks considered 'high' and 'extreme' are to be highlighted and included in the report body as well as being captured in the report attachment.
  - The Committee requested that an Integrated Management System (IMS) overview is to be provided by Water and Waste Team at the 6 March 2024 meeting.

Carried

## 10.7

## MINOR COMMUNITY GRANTS SUMMARY - DECEMBER 2023

### EXECUTIVE SUMMARY

This report summarises the minor community grants approved under delegation for the period 1 December to 31 December 2023.

### OFFICER'S RECOMMENDATION

*That Council:*

1. *Notes the minor community grants approved under delegation for the period 1 December to 31 December 2023.*

Resolution No.: 8624

Moved: Cr Coleman

Seconded: Cr West

That Council:

- Notes the minor community grants approved under delegation for the period 1 December to 31 December 2023.
- Carried**

**10.8 MAJOR GRANT APPLICATIONS SUMMARY ROUND TWO FY2023/2024**

## EXECUTIVE SUMMARY

The purpose of this report is to consider the Community Grants Evaluation Panel’s recommendations on the applications received during round two (2) of the Community Grants Program for FY2023/2024. A total of Eight applications were received for Round Two.

## OFFICER’S RECOMMENDATION

*That Council:*

- Approves the following applications for the Community Grants Round One FY2023/2024 as follows:

Application 1	Moranbah State High School P&C
Project	Financial support for ten (10) teachers to attend the Bright Minds Annual STEM teacher conference in Mackay on 19/20 July 2024. The conference includes dinner, a series of keynote speakers, and teacher professional development sessions, covering science, maths, and technology (STEM) education in classrooms. The Moranbah State High School P&C are the auspicing body on behalf of the ten Isaac teachers who have applied to attend the conference.
<u>Officer Recommendation</u>	
Details	Not supported, as the application is an ineligible item outlined in the Isaac Community Grants Guidelines (employee fringe benefit of an educational provider (professional development of staff)).

Application 2	Moranbah BMX Club
Project	Moranbah BMX are seeking Councils support to install an irrigation system at their club. To date the watering has been a manual task for volunteers to move sprinklers around which sometimes can be missed or not done at all.

# UNCONFIRMED MINUTES

	In 2025 the club have its 40-year celebrations and are hoping to have the grounds looking its best to be able to celebrate a weekend of BMX.
<u>Officer Recommendation</u>	
Details	Approve \$5,000 (excluding GST)
Proposed Budget Source	Funded equally from Divisions 3, 4 and 5

<b>Application 3</b>	<b>Clermont Senior Bulls (Auspicing for Kennedy Livestock)</b>
Project	Kennedy Livestock are hosting their annual 2024 Beyond Blue Charity Gala on 24 February with Shane Webcke as guest speaker, this event is open to all the Isaac Region.
<u>Officer Recommendation</u>	
Details	Approve \$5,000 (excluding GST)
Proposed Budget Source	Division 1, 2, 6

<b>Application 4</b>	<b>Clermont State High School P&amp;C</b>
Project	Clermont State High School P&C are seeking Councils support to hold their annual Twisted Trivia night in March 2024. This event is their annual school fundraiser.
<u>Officer Recommendation</u>	
Details	Approve \$5,000 (excluding GST)
Proposed Budget Source	Division 6

<b>Application 5</b>	<b>ELAM</b>
Project	ELAM are hosting the Debutante ball in March 2024 and seeking Councils support for a three-year agreement of \$5000 per annum for the contribution towards the band and catering. The Debutante ball has been a historical event in Moranbah for over 40 years.

# UNCONFIRMED MINUTES

<u>Officer Recommendation</u>	
Details	Approve \$5,000 (excluding GST) for round two funding in 2024. Council to consider future years funding following the 2024 Local Government election.
Proposed Budget Source	Funded equally from Divisions 3, 4 and 5

Application 6	Valkyrie State School P&C
Project	In June 2024 Valkyrie State School will turn 50 and they are seeking Councils support for the contribution to this event with the purchase of a 50 <sup>th</sup> year commemorative book. 100 copies will be printed with Council being a major sponsor on the book.
<u>Officer Recommendation</u>	
Details	Approve \$5,000 (excluding GST)
Proposed Budget Source	Division 8

Application 7	Moranbah Gymnastics
Project	Moranbah Gymnastics are looking to hold their annual Easter Fete on the 15 <sup>th</sup> of March 2024. This year's event will see entertainment, food and bar as well as a range of activities including a visit from the Easter Bunny. Gold sponsorship will be included for the \$5,000.
<u>Officer Recommendation</u>	
Details	Approve \$5,000 (excluding GST)
Proposed Budget Source	Funded equally from Divisions 3, 4 and 5

Application 8	Nebo Bushman's
Project	Nebo Bushman's are seeking Councils support of \$15,000 per annum to hold their 3 annual events- Nebo Rodeo, Nebo Campdraft and Nebo Cutting Show and to enter into a three-year agreement, with a total funding commitment of \$45,000.
<u>Officer Recommendation</u>	
Details	Approve \$15,000 (excluding GST) in round two in 2024. Council to consider future years funding following the 2024 Local Government election.

# UNCONFIRMED MINUTES

Proposed Budget Source	Division 8
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2. *Advises the applicants the grant constitutes sponsorship of the event and Isaac Regional Council is to be recognised in the same manner as equivalent corporate sponsors in addition to any acknowledgement requirements within the Community Grants Guidelines.*

**Resolution No.: 8625**

**Moved: Cr Lacey**

**Seconded: Cr West**

**That Council:**

1. **Declines Application 1 for the Community Grants Round One FY2023/2024 as follows:**

<b>Application 1</b>	<b>Moranbah State High School P&amp;C</b>
<b>Project</b>	Financial support for ten (10) teachers to attend the Bright Minds Annual STEM teacher conference in Mackay on 19/20 July 2024. The conference includes dinner, a series of keynote speakers, and teacher professional development sessions, covering science, maths, and technology (STEM) education in classrooms. The Moranbah State High School P&C are the auspicing body on behalf of the ten Isaac teachers who have applied to attend the conference.
<b>Details</b>	Not supported, as the application is an ineligible item outlined in the Isaac Community Grants Guidelines (employee fringe benefit of an educational provider (professional development of staff)).

**Carried**

**Resolution No.: 8626**

**Moved: Cr West**

**Seconded: Cr Moffat**

**That Council:**

1. **Approves Application 2 for the Community Grants Round One FY2023/2024 as follows:**

# UNCONFIRMED MINUTES

<b>Application 2</b>		<b>Moranbah BMX Club</b>	
<b>Project</b>	Moranbah BMX are seeking Councils support to install an irrigation system at their club. To date the watering has been a manual task for volunteers to move sprinklers around which sometimes can be missed or not done at all. In 2025 the club have its 40-year celebrations and are hoping to have the grounds looking its best to be able to celebrate a weekend of BMX.		
<b>Details</b>	Approve \$5,000 (excluding GST)		
<b>Budget Source</b>	Funded equally from Divisions 3, 4 and 5		

**Carried**

**Resolution No.:**         **8627**

**Moved:**         **Cr Austen**                                 **Seconded:**         **Cr Franzmann**

**That Council:**

1. Approves Application 3 for the Community Grants Round One FY2023/2024 as follows:

<b>Application 3</b>		<b>Clermont Senior Bulls (Auspicing for Kennedy Livestock)</b>	
<b>Project</b>	Kennedy Livestock are hosting their annual 2024 Beyond Blue Charity Gala on 24 February with Shane Webcke as guest speaker, this event is open to all the Isaac Region.		
<b>Details</b>	Approve \$5,000 (excluding GST)		
<b>Budget Source</b>	Division 1, 2, 6		

**Carried**



# UNCONFIRMED MINUTES

## ATTENDANCE

Mr Darren Fettell left the meeting room at 9.20am.

**Resolution No.:** 8628

**Moved:** Cr Franzmann

**Seconded:** Cr Austen

**That Council:**

- Approves Application 4 for the Community Grants Round One FY2023/2024 as follows:

<b>Application 4</b>	<b>Clermont State High School P&amp;C</b>
<b>Project</b>	Clermont State High School P&C are seeking Councils support to hold their annual Twisted Trivia night in March 2024. This event is their annual school fundraiser.
<b>Details</b>	Approve \$5,000 (excluding GST)
<b>Budget Source</b>	Division 6

**Carried**

## ATTENDANCE

Mr Darren Fettell entered the meeting room at 9.32am.

**Resolution No.:** 8629

**Moved:** Cr Coleman

**Seconded:** Cr Vea Vea

**That Council:**

- Approves Application 5 for the Community Grants Round One FY2023/2024 as follows:



# UNCONFIRMED MINUTES

## ATTENDANCE

Mr Darren Fettell left the meeting room at 9.37am.

**Resolution No.:** 8631

**Moved:** Cr Vea Vea

**Seconded:** Cr West

**That Council:**

- Approves Application 7 for the Community Grants Round One FY2023/2024 as follows:

<b>Application 7</b>	<b>Moranbah Gymnastics</b>
<b>Project</b>	Moranbah Gymnastics are looking to hold their annual Easter Fete on the 15 <sup>th</sup> of March 2024. This year's event will see entertainment, food and bar as well as a range of activities including a visit from the Easter Bunny. Gold sponsorship will be included for the \$5,000.
<b>Details</b>	Approve \$5,000 (excluding GST)
<b>Budget Source</b>	Funded equally from Divisions 3, 4 and 5

**Carried**

**Resolution No.:** 8632

**Moved:** Cr Coleman

**Seconded:** Cr Vea Vea

**That Council:**

- Approves Application 8 for the Community Grants Round One FY2023/2024 as follows:

<b>Application 8</b>	<b>Nebo Bushman's</b>
<b>Project</b>	Nebo Bushman's are seeking Councils support of \$15,000 per annum to hold their 3 annual events - Nebo Rodeo, Nebo Campdraft and Nebo Cutting Show and to enter into a three-year agreement, with a total funding commitment of \$45,000.

# UNCONFIRMED MINUTES

<b>Details</b>	<b>Approve \$15,000 (excluding GST) in round two in 2024. Council to consider future years funding following the 2024 Local Government election.</b>
<b>Budget Source</b>	<b>Division 8</b>

**Carried**

<b>Resolution No.:</b>	<b>8633</b>		
<b>Moved:</b>	<b>Cr Vevea</b>	<b>Seconded:</b>	<b>Cr Pickels</b>
<b>That Council:</b>			
1. <b>Advises the Community Grants Round One FY2023/2024 applicants the grant constitutes sponsorship of the event and Isaac Regional Council is to be recognised in the same manner as equivalent corporate sponsors in addition to any acknowledgement requirements within the Community Grants Guidelines.</b>			

**Carried**

<b>10.9</b>	<b>OTHER CHANGE TO DEVELOPMENT PERMIT FOR A MATERIAL CHANGE OF USE (DEVELOPMENT PERMIT) – PUBLIC UTILITY (APPROX. 392MW RENEWABLE ENERGY FACILITY (SOLAR PHOTOVOLTAIC PV FARM) AND ASSOCIATED INFRASTRUCTURE) TO INCLUDE A TEMPORARY NON-RESIDENT WORKFORCE ACCOMMODATION CONSTRUCTION CAMP (500 BEDS)</b>
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## EXECUTIVE SUMMARY

On 19 September 2023, Council received an application from Iberdrola Australia Development Pty Ltd for a Request for an Other Change to Development Permit for a Material Change of Use (Development Permit) – Public Utility (approx. 392MW Renewable Energy Facility (Solar Photovoltaic PV Farm) and associated infrastructure) to include a Temporary Non Resident Workforce Accommodation Construction Camp (500) beds located at 353 Manly Access Road and 18543 Marlborough-Sarina Road, Clarke Creek, described as Lot 1 on RP801235, Lot 2 on RP801346 and Lot 8 on ROP162.

## OFFICER'S RECOMMENDATION

That Council:

1. Approve the Request for an Other Change to Development Permit for a Material Change of Use (Development Permit) – Public Utility (approx. 392MW Renewable Energy Facility (Solar Photovoltaic PV Farm) and associated infrastructure) to include a Temporary Non Resident Workforce Accommodation Construction Camp (500 beds) located at 353 Manly Access Road and 18543 Marlborough-Sarina Road, Clarke Creek, described as Lot 1 on RP801235, Lot 2 on RP801346 and Lot 8 on ROP162, in accordance with the below consolidated conditions package:

6ii - Conditions imposed by the assessment manager for Material Change of Use (Development Permit) – Temporary Non-Residential Accommodation and associated facilities (construction camp 500 beds)

NO.	CONDITION	TIMING
<b>GENERAL CONDITIONS</b>		
20.	Carry out the approved development generally in accordance with the approved drawings and documents.	At all times unless otherwise stated
21.	Maintain the approved development generally in accordance with the approved drawings and documents and any relevant Council engineering or other approval required by the conditions.	To be maintained
22. GN3	Where there is any conflict between the conditions of this Decision Notice and details shown on the Approved Drawings, the conditions prevail.	At all times
23. GN4	The applicant must meet the full cost of all works and any other requirements associated with this development, unless specified in a particular condition.	At all times
24. GN5	The applicant must repair any damage to existing infrastructure (e.g. kerb and channel, footpath or roadway) that may have occurred during any works undertaken as part of the development. Any damage that is deemed to create a hazard to the community must be repaired immediately.	At all times
25. GN6	The applicant must demonstrate to Council compliance with the conditions of the approval prior to commencement of the changed use.	Prior to commencement of use

# UNCONFIRMED MINUTES

APPROVED DRAWINGS AND DOCUMENTS																						
26. AP1	<p>Except where amended by the conditions of this Decision Notice, the development is to be carried out, generally in accordance with the following approved drawings and/or documents:</p> <table border="1"> <thead> <tr> <th>Title</th> <th>Drawing Number</th> <th>Rev/Amd't</th> <th>Date</th> <th>Prepared by</th> </tr> </thead> <tbody> <tr> <td>Cover sheet</td> <td>2329.A000</td> <td>A</td> <td>13/12/2023</td> <td>Green Lion Design</td> </tr> <tr> <td>500 Pax Workers Accommodation</td> <td>2329.A001</td> <td>E</td> <td>13/12/2023</td> <td>Green Lion Design</td> </tr> <tr> <td>Site Selection</td> <td>2329.A002</td> <td>E</td> <td>13/12/2023</td> <td>Green Lion Design</td> </tr> </tbody> </table>	Title	Drawing Number	Rev/Amd't	Date	Prepared by	Cover sheet	2329.A000	A	13/12/2023	Green Lion Design	500 Pax Workers Accommodation	2329.A001	E	13/12/2023	Green Lion Design	Site Selection	2329.A002	E	13/12/2023	Green Lion Design	At all times
Title	Drawing Number	Rev/Amd't	Date	Prepared by																		
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500 Pax Workers Accommodation	2329.A001	E	13/12/2023	Green Lion Design																		
Site Selection	2329.A002	E	13/12/2023	Green Lion Design																		
27. AP3	A legible copy of the Approved drawings and documents bearing "Council Approval" and the Conditions of this Decision Notice are to be available on site at all times during construction.	During construction																				
BUILDING WORK																						
28. BW1	Complete all building work associated with this development approval, including work required by any of the Conditions of this Decision Notice; generally in accordance with the approved drawing(s), and/or documents. Where Building Work is Assessable Development, works are to be carried out in accordance with a current Development Permit.	Prior to issue of Certificate of Classification / Final Inspection Certificate or prior to commencement of use, whichever comes first and then to be maintained																				
29. BW2	External details of the building, facade treatment and external materials, colours and finishes are to be generally in accordance with the approved drawings.	Prior to issue of Certificate of Classification/ Final Inspection Certificate or prior to commencement of use, whichever comes first, and then to be maintained																				
30. BW3	Demolish or relocate all buildings/structures on the site in accordance with the approved drawings. This includes the removal of all existing concrete slabs, foundations and footings and the disconnection of services, where necessary in accordance with a valid approval from the service provider or a Building work approval.	Upon cessation of the development																				

# UNCONFIRMED MINUTES

OPERATIONAL WORK		
31. OW1	<p>Complete all Operational Work associated with this development approval, including work required by any of the Conditions of this Decision Notice generally in accordance with the approved drawings and/or documents.</p> <p>Where Operational Work is Assessable Development, works are to be carried out in accordance with a current Development Permit and the Capricorn Municipal Development Guidelines.</p> <p>Note: This Decision Notice does not represent an approval to commence Operational Work. Any Operational Work associated with this Material Change of Use or other engineering work proposed on the premises may be subject to assessment under the Isaac Regional Council Planning Scheme.</p>	Prior to issue of Certificate of Classification / Final Inspection Certificate or prior to commencement of use, whichever comes first and then to be maintained
COMMENCING AND CEASING USE		
32. LP1	The Applicant is required to submit formal written notification to Council confirming the date of commencement of the use, at least 10 business days prior to the commencement of the use.	As indicated
33. LP2	The development must cease use on or before 3 years from the date of commencement of the use.	As indicated
NON-RESIDENT WORKFORCE ACCOMMODATION		
34. NW1	The non-resident workers accommodation (temporary construction camp 500 beds) must only be used for the accommodation of non-residential workers related with the construction of the uses associated with the subject site.	At all times
35. NW3	Undertake the development in accordance with the endorsed Operational Environmental Management Plan.	At all times
36. NW4	<p>Provide to Council a Rehabilitation and Decommissioning Plan for approval. Ensure this Plan includes, but is not limited to the following:</p> <p>a. Detail on how the accommodation areas, roads, detention basins, potable water supply infrastructure, sewerage treatment plan and disposal areas will be removed at cessation of the use; and</p>	One (1) year prior to cessation of the development.

# UNCONFIRMED MINUTES

	<i>b. Detail on how the site will be restored to a state acceptable to Council, being the pre-developed scenario.</i>	
37. NW5	<i>Implement the Rehabilitation and Decommissioning Plan endorsed by Council.</i>	<i>Upon cessation of the development.</i>
<b>CAR PARKING AND ACCESS</b>		
38. PA1	<i>Obtain a Development Permit for Operational Work for Engineering Works – Car Parking and Access Works. Note: An Application for Works on Road Corridor/Road Property is required to be lodged with Council when works are proposed to be undertaken within the road reserve.</i>	<i>Prior to site / operational / building work commencing</i>
39. PA2	<i>Design, construct and maintain all car parking and access works generally in accordance with the Approved Drawings, Capricorn Municipal Development Guidelines, AS2890.1: 2004 Parking facilities – Off-street car parking, Manual of Uniform Traffic Control Devices (Queensland) and the provisions of a Development Permit for Operational Work (Engineering Work – Parking and Access Works).  A minimum of 138 light vehicle carparking spaces must be sealed and line marked, generally in accordance with the Approved Drawings. Any un-sealed designated carparking areas directly adjacent to amenities or living quarters must be constructed with a suitable surface to minimise dust, erosion and surface degradation. A minimum of two accessible (disabled) parking spaces must be provided in accordance with AS2890.6:2009.</i>	<i>At all times</i>
40. PA4	<i>Design, construct and maintain the vehicular access, as per the Approved Drawings and documents and in accordance with the Capricorn Municipal Development Guidelines, Australian Standard AS2890 “Parking facilities”. The access road is to be designed to cater for the largest design vehicle travelling in each direction simultaneously.</i>	<i>Prior to commencement of use/prior to operational work approval, whichever is applicable</i>
41. PA5	<i>Provide and retain 17 heavy rigid vehicle (bus) parking bay/s in accordance with the Approved Drawings. Vehicles greater than 12.5m in length must not be parked/stored on-site unless amended vehicle swept paths are provided as part of the future Operational Works</i>	<i>At all times</i>



# UNCONFIRMED MINUTES

	<i>Application providing evidence that they are able to safely enter and exit the designated HRV parking bays.</i>	
42. PA6	<i>Design, construct and maintain all driveways, internal circulation areas, manoeuvring areas, loading and unloading areas and refuse collection facilities in accordance with the standards specified in AS2890.2: 2018 - Parking facilities – Off-street commercial vehicle facilities and AS2890.5:1993 – Parking facilities – On-street parking.</i>	At all times
43. PA8	<i>Provide certification from a Registered Professional Engineer Queensland (RPEQ) that the vehicle access / driveway/s has been designed and constructed in accordance with the conditions of this Decision Notice or any other relevant approval issued by the Assessment Manager.</i>	Prior to commencement of use
<b>AMENITY</b>		
<b>GENERAL AMENITY</b>		
44. GA1	<i>The approved use must not create environmental nuisance or impact on the amenity of the neighbourhood as a result of noise, vibration, air, odour, water, waste of other emissions.  Note: The operation must comply with the requirement not to cause Environmental Nuisance or Environmental Harm as per the Environmental Protection Act 1994.</i>	At all times
45. GA2	<i>Any storage of flammable and/or combustible liquids must comply with the minor storage provisions of Australian Standard AS1940 - The Storage and Handling of Flammable and Combustible Liquids.</i>	At all times
<b>HOURS OF OPERATION</b>		
46. HR2	<i>Unless otherwise approved in writing by the Assessment Manager, all deliveries, loading/unloading activities and refuse collection must be undertaken between the hours of insert hours of operation – e.g. 6am to 6pm Monday to Friday inclusive, Saturday 8am to 5pm and 9am to 5pm Sunday.</i>	At all times

# UNCONFIRMED MINUTES

LIGHTING		
47. LT1	Light emanating from any source complies with Australian Standard AS4282 Control of the Obtrusive Effects of Outdoor Lighting or current version.	Prior to commencement of use and to be maintained at all times
48. LT2	Outdoor lighting is provided in accordance with Australian Standard AS 1158.1.1 – Road Lighting – Vehicular Traffic Category V) Lighting – Performance and Installation Design Requirements or current version	Prior to commencement of use and to be maintained at all times
ENGINEERING		
CONSTRUCTION MANAGEMENT		
49. CM3	Contain all litter, building waste on the building site by the use of a skip and any other reasonable means during construction to prevent release to neighbouring properties or roads.	At all times during construction
EARTHWORKS		
50. EW1	Obtain a development permit for Operational work for Excavating and Filling.	Prior to site / operational / building work commencing
51. EW2	<p>The Earthworks Plan is to include, but not be limited to the following:</p> <ul style="list-style-type: none"> <li>a. The location of cut and/or fill;</li> <li>b. The type of fill to be used and the manner in which it is to be compacted;</li> <li>c. The quantum of fill to be deposited or removed and finished cut and/or fill levels;</li> <li>d. Proposed batter slopes and stabilisation method, including consideration of maintenance of the batters;</li> <li>e. Resulting grades and cross-falls throughout the site;</li> <li>f. Method of excavation throughout the site, including for service trenching, specifically in relation to the presence of shallow rock throughout the site;</li> <li>g. Retaining structures (if necessary); and</li> <li>h. Surface and sub-surface drainage controls (if applicable).</li> </ul> <p>The use of explosives throughout the site as a method of excavation is not permitted.</p> <p>The importation of general fill to the site is not permitted.</p>	As part of a development application for Operational Work (Excavating and Filling)

# UNCONFIRMED MINUTES

52. EW3	Carry out Excavating and Filling activities in accordance with the Capricorn Municipal Development Guidelines, AS3798-2007 Guidelines on earthworks for residential and commercial developments, the Approved Drawings and the provisions of a development permit for Operational Work (Excavating and Filling).	At all times
53. EW5	Ensure the excavating or filling does not concentrate or divert stormwater onto adjoining land to a degree which is worse than that which existed prior to the works.	At all times
54. EW6	Ensure the excavation or filling does not result in the ponding or permanent retention of surface water either on the site or on adjoining land.	At all times
55. EW7	Provide certification from a Registered Professional Engineer Queensland (RPEQ) that the Earthworks have been designed and constructed generally in accordance with the Approved Drawings, the conditions of this Decision Notice and any other relevant approval issued by the Assessment Manager.	Prior to commencement of use
<b>EROSION AND SEDIMENT CONTROL</b>		
56. ESC1	Submit an Erosion and Sediment Control Plan as part of the Operational Works application for council approval. The Erosion and Sediment Control Plan must be prepared and implemented in accordance with the Capricorn Municipal Development Guidelines D7 'Erosion Control and Stormwater Management'.	Prior to site/ operational/ building work commencing and at all times during construction
57. ESC3	Implement and maintain the Erosion and Sediment Control Plan on-site for the duration of the operational or building works, and until all exposed soil areas are permanently stabilised (e.g. turfed, hydro-mulched, concreted, landscaped).	While site/ operational/ building work is occurring
<b>STORMWATER</b>		
58. SW5	Obtain a Development Permit for Operational Work for Stormwater Drainage Works.	Prior to site / operational / building work commencing
59. SW2	Adjoining properties and roads are to be protected from ponding or nuisance from stormwater as a result of the works. Ensure the stormwater runoff from the site does not adversely impact on flooding or drainage (peak discharge and duration for all events up to the 1% AEP (Annual Exceedance Probability)) of properties that are upstream, downstream or adjacent to the site.	At all times

# UNCONFIRMED MINUTES

	<p>Notes:</p> <p><i>If remedial works are required that involve drainage, drawings are to be submitted and approval obtained from Council, to provide a means to rectify the site drainage.</i></p>	
60. SW6	<p><i>Design, construct and maintain all Stormwater Drainage Works for the development generally in accordance with the Approved Drawings, Capricorn Municipal Development Guidelines, Queensland Urban Drainage Manual and the provisions of a Development Permit for Operational Work (Engineering Work – Stormwater Drainage Works).</i></p>	<p><i>Prior to the commencement of any stormwater works and at all times thereafter</i></p>
61. SW7	<p><i>Submit to Council a Site Based Stormwater Management Plan designed in accordance with the Capricorn Municipal Development Guidelines and the Queensland Urban Drainage Manual and certified by a suitably Registered Professional Engineer of Queensland. The Plan is to include, but not be limited to the following:</i></p> <ol style="list-style-type: none"> <li><i>a. The detailed design and layout of all necessary stormwater drainage systems and stormwater quality management systems.</i></li> <li><i>b. The provision of on-site detention / retention necessary to limit discharge to pre-development generated peak levels up to and including the Q100 ARI return interval (or 1 % AEP).</i></li> <li><i>c. The provision of stormwater quality improvement devices.</i></li> <li><i>d. Demonstration that the development will not result in actionable nuisance on upstream or downstream properties.</i></li> <li><i>e. Incorporate details of ongoing maintenance and management actions required about any proposed detention basin and retention systems.</i></li> </ol> <p><i>Note:</i></p> <p><i>Detention storage must be visually integrated into the surrounding landscape and designed with a high level of visual amenity.</i></p>	<p><i>Prior to the issue of any Development Permit for Operational Work</i></p>
62. SW9	<p><i>Provide certification from a Registered Professional Engineer Queensland (RPEQ) that the stormwater drainage system has been designed and constructed in accordance with the conditions of this approval and any</i></p>	<p><i>Prior to issue of Certificate of Classification/ Final Inspection Certificate or prior to commencement of use, whichever comes first</i></p>

# UNCONFIRMED MINUTES

	<i>other relevant approval issued by the Assessment Manager.</i>	
<b>WATER</b>		
63. WA10	<i>Provide an appropriate on-site rainwater collection tank and/or other means to service the anticipated water supply needs of the development, including but not limited to potable water supply and firefighting needs.</i>	<i>Prior to commencement of use</i>
<b>SEWERAGE</b>		
64. SE8	<p><i>Provide an on-site waste water treatment and effluent disposal system having a capacity sufficient for the use. The establishment of an onsite waste water treatment and disposal system for the site requires a Plumbing and Drainage Compliance Permit to be obtained from Council under the Plumbing and Drainage Act 2018. The system must be designed, constructed, operated and maintained in accordance with the Queensland Plumbing and Wastewater Code and Australian Standard AS1547: On-site Domestic Wastewater Management.</i></p> <p><i>Note:</i></p> <p><i>An approval from the Department of Environment and Science (DES) must be issued for the Environmentally Relevant Activity (ERA) 63 threshold 1 – operating one or more sewage treatment works at a site that have a total daily peak design capacity of at least 21 equivalent persons. The on-site sewerage design and ERA approval from DES must be submitted along with the application to the Council for the installation for regulated plumbing and drainage.</i></p> <p><i>If a private pump station is required in order to address the elevations within the site, this must also be included as part of the ERA and plumbing approval.</i></p> <p><i>Removal of waste water/effluent off-site disposal via vehicle collection is not permitted as part of this approval.</i></p>	<i>Prior to commencement of use</i>
65. SE9	<i>All existing and/or proposed effluent disposal areas must be wholly located within the site and comply with the boundary setback requirements of the Plumbing and Drainage Act 2018, the applicable Planning Scheme</i>	<i>Prior to commencement of use</i>

# UNCONFIRMED MINUTES

	<i>Codes and the Development Works Planning Scheme Policy.</i>	
<b>ROADWORKS</b>		
66. RA1	<i>Obtain a Development Permit for Operational Work – Road works.</i>	<i>Prior to site / operational / building work commencing</i>
<b>SERVICES AND STRUCTURES</b>		
67. SS1	<p><i>Supply and install all service conduits and meet the cost of any alterations to public utility mains, existing mains, services or installations required in connection with the approved development in accordance with the applicable Planning Scheme Codes and the Development Works Planning Scheme Policy including:</i></p> <p><i>Submit to Development Assessment "As Constructed" drawings including an asset register, approved by a Registered Professional Engineer Queensland that are in accordance with the applicable Planning Scheme Codes, the Development Works Planning Scheme Policy and any other relevant infrastructure requirement; showing the works required by this condition.</i></p> <p><i>Note:</i></p> <p><i>Applicants should liaise with the appropriate service authorities. Typical underground services and/or conduits to be constructed include power, phone, telecommunications, sewer, stormwater and gas, if applicable.</i></p>	<i>Prior to issue of Certificate of Classification / Final Inspection Certificate or prior to commencement of use, whichever comes first</i>
68. SS2	<i>Ensure all existing and proposed utility services and connections (e.g. electricity, telecommunications) are wholly located within the site or within a suitable easement to the satisfaction of Council.</i>	<i>Prior to commencement of use</i>
69. SS3	<p><i>Certification must be submitted to Council from an appropriately qualified surveyor which certifies that:</i></p> <p><i>a. all constructed access and roadworks (including associated fill batters and retaining walls) are fully contained within the site, a dedicated reserve or registered easement;</i></p> <p><i>b. all existing and proposed utility services and connections (e.g. electricity, telecommunications, water, sewerage) are wholly located within the site, or</i></p>	<i>Prior to commencement of use</i>

# UNCONFIRMED MINUTES

	<p><i>alternatively included within an easement where location within the site is not possible;</i></p> <p><i>c. all existing effluent disposal areas are wholly located within the site and comply with the boundary setback requirements of the Plumbing and Drainage Act 2018 and associated codes and requirements;</i></p> <p><i>d. all dams (including ponded water, dam walls and associated spillway structures) are wholly located within the boundaries of the site;</i></p> <p><i>e. all retaining walls and structures are fully contained within the site; and</i></p> <p><i>f. any fill, including fill batters, are wholly contained within the subject site and not on adjacent properties.</i></p>	
<b>WASTE MANAGEMENT</b>		
70. WM1	<p><i>An impervious bin storage area (bin enclosure) for the storage of waste receptacles, must be provided in accordance with the following:</i></p> <p><i>a. designed so as to prevent the release of contaminants to the environment;</i></p> <p><i>b. sufficient to accommodate all refuse containers required by the Assessment Manager for the scale of the development;</i></p> <p><i>c. aesthetically screened from the road frontage and adjoining properties by landscaping or constructed screening;</i></p> <p><i>d. a suitable hose cock (with backflow prevention) and hoses must be provided at the refuse container area, and wash down to be drained to sewer and fitted with an approved stormwater diversion valve arrangement; and</i></p> <p><i>e. must be maintained in a clean and sanitary manner at all times.</i></p>	<p><i>Prior to commencement of use and to be maintained at all times</i></p>
71. WM2	<p><i>Maintain and operate an adequate waste disposal service, including the maintenance of refuse bins and associated storage areas so as not to cause any environmental nuisance.</i></p>	<p><i>At all times</i></p>

# UNCONFIRMED MINUTES

ADVICE AGENCY CONDITIONS		
72.	<i>Powerlink's rights of access to the properties are not to be impeded by any other party on site.</i>	
BUSHFIRE HAZARD		
73. BH1	<i>Locate, design, the development outside of the mapped bushfire hazard area.</i>	<i>At all times</i>

## ADVICE NOTES

The following notes are included for guidance and information purposes only and do not form part of the assessment manager conditions:

ENVIRONMENTAL HARM		
1. AD3	<i>The Environmental Protection Act 1994 states that a person must not carry out any activity that causes, or is likely to cause, environmental harm unless the person takes all reasonable and practicable measures to prevent or minimise the harm. Environmental harm includes environmental nuisance. In this regard persons and entities, involved in the civil, earthworks, construction and operational phases of this development, are to adhere to their 'general environmental duty' to minimise the risk of causing environmental harm. Environmental harm is defined by the Act as any adverse effect, or potential adverse effect whether temporary or permanent and of whatever magnitude, duration or frequency on an environmental value and includes environmental nuisance. Therefore, no person should cause any interference with the environment or amenity of the area by reason of the emission of noise, vibration, smell, fumes, smoke, vapour, steam, soot, ash, dust, waste water, waste products, grit, sediment, oil or otherwise, or cause hazards likely in the opinion of the administering authority to cause undue disturbance or annoyance to persons or affect property not connected with the use.</i>	<i>At all times</i>
STANDARD BUILDING REGULATIONS		
2. AD4	<i>This approval does not include assessment against the siting requirements of the Queensland Development Code. Should the approved development require a siting relaxation against the Queensland Development Code, an application for a Siting Variation (Relaxation) must be</i>	<i>As indicated</i>



# UNCONFIRMED MINUTES

	<p><i>lodged with and approved by Council as a referral agency for assessable building work.</i></p> <p><i>Note:</i></p> <p><i>This development approval does not commit Council's delegate (Building officer) to approving any setbacks shown on the approved drawings.</i></p>	
<b>SIGNAGE</b>		
3. S1	<p><i>Any signage is to be provided in accordance Council's Subordinate Local Law No.14 (Installation of Advertising Devices) 2011.</i></p>	<p><i>Prior to the commencement of Use</i></p>

**Resolution No.: 8634**

**Moved: Cr Pickels**

**Seconded: Cr Coleman**

**That Council:**

- Approve the Request for an Other Change to Development Permit for a Material Change of Use (Development Permit) – Public Utility (approx. 392MW Renewable Energy Facility (Solar Photovoltaic PV Farm) and associated infrastructure) to include a Temporary Non Resident Workforce Accommodation Construction Camp (500 beds) located at 353 Manly Access Road and 18543 Marlborough-Sarina Road, Clarke Creek, described as Lot 1 on RP801235, Lot 2 on RP801346 and Lot 8 on ROP162, in accordance with the below consolidated conditions package:

**6ii - Conditions imposed by the assessment manager for Material Change of Use (Development Permit) – Temporary Non-Residential Accommodation and associated facilities (construction camp 500 beds)**

NO.	CONDITION	TIMING
<b>GENERAL CONDITIONS</b>		
20.	Carry out the approved development generally in accordance with the approved drawings and documents.	At all times unless otherwise stated
21.	Maintain the approved development generally in accordance with the approved drawings and	To be maintained

# UNCONFIRMED MINUTES

	documents and any relevant Council engineering or other approval required by the conditions.																
22. GN3	Where there is any conflict between the conditions of this Decision Notice and details shown on the Approved Drawings, the conditions prevail.	At all times															
23. GN4	The applicant must meet the full cost of all works and any other requirements associated with this development, unless specified in a particular condition.	At all times															
24. GN5	The applicant must repair any damage to existing infrastructure (e.g. kerb and channel, footpath or roadway) that may have occurred during any works undertaken as part of the development. Any damage that is deemed to create a hazard to the community must be repaired immediately.	At all times															
25. GN6	The applicant must demonstrate to Council compliance with the conditions of the approval prior to commencement of the changed use.	Prior to commencement of use															
<b>APPROVED DRAWINGS AND DOCUMENTS</b>																	
26. AP1	<p>Except where amended by the conditions of this Decision Notice, the development is to be carried out, generally in accordance with the following approved drawings and/or documents:</p> <table border="1"> <thead> <tr> <th>Title</th> <th>Drawing Number</th> <th>Rev/ Amd't</th> <th>Date</th> <th>Prepared by</th> </tr> </thead> <tbody> <tr> <td>Cover sheet</td> <td>2329.A000</td> <td>A</td> <td>13/12/23</td> <td>Green Lion Design</td> </tr> <tr> <td>500 Pax Workers Accommodation</td> <td>2329.A001</td> <td>E</td> <td>13/12/23</td> <td>Green Lion Design</td> </tr> </tbody> </table>	Title	Drawing Number	Rev/ Amd't	Date	Prepared by	Cover sheet	2329.A000	A	13/12/23	Green Lion Design	500 Pax Workers Accommodation	2329.A001	E	13/12/23	Green Lion Design	At all times
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	Site Selection	2329.A002	E	13/12/23	Green Lion Design	
27. AP3	A legible copy of the Approved drawings and documents bearing "Council Approval" and the Conditions of this Decision Notice are to be available on site at all times during construction.					During construction
<b>BUILDING WORK</b>						
28. BW1	Complete all building work associated with this development approval, including work required by any of the Conditions of this Decision Notice; generally in accordance with the approved drawing(s), and/or documents. Where Building Work is Assessable Development, works are to be carried out in accordance with a current Development Permit.					Prior to issue of Certificate of Classification / Final Inspection Certificate or prior to commencement of use, whichever comes first and then to be maintained
29. BW2	External details of the building, facade treatment and external materials, colours and finishes are to be generally in accordance with the approved drawings.					Prior to issue of Certificate of Classification/ Final Inspection Certificate or prior to commencement of use, whichever comes first, and then to be maintained
30. BW3	Demolish or relocate all buildings/structures on the site in accordance with the approved drawings. This includes the removal of all existing concrete slabs, foundations and footings and the disconnection of services, where necessary in accordance with a valid					Upon cessation of the development

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	approval from the service provider or a Building work approval.	
<b>OPERATIONAL WORK</b>		
31. OW1	<p>Complete all Operational Work associated with this development approval, including work required by any of the Conditions of this Decision Notice generally in accordance with the approved drawings and/or documents.</p> <p>Where Operational Work is Assessable Development, works are to be carried out in accordance with a current Development Permit and the Capricorn Municipal Development Guidelines.</p> <p>Note: This Decision Notice does not represent an approval to commence Operational Work. Any Operational Work associated with this Material Change of Use or other engineering work proposed on the premises may be subject to assessment under the Isaac Regional Council Planning Scheme.</p>	Prior to issue of Certificate of Classification / Final Inspection Certificate or prior to commencement of use, whichever comes first and then to be maintained
<b>COMMENCING AND CEASING USE</b>		
32. LP1	The Applicant is required to submit formal written notification to Council confirming the date of commencement of the use, at least 10 business days prior to the commencement of the use.	As indicated
33. LP2	The development must cease use on or before 3 years from the date of commencement of the use.	As indicated
<b>NON-RESIDENT WORKFORCE ACCOMMODATION</b>		
34. NW1	The non-resident workers accommodation (temporary construction camp 500 beds) must only be used for the accommodation of non-residential workers related with the construction of the uses associated with the subject site.	At all times

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35. NW3	Undertake the development in accordance with the endorsed Operational Environmental Management Plan.	At all times
36. NW4	Provide to Council a Rehabilitation and Decommissioning Plan for approval. Ensure this Plan includes, but is not limited to the following: <ul style="list-style-type: none"> <li>a. Detail on how the accommodation areas, roads, detention basins, potable water supply infrastructure, sewerage treatment plan and disposal areas will be removed at cessation of the use; and</li> <li>b. Detail on how the site will be restored to a state acceptable to Council, being the pre-developed scenario.</li> </ul>	One (1) year prior to cessation of the development.
37. NW5	Implement the Rehabilitation and Decommissioning Plan endorsed by Council.	Upon cessation of the development.
<b>CAR PARKING AND ACCESS</b>		
38. PA1	Obtain a Development Permit for Operational Work for Engineering Works – Car Parking and Access Works.  Note: An Application for Works on Road Corridor/Road Property is required to be lodged with Council when works are proposed to be undertaken within the road reserve.	Prior to site / operational / building work commencing
39. PA2	Design, construct and maintain all car parking and access works generally in accordance with the Approved Drawings, Capricorn Municipal Development Guidelines, AS2890.1: 2004 Parking facilities – Off-street car parking, Manual of Uniform Traffic Control Devices (Queensland) and the provisions of a Development Permit for Operational Work (Engineering Work – Parking and Access Works).	At all times

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	A minimum of 138 light vehicle carparking spaces must be sealed and line marked, generally in accordance with the Approved Drawings. Any unsealed designated carparking areas directly adjacent to amenities or living quarters must be constructed with a suitable surface to minimise dust, erosion and surface degradation. A minimum of two accessible (disabled) parking spaces must be provided in accordance with AS2890.6:2009.	
40. PA4	Design, construct and maintain the vehicular access, as per the Approved Drawings and documents and in accordance with the Capricorn Municipal Development Guidelines, Australian Standard AS2890 "Parking facilities". The access road is to be designed to cater for the largest design vehicle travelling in each direction simultaneously.	Prior to commencement of use/prior to operational work approval, whichever is applicable
41. PA5	Provide and retain 17 heavy rigid vehicle (bus) parking bay/s in accordance with the Approved Drawings. Vehicles greater than 12.5m in length must not be parked/stored on-site unless amended vehicle swept paths are provided as part of the future Operational Works Application providing evidence that they are able to safely enter and exit the designated HRV parking bays.	At all times
42. PA6	Design, construct and maintain all driveways, internal circulation areas, manoeuvring areas, loading and unloading areas and refuse collection facilities in accordance with the standards specified in AS2890.2: 2018 - Parking facilities – Off-street commercial vehicle facilities and AS2890.5:1993 – Parking facilities – On-street parking.	At all times
43. PA8	Provide certification from a Registered Professional Engineer Queensland (RPEQ) that the vehicle access / driveway/s has been designed and constructed in accordance with the conditions of this Decision	Prior to commencement of use

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	Notice or any other relevant approval issued by the Assessment Manager.	
<b>AMENITY</b>		
<b>GENERAL AMENITY</b>		
44. GA1	The approved use must not create environmental nuisance or impact on the amenity of the neighbourhood as a result of noise, vibration, air, odour, water, waste of other emissions.  Note: The operation must comply with the requirement not to cause Environmental Nuisance or Environmental Harm as per the Environmental Protection Act 1994.	At all times
45. GA2	Any storage of flammable and/or combustible liquids must comply with the minor storage provisions of Australian Standard AS1940 - The Storage and Handling of Flammable and Combustible Liquids.	At all times
<b>HOURS OF OPERATION</b>		
46. HR2	Unless otherwise approved in writing by the Assessment Manager, all deliveries, loading/unloading activities and refuse collection must be undertaken between the hours of insert hours of operation – e.g. 6am to 6pm Monday to Friday inclusive, Saturday 8am to 5pm and 9am to 5pm Sunday.	At all times
<b>LIGHTING</b>		
47. LT1	Light emanating from any source complies with Australian Standard AS4282 Control of the Obtrusive Effects of Outdoor Lighting or current version.	Prior to commencement of use and to be maintained at all times
48. LT2	Outdoor lighting is provided in accordance with Australian Standard AS 1158.1.1 – Road Lighting – Vehicular Traffic Category V) Lighting – Performance	Prior to commencement of use and to be

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	and Installation Design Requirements or current version	maintained at all times
<b>ENGINEERING</b>		
<b>CONSTRUCTION MANAGEMENT</b>		
49. CM3	Contain all litter, building waste on the building site by the use of a skip and any other reasonable means during construction to prevent release to neighbouring properties or roads.	At all times during construction
<b>EARTHWORKS</b>		
50. EW1	Obtain a development permit for Operational work for Excavating and Filling.	Prior to site / operational / building work commencing
51. EW2	<p>The Earthworks Plan is to include, but not be limited to the following:</p> <ul style="list-style-type: none"> <li>a. The location of cut and/or fill;</li> <li>b. The type of fill to be used and the manner in which it is to be compacted;</li> <li>c. The quantum of fill to be deposited or removed and finished cut and/or fill levels;</li> <li>d. Proposed batter slopes and stabilisation method, including consideration of maintenance of the batters;</li> <li>e. Resulting grades and cross-falls throughout the site;</li> <li>f. Method of excavation throughout the site, including for service trenching, specifically in relation to the presence of shallow rock throughout the site;</li> <li>g. Retaining structures (if necessary); and</li> <li>h. Surface and sub-surface drainage controls (if applicable).</li> </ul> <p>The use of explosives throughout the site as a method of excavation is not permitted.</p> <p>The importation of general fill to the site is not permitted.</p>	As part of a development application for Operational Work (Excavating and Filling)



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52. EW3	Carry out Excavating and Filling activities in accordance with the Capricorn Municipal Development Guidelines, AS3798-2007 Guidelines on earthworks for residential and commercial developments, the Approved Drawings and the provisions of a development permit for Operational Work (Excavating and Filling).	At all times
53. EW5	Ensure the excavating or filling does not concentrate or divert stormwater onto adjoining land to a degree which is worse than that which existed prior to the works.	At all times
54. EW6	Ensure the excavation or filling does not result in the ponding or permanent retention of surface water either on the site or on adjoining land.	At all times
55. EW7	Provide certification from a Registered Professional Engineer Queensland (RPEQ) that the Earthworks have been designed and constructed generally in accordance with the Approved Drawings, the conditions of this Decision Notice and any other relevant approval issued by the Assessment Manager.	Prior to commencement of use
<b>EROSION AND SEDIMENT CONTROL</b>		
56. ESC1	Submit an Erosion and Sediment Control Plan as part of the Operational Works application for council approval. The Erosion and Sediment Control Plan must be prepared and implemented in accordance with the Capricorn Municipal Development Guidelines D7 'Erosion Control and Stormwater Management'.	Prior to site/ operational/ building work commencing and at all times during construction
57. ESC3	Implement and maintain the Erosion and Sediment Control Plan on-site for the duration of the operational or building works, and until all exposed soil areas are permanently stabilised (e.g. turfed, hydro-mulched, concreted, landscaped).	While site/ operational/ building work is occurring

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<b>STORMWATER</b>		
<b>58. SW5</b>	<b>Obtain a Development Permit for Operational Work for Stormwater Drainage Works.</b>	<b>Prior to site / operational / building work commencing</b>
<b>59. SW2</b>	<p><b>Adjoining properties and roads are to be protected from ponding or nuisance from stormwater as a result of the works. Ensure the stormwater runoff from the site does not adversely impact on flooding or drainage (peak discharge and duration for all events up to the 1% AEP (Annual Exceedance Probability)) of properties that are upstream, downstream or adjacent to the site.</b></p> <p><b>Notes:</b></p> <p><b>If remedial works are required that involve drainage, drawings are to be submitted and approval obtained from Council, to provide a means to rectify the site drainage.</b></p>	<b>At all times</b>
<b>60. SW6</b>	<b>Design, construct and maintain all Stormwater Drainage Works for the development generally in accordance with the Approved Drawings, Capricorn Municipal Development Guidelines, Queensland Urban Drainage Manual and the provisions of a Development Permit for Operational Work (Engineering Work – Stormwater Drainage Works).</b>	<b>Prior to the commencement of any stormwater works and at all times thereafter</b>
<b>61. SW7</b>	<p><b>Submit to Council a Site Based Stormwater Management Plan designed in accordance with the Capricorn Municipal Development Guidelines and the Queensland Urban Drainage Manual and certified by a suitably Registered Professional Engineer of Queensland. The Plan is to include, but not be limited to the following:</b></p> <p><b>a. The detailed design and layout of all necessary stormwater drainage systems and stormwater quality management systems.</b></p>	<b>Prior to the issue of any Development Permit for Operational Work</b>

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	<p>b. The provision of on-site detention / retention necessary to limit discharge to pre-development generated peak levels up to and including the Q100 ARI return interval (or 1 % AEP).</p> <p>c. The provision of stormwater quality improvement devices.</p> <p>d. Demonstration that the development will not result in actionable nuisance on upstream or downstream properties.</p> <p>e. Incorporate details of ongoing maintenance and management actions required about any proposed detention basin and retention systems.</p> <p><b>Note:</b> Detention storage must be visually integrated into the surrounding landscape and designed with a high level of visual amenity.</p>	
62. SW9	Provide certification from a Registered Professional Engineer Queensland (RPEQ) that the stormwater drainage system has been designed and constructed in accordance with the conditions of this approval and any other relevant approval issued by the Assessment Manager.	Prior to issue of Certificate of Classification/ Final Inspection Certificate or prior to commencement of use, whichever comes first
<b>WATER</b>		
63. WA10	Provide an appropriate on-site rainwater collection tank and/or other means to service the anticipated water supply needs of the development, including but not limited to potable water supply and firefighting needs.	Prior to commencement of use
<b>SEWERAGE</b>		
64. SE8	Provide an on-site waste water treatment and effluent disposal system having a capacity sufficient for the use. The establishment of an onsite waste water treatment and disposal system for the site requires a Plumbing and Drainage Compliance Permit to be obtained from Council under the Plumbing and	Prior to commencement of use

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	<p><b>Drainage Act 2018. The system must be designed, constructed, operated and maintained in accordance with the Queensland Plumbing and Wastewater Code and Australian Standard AS1547: On-site Domestic Wastewater Management.</b></p> <p><b>Note:</b></p> <p><b>An approval from the Department of Environment and Science (DES) must be issued for the Environmentally Relevant Activity (ERA) 63 threshold 1 – operating one or more sewage treatment works at a site that have a total daily peak design capacity of at least 21 equivalent persons. The on-site sewerage design and ERA approval from DES must be submitted along with the application to the Council for the installation for regulated plumbing and drainage.</b></p> <p><b>If a private pump station is required in order to address the elevations within the site, this must also be included as part of the ERA and plumbing approval.</b></p> <p><b>Removal of waste water/effluent off-site disposal via vehicle collection is not permitted as part of this approval.</b></p>	
<b>65. SE9</b>	<p><b>All existing and/or proposed effluent disposal areas must be wholly located within the site and comply with the boundary setback requirements of the Plumbing and Drainage Act 2018, the applicable Planning Scheme Codes and the Development Works Planning Scheme Policy.</b></p>	<p><b>Prior to commencement of use</b></p>
<b>ROADWORKS</b>		
<b>66. RA1</b>	<p><b>Obtain a Development Permit for Operational Work – Road works.</b></p>	<p><b>Prior to site / operational / building work commencing</b></p>

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<b>SERVICES AND STRUCTURES</b>		
<b>67. SS1</b>	<p>Supply and install all service conduits and meet the cost of any alterations to public utility mains, existing mains, services or installations required in connection with the approved development in accordance with the applicable Planning Scheme Codes and the Development Works Planning Scheme Policy including:</p> <p>Submit to Development Assessment "As Constructed" drawings including an asset register, approved by a Registered Professional Engineer Queensland that are in accordance with the applicable Planning Scheme Codes, the Development Works Planning Scheme Policy and any other relevant infrastructure requirement; showing the works required by this condition.</p> <p><b>Note:</b> Applicants should liaise with the appropriate service authorities. Typical underground services and/or conduits to be constructed include power, phone, telecommunications, sewer, stormwater and gas, if applicable.</p>	<p>Prior to issue of Certificate of Classification / Final Inspection Certificate or prior to commencement of use, whichever comes first</p>
<b>68. SS2</b>	<p>Ensure all existing and proposed utility services and connections (e.g. electricity, telecommunications) are wholly located within the site or within a suitable easement to the satisfaction of Council.</p>	<p>Prior to commencement of use</p>
<b>69. SS3</b>	<p>Certification must be submitted to Council from an appropriately qualified surveyor which certifies that:</p> <ol style="list-style-type: none"> <li>a. all constructed access and roadworks (including associated fill batters and retaining walls) are fully contained within the site, a dedicated reserve or registered easement;</li> <li>b. all existing and proposed utility services and connections (e.g. electricity, telecommunications, water, sewerage) are wholly located within the</li> </ol>	<p>Prior to commencement of use</p>

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	<p>site, or alternatively included within an easement where location within the site is not possible;</p> <p>c. all existing effluent disposal areas are wholly located within the site and comply with the boundary setback requirements of the Plumbing and Drainage Act 2018 and associated codes and requirements;</p> <p>d. all dams (including ponded water, dam walls and associated spillway structures) are wholly located within the boundaries of the site;</p> <p>e. all retaining walls and structures are fully contained within the site; and</p> <p>f. any fill, including fill batters, are wholly contained within the subject site and not on adjacent properties.</p>	
<b>WASTE MANAGEMENT</b>		
<b>70. WM1</b>	<p>An impervious bin storage area (bin enclosure) for the storage of waste receptacles, must be provided in accordance with the following:</p> <p>a. designed so as to prevent the release of contaminants to the environment;</p> <p>b. sufficient to accommodate all refuse containers required by the Assessment Manager for the scale of the development;</p> <p>c. aesthetically screened from the road frontage and adjoining properties by landscaping or constructed screening;</p> <p>d. a suitable hose cock (with backflow prevention) and hoses must be provided at the refuse container area, and wash down to be drained to sewer and fitted with an approved stormwater diversion valve arrangement; and</p> <p>e. must be maintained in a clean and sanitary manner at all times.</p>	<p>Prior to commencement of use and to be maintained at all times</p>
<b>71. WM2</b>	<p>Maintain and operate an adequate waste disposal service, including the maintenance of refuse bins and associated storage areas so as not to cause any environmental nuisance.</p>	<p>At all times</p>

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<b>ADVICE AGENCY CONDITIONS</b>		
72.	Powerlink's rights of access to the properties are not to be impeded by any other party on site.	
<b>BUSHFIRE HAZARD</b>		
73. BH1	Locate, design, the development outside of the mapped bushfire hazard area.	At all times
<b>ADVICE NOTES</b>		
The following notes are included for guidance and information purposes only and do not form part of the assessment manager conditions:		
<b>ENVIRONMENTAL HARM</b>		
1. AD3	The Environmental Protection Act 1994 states that a person must not carry out any activity that causes, or is likely to cause, environmental harm unless the person takes all reasonable and practicable measures to prevent or minimise the harm. Environmental harm includes environmental nuisance. In this regard persons and entities, involved in the civil, earthworks, construction and operational phases of this development, are to adhere to their 'general environmental duty' to minimise the risk of causing environmental harm. Environmental harm is defined by the Act as any adverse effect, or potential adverse effect whether temporary or permanent and of whatever magnitude, duration or frequency on an environmental value and includes environmental nuisance. Therefore, no person should cause any interference with the environment or amenity of the area by reason of the emission of noise, vibration, smell, fumes, smoke, vapour, steam, soot, ash, dust, waste water, waste products, grit, sediment, oil or otherwise, or cause hazards likely in the opinion of	At all times

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	the administering authority to cause undue disturbance or annoyance to persons or affect property not connected with the use.	
<b>STANDARD BUILDING REGULATIONS</b>		
<b>2. AD4</b>	<p>This approval does not include assessment against the siting requirements of the Queensland Development Code. Should the approved development require a siting relaxation against the Queensland Development Code, an application for a Siting Variation (Relaxation) must be lodged with and approved by Council as a referral agency for assessable building work.</p> <p><b>Note:</b></p> <p>This development approval does not commit Council's delegate (Building officer) to approving any setbacks shown on the approved drawings.</p>	As indicated
<b>SIGNAGE</b>		
<b>3. S1</b>	Any signage is to be provided in accordance Council's Subordinate Local Law No.14 (Installation of Advertising Devices) 2011.	Prior to the commencement of Use
<b>Carried 8/1</b>		
<b>Cr Greg Austen request that his vote against the motion was recorded</b>		



10.10

**PA13076 (MCU23/001) Development application for Material Change of Use – Development Permit Works Camp (stage 1 - 342 Rooms), Material Change of Use – Preliminary Approval to vary the effect of the Nebo Shire Planning Scheme under s242 of the Sustainable Planning Act 2009 (for a further 1058 rooms) and Environmentally Relevant Activity – ERA 63 – Sewerage Treatment, located at 12798 & 12800 Peak Downs Highway Coppabella, described as Lots 9 and 10 on SP244495**

## EXECUTIVE SUMMARY

On 1 November 2013, Council received an application from Civeo Australia (formerly MAC Services) (the Applicant) for a Material Change of Use – Development Permit Works Camp (stage 1 - 342 Rooms), Material Change of Use – Preliminary Approval to vary the effect of the Nebo Shire Planning Scheme under s242 of the *Sustainable Planning Act 2009* (for a further 1058 rooms) and Environmentally Relevant Activity – ERA 63 – Sewerage Treatment, located at 12798 and 12800 Peak Downs Highway Coppabella, described as Lots 9 and 10 on SP244495. (the proposed development).

## OFFICER'S RECOMMENDATION

*That Council:*

1. *Refuse PA13076 (MCU23/0011) for a Material Change of Use Development Permit – Works Camp (stage 1 -342 Rooms), Material Change of Use – Preliminary Approval to vary the effect of the Nebo Shire Planning Scheme under s242 of the Sustainable Planning Act 2009 (for a further 1058 rooms) and Environmentally Relevant Activity – ERA 63 – Sewerage Treatment situated at 12798 and 12800 Peak Downs Highway Coppabella, legally described as Lots 9 and 10 on SP244495 for the reasons outlined below:*

Nebo Planning Scheme 2008

1. *The proposed development is in conflict with the Nebo Shire Plan 2008 v1, in particular:*

*Desired Environmental Outcomes*

*2.2.3 Cultural Economic, Physical, and Social Well Being of People and Communities*

*(a) The proposed development conflicts with section 2.2.3 because:*

- *The proposed development site is not located within an established town or community where the urban areas within those towns and communities are intended to provide for urban infrastructure and services.*

- *Coppabella is not a recognised township and remains a location where there is minimal community facilities and/or social services and infrastructure.*
- *The urban localities of Nebo and Glenden are recognised as the primary urban focal points of the Shire with standard urban infrastructure and services.*
- *The proposed development is not located within or adjoining these urban localities or within Coppabella (as defined by the Planning Scheme).*

*(b) The proposed development conflicts with section 2.2.3 (14) because:*

- *The proposal supports the establishment of a non-resident worker population base that is incompatible with the nearby permanent resident populations, with the proposal seeking to accommodate non-resident workers to a level where Coppabella would be the second most populated settlement in the Isaac Region.*
- *Coppabella does not have social services or facilities to cater for the health, safety and wellbeing of the residents of the proposed development.*
- *The proposed development will place greater demand on the social services of surrounding urban settlements, notably Nebo and Moranbah, and will reduce the level of access that these existing communities have to these services.*
- *The applicant acknowledges in their Social Impact Assessment that the development will result in increased demand for social services, including police, ambulance, hospital and health care services which are noted as being significantly undersupplied due to the combined impact of resident and non-resident demand.*

*(c) The proposed development conflicts with section 2.2.3 (16) because:*

- *The proposed development is located within an isolated location outside of an urban locality or Coppabella.*
- *The development site is not located within Coppabella (as defined by the Planning Scheme).*
- *The proposed development site conflicts with the policy intent of the DEO which seeks to accommodate workers camps in locations in which there is readily available access to social services and facilities to support the wellbeing of residents and the community.*

*Rural Locality Code*

*(d) The proposed development conflicts with the Overall Outcomes 'Function'(a) and (b) because:*

- *The proposed use is not for a traditional, new or emerging agricultural or primary industry activities nor is it conserving the land for natural or landscape values.*
- *The proposed development is a further expansion of a potential incompatible land use (sensitive receptor) within the rural zone.*

*(e) The proposed development conflicts with the Overall Outcomes 'Residential Uses' (i) and (k) because:*

- *The development is located outside of an urban locality.*
- *The development proposes residential development adjacent to Coppabella, along the Peak Downs Highway which is in direct conflict with Overall Outcome (K) which stipulates “Any further residential development adjacent to Coppabella, along the Peak Downs Highway, is not consistent with the Rural Localities overall outcomes”.*
- *The applicant has not demonstrated that the development cannot be practically located in an Urban locality.*
- *The development site is not located within Coppabella (as defined).*

*(f) The proposed development conflicts with the Overall Outcome ‘Uses and Works’ (r) because:*

- *Coppabella does not have social services or facilities to cater for the health, safety and wellbeing of the residents of the proposed development.*
- *The proposed development will place greater demand on the social services of surrounding urban settlements, notably Nebo and Moranbah, and will reduce the level of access that these existing communities have to these services.*
- *The applicant acknowledges in their Social Impact Assessment that the development will result in increased demand for social services, including police, ambulance, hospital and health care services which are noted as being significantly undersupplied due to the combined impact of resident and non-resident demand.*
- *The mitigation measure proposed by the applicant in its Social Impact Assessment are intangible and, in any event, cannot be lawfully conditioned and enforced.*

*(g) The proposed development conflicts with the Table 4-2, Specific Outcome O1 of the Rural zone code because:*

- *The site is mapped as Class C agricultural land and located in the Rural zone.*
- *The State Planning Guideline state that Class C agricultural land that isn’t steep is appropriate for grazing.*
- *Grazing is considered a primary production activity that the site may be suitable for.*
- *Other than the adjoining site, the site adjoins Rural activities and a Mine site demonstrating the area is suitable for grazing and primary production uses.*
- *Approval of the development will further fragment the surrounding rural area.*

*(h) The proposed development conflicts with the Table 4.2.11, Specific Outcome O1(a), (b) and (d) of the Rural zone code because:*

- *The southern side of the Peak Downs highway outside of the Coppabella township is characterised by Rural properties with single dwellings and an adjoining mine apart from the adjoining camp.*
- *The continued expansion of large scale Works Camps in this location is not considered to maintain the prevailing rural amenity and character and will alter the character to high density urban.*
- *The higher order outcomes of the code do not envisage expansion of Works camps along the Peak Downs Highway outside Coppabella.*

## *Urban Locality Code*

*(i) The proposed development conflicts with section 4.1.3.2(e) – function because*

- *The proposed development will be located within the rural locality, outside of the urban localities of Nebo and Glenden where mining workers are expected to be accommodated.*

*(j) The proposed development conflicts with section 4.1.3.2(f) – consolidation of urban uses because:*

- *the proposed development will result in the extension of a residential use beyond the boundaries of the urban localities of Nebo and Glenden where residential uses are expected to be consolidated within.*

## *Regional Plan*

2. *The proposed development does not comply with the following benchmarks in the Mackay Isaac Whitsunday Regional Plan 2012-2031, namely:*

*(a) Part B – Regional Framework - Regional Narratives for Coppabella*

*(b) Desired Regional outcome 5 - Strong communities*

- *Principle 5.1.1 – Social Planning*
- *Policy 5.1.2. and 5.1.5*
- *Principle 5.5.1 - Strengthening resource communities*
- *Policy 5.5.11, 5.5.12*

*(c) Desired Regional outcome 7 - Managing growth*

- *Principle 7.1.1 - Efficient use of the land*
- *Policy 7.1.2, 7.1.4, 7.1.8, 7.1.10*
- *Principle 7.4 - Housing choice and affordability*
- *Policy 7.4.4, 7.4.5, 7.4.6, 7.4.8*

*The reasons the proposed development does not comply with these provisions are:*

- *The Regional Plan notes Coppabella's function as a railway township with limited social services.*
- *The Regional Plan notes significant growth due to mining camps.*
- *The Regional Plan does not anticipate further growth in Coppabella.*
- *The Regional Plan recommends that existing services be continued but as further growth is not anticipated does not recommend any social services to be expanded in Coppabella.*
- *In combination with the surrounding camps the proposed Works camp would take the Coppabella Non-residential workforce to 5,917 beds. In 2016 Census there was 466 residents in Coppabella township.*
- *The proposal supports the establishment of a non-resident worker population base that is incompatible with the nearby permanent resident populations, with the proposal seeking to accommodate non-resident workers to a level where Coppabella would be the second most populated settlement in the Isaac Region.*
- *Coppabella does not include local police, ambulance, a hospital or other social services that would regularly service a population of approximately 6,300 residents (residents and non-residents).*
- *The establishment of the proposed Works camp in Coppabella will impact the provision of social services to the surrounding community which are already overextended and lacking.*
- *The proposed development will place greater demand on the social services of surrounding urban settlements, notably Nebo and Moranbah, and will reduce the level of access that these existing communities have to these services.*
- *The size of the Works camp will have cumulative social impacts of social services in surrounding townships.*
- *The nature, size and scale of the proposed workers accommodation equates with a small urban settlement outside of the urban footprint and does not contribute to a compact urban form occurring within areas identified for urban/residential uses.*
- *The proposed development does not encourage settlement in mining communities by providing a mix of dwelling types and sizes for workings within the urban footprint.*
- *The proposal undermines the ability to promote growth in Nebo and/or Moranbah in an area with services and facilities capable of catering for the needs of the development.*
- *The self-contained nature of the proposed development will not advance the liveability or long-term sustainability of the region.*

## *Isaac Regional Planning Scheme 2021*

3. *A decision to approve the proposed development departs from the following applicable assessment benchmarks in the Isaac Regional Planning Scheme 2021 and would therefore make a planning strategy included in that Planning Scheme more difficult to implement:*

### *Part 3, Strategic Framework of the Isaac Regional Council Planning Scheme –*

- (a) *Strategic Framework Section 3.2 Strategic Intent –Section 3.2.2(2) and (3) Isaac Region in 2036:*
- the proposed development will result in an urban settlement located outside of established towns where infrastructure and services for residents, including non-resident workers, are available, potentially impacting upon the resilience of those towns.*
- (b) *Strategic Framework Section 3.3 Liveable Communities – Section 3.3.1.1 (1) and (4) – general strategic outcomes*
- the proposed development will be located outside of the established towns of Moranbah, Clermont, Nebo, Middlemount, Dysart and Glenden whose communities and urban areas are intended to provide for the range of urban housing choices, and urban scale retail, commercial, industrial, administrative, health, community and educational services to the region.*
  - the proposed development will result in the expansion of urban areas beyond the specific zones designated for urban expansion.*
- (c) *Strategic Framework Section 3.3 Liveable Communities - Section 3.3.1.3(2) - Non-residential workforce accommodation*
- the application has not demonstrated that the workforce accommodation is provided in response to a legitimate and demonstrated need.*
- (d) *Alternatively, to the extent that a legitimate need can be demonstrated, Strategic Framework Section 3.3 Liveable Communities - Section 3.3.1.3(3) - Non-residential workforce accommodation:*
- the proposal generates an unacceptable impact on social services, infrastructure and the local economy,*

### *Rural Zone Code*

- (e) *The proposed development does not comply with Overall Outcome 6.2.6.5.2(2)(k) of the Rural Zone Code because:*
- The proposed development is for urban expansion within the Rural Zone.*
  - Such urban expansion is not contemplated on land within the Rural Zone.*

## Sufficient Grounds

4. *There are no sufficient grounds to justify approval of the proposed development despite the conflict with the relevant planning instruments as identified above.*
5. *The applicant has not demonstrated that there is a need for the project to its current size and scale. To the contrary, there is no need:*
  - (a) *for the number of rooms sought by the proposed development; and*
  - (b) *for the proposed development in its proposed location.*
6. *There are no matters of public interest that would justify a decision to approve the proposed development despite the identified conflict. To the contrary, it is in the public interest to uphold the requirements of the relevant planning instruments.*

**Resolution No.:** 8635

**Moved:** Cr Vea Vea

**Seconded:** Cr West

### That Council:

1. **Refuse PA13076 (MCU23/0011) for a Material Change of Use Development Permit – Works Camp (stage 1 -342 Rooms), Material Change of Use – Preliminary Approval to vary the effect of the Nebo Shire Planning Scheme under s242 of the *Sustainable Planning Act 2009* (for a further 1058 rooms) and Environmentally Relevant Activity – ERA 63 – Sewerage Treatment situated at 12798 and 12800 Peak Downs Highway Coppabella, legally described as Lots 9 and 10 on SP244495 for the reasons outlined below:**

#### Nebo Planning Scheme 2008

1. **The proposed development is in conflict with the Nebo Shire Plan 2008 v1, in particular:**

#### Desired Environmental Outcomes

##### 2.2.3 Cultural Economic, Physical, and Social Well Being of People and Communities

- (a) **The proposed development conflicts with section 2.2.3 because:**

- **The proposed development site is not located within an established town or community where the urban areas within those towns and communities are intended to provide for urban infrastructure and services.**

- Coppabella is not a recognised township and remains a location where there is minimal community facilities and/or social services and infrastructure.
  - The urban localities of Nebo and Glenden are recognised as the primary urban focal points of the Shire with standard urban infrastructure and services.
  - The proposed development is not located within or adjoining these urban localities or within Coppabella (as defined by the Planning Scheme).
- (b) The proposed development conflicts with section 2.2.3 (14) because:
- The proposal supports the establishment of a non-resident worker population base that is incompatible with the nearby permanent resident populations, with the proposal seeking to accommodate non-resident workers to a level where Coppabella would be the second most populated settlement in the Isaac Region.
  - Coppabella does not have social services or facilities to cater for the health, safety and wellbeing of the residents of the proposed development.
  - The proposed development will place greater demand on the social services of surrounding urban settlements, notably Nebo and Moranbah, and will reduce the level of access that these existing communities have to these services.
  - The applicant acknowledges in their Social Impact Assessment that the development will result in increased demand for social services, including police, ambulance, hospital and health care services which are noted as being significantly undersupplied due to the combined impact of resident and non-resident demand.
- (c) The proposed development conflicts with section 2.2.3 (16) because:
- The proposed development is located within an isolated location outside of an urban locality or Coppabella.
  - The development site is not located within Coppabella (as defined by the Planning Scheme).
  - The proposed development site conflicts with the policy intent of the DEO which seeks to accommodate workers camps in locations in which there is readily available access to social services and facilities to support the wellbeing of residents and the community.

#### Rural Locality Code

- (d) The proposed development conflicts with the Overall Outcomes 'Function'(a) and (b) because:
- The proposed use is not for a traditional, new or emerging agricultural or primary industry activities nor is it conserving the land for natural or landscape values.



- The proposed development is a further expansion of a potential incompatible land use (sensitive receptor) within the rural zone.
- (e) The proposed development conflicts with the Overall Outcomes ‘Residential Uses’ (i) and (k) because:
- The development is located outside of an urban locality.
  - The development proposes residential development adjacent to Coppabella, along the Peak Downs Highway which is in direct conflict with Overall Outcome (K) which stipulates “Any further residential development adjacent to Coppabella, along the Peak Downs Highway, is not consistent with the Rural Localities overall outcomes”.
  - The applicant has not demonstrated that the development cannot be practically located in an Urban locality.
  - The development site is not located within Coppabella (as defined).
- (f) The proposed development conflicts with the Overall Outcome ‘Uses and Works’ (r) because:
- Coppabella does not have social services or facilities to cater for the health, safety and wellbeing of the residents of the proposed development.
  - The proposed development will place greater demand on the social services of surrounding urban settlements, notably Nebo and Moranbah, and will reduce the level of access that these existing communities have to these services.
  - The applicant acknowledges in their Social Impact Assessment that the development will result in increased demand for social services, including police, ambulance, hospital and health care services which are noted as being significantly undersupplied due to the combined impact of resident and non-resident demand.
  - The mitigation measure proposed by the applicant in its Social Impact Assessment are intangible and, in any event, cannot be lawfully conditioned and enforced.
- (g) The proposed development conflicts with the Table 4-2, Specific Outcome O1 of the Rural zone code because:
- The site is mapped as Class C agricultural land and located in the Rural zone.
  - The State Planning Guideline state that Class C agricultural land that isn’t steep is appropriate for grazing.

- **Grazing is considered a primary production activity that the site may be suitable for.**
  - **Other than the adjoining site, the site adjoins Rural activities and a Mine site demonstrating the area is suitable for grazing and primary production uses.**
  - **Approval of the development will further fragment the surrounding rural area.**
- (h) The proposed development conflicts with the Table 4.2.11, Specific Outcome O1(a), (b) and (d) of the Rural zone code because:**
- **The southern side of the Peak Downs highway outside of the Coppabella township is characterised by Rural properties with single dwellings and an adjoining mine apart from the adjoining camp.**
  - **The continued expansion of large scale Works Camps in this location is not considered to maintain the prevailing rural amenity and character and will alter the character to high density urban.**
  - **The higher order outcomes of the code do not envisage expansion of Works camps along the Peak Downs Highway outside Coppabella.**

#### **Urban Locality Code**

- (i) The proposed development conflicts with section 4.1.3.2(e) – function because**
- **The proposed development will be located within the rural locality, outside of the urban localities of Nebo and Glenden where mining workers are expected to be accommodated.**
- (j) The proposed development conflicts with section 4.1.3.2(f) – consolidation of urban uses because:**
- **the proposed development will result in the extension of a residential use beyond the boundaries of the urban localities of Nebo and Glenden where residential uses are expected to be consolidated within.**

#### **Regional Plan**

- 2. The proposed development does not comply with the following benchmarks in the Mackay Isaac Whitsunday Regional Plan 2012-2031, namely:**
- (a) Part B – Regional Framework - Regional Narratives for Coppabella**
- (b) Desired Regional outcome 5 - Strong communities**
- **Principle 5.1.1 – Social Planning**

- Policy 5.1.2. and 5.1.5
- Principle 5.5.1 - Strengthening resource communities
- Policy 5.5.11, 5.5.12
- (c) **Desired Regional outcome 7 - Managing growth**
  - Principle 7.1.1 - Efficient use of the land
  - Policy 7.1.2, 7.1.4, 7.1.8, 7.1.10
  - Principle 7.4 - Housing choice and affordability
  - Policy 7.4.4, 7.4.5, 7.4.6, 7.4.8

The reasons the proposed development does not comply with these provisions are:

- The Regional Plan notes Coppabella's function as a railway township with limited social services.
- The Regional Plan notes significant growth due to mining camps.
- The Regional Plan does not anticipate further growth in Coppabella.
- The Regional Plan recommends that existing services be continued but as further growth is not anticipated does not recommend any social services to be expanded in Coppabella.
- In combination with the surrounding camps the proposed Works camp would take the Coppabella Non-residential workforce to 5,917 beds. In 2016 Census there was 466 residents in Coppabella township.
- The proposal supports the establishment of a non-resident worker population base that is incompatible with the nearby permanent resident populations, with the proposal seeking to accommodate non-resident workers to a level where Coppabella would be the second most populated settlement in the Isaac Region.
- Coppabella does not include local police, ambulance, a hospital or other social services that would regularly service a population of approximately 6,300 residents (residents and non-residents).
- The establishment of the proposed Works camp in Coppabella will impact the provision of social services to the surrounding community which are already overextended and lacking.
- The proposed development will place greater demand on the social services of surrounding urban settlements, notably Nebo and Moranbah, and will reduce the level of access that these existing communities have to these services.
- The size of the Works camp will have cumulative social impacts of social services in surrounding townships.

- The nature, size and scale of the proposed workers accommodation equates with a small urban settlement outside of the urban footprint and does not contribute to a compact urban form occurring within areas identified for urban/residential uses.
- The proposed development does not encourage settlement in mining communities by providing a mix of dwelling types and sizes for workings within the urban footprint.
- The proposal undermines the ability to promote growth in Nebo and/or Moranbah in an area with services and facilities capable of catering for the needs of the development.
- The self-contained nature of the proposed development will not advance the liveability or long-term sustainability of the region.

## Isaac Regional Planning Scheme 2021

3. A decision to approve the proposed development departs from the following applicable assessment benchmarks in the Isaac Regional Planning Scheme 2021 and would therefore make a planning strategy included in that Planning Scheme more difficult to implement:

### Part 3, Strategic Framework of the Isaac Regional Council Planning Scheme –

- (a) **Strategic Framework Section 3.2 Strategic Intent –Section 3.2.2(2) and (3) Isaac Region in 2036:**
  - the proposed development will result in an urban settlement located outside of established towns where infrastructure and services for residents, including non-resident workers, are available, potentially impacting upon the resilience of those towns.
- (b) **Strategic Framework Section 3.3 Liveable Communities – Section 3.3.1.1 (1) and (4) – general strategic outcomes**
  - the proposed development will be located outside of the established towns of Moranbah, Clermont, Nebo, Middlemount, Dysart and Glenden whose communities and urban areas are intended to provide for the range of urban housing choices, and urban scale retail, commercial, industrial, administrative, health, community and educational services to the region.
  - the proposed development will result in the expansion of urban areas beyond the specific zones designated for urban expansion.
- (c) **Strategic Framework Section 3.3 Liveable Communities - Section 3.3.1.3(2) - Non-residential workforce accommodation**
  - the application has not demonstrated that the workforce accommodation is provided in response to a legitimate and demonstrated need.
- (d) **Alternatively, to the extent that a legitimate need can be demonstrated, Strategic Framework Section 3.3 Liveable Communities - Section 3.3.1.3(3) - Non-residential workforce accommodation:**

- the proposal generates an unacceptable impact on social services, infrastructure and the local economy,

## Rural Zone Code

- (e) The proposed development does not comply with Overall Outcome 6.2.6.5.2(k) of the Rural Zone Code because:
- The proposed development is for urban expansion within the Rural Zone.
  - Such urban expansion is not contemplated on land within the Rural Zone.

## Sufficient Grounds

4. There are no sufficient grounds to justify approval of the proposed development despite the conflict with the relevant planning instruments as identified above.
5. The applicant has not demonstrated that there is a need for the project to its current size and scale. To the contrary, there is no need:
  - (a) for the number of rooms sought by the proposed development; and
  - (b) for the proposed development in its proposed location.
6. There are no matters of public interest that would justify a decision to approve the proposed development despite the identified conflict. To the contrary, it is in the public interest to uphold the requirements of the relevant planning instruments.

Carried

10.11

**MCU20/0007.01 - APPLICATION FOR EXTENSION TO CURRENCY PERIOD – MATERIAL CHANGE OF USE (DEVELOPMENT PERMIT) FOR NON-RESIDENT WORKER ACCOMMODATION LOCATED AT 80 RAILWAY STATION ROAD, MORANBAH, DESCRIBED AS LOT 27 ON SP255600**

## EXECUTIVE SUMMARY

On 3 November 2023, Council received an application from Civeo Property Pty Ltd CAN 62 160 463 463 (the Applicant) for an Extension to Currency Period – Material Change of Use (Development Permit) for Non-resident Worker Accommodation located at 80 Railway Station Road, Moranbah described as Lot 27 on SP255600 (the proposed development).

## OFFICER'S RECOMMENDATION

*That Council:*

1. *Refuse the application submitted by Civeo Property Pty Ltd CAN 62 160 463 463 for an Extension to Currency Period – Material Change of Use (Development Permit) for Non-resident Worker Accommodation located at 80 Railway Station Road, Moranbah described as Lot 27 on SP255600. The reason for the refusal are:*
  - 1) Reasonable steps to commence and progress the development have not been undertaken, such that maintaining an approval of this size with no demonstrated intent to proceed with its implementation is potentially detrimental to other existing and prospective non-resident workforce accommodation providers operating or looking to operate in the relevant catchment';
  - 2) A need for the number of rooms that will result from an approval of the extension application has not been adequately demonstrated;
  - 3) Granting the extension and permitting the establishment of the extent and scale of non-resident worker accommodation proposed is not supported by the requirements of applicable laws and policies including:-
    - o Moranbah UDA Development Scheme:
      - In respect of section 2.2 – Vision Statement:-
        - o *Be a liveable community by:-*
          - (v) The development does not promote community health and wellbeing through neighbourhood design that supports a health and active lifestyle;
          - (vii) The development does not support planning for necessary community, social and cultural infrastructure;
        - o *Be a connected place by:-*
          - (ii) The development does not use street treatments to reinforce clear, desirable routes for pedestrians and cyclists;
          - (iii) The development does not facilitate a street pattern and pathways that link parks to residential areas and support local trips to nearby shops, schools and other community facilities;
        - o *Provide for good neighbours by:-*

- (i) The development does address interfaces between new uses, existing developed areas and expected future uses, especially between residential and non-residential uses and between suburban residential uses and non-resident worker accommodation;
  - *Promote planning and design excellence by:-*
- (ii) The development does not support the becoming of a modern, resilient and adaptable urban area that promotes connectivity, safety and accessibility whilst recognising what is important to the Moranbah community;
- (iii) The development does not embrace a Queensland building style that is responsive to Moranbah's climate;
  - In respect of section 3, Precinct 2 –
    - Precinct Outcomes - the development does not facilitate the pedestrian and/or proposed road connections as detailed in Map 5: Precinct 2 Map
    - Sub-Precinct Outcomes - the development does not support the provision of a key visual town entry statement, noting that consultation with Isaac Regional Council is required in respect of the appropriateness of the town entry statement.
    - The implementation strategy under that Scheme, including the implementation mechanisms in ULDA Guideline No. 3 Non-Resident Worker Accommodation:
  - In respect of principle 1:
    - Criterion 1.1, 1.2, 1.3 and 1.6.
      - Criterion 1.1 – the size of the workforce to be accommodated by the proposed development is out of scale with existing or planned development in the form of existing or approved accommodation facilities and mining and other resource projects more realistically likely to generate a supply of workers that could be accommodated in these rooms.
      - Criterion 1.2 – the development does not establish a strong physical links to and from existing and future neighbouring areas and to retail, entertainment and recreational services and facilities available in the town.
      - Criterion 1.3 – the development does not achieve desirable integration and contribute positively to the streetscape in terms of both the immediate local amenity and making a contribution to the town more broadly.
      - Criterion 1.6 – the development does not provide adequate community facilities and services or provide a suitable response or solution that addresses the impacts of the development on existing critical community services of facilities.

## UNCONFIRMED MINUTES

- The following relevant State interests in the Mackay Isaac Whitsunday Regional Plan:
    - 5.1.1 - Social planning is incorporated into planning processes to manage and respond to changing communities, and support community wellbeing and quality of life.
    - 5.1.2 - Land-use and community infrastructure planning decisions incorporate social and community needs assessments.
    - 5.1.5 - An evidence-based approach, which identifies social characteristics and demographic trends, is used to inform planning processes.
    - 5.4.8 - Expand opportunities for local communities to participate in decision-making processes regarding the location of accommodation for non-resident workers.
    - 5.5.1 - The long-term viability of resource communities is sustained by enhancing liveability, providing diverse housing and employment options and accommodating the needs of the resource sector.
    - 5.5.2 - Project proponents should identify and respond to cumulative impacts in collaboration with stakeholders, including impacts on regional social infrastructure, arising from multiple projects through Social Impact Assessment and/or Social Impact Management Plan processes.
    - 5.5.6 - Support sustainable, balanced resource communities through integrated planning and delivery of land uses, infrastructure, economic development, environmental protection and housing.
    - 7.1.4 -Development is located and sequenced to make the best use of existing infrastructure, and ensure efficient and cost-effective investment in new infrastructure.
    - 7.1.10 - Promote and accommodate growth in areas where existing and planned infrastructure and services can accommodate it.
    - 7.4.8 - Facilitate the location of non-resident worker accommodation to ensure access to services and community integration, and social cohesion with the existing community.
- 4) The public interest in requiring a fresh development application to be made for the proposed development outweighs any potential prejudice to the Applicant, bearing in mind:
- that since the original approval was issued over 11 years ago, circumstances have changed with respect to matters relating to social impacts, infrastructure provision,



surrounding land uses and the planning regime now in force. The extension application does not adequately confront and address this change in circumstances;

- community awareness of the development permit is low and any approval to extend the currency period would remove the ability for the community to make a submission against the development permit should it be submitted anew;
- to the extent relevant, the life stage of the Moranbah UDA Scheme, compared to the more contemporary planning regime which:
  - applies to land in the areas outside of the PDA; and
  - will apply to the site should the PDA be revoked as anticipated.

**Resolution No.:** 8636

**Moved:** Cr West

**Seconded:** Cr Pickels

**That Council:**

1. **Refuse the application submitted by Civeo Property Pty Ltd CAN 62 160 463 463 for an Extension to Currency Period – Material Change of Use (Development Permit) for Non-resident Worker Accommodation located at 80 Railway Station Road, Moranbah described as Lot 27 on SP255600. The reason for the refusal are:**
  - 1) **Reasonable steps to commence and progress the development have not been undertaken, such that maintaining an approval of this size with no demonstrated intent to proceed with its implementation is potentially detrimental to other existing and prospective non-resident workforce accommodation providers operating or looking to operate in the relevant catchment’;**
  - 2) **A need for the number of rooms that will result from an approval of the extension application has not been adequately demonstrated;**
  - 3) **Granting the extension and permitting the establishment of the extent and scale of non-resident worker accommodation proposed is not supported by the requirements of applicable laws and policies including:-**
    - **Moranbah UDA Development Scheme:**

- In respect of section 2.2 – Vision Statement:-
  - *Be a liveable community by:-*
  - (v) The development does not promote community health and wellbeing through neighbourhood design that supports a health and active lifestyle;
  - (vii) The development does not support planning for necessary community, social and cultural infrastructure;
  - *Be a connected place by:-*
  - (ii) The development does not use street treatments to reinforce clear, desirable routes for pedestrians and cyclists;
  - (iii) The development does not facilitate a street pattern and pathways that link parks to residential areas and support local trips to nearby shops, schools and other community facilities;
  - *Provide for good neighbours by:-*
  - (i) The development does address interfaces between new uses, existing developed areas and expected future uses, especially between residential and non-residential uses and between suburban residential uses and non-resident worker accommodation;
  - *Promote planning and design excellence by:-*
  - (ii) The development does not support the becoming of a modern, resilient and adaptable urban area that promotes connectivity, safety and accessibility whilst recognising what is important to the Moranbah community;
  - (iii) The development does not embrace a Queensland building style that is responsive to Moranbah's climate;
- In respect of section 3, Precinct 2 –
  - Precinct Outcomes - the development does not facilitate the pedestrian and/or proposed road connections as detailed in Map 5: Precinct 2 Map
  - Sub-Precinct Outcomes - the development does not support the provision of a key visual town entry statement, noting that consultation with Isaac Regional Council is required in respect of the appropriateness of the town entry statement.
  - The implementation strategy under that Scheme, including the implementation mechanisms in ULDA Guideline No. 3 Non-Resident Worker Accommodation:

- In respect of principle 1:
  - Criterion 1.1, 1.2, 1.3 and 1.6.
    - Criterion 1.1 – the size of the workforce to be accommodated by the proposed development is out of scale with existing or planned development in the form of existing or approved accommodation facilities and mining and other resource projects more realistically likely to generate a supply of workers that could be accommodated in these rooms.
    - Criterion 1.2 – the development does not establish a strong physical links to and from existing and future neighbouring areas and to retail, entertainment and recreational services and facilities available in the town.
    - Criterion 1.3 – the development does not achieve desirable integration and contribute positively to the streetscape in terms of both the immediate local amenity and making a contribution to the town more broadly.
    - Criterion 1.6 – the development does not provide adequate community facilities and services or provide a suitable response or solution that addresses the impacts of the development on existing critical community services of facilities.
  - The following relevant State interests in the Mackay Isaac Whitsunday Regional Plan:
    - 5.1.1 - Social planning is incorporated into planning processes to manage and respond to changing communities, and support community wellbeing and quality of life.
    - 5.1.2 - Land-use and community infrastructure planning decisions incorporate social and community needs assessments.
    - 5.1.5 - An evidence-based approach, which identifies social characteristics and demographic trends, is used to inform planning processes.
    - 5.4.8 - Expand opportunities for local communities to participate in decision-making processes regarding the location of accommodation for non-resident workers.
    - 5.5.1 - The long-term viability of resource communities is sustained by enhancing liveability, providing diverse housing and employment options and accommodating the needs of the resource sector.
    - 5.5.2 - Project proponents should identify and respond to cumulative impacts in collaboration with stakeholders, including impacts on regional

social infrastructure, arising from multiple projects through Social Impact Assessment and/or Social Impact Management Plan processes.

- 5.5.6 - Support sustainable, balanced resource communities through integrated planning and delivery of land uses, infrastructure, economic development, environmental protection and housing.
  - 7.1.4 -Development is located and sequenced to make the best use of existing infrastructure, and ensure efficient and cost-effective investment in new infrastructure.
  - 7.1.10 - Promote and accommodate growth in areas where existing and planned infrastructure and services can accommodate it.
  - 7.4.8 - Facilitate the location of non-resident worker accommodation to ensure access to services and community integration, and social cohesion with the existing community.
- 4) The public interest in requiring a fresh development application to be made for the proposed development outweighs any potential prejudice to the Applicant, bearing in mind:
- that since the original approval was issued over 11 years ago, circumstances have changed with respect to matters relating to social impacts, infrastructure provision, surrounding land uses and the planning regime now in force. The extension application does not adequately confront and address this change in circumstances;
  - community awareness of the development permit is low and any approval to extend the currency period would remove the ability for the community to make a submission against the development permit should it be submitted anew;
  - to the extent relevant, the life stage of the Moranbah UDA Scheme, compared to the more contemporary planning regime which:
    - applies to land in the areas outside of the PDA; and
    - will apply to the site should the PDA be revoked as anticipated.

Carried

10.12

**EXTENSION OF DECISION-MAKING PERIOD FOR MATERIAL CHANGE OF USE FOR EXTENSION TO NON-RESIDENT WORKFORCE ACCOMMODATION (144 ROOMS) LOCATED AT 58 QUEEN ELIZABETH DRIVE, DYSART (MCU22/0016)**

## EXECUTIVE SUMMARY

This report seeks Council's resolution to not decide the development application for a material change of use for extension to non-resident workforce accommodation (144 rooms) located at 58 Queen Elizabeth Drive, Dysart, until such time that the Department of Natural Resources and Mines has released the Environmental Impact Statement Assessment Report for the Lake Vermont Meadowbrook Project.

## OFFICER'S RECOMMENDATION

*That Council:*

1. *Notes the status of the development application for a development permit for a material change of use for extension to non-resident workforce accommodation (144 rooms) located at 58 Queen Elizabeth Drive, Dysart;*
2. *Resolves to not decide the development application until such time that the Department of Natural Resources and Mines has released the Environmental Impact Statement Assessment Report for the Lake Vermont Meadowbrook Project;*
3. *Authorises the Chief Executive Officer (or delegate) to issue correspondence to the applicant requesting an extension to the decision-making period for the development application until such time that the Department of Natural Resources and Mines has released the Environmental Impact Statement Assessment Report for the Lake Vermont Meadowbrook Project.*

**Resolution No.: 8637**

**Moved: Cr Moffat**

**Seconded: Cr Franzmann**

**That Council:**

1. **Notes the status of the development application for a development permit for a material change of use for extension to non-resident workforce accommodation (144 rooms) located at 58 Queen Elizabeth Drive, Dysart;**

2. Resolves to not decide the development application until such time that the Department of Natural Resources and Mines has released the Environmental Impact Statement Assessment Report for the Lake Vermont Meadowbrook Project;
3. Authorises the Chief Executive Officer (or delegate) to issue correspondence to the applicant requesting an extension to the decision-making period for the development application until such time that the Department of Natural Resources and Mines has released the Environmental Impact Statement Assessment Report for the Lake Vermont Meadowbrook Project.

Carried

## 10.13

## ADOPTION OF ECONOMIC AND POPULATION REVIEW 2023 - ISAAC LOCAL GOVERNMENT REGION

### EXECUTIVE SUMMARY

This report presents for adoption the draft Economic and Population Review 2023: Isaac Local Government Area report prepared by Foresight Partners Pty Ltd. The report reviews the current and future economic drivers affecting our communities and their potential impact on the region's population projections. The report surmises that over the short term (5-10 years), moderate growth is anticipated, in both the region's permanent resident and non-resident populations, with the scale and location of growth largely depending on employment opportunities, housing availability, and private investment in the resources sector.

### OFFICER'S RECOMMENDATION

*That Council:*

1. *Adopts the draft Economic and Population Review 2023: Isaac Local Government Area, prepared by Foresight Partners Pty Ltd and dated December 2023.*

# UNCONFIRMED MINUTES

**Resolution No.: 8638**

**Moved: Cr Franzmann**

**Seconded: Cr Austen**

**That Council:**

- 1. Adopts the draft Economic and Population Review 2023: Isaac Local Government Area, prepared by Foresight Partners Pty Ltd and dated December 2023.**

**Carried**

## ATTENDANCE

Mr Darren Fettell entered the meeting room at 9.48am.

**10.14**

## **GREATER WHITSUNDAY COMMUNITIES HOUSING SUMMIT ACTION PLAN AND REQUEST FOR FURTHER FUNDING ASSISTANCE**

### EXECUTIVE SUMMARY

Greater Whitsunday Communities and Regional Development Australia are working in partnership on regional housing initiatives, and following a regional housing summit in August 2023, have produced a Regional Housing Action Plan. One of the key actions was to establish a regional partnership with key stakeholders to drive the action plan outcomes, and this report seeks Council's decision on a request for funding assistance of \$60,000 over two years as a contribution to the Greater Whitsunday Communities Housing Alliance Partnership Project.

### OFFICER'S RECOMMENDATION

*That Council:*

- 1. Receives and notes the Greater Whitsunday Housing Summit Action Plan.*
- 2. Undertakes further engagement with regional stakeholders including Mackay and Whitsunday Regional Councils on the Greater Whitsunday Communities Housing Partnership Proposal, to ensure the partnership meets the needs of Council in its advocacy and delivery efforts toward a sustainable housing future for the Isaac Region.*

3. *Delegates authority to Mayor and Chief Executive Officer to jointly decide the funding request following engagement with regional stakeholders.*

**Resolution No.: 8639**

**Moved: Cr Moffat**

**Seconded: Cr Franzmann**

**That Council:**

- 1. Receives and notes the Greater Whitsunday Housing Summit Action Plan and commits in principle to being a funding partner moving forward.**
- 2. Undertakes further engagement with regional stakeholders including Mackay and Whitsunday Regional Councils on the Greater Whitsunday Communities Housing Partnership Proposal, to ensure the partnership meets the needs of Council in its advocacy and delivery efforts toward a sustainable housing future for the Isaac Region.**
- 3. Delegates authority to Mayor and Chief Executive Officer to jointly decide the funding request up to \$30,000 following engagement with regional stakeholders.**

**Carried**

## ATTENDANCE

Mr Darren Fettell and Mayor Anne Baker left the meeting room at 9.57am.

Deputy Mayor Cr Kelly Vea Vea assumed the position of Chair when the Mayor exited the meeting room the time being 9.57am.

**10.15**

**ADOPTION OF ISAAC REGION BIOSECURITY PLAN 2024-2027**

## EXECUTIVE SUMMARY

This report seeks Council's adoption of the draft Isaac Region Biosecurity Plan 2024 – 2027.



## OFFICER'S RECOMMENDATION

*That Council:*

- Adopts the draft Isaac Region Biosecurity Plan 2024-2027.*

**Resolution No.: 8640**

**Moved: Cr Coleman**

**Seconded: Cr Pickels**

**That Council:**

- Adopts the draft Isaac Region Biosecurity Plan 2024-2027.**

**Carried**

**NOTE:**

**Request that future budget discussions include a review of budget required for Biosecurity Planning Activities in future years.**

**10.16**

**PLANNING, ENVIRONMENT AND COMMUNITY SERVICES FY2023-24  
CAPITAL PROJECTS PROGRESS REPORT AS AT 8 JANUARY 2024**

## EXECUTIVE SUMMARY

This report is to provide an update to the Planning, Environment and Community Services (PECS) Standing Committee and Council, of the progress in the delivery of the Planning, Environment and Community Services 2023-2024 Capital Works Program.

## OFFICER'S RECOMMENDATION

*That Council:*

- Receives and notes the monthly Planning, Environment and Community Services 2023-2024 Capital Progress Summary Report as at 8 January 2024.*

**Resolution No.: 8641**

**Moved: Cr Moffat**

**Seconded: Cr Austen**

**That Council:**

- 1. Receives and notes the monthly Planning, Environment and Community Services 2023/2024 Capital Projects Progress Summary as at 8 January 2024.**

**Carried**

**10.17**

## **ENGINEERING AND INFRASTRUCTURE 2023/2024 CAPITAL PROJECTS PROGRESS REPORT**

### **EXECUTIVE SUMMARY**

This report is to provide an update to the Engineering and Infrastructure Standing Committee and Council of the progress in delivery of the Engineering and Infrastructure 2023/2024 Capital Works Program.

### **OFFICER'S RECOMMENDATION**

*That Council:*

- 1. Receives and notes the monthly Engineering and Infrastructure 2023/2024 Capital Projects Progress Summary Report.*

**Resolution No.: 8642**

**Moved: Cr West**

**Seconded: Cr Moffat**

**That Council:**

- 1. Receives and notes the monthly Engineering and Infrastructure 2023/2024 Capital Projects Progress Summary Report.**

**Carried**

10.18

## ENGINEERING AND INFRASTRUCTURE TO COMMENCE 2024/2025 PROCUREMENT

### EXECUTIVE SUMMARY

This report seeks approval for the Engineering and Infrastructure Directorate to commence early issuing of Request for Quote/Request for Tender documentation for selected Capital Projects identified for the 2024/2025 Capital program.

### OFFICER'S RECOMMENDATION

*That Council:*

1. *Approves the Engineering and Infrastructure Directorate to commence early procurement through a Request for Quotation or Request for Tender process for the following projects proposed for the 2024/2025 Capital Works program with award subject to the 2024/2025 budget process:*
  - a) *2024/2025 Resealing Program*
  - b) *Sealed Road Pavement Rehab (including Reseal Prep)*
  - c) *Rural Unsealed Network Resheeting (supply/preparation of gravel)*
  - d) *Floodway Renewal Program*
  - e) *New Floodway Construction*
  - f) *Peak Downs Mine Road Rehabilitation*
  - g) *Goonyella Road Intersection Upgrade*

**Resolution No.: 8643**

**Moved: Cr Lacey**

**Seconded: Cr Franzmann**

**That Council:**

1. **Approves the Engineering and Infrastructure Directorate to commence early procurement through a Request for Quotation or Request for Tender process for the following projects proposed for the 2024/2025 Capital Works program with award subject to the 2024/2025 budget process:**

- a) 2024/2025 Resealing Program
- b) Sealed Road Pavement Rehab (including Reseal Prep)
- c) Rural Unsealed Network Resheeting (supply/preparation of gravel)
- d) Floodway Renewal Program
- e) New Floodway Construction
- f) Peak Downs Mine Road Rehabilitation
- g) Goonyella Road Intersection Upgrade

Carried

10.19

## CLOSURE OF ROAD RESERVES - ST LAWRENCE PORT

### EXECUTIVE SUMMARY

The purpose of this report is to seek endorsement from Council to adopt a non-objection to the closure of unformed roads in the St Lawrence tidal area. The request, from the Department of Resources will allow these roads to form part of the St Lawrence Tidal Area once closed.

### OFFICER'S RECOMMENDATION

*That Council:*

1. *Approves a response to the Queensland Department of Resources offering no objection to the closure of the roads within the St Lawrence Tidal Area.*
2. *Delegates the authority to the Chief Executive Officer to sign the Authorisation of the Road Closure application.*

**Resolution No.:** 8644

**Moved:** Cr Coleman

**Seconded:** Cr Pickels

**That Council:**

## UNCONFIRMED MINUTES

1. Approves a response to the Queensland Department of Resources offering no objection to the closure of the roads within the St Lawrence Tidal Area.
2. Delegates the authority to the Chief Executive Officer to sign the Authorisation of the Road Closure application.

Carried

**10.20**

### **EXTRACTIVE MATERIALS QUOTATION CONSIDERATION PLAN**

Report withdrawn at the request of the Chief Executive Officer. To be resubmitted to a future meeting for consideration after addressing legislative compliance requirements.

**10.21**

### **WATER AND WASTE 2023-2024 CAPITAL PROJECTS PROGRESS REPORT**

#### **EXECUTIVE SUMMARY**

This report is to provide an update to the Water and Waste Standing Committee and Council of the progress in the delivery of the Water and Waste 2023/2024 Capital Works Program.

#### **OFFICER'S RECOMMENDATION**

*That Council:*

1. *Receives and notes the monthly Water and Waste 2023/2024 Capital Projects Progress Summary Report.*

**Resolution No.:** 8645

**Moved:** Cr Franzmann

**Seconded:** Cr Moffat

**That Council:**

1. **Receives and notes the monthly Water and Waste 2023/2024 Capital Projects Progress Summary Report.**

Carried

10.22

## PREFERRED SUPPLIER ARRANGEMENT – PROVISION OF RAW WATER - MORANBAH

### EXECUTIVE SUMMARY

This report sets out the procurement process undertaken to assemble a ranked panel of suppliers for raw water to Isaac Regional Council in Moranbah. A tender process was undertaken including a moderated evaluation to establish a Preferred Supplier Arrangement (PSA) for the Provision of Raw Water to the Moranbah Water Treatment Plant. The recommendation is that this should be awarded.

### OFFICER'S RECOMMENDATION

*That Council:*

- 1. Endorses the award of tender IRCT-ALL3-1123-350, Provision of Raw Water Preferred Supplier Arrangement for an initial term of seventeen (17) months with the option to extend for an additional one plus one (1+1) years.*
- 2. Notes the nature of this panel arrangement as a ranked Preferred Supplier Arrangement (PSA), whereby Council shall procure raw water from the next most advantageous supply arrangement as water sources are depleted.*
- 3. Delegates the authority to the Chief Executive Officer to negotiate, execute and vary the Preferred Supplier Agreement as required.*

**Resolution No.: 8646**

**Moved: Cr West**

**Seconded: Cr Moffat**

**That Council:**

- 1. Endorses the award of tender IRCT-ALL3-1123-350, Provision of Raw Water Preferred Supplier Arrangement for an initial term of seventeen (17) months with the option to extend for an additional one plus one (1+1) years.**
- 2. Notes the nature of this panel arrangement as a ranked Preferred Supplier Arrangement (PSA), whereby Council shall procure raw water from the next most advantageous supply arrangement as water sources are depleted.**
- 3. Delegates the authority to the Chief Executive Officer to negotiate, execute and vary the Preferred Supplier Agreement as required.**

**Carried**

## 10.23

## EXPRESSION OF INTEREST – LANDFILL GAS RECOVERY

### EXECUTIVE SUMMARY

This report seeks approval to issue an Expressions of Interest to the market as an initial step towards identifying a suitable contractor to provide Landfill Gas recovery services.

### OFFICER'S RECOMMENDATION

*That Council:*

1. Approves the Expression of Interest to identify a suitable contractor to provide Landfill Gas recovery services.

Resolution No.: 8647

Moved: Cr West

Seconded: Cr Franzmann

**That Council:**

1. Approves the Expression of Interest to identify a suitable contractor to provide Landfill Gas recovery services.

**Carried**

## 10.24

## GREATER WHITSUNDAY REGIONAL WASTE MANAGEMENT PLAN

### EXECUTIVE SUMMARY

This report presents the draft Greater Whitsunday Regional Waste Management Plan (RWMP) to Council for noting prior to the finalisation of the RWMP for the Greater Whitsunday Council of Mayors later in 2024.

### OFFICER'S RECOMMENDATION

*That Council:*

1. Receives and notes the content of the draft Greater Whitsunday Regional Waste Management Plan (RWMP).

**Resolution No.: 8648**

**Moved: Cr West**

**Seconded: Cr Moffat**

**That Council:**

- 1. Receives and notes the content of the draft Greater Whitsunday Regional Waste Management Plan (RWMP).**

**Carried**

## ATTENDANCE

Mayor Anne Baker returned to the meeting room at 10.20am and assumed the position of Chair on her return to the meeting room.

**10.25**

**QUEENSLAND BEEF CORRIDORS CONTRIBUTION TO PROGRAM MANAGER  
ROLE**

## EXECUTIVE SUMMARY

The purpose of this report is to seek endorsement from Council for the Chief Executive Officer and Mayor to engage in discussions and enter agreement on the joint funding for Program Manager Role or similar for Queensland Beef Corridors (QBC) program. The original advocacy campaign has concluded and new investment is being requested to fund the management of the Queensland Beef Corridors road program.

## OFFICER'S RECOMMENDATION

*That Council:*

- 1. Authorises Chief Executive Officer in consultation with the Mayor to negotiate, execute and vary an agreement with Central Highlands Development Corporation on behalf of Queensland Beef Corridors.*
- 2. Endorses payment of a relevant contribution commensurate the contributions of the other member councils up to \$35,000 (ex GST).*



## UNCONFIRMED MINUTES

Resolution No.: 8649

Moved: Cr Coleman

Seconded: Cr Pickels

That Council:

1. Authorises Chief Executive Officer in consultation with the Mayor to negotiate, execute and vary an agreement with Central Highlands Development Corporation on behalf of Queensland Beef Corridors.
2. Endorses payment of a relevant contribution commensurate the contributions of the other member councils up to \$35,000 (ex GST).

Carried

### **PROCEDURAL MOTION:**

Resolution No.: 8650

Moved: Cr Pickels

Seconded: Cr West

That Council closes the meeting to the public at 10.23am under *Local Government Regulations 2012 Section 254J (3) (g)* to deliberate on Confidential Reports 11.1 Management and Operation Tenders – Dysart Swimming Pool and 11.2 Moranbah Raw Water Dam Remediation Works.

Carried

### ATTENDANCE

Cr Kelly Vea Vea left the meeting room at 10.32am.

**PROCEDURAL MOTION:**

**Resolution No.:** 8651

**Moved:** Cr Pickels

**Seconded:** Cr West

**That Council open the meeting at 10.33am.**

**Carried**

## 11. CONFIDENTIAL REPORTS

### CONFIDENTIAL REPORT

Closed under s275 (1) (b) industrial matters affecting employees.

**11.1**

#### MANAGEMENT AND OPERATION TENDERS – DYSART SWIMMING POOL

#### EXECUTIVE SUMMARY

This report provides an overview of the preparations for the continuation of tenure at the Council swimming pool at Dysart and seeks Council's endorsement for the release of a tender.

#### OFFICER'S RECOMMENDATION

*That Council:*

1. *Authorises the release of a Request for Tender (RFT) for the Management and Operation of the Council owned swimming pool located at Dysart for a term of three (3) years;*
2. *Delegates the Chief Executive Officer authority to award the successful respondent, the management and operation of the Dysart Swimming Pool in accordance with the following conditions:*
  - a) *All Request for Tender evaluation reports be provided to all Councillors at the same time that the Chief Executive Officer is considering the report;*
  - b) *Should any Councillor (free of any conflict of interest or material personal interest) notify the Chief Executive Officer that the matter should be escalated for Council consideration, the Chief Executive Officer shall not exercise his delegated authority to determine the Request for*

*Tender and shall instead arrange for the matter to be included in the agenda for the next available Council Meeting.*

3. *Endorses the status and time frames of the Request for Tender (RFT) process for the management and operation of the Council owned pool located at Dysart;*
4. *Authorises the Chief Executive Officer to negotiate, vary and execute the legal instruments to action clause 2 above.*

**Resolution No.: 8652**

**Moved: Cr Moffat**

**Seconded: Cr Franzmann**

**That Council:**

1. **Authorises the release of a Request for Tender (RFT) for the Management and Operation of the Council owned swimming pool located at Dysart for a term of three (3) years;**
2. **Delegates the Chief Executive Officer authority to award the successful respondent, the management and operation of the Dysart Swimming Pool in accordance with the following conditions:**
  - a) **All Request for Tender evaluation reports be provided to all Councillors at the same time that the Chief Executive Officer is considering the report;**
  - b) **Should any Councillor (free of any conflict of interest or material personal interest) notify the Chief Executive Officer that the matter should be escalated for Council consideration, the Chief Executive Officer shall not exercise his delegated authority to determine the Request for Tender and shall instead arrange for the matter to be included in the agenda for the next available Council Meeting.**
3. **Endorses the status and time frames of the Request for Tender (RFT) process for the management and operation of the Council owned pool located at Dysart;**
4. **Authorises the Chief Executive Officer to negotiate, vary and execute the legal instruments to action clause 2 above.**

**Carried**

## CONFIDENTIAL REPORT

Closed under s254J (3) (g) negotiations relating to a commercial matter involving the local government for which a public discussion would be likely to prejudice the interests of the local government

11.2

### MORANBAH RAW WATER DAM REMEDIATION WORKS

#### EXECUTIVE SUMMARY

The purpose of this report is to secure additional funds for the completion of the reduced scope of work left unfinished by the terminated contractor for Contract IRCT-MBH3-1021-259 Moranbah 400ML Raw Water Dam Remediation Works. In addition, this report seeks to award the tender for revised scope to an alternative supplier.

#### OFFICER'S RECOMMENDATION

*That Council:*

- 1. Approves the additional funding of \$230,000 to CW223019: MBH 400ML Raw Water Dam Remediation to be sourced from unallocated depreciation reserve.*
- 2. Resolves, that under the circumstances, Vassallo Contracting Pty Ltd is the sole supplier available to complete the project within the required timeframe.*
- 3. Approves the awarding of Contract IRCT-MBH3-1021-259 Moranbah 400ML Raw Water Dam Remediation Works, for the reduced scope of works to Vassallo Contracting Pty Ltd for a value of \$1,029,587.58 excluding GST.*
- 4. Delegates the authority to the Chief Executive Officer to negotiate, execute and vary the contract.*

**Resolution No.: 8653**

**Moved: Cr West**

**Seconded: Cr Pickels**

**That Council:**

- 1. Approves the additional funding of \$230,000 to CW223019: MBH 400ML Raw Water Dam Remediation to be sourced from unallocated depreciation reserve.**
- 2. Resolves, that under the circumstances, Vassallo Contracting Pty Ltd is the sole supplier available to complete the project within the required timeframe.**

# UNCONFIRMED MINUTES

3. Approves the awarding of Contract IRCT-MBH3-1021-259 Moranbah 400ML Raw Water Dam Remediation Works, for the reduced scope of works to Vassallo Contracting Pty Ltd for a value of \$1,029,587.58 excluding GST.
4. Delegates the authority to the Chief Executive Officer to negotiate, execute and vary the contract.

Carried

## 12. INFORMATION BULLETIN

12.1

**OFFICE OF THE CHIEF EXECUTIVE OFFICER INFORMATION BULLETIN –  
JANUARY 2023**

### EXECUTIVE SUMMARY

The Office of the Chief Executive Officer Information Bulletin for January 2023 is provided for Council review.

Resolution No.: 8654

Moved: Cr Coleman

Seconded: Cr West

That Council:

1. Notes the Office of the Chief Executive Officer Information Bulletin for January 2024.

Carried

# UNCONFIRMED MINUTES

## 13. COUNCILLOR QUESTION TIME

No General business this meeting.

## 14. CONCLUSION

There being no further business, the Mayor declared the meeting closed at 10.36am.

These minutes will be confirmed by Council at the Ordinary Meeting to be held in Moranbah on Wednesday 28 February 2024.

.....  
MAYOR

..... / ..... / .....  
DATE

## RATES CONCESSION REGISTER – as at 1 January 2024

\*\*  Denotes new / updated / removed NFP applications

Property ID	Organisation Name	Property Location	Application Received	Category	General Rate concession	Water Infrastructure Concession	Sewerage Infrastructure Concession
202992	Australian Christian Churches Queensland Ltd	Middlemount	Yes	A	N/A	100%	100%
201685	Broadsound Coastal Community Development Association	Carmila	Yes	A1	100%	100%	N/A
203738	Clarke Creek Campdraft Association Inc	Clarke Creek	Yes	A	100%	N/A	N/A
103336	Clermont and District Senior Citizens Assn. Inc	Clermont	Yes	A	100%	100%	100%
210649	Clermont Artslink Inc	Clermont	Yes	A	100%	100%	100%
103838	Clermont Bowls Club Incorporated	Clermont	Yes	A	100%	100%	100%
103211	Clermont Clay Target Club Inc	Clermont	Yes	A	100%	100%	N/A
104829	Clermont Community Housing and Other Services	Clermont	Yes	A	100%	100%	100%
100207	Clermont Hospital Auxiliary Inc	Clermont	Yes	A	100%	100%	100%
100100	Clermont Hospital Auxiliary Inc	Clermont	Yes	A	100%	100%	100%
104995	Clermont Hospital Auxiliary Inc	Clermont	Yes	A	100%	100%	100%
104576	Clermont Junior Motorcycle Club Inc	Clermont	Yes	A	100%	100%	N/A
208329	Clermont Men's Shed Inc	Clermont	Yes	A	100%	100%	100%
100991	Clermont Pony Club Inc	Clermont	Yes	A	100%	100%	N/A

Property ID	Organisation Name	Property Location	Application Received	Category	General Rate concession	Water Infrastructure Concession	Sewerage Infrastructure Concession
103745	Clermont Rifle Association Inc.	Clermont	Yes	A	100%	N/A	N/A
103153	Clermont Rodeo & Show Society Inc	Clermont	Yes	A	100%	100%	N/A
201947	Dysart Amateur Boxing Club Inc	Dysart	Yes	A	100%	N/A	N/A
202232	Dysart Arts Inc	Dysart	Yes	A	100%	100%	100%
206691	Dysart BMX Club Inc	Dysart	Yes	A	100%	N/A	N/A
204552	Dysart Bowls Club Inc	Dysart	Yes	C	50%	0%	0%
206530	Dysart Gun Club Inc	Dysart	Yes	A	100%	N/A	N/A
203845	Dysart Horse Performance Association Inc	Dysart	Yes	A	100%	100%	N/A
204152	Dysart Junior Motocross Club Inc	Dysart	Yes	A	100%	N/A	N/A
201943	Dysart Junior Rugby League Club	Dysart	Yes	A1	N/A	100%	100%
201942	Dysart Junior Soccer Club	Dysart	No	A1	N/A	100%	100%
204558	Dysart Kindergarten Inc.	Dysart	Yes	A1	100%	100%	100%
201624	Dysart Owners & Trainers Association Inc & Dysart Rodeo Club Inc	Dysart	Yes	A1	100%	100%	N/A
203967	Dysart Pony Club Incorporated	Dysart	Yes	A1	100%	100%	N/A
202231	Dysart Pottery Club Inc	Dysart	Yes	A	100%	100%	100%



Property ID	Organisation Name	Property Location	Application Received	Category	General Rate concession	Water Infrastructure Concession	Sewerage Infrastructure Concession
201948	Dysart Rugby League Football Club Inc	Dysart	Yes	A1	100%	100%	100%
102971	Emergency & Long Term Accommodation in Moranbah	Moranbah	Yes	A	100%	100%	100%
102193	Emergency & Long Term Accommodation in Moranbah Inc	Moranbah	Yes	A	100%	100%	100%
200260	Glenden Junior Motocross Inc.	Glenden	Yes	A	100%	100%	100%
200268	Glenden Pony Club Inc	Glenden	Yes	A1	100%	100%	N/A
200270	Glenden Rodeo Association Inc	Glenden	Yes	A1	100%	100%	N/A
210402	Glenden Rural Interest Inc	Glenden	Yes	A	100%	N/A	N/A
101658	Guides Queensland – Moranbah	Moranbah	Yes	A	N/A	100%	100%
206253	Gymnastics Moranbah Inc	Moranbah	Yes	A	100%	100%	100%
202294	Hinterland Community Care Inc	Dysart	Yes	A	100%	100%	100%
102975	Hinterland Community Care Inc	Moranbah	Yes	A	100%	100%	100%
204452	Ilbilbie Hall Management Association Inc	Ilbilbie	Yes	A	100%	N/A	N/A
103776	Kilcummin Group Selector's Assoc Inc	Kilcummin	Yes	A	100%	N/A	N/A
203217	Landscapes Queensland Limited As Trustee/s	Avoid Island, The Percy Group	Yes	A	100%	N/A	N/A
202374	Middlemount Boxing & Fitness Incorporated	Middlemount	Yes	A	100%	100%	100%

Property ID	Organisation Name	Property Location	Application Received	Category	General Rate concession	Water Infrastructure Concession	Sewerage Infrastructure Concession
202418	Middlemount Community Sports Association Inc	Middlemount	Yes	A	100%	100%	100%
210219	Middlemount Fellowship A O G	Middlemount	Yes	A	N/A	100%	100%
202452	Middlemount Golf Club Inc	Middlemount	Yes	C	50%	0%	0%
203880	Middlemount Horse & Pony Club Inc	Middlemount	Yes	A	100%	100%	N/A
203881	Middlemount Race Club Inc	Middlemount	Yes	A	100%	100%	N/A
203876	Middlemount Rodeo Association Inc	Middlemount	Yes	A	100%	100%	N/A
202417	Middlemount Rugby League Football Club Inc	Middlemount	Yes	A1	100%	100%	100%
202419	Middlemount Touch Football Association Incorporated	Middlemount	Yes	A1	100%	100%	100%
202674	Middlemount Youth Support Incorporated	Middlemount	Yes	A	100%	100%	100%
210255	Moranbah Arts Council Inc	Moranbah	Yes	A	100%	100%	100%
210256	Moranbah Arts Council Inc	Moranbah	Yes	A	100%	100%	100%
206704	Moranbah Arts Council Inc	Moranbah	Yes	A	100%	100%	100%
210294	Moranbah Australian Football Association Inc	Moranbah	Yes	A	100%	100%	100%
206689	Moranbah B.M.X Club Incorporated	Moranbah	Yes	A1	100%	100%	N/A
210221	Moranbah Bowhunters & Field Archers Inc	Moranbah	Yes	A	100%	100%	100%
101125	Moranbah Bowls Club Inc	Moranbah	Yes	B1	50%	50%	50%

Property ID	Organisation Name	Property Location	Application Received	Category	General Rate concession	Water Infrastructure Concession	Sewerage Infrastructure Concession
104661	Moranbah Boxing and Sporting Association Inc	Moranbah	Yes	A	100%	100%	100%
206708	Moranbah Gelsoft Club Inc	Moranbah	Yes	A	100%	N/A	N/A
210250	Moranbah Hawks Football Federation Incorporated	Moranbah	Yes	A1	100%	100%	100%
206252	Moranbah Hockey Association Inc	Moranbah	Yes	A	100%	100%	100%
206711	Moranbah Horse and Pony Club Inc	Moranbah	Yes	A	100%	N/A	N/A
207810	Moranbah Junior Dirt Drag Club Inc	Moranbah	Yes	A1	100%	100%	N/A
206709	Moranbah Kart Club Association Inc	Moranbah	Yes	A	100%	100%	N/A
206707	Moranbah Motorcycle Riders Club Inc	Moranbah	Yes	A1	100%	100%	N/A
100686	Moranbah Neighbourhood Centre Association Inc	Moranbah	Yes	A	100%	100%	100%
101118	Moranbah Neighbourhood Centre Association Inc	Moranbah	Yes	A	100%	100%	100%
210382	Moranbah Netball Association Inc	Moranbah	Yes	A	100%	100%	100%
206706	Moranbah Pistol Club Inc	Moranbah	Yes	A	100%	N/A	N/A
101100	Moranbah Race Club Incorporated	Moranbah	Yes	A1	100%	100%	N/A
206712	Moranbah Rodeo Association Inc & Moranbah Campdrafting Assoc Inc	Moranbah	Yes	A1	100%	100%	N/A
101350	Moranbah Rugby League Football Club Inc	Moranbah	Yes	C	50%	0%	0%

Property ID	Organisation Name	Property Location	Application Received	Category	General Rate concession	Water Infrastructure Concession	Sewerage Infrastructure Concession
206710	Moranbah Speedway Association Inc	Moranbah	Yes	A	100%	100%	N/A
206759	Moranbah Tennis Association Incorporated	Moranbah	Yes	A	100%	100%	100%
210291	Moranbah Touch Football Association Inc	Moranbah	Yes	A	100%	N/A	N/A
210290	Moranbah X-Fit Inc	Moranbah	Yes	A	100%	N/A	N/A
200515	Nebo Community Sport & Recreation Club Inc.	Nebo	Yes	A1	100%	100%	100%
100422	Returned & Service League of Australia (Qld Branch) Clermont	Clermont	Yes	A	100%	100%	100%
206531	Sporting Shooters Association Australia Dysart Branch Inc	Dysart	No		100%	N/A	N/A
203864	Sporting Shooters Association of Australia (Middlemount Branch) Inc	Middlemount	Yes	A	100%	N/A	N/A
210604	St Lawrence Public Sportsground Committee Inc	St Lawrence	Yes	A	100%	100%	N/A
102673	St Vincent De Paul Society Queensland	Clermont	Yes	A	N/A	100%	100%
103245	The Clermont Race Club Inc.	Clermont	Yes	A1	100%	100%	N/A
202229	The Corporation of The Diocesan Synod of North Queensland	Carmila	Yes	A	N/A	100%	N/A
200571	The Corporation of The Diocesan Synod of North Queensland & The Roman Catholic Trust Corporation for the Diocese of Rockhampton	Glenden	Yes	A	100%	100%	100%
204490	The Corporation of the Synod of the Diocese of Rockhampton	St Lawrence	Yes	A	N/A	100%	N/A

Property ID	Organisation Name	Property Location	Application Received	Category	General Rate concession	Water Infrastructure Concession	Sewerage Infrastructure Concession
101076	The Corporation of the Synod of the Diocese of Rockhampton	Moranbah	Yes	A	N/A	100%	100%
202259	The Roman Catholic Trust Corporation for the Diocese of Rockhampton	Carmila	Yes	A	N/A	100%	N/A
102039	The Roman Catholic Trust Corporation for The Diocese Of Rockhampton	Clermont	Yes	A	N/A	100%	100%
100714	The Corporation of the Trustees of The Grand Lodge of the Royal Antediluvian Order of Buffaloes	Moranbah	Yes	A	100%	100%	100%
206082	The Creche and Kindergarten Association Limited	Moranbah	Yes	A	100%	100%	100%
202853	The Creche and Kindergarten Association Limited	Middlemount	Yes	A	100%	100%	100%
201767	The Gowrie (QLD) Inc	Dysart	Yes	A	100%	100%	100%
200011	The Queensland Country Women's Association	Nebo	Yes	A	N/A	100%	100%
100389	The Scout Association of Australia Queensland Branch Inc.	Clermont	Yes	A	100%	100%	100%
202233	The Scout Association of Australia Queensland Branch Inc.	Dysart	Yes	A	100%	100%	100%
102012	The Scout Association of Australia Queensland Branch Inc	Moranbah	Yes	A1	100%	100%	100%
100865	The Trustees of the Moranbah Lodge No. 516 of Antient Free and Accepted Masons of Queensland	Moranbah	Yes	A	100%	100%	100%
103336	The Trustees of Peak Downs Lodge No. 32 of Antient Free and Accepted Masons of Queensland	Clermont	Yes	A	100%	100%	100%

Property ID	Organisation Name	Property Location	Application Received	Category	General Rate concession	Water Infrastructure Concession	Sewerage Infrastructure Concession
203861	The Trustees of The Middlemount Moto Cross Club	Middlemount	Yes	A	100%	N/A	N/A
206705	Theresa Creek Water Sports Club Inc	Clermont	Yes	A	100%	N/A	N/A
103677	Twin Hills Campdraft Association In	Frankfield	Yes	A	100%	N/A	N/A

<b>MEETING DETAILS</b>	<b>Ordinary Meeting</b> Wednesday 28 February 2024
<b>AUTHOR</b>	Michael Krulic
<b>AUTHOR POSITION</b>	Manager Financial Services

**9.1 ISAAC REGIONAL COUNCIL MONTHLY FINANCIAL REPORT AS AT 31 JANUARY 2024**

## EXECUTIVE SUMMARY

In accordance with the *Local Government Regulation 2012* (s204) a monthly financial report is required to be presented to Council stating the progress made in relation to the budget for the period of the financial year as near as practicable to the end of the month before the meeting is held.

## OFFICER'S RECOMMENDATION

*That the Committee recommends that Council:*

- 1. Receives the financial statements for the period ended 31 January 2024 pursuant to, and in accordance with, the Local Government Regulation 2012 (s204).*

<b>Resolution No.:</b>	<b>CGFS0861</b>
<b>Moved:</b>	<b>Cr Carolyn Franzmann</b>
<b>Seconded:</b>	<b>Cr Sandy Moffat</b>
<b>That the Committee recommends that Council:</b>	
<ol style="list-style-type: none"> <li>Receive the financial statements for the period ended 31 January 2024 pursuant to, and in accordance with, the <i>Local Government Regulation 2012</i> (s204).</li> </ol>	
<b>Carried</b>	

## BACKGROUND

### Statutory Obligation Table – Isaac Regional Council

The table below outlines key statutory obligations relating to the requirement for monthly financial reporting.

<b>Requirement</b>	<b>Date</b>
Budget 2023/2024	Budget adopted 28 June 2023
Financial Statements 2022/2023	Financial statements adopted 22 November 2023

## IMPLICATIONS

Council continues to operate within budget overall and any budget variances are anticipated to come in line with budget over the remainder of the financial year.

The second quarter budget review is being undertaken with a report tabled to go direct to Council for the February 2024 Council meeting.

## CONSULTATION

- Financial Services

## BASIS FOR RECOMMENDATION

Requirement of legislation for a financial report to be presented to Council at least monthly.

## ACTION ACCOUNTABILITY

Not Applicable.

## KEY MESSAGES

Council is committed to meeting its legislative requirements, ensuring its financial sustainability and transparent decision making.

<b>Report prepared by:</b> MICHAEL KRULIC <b>Manager Financial Services</b>  Date: 7 February 2024	<b>Report authorised by:</b> DARREN FETTELL <b>Director Corporate, Governance and Financial Services</b>  Date: 8 February 2024
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## ATTACHMENTS

- Attachment 1 – Monthly Financial Statements as at 31 January 2024

## REFERENCE DOCUMENT

- Nil



# FINANCIAL STATEMENTS REPORT TO COUNCIL

Current as at 31 January 2024

Presented by **Corporate, Governance and Financial Services**



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# FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JANUARY 2024

## EXECUTIVE SUMMARY

At the end of January, the operating result is \$1,753,683 ahead of budgeted operating position, noting the actual result is a loss of \$15,966,184. The positive result is due to number of revenue line items being above budget partially offset by higher operating expenses.

Capital Revenue for January was \$5,140,310 which combined with the Operating Position leads to a deficit of \$10,825,874 (noting Council operating result will be budgeted as a loss until the rates invoices are issued during the March period).

PRELIMINARY JANUARY FINANCIAL STATEMENTS AT A GLANCE					
	YTD Actual	YTD Revised Budget	Variance	Full Year Revised Budget	Completion
	\$	\$	\$	\$	%
Total operating revenue	63,875,824	61,150,121	2,725,703	135,442,608	47.2%
Total operating expenses	79,842,008	78,869,988	(972,020)	134,189,380	59.5%
<b>Operating position</b>	<b>(15,966,184)</b>	<b>(17,719,867)</b>	<b>1,753,683</b>	<b>1,253,228</b>	<b>(1274.0%)</b>
Capital revenue	5,140,310	4,401,803	738,507	20,862,280	24.6%
<b>Net result</b>	<b>(10,825,874)</b>	<b>(13,318,064)</b>	<b>2,492,190</b>	<b>22,115,508</b>	<b>(49.0%)</b>

## BACKGROUND

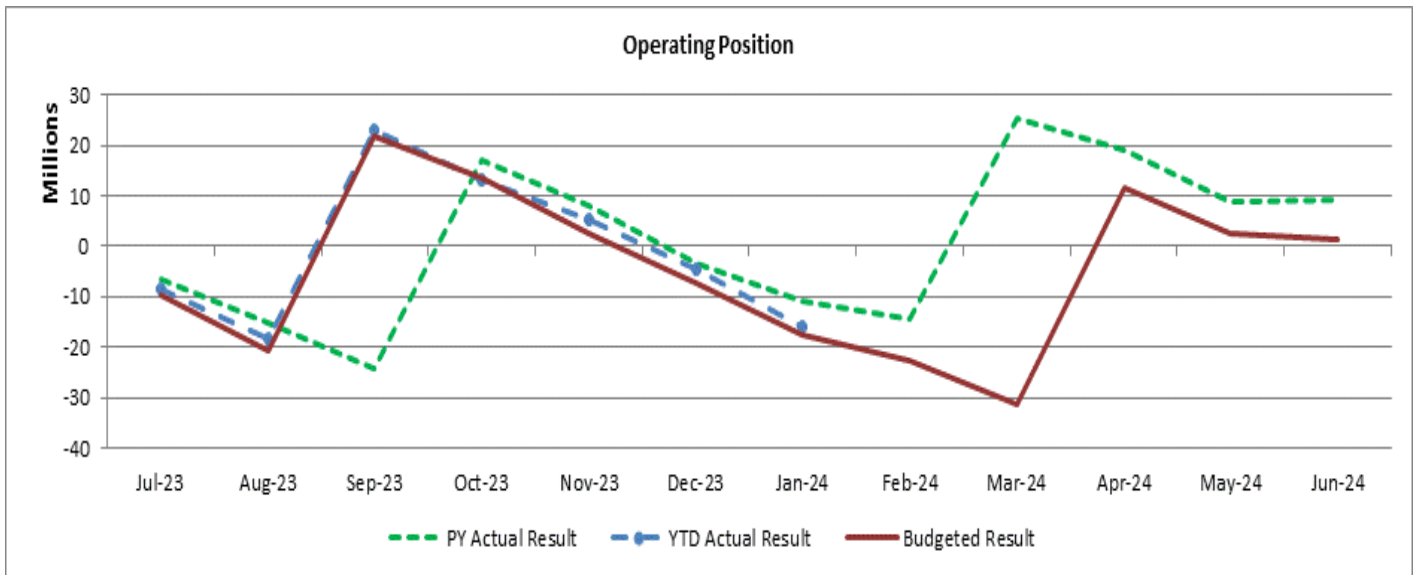
Each month, year to date financial statements are prepared in order to monitor actual performance against the latest adopted budget. Attached are the financial statements for the period ended 31 January 2024. Actual amounts are compared against year to date adopted Revised Budget figures. (See appendix 1 for detailed financial statements)

The January result shows Council operating within budget (overall), however it should be noted that various Directorates are above YTD budget for Materials and Services expenditure, which are currently offset by other Directorates being under YTD budget. It should be noted that various commitments raised relate to the remainder of the year and the 2025 financial year.

Council is cognisant of the current economic climate and will be paying particular attention to how the various revenue streams are tracking throughout the year. It is also noted that revenue and expenditure items will be reassessed through the Quarter 2 Budget Review and monitored to ensure that Council remains within budget and delivers efficient and effective services to the community.

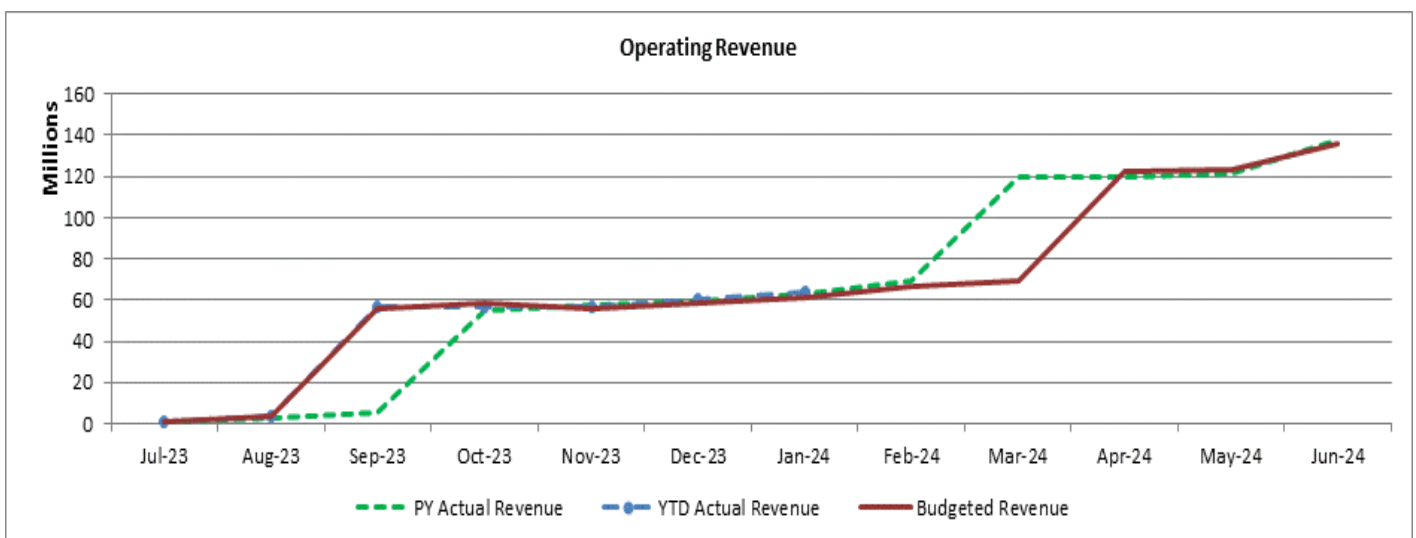
It should be noted that figures provided are accurate as at date of publication. Figures reported are cumulative year to date which may include adjustments for revenue or expenses accrued to prior accounting periods.

## OPERATING POSITION



The current operating position for January has resulted in a deficit of \$15,966,184. This is favourable when compared to the YTD budget by \$1,753,683. Operating Revenue is \$2,725,703 favourable compared to YTD budget offset by Operating Expenses which are \$972,020 unfavourable when compared to YTD budget.

## OPERATING REVENUE

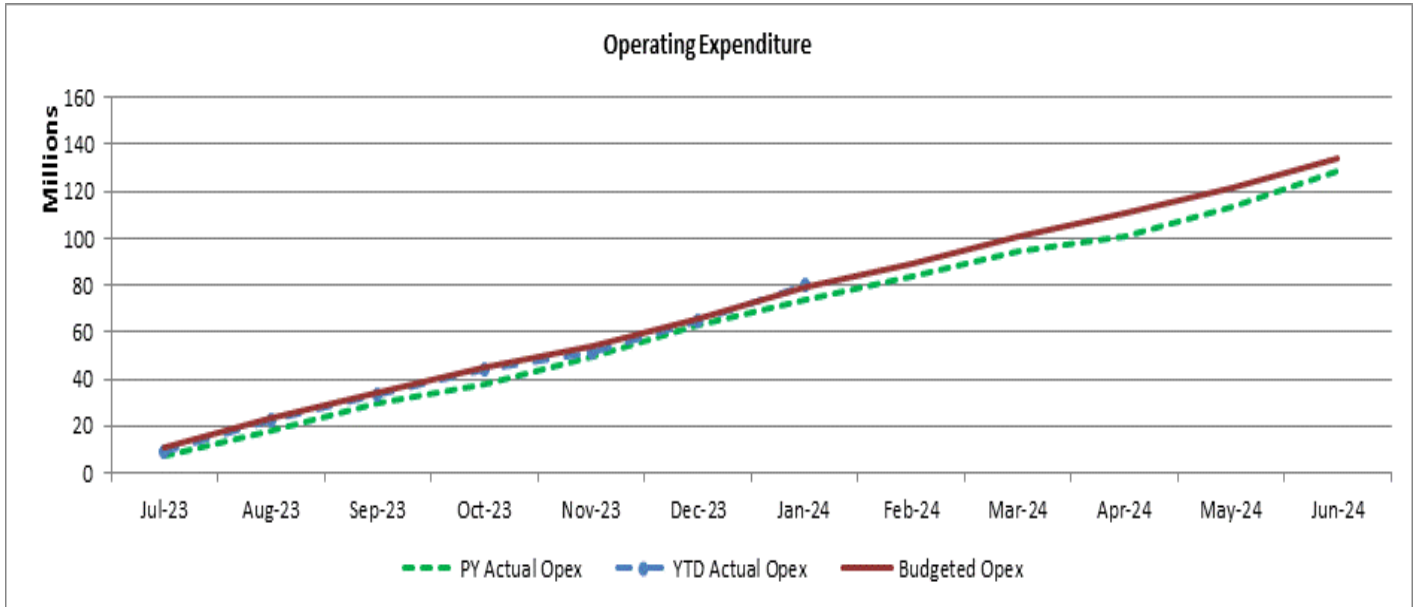


Operating Revenue comprises the following items – Rates and Utility Charges, Fees and Charges, Rental Income, Interest Received, Sale of Contract and Recoverable Works, Operating Grants, Subsidies and Contributions, Other Recurrent Revenue.

The operating revenue for January was \$63,875,824 which is favourable when compared to the budget by \$2,725,703. This favourable position is primarily due to a significant supplementary rates run, higher than anticipated waste revenue (septic and tip), interest revenue, development, potable water and building fees.

It is noted that cashflow projections will be reviewed throughout the year. Any adjustments made will be a redistribution of existing budget amounts and have no bottom-line impact on the budget.

# OPERATING EXPENDITURE

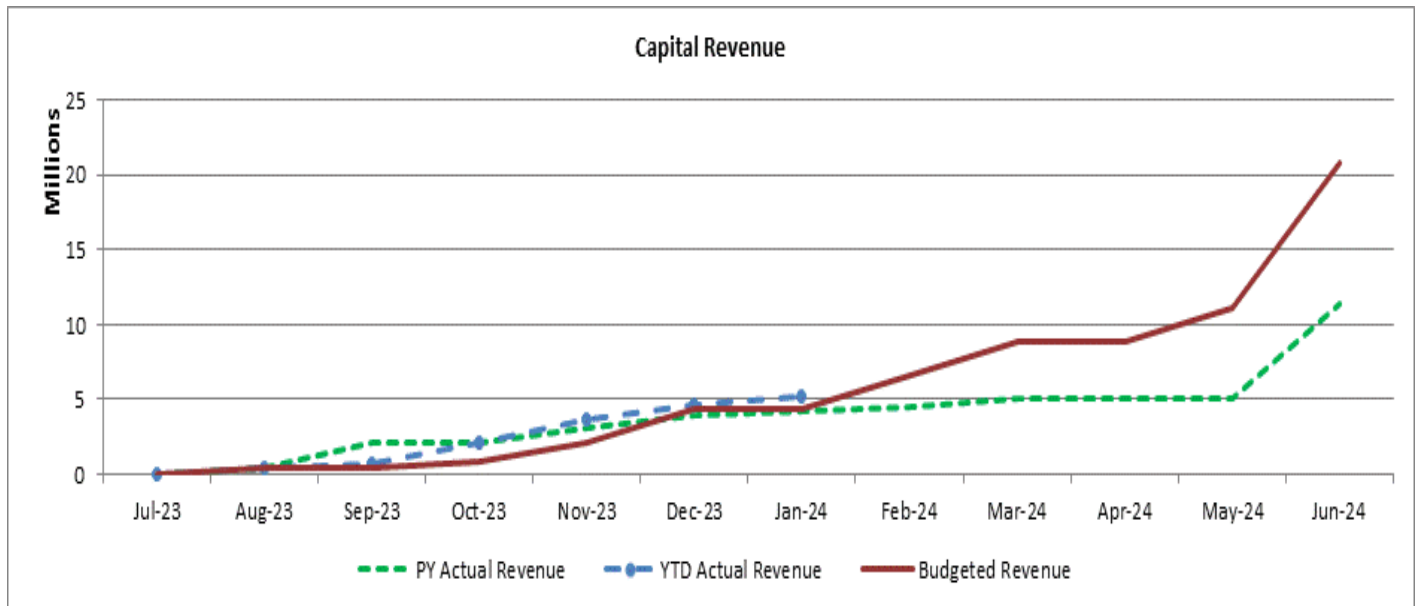


Operating expenditure consists of Employee Expenses, Materials and Services, Finance Costs and Depreciation.

Actual operating expenditure for January was \$79,842,008 which is unfavourable to budget by \$972,020. This unfavourable result is mainly due to expenditure items for legal challenges and the digital strategy. It should be noted that various Directorates are above YTD budget for Materials and Services expenditure, which are currently offset by other Directorates being under YTD budget.

It is noted that cashflowing of projects will be reviewed throughout the year. Any adjustments made will be a redistribution of existing budget amounts and have no bottom-line impact on the budget.

## CAPITAL REVENUE

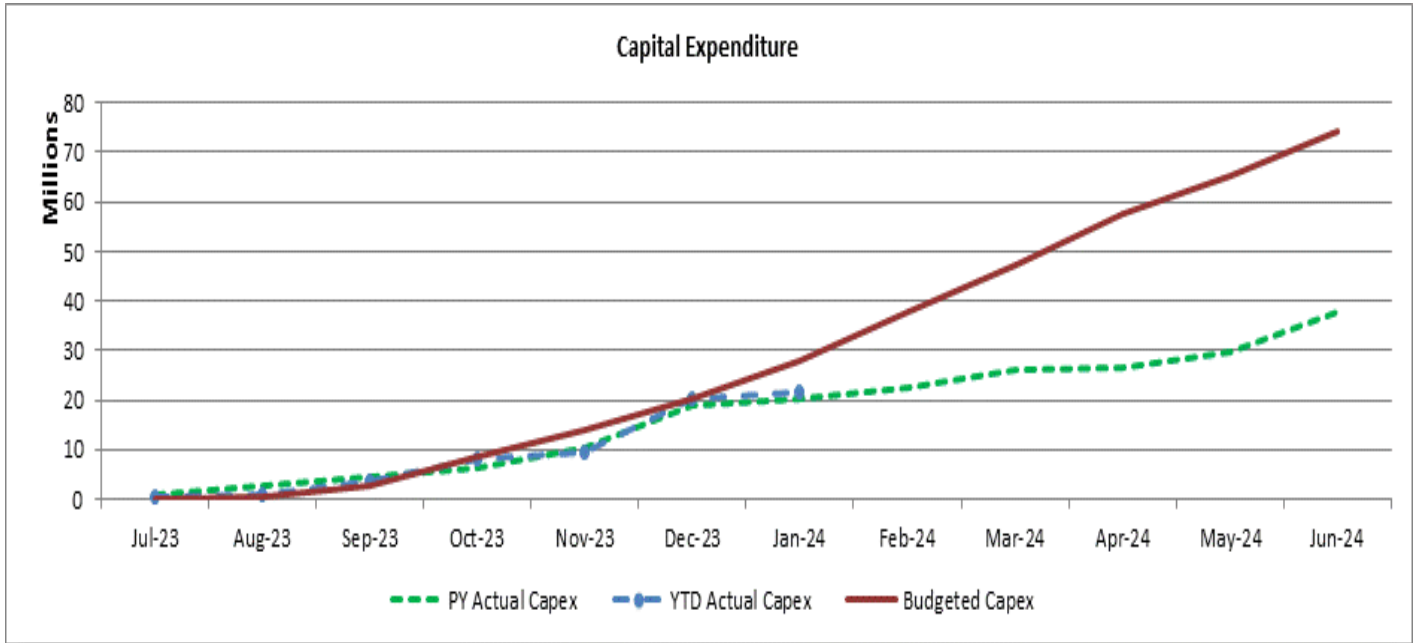


Capital Revenue for January YTD is \$5,140,310 which consists of grants, contributions and proceeds from the disposal of assets. The current favourable variance of \$738,507 is due to the cashflowing of receipts from grants and proceeds of sale of PPE.

Budgeted capital revenue for 2023/2024 is detailed below:

Grants	Revised Budget	YTD Actuals
Resource Community Infrastructure Fund	5,700,000	1,500,000
Mining Co-Contributions	3,610,293	-
Local Roads & Community Infrastructure Grants	2,584,408	1,197,045
Transport Infrastructure Development Scheme	1,477,035	554,669
Local Government Grants and Subsidies Program	1,406,446	273,150
Building our Regions	1,328,717	255,142
Heavy Vehicle Safety & Productivity Program	1,217,398	-
Roads to Recovery Program	1,157,910	-
Sale of Plant and Equipment	995,410	780,546
Levy Ready Grant Program	605,000	181,500
Developer Contributions	298,666	323,257
Queensland Resilience and Risk Reduction Fund	121,193	-
Other various Minor Grants	359,804	75,000
<b>Total</b>	<b>20,862,280</b>	<b>5,140,310</b>

# CAPITAL EXPENDITURE



Capital expenditure is currently \$21.8M which is under YTD budget of \$28M excluding commitments, noting that when the \$33.9M of commitments are included, the capital expenditure is at 74.8% of annual budget. It should be noted that approximately \$10.8M of commitments relating to the Moranbah Community Centre Refurbishment, \$5.1M for Golden Mile Road Rehabilitation and \$5M for project management costs. It is anticipated that expenditure will come in line throughout the financial year.

Major budgeted projects for 2023/2024 financial year are:

Project	Revised Budget	YTD Actuals	YTD Commitments
MBH Community Centre - Refurbishment	10,002,850	1,366,354	10,802,814
Moranbah Landfill Phase 2 Stage 2	8,857,097	6,244,374	2,341,780
Fleet / Plant replacement program	5,648,295	3,449,606	2,150,802
MBH Rectification of Landfill Cell	4,200,000	23,853	389,871
Golden Mile Road Rehab Pavement, Drainage	4,157,747	179,445	5,127,388
Peak Downs Mine Road / Saraji Rd Intersection Construction	4,010,933	10,480	510,681
Rural Network Resheeting	3,560,000	61,410	432,444
Regional Reseals	3,201,681	2,454,970	165,423
Moranbah 400ML raw water dam - remediation	2,333,990	751,859	1,142,325
St Lawrence Water Storage & Raw Water Main	1,765,250	642,775	89,096
CORP Sewer Relining	1,621,194	15,573	1,344,243
Clermont WMF Weighbridge Installation	1,391,635	85,992	48,513
Moranbah Asphalt Renewals	1,338,000	137	1,268,018
Regional Floodways Construction Program	1,200,000	849,218	297,811

# CAPITAL FUNDING AND PROJECT COMMITTALS

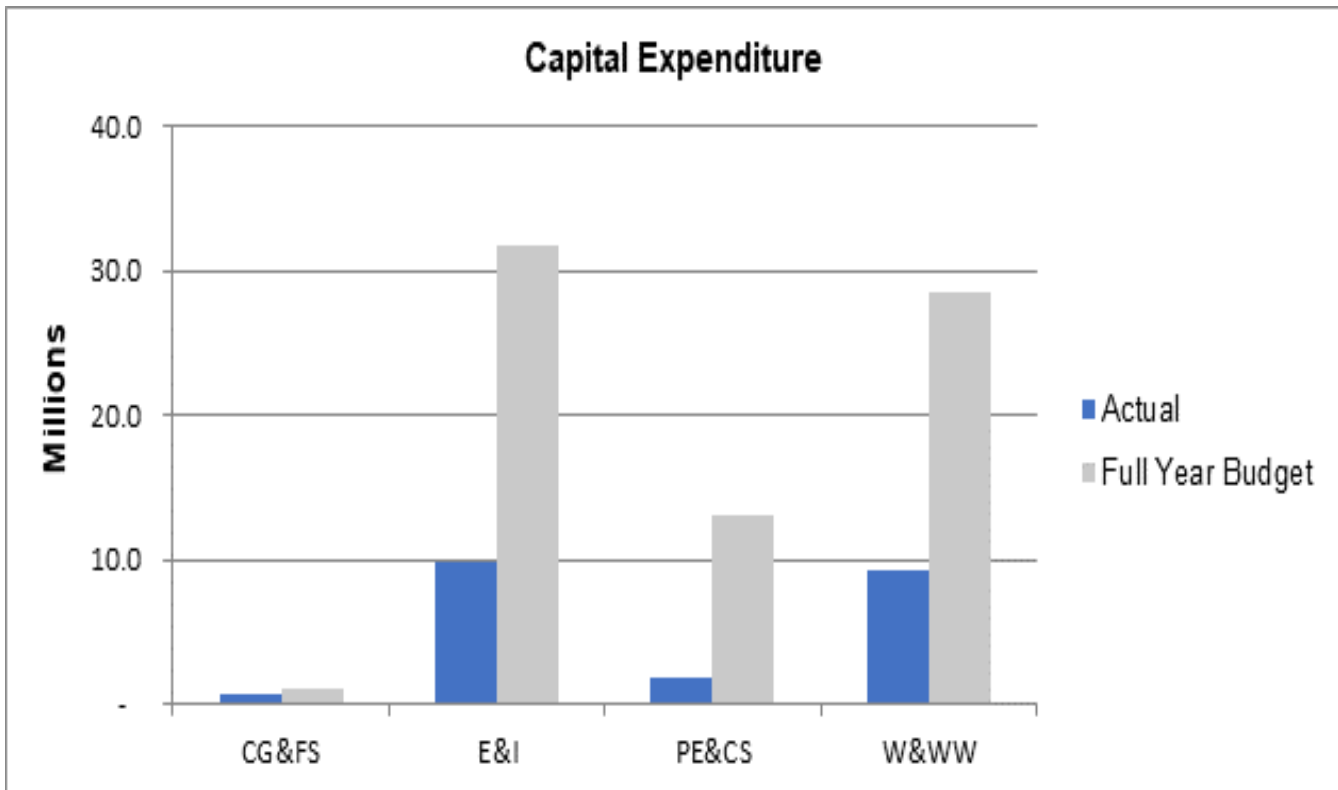
Capital expenditure is financed through loan borrowings, proceeds on disposal of assets, general reserves and the future capital sustainability reserve.

The future capital sustainability reserve represents accumulated funded depreciation monies which are held to maintain capital value under Council's long-term asset management plan.

The following table illustrates the Council's capital project expenditure as at January 2024.

Department	YTD Actual	YTD Commitment	YTD Total Expenditure	Full Year Budget	% Complete	% Complete
					(YTD Actual vs FY Budget)	(YTD Total vs FY Budget)
CG&FS	719,754	28,966	748,720	1,137,838	63.3%	65.8%
E&I	9,925,691	13,987,605	23,913,296	31,677,505	31.3%	75.5%
PE&CS	1,850,092	11,858,115	13,708,207	13,064,427	14.2%	104.9%
W&WW	9,262,679	8,052,404	17,315,083	28,559,000	32.4%	60.6%
<b>TOTAL</b>	<b>21,758,216</b>	<b>33,927,090</b>	<b>55,685,306</b>	<b>74,438,770</b>	<b>29.2%</b>	<b>74.8%</b>

The following graph illustrates the data above.





# STATE DEVELOPMENT AND INFRASTRUCTURE FINANCIAL SUSTAINABILITY RATIOS

In accordance with s169(5) of the Local Government Regulation 2012, the following financial sustainability ratios have been provided.

The ratios are designed to provide an indication of the performance of Council against key financial sustainability criteria which must be met to ensure the prudent management of financial risks.

Ratio	Description	Formula	YTD Actual Result	Bench mark	Within Limits	FY Budget
Operating Surplus Ratio	This is an indicator of the extent to which revenues raised cover operational expenses only or are available for capital funding purposes.	Net operating surplus	-25.35%	0 - 10%	No	0.94%
		Total operating revenue				
Net Financial Liabilities Ratio	This is an indicator of the extent to which the net financial liabilities of Council can be serviced by its operating revenues.	Total liabilities less current assets	-45.24%	<=60%	Yes	-5.54%
		Total operating revenue				
Asset Sustainability Ratio	This ratio provides a guide as to whether the infrastructure assets managed by Council are being replaced as they reach the end of their useful lives.	Capital expenditure on renewals	58.33%	>90%	No	70.54%
		Depreciation expense				
Total Debt Service Cover	This ratio provides a guide as to the Council's ability to meet its loan repayments.	Operating cash flow plus interest	2	2	Yes	10.33
		Interest plus current borrowings				
Cash Expense Ratio	This ratio provides a guide as to the ability of the Council to pay its costs within the short term.	Current cash balance	6.93 Months	3 Months	Yes	7.19 Months
		Operating expenses less depreciation and finance costs				

1. **Operating Surplus Ratio** - This ratio is an indicator of the extent to which revenues raised cover the operational expenses only or are available for capital funding purposes. The target result for this ratio is between 0-10% per annum (on average over the long term). With the net operating profit year to date a loss of \$15,966,184 the ratio is currently negative 25.35%, which is outside Council's budget and benchmark range. It is noted that this ratio is expected to improve with the issuing of Councils half yearly rates in March and expected to remain within benchmark range for the remainder of the year after this occurs.
2. **Net Financial Liabilities Ratio** - This ratio is an indicator of the extent to which the net financial liabilities of Council can be serviced by its operating revenues. As Council's current assets are greater than total liabilities, the resulting ratio is currently showing as favourable with a negative 45.24%.
3. **Asset Sustainability Ratio** - This ratio is a guide as to whether infrastructure assets managed by Council are being replaced as they reach the end of their Council's target is to have a result of greater than 90%, however the budget for the financial year is 70.54% (due to significant buildings renewals being carried out during the year, however not included within budget percentage calculation). The ratio is at 58.33% for January YTD which is below target benchmark. This ratio is expected to improve throughout the remainder of the financial year, taking into account significant grant funded projects.
4. **Total Debt Service** - This ratio represents Council's ability to meet its loan repayments through operating cash. A ratio greater than two (2) times, is the ideal result for Council. Council's year to date ratio is a positive 2 times and indicates that Council has sufficient operating cash flow to cover its loan repayments.
5. **Cash Expense Ratio** - This ratio helps Council calculate how many months the current year's cash balance can cover operating expenses (excluding depreciation and finance costs), without additional cash flows. Council has enough current cash to cover 6.93 months as at 31 January 2024. This is above the targeted benchmark of three (3) months.

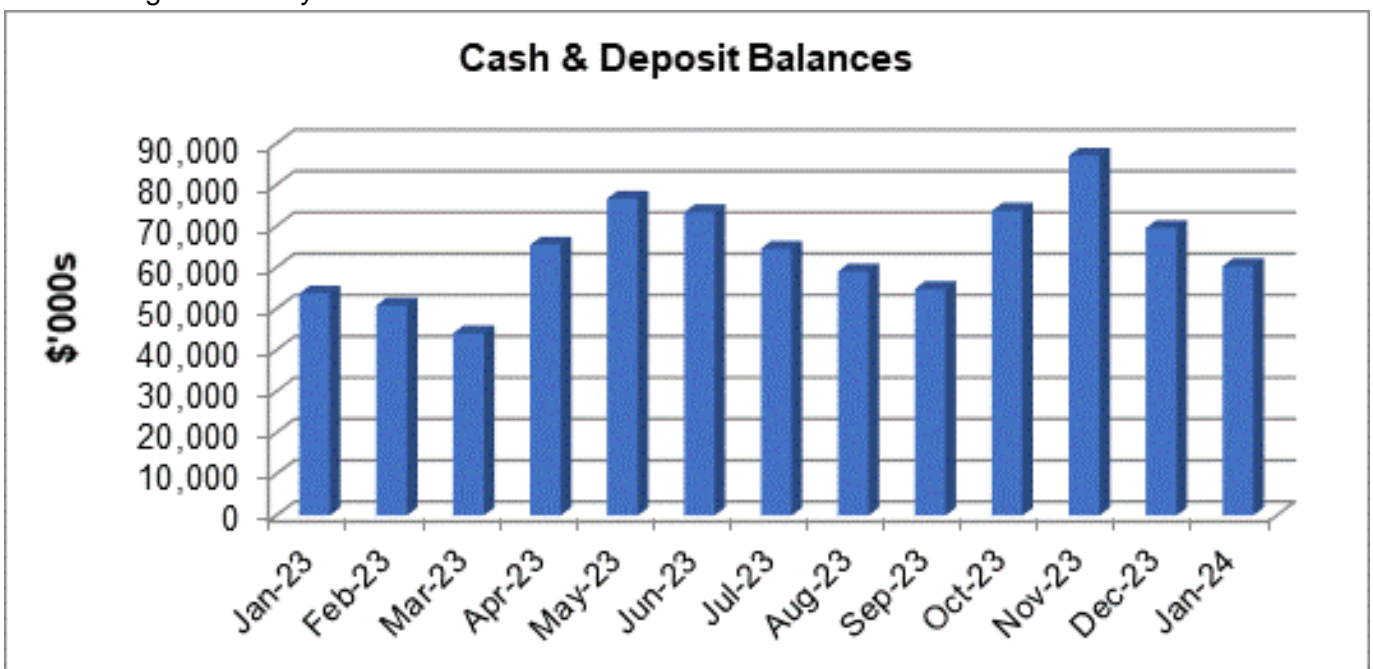
# INVESTMENTS AND CASH BALANCES

The following is a list of all investments held by Council as at the period ending 31 January 2024.

ISAAC REGIONAL COUNCIL Investments For the Period Ended 31 January 2024					
Account	Description	Institution	Amount	Maturity Date	Interest Rate
5016-001-1124	Police & Nurses Ltd Term Deposit	PNU	10,000,000	15-May-24	5.25%
10-000-1116	QTC Operating Fund	QTC	50,041,254		5.04%
10-000-1117	ANZ Business Premium Saver	ANZ	377,287		4.30%
10-000-1114	Cash at Bank NAB	NAB	28,944		
10-000-1111	Cash at bank-QCCU	QCCU	3,059		
10-000-1113	Cash at Bank - ANZ	ANZ	(117,093)		
10-000-1131	Petty Cash		2,800		
10-000-1132	Floats		4,080		
Total Investments			60,340,332		

Bank	Credit Rating	% of Funds	Policy Total Profile
ANZ Banking Group	AA-	0.44%	Maximum 60%
National Australia Bank	AA-	0.05%	Maximum 60%
Police & Nurses Ltd (P&N Bank	A2	16.57%	Maximum 30%
QCCU	BBB	0.01%	Maximum 20%
Queensland Treasury Corporation	QTC	82.93%	No Limit

The following chart outlines the Council's cash and deposit balances for the previous twelve months up to the period ending 31 January 2024.



## LOANS

ISAAC REGIONAL COUNCIL							
Loans							
For the Period Ended 31 January 2024							
							Repayment Due 15 Mar 2024
Loan Name	Balance as at 31 January 2024	Rate as at 31 January 2024	Approved Term	Remaining Term	Principal	Interest	Total
Land Purchase - Moranbah	\$9,793,827	5.1	20	8.88	\$216,086	\$124,847	\$340,932
Land Development Moranbah	\$7,541,914	4.37	20	9.38	\$161,183	\$82,395	\$243,578
Waste Loan	\$2,244,471	2.22	20	17.38	\$26,338	\$12,429	\$38,766
<b>Total</b>	<b>\$19,580,212</b>				<b>\$403,606</b>	<b>\$219,671</b>	<b>\$623,277</b>

Debt service repayments are made quarterly. The second repayment for 2023/2024 financial year was made on 15 December 2023. The next repayment for the 2023/2024 financial year is due on 15 March 2024.

## ACCOUNTS RECEIVABLE

The following is a breakdown of the Council's accounts receivable by age for the period ending 31 January 2024.

Accounts Receivable Ageing Analysis at 31 January 2024			
Ageing	Number of Documents	Amount Outstanding	% of Total Outstanding
Current	222	1,727,377.66	28.80%
30 Day	38	536,392.19	8.95%
60 Day	18	2,254,780.18	37.61%
90 Day	141	1,477,039.32	24.64%
<b>Total</b>	<b>419</b>	<b>5,995,589.35</b>	<b>100.00%</b>

The Accounts Receivable balance at 31 January 2024 is \$5,995,589.35 which has increased from 31 December 2023 balance of \$5,852,727.43 due to increased processing of Waste Management Facility invoices.

- 30 day balances have decreased this month due to grant invoices ageing to 60 Days and waste invoices being paid.
- 60 day balances have decreased due a grant invoice and a compliance invoice ageing to 90 Days.
- 90 days and over receivables have increased due to a grant invoice ageing to 90 Days, as well as a Compliance invoice and other invoices ageing to 90 Days. There are 141 invoices totalling \$1,477,039.32 in 90 Days which are made up of the following charges:
  - 1 Invoice totalling \$519,363.54 relates to a capital works project that is currently subject to legal proceedings.
  - 1 Invoice totalling \$500,000.00 relates to a grant invoice for which payment has been held up by the Government department facilitating the grant.
  - 1 Invoice totalling \$307,329.95 relates to a mining compensation invoice that is under review by the Engineering and Infrastructure department and is subject to legal advice.
  - 1 Invoice totalling \$55,324.50 relates to historic planning/infrastructure charges which is currently being assessed by Liveability and Sustainability.
  - 41 Invoices totalling \$36,686.97 relate to compliance invoices in various stages of recovery.
  - 2 Invoices totalling \$33,356.76 relate to historical water charges. (Note: Company is in liquidation and awaiting further advice).
  - 73 Invoices totalling \$12,712.83 relate to housing invoices. The management and recovery of Housing invoices is the responsibility of Corporate Properties.
  - 1 Invoice totalling \$8,341.48 relates to planning charges which is currently subject to a payment arrangement.
  - The remaining 20 Invoices totalling \$3,923.29 relate to other charges in various stages of collection.

A review was undertaken at the end of the previous financial year to write off debts deemed as non-recoverable. Therefore, at this point in time the remaining outstanding balance is believed to be recoverable.

## ACCOUNTS PAYABLE

The following is a breakdown of the Council's accounts payable by age for the period ending 31 January 2024.

Accounts Payable Ageing Analysis at 31 January 2024			
Ageing	Number of Documents	Amount Outstanding	% of Total Outstanding
Current	164	2,042,495.50	92.79%
30 Day	36	111,554.98	5.07%
60 Day	11	28,331.31	1.29%
90 Day	12	18,671.52	0.85%
<b>TOTAL</b>	<b>223</b>	<b>2,201,053.31</b>	<b>100.00%</b>

The outstanding Accounts Payable balance as at 31 January was \$2,201,053.31. The 30, 60 & 90 day aging accounts total \$158,557.81

At the date this report was prepared the following invoices remain unpaid:

- 30-day balances – \$111,554.98 (36 invoices) remain unpaid with 15 invoices (\$49,434.52) received late from the supplier, 21 invoices (\$62,120.46) awaiting approval of which 11 of these are for the same supplier.
- 60-day balances – \$28,331.31 (11 invoices) remain unpaid with 2 invoices (\$15,287.50) in dispute with discussions being held with suppliers, 2 invoices (\$1,336.50) received late from supplier and 7 invoices (\$11,707.31) awaiting approval.
- 90-day balances – \$18,671.52 (9 invoices and 1 credit) 3 invoices (\$355.60) is in dispute with discussions being held with suppliers, 1 invoice (\$3,425.00) awaiting approval, 5 invoices (\$15,058.60) being received late from the supplier and 1 credit (-\$167.68) yet to be applied.

# YEAR TO DATE RATES REPORT

The following is a breakdown of the Council's rates transactions the year to date as at 31 January 2024.

Rates Balancing Report As At 31 January 2024		
	31 Jan 2024	YTD 31 Jan 2023
Opening Balance	2,486,266	4,175,810
<b>Rates Charges</b>		
Rates Levied	55,045,038	51,460,820
Interest	223,347	246,469
Refunds	145,856	222,665
<b>Total Rates</b>	<b>55,414,241</b>	<b>51,929,954</b>
<b>Discounts and Receipts</b>		
Discounts	(3,661,429)	(3,220,677)
Receipts	(51,124,541)	(48,221,469)
Government Subsidy	(37,334)	(37,667)
Council Subsidy	(114,143)	(111,514)
Remissions	(2,391)	(9,263)
Write Offs	(111)	(147)
<b>Total Discounts &amp; Receipts</b>	<b>(54,939,950)</b>	<b>(51,600,738)</b>
Legal	17,853	51,124
<b>Closing Balance</b>	<b>2,978,410</b>	<b>4,556,150</b>

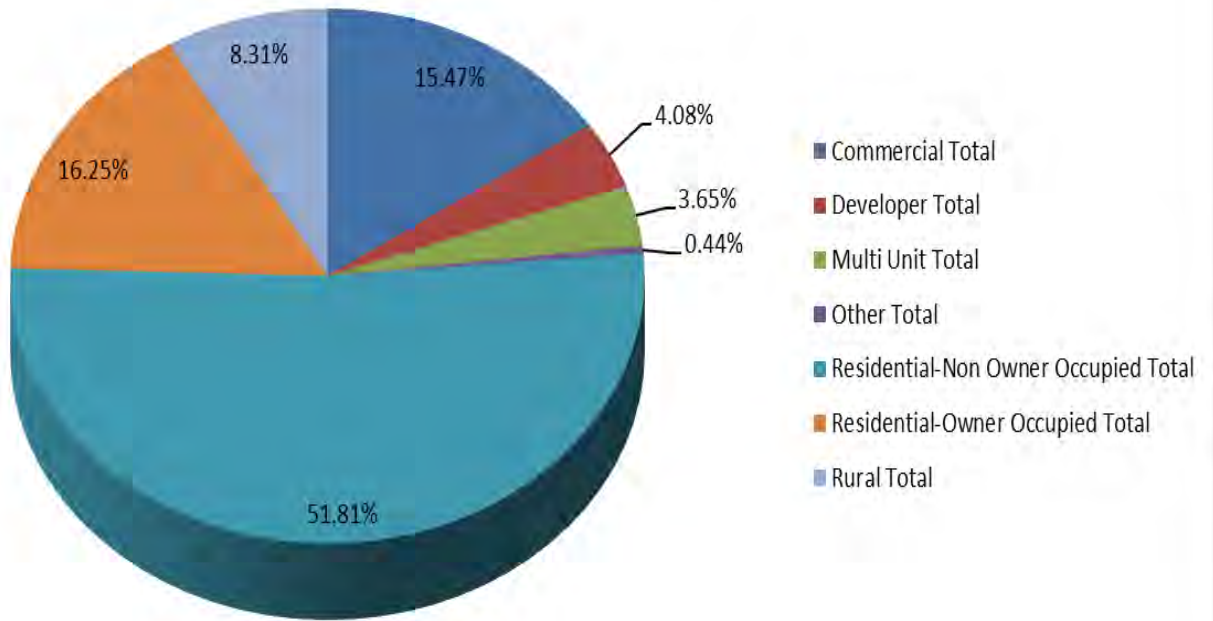
Rates Breakdown	As At 31 Jan 2024
Rates in Credit	(1,334,849)
Rates Not Due Yet	1,117,109
Rates In Arrears	3,196,150
<b>Total Rates Balance</b>	<b>2,978,410</b>

Variances in prior year comparisons can relate to the timing of rates processing and subsequent due dates.

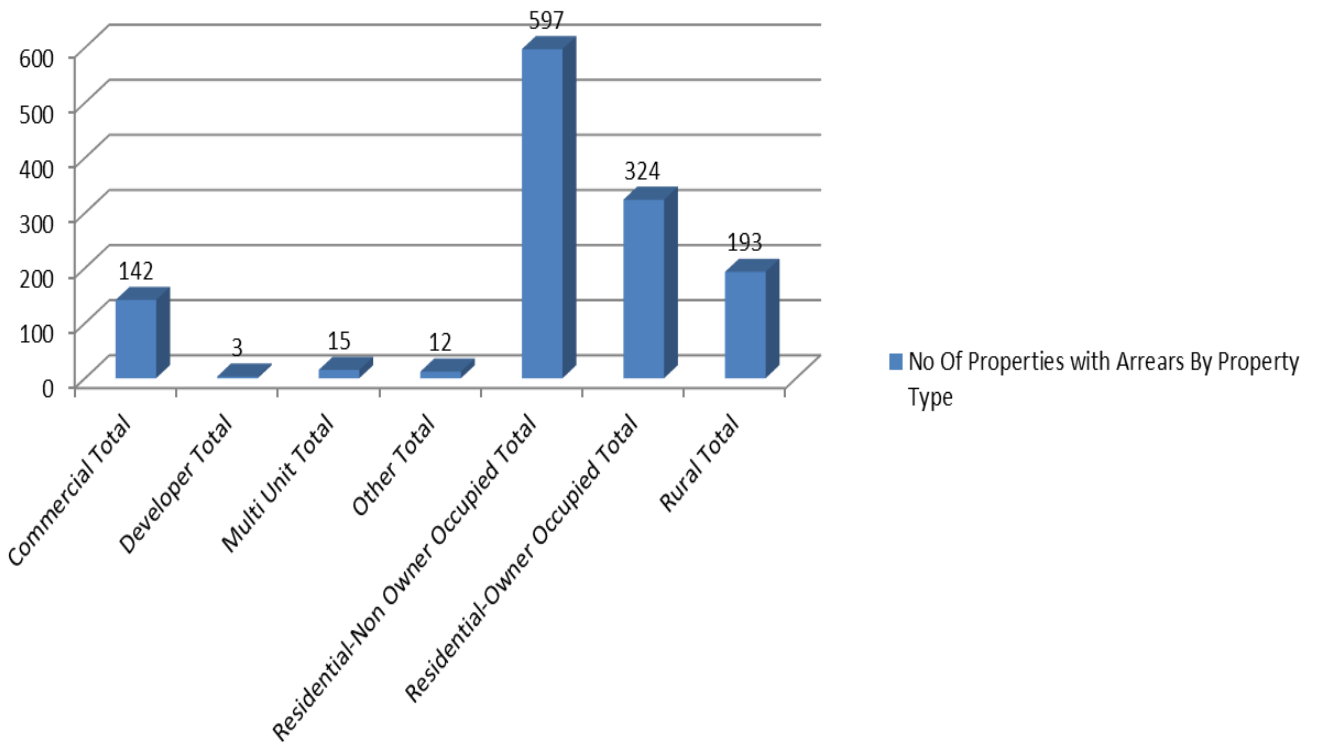
## Rate Arrears – Aged by Year

Prior 2020	2020/21	2021/22	2022/23	2023/24	TOTAL
1,431,600	263,095	308,298	440,365	752,791	3,196,150
44.79%	8.23%	9.65%	13.78%	23.55%	100.00%

## Percentage of Arrears By Property Type



## No Of Properties with Arrears By Property Type





## APPENDIX 1 – FINANCIAL STATEMENTS

Attached are the financial statements for the period ended 31 January 2024. Actual amounts are compared against the year to date Revised Budget.


Financial statement included:

- **Statement of Comprehensive Income** – Displays Council’s year to date profit and loss up to the period end.
- **Statement of Financial Position** – Summarises Council’s assets, liabilities and community equity up to the period end.
- **Statement of Cash Flows** – Summarises the changes in the Council’s cash and cash equivalents by operating, investing, and financing activities.

**ISAAC REGIONAL COUNCIL**  
**Statement of Comprehensive Income**  
**For the Period Ended 31 January 2024**

	Notes	YTD Actual \$	Commitments \$	YTD Actual + Commitments \$	YTD Revised Budget \$	Variance \$	Full Year Revised Budget \$	Completion %
<b>Income</b>								
<b>Operating Revenue</b>								
Net Rates & Utility Charges	1	48,593,783	-	48,593,783	47,555,087	1,038,696	98,531,423	49.3%
Fees & Charges	2	2,645,553	-	2,645,553	2,312,758	332,795	3,791,870	69.8%
Rental Income	3	1,119,726	-	1,119,726	975,499	144,228	1,660,198	67.4%
Interest Received	4	2,160,141	-	2,160,141	1,447,375	712,766	2,395,500	90.2%
Sales of Contract & Recoverable Works	5	1,481,370	-	1,481,370	1,991,396	(510,026)	6,675,170	22.2%
Operating Grants, Subsidies & Contributions	6	1,407,441	-	1,407,441	1,234,422	173,019	12,412,167	11.3%
Other Recurrent Revenue	7	6,467,810	-	6,467,810	5,633,585	834,226	9,976,280	64.8%
		<b>63,875,824</b>	<b>-</b>	<b>63,875,824</b>	<b>61,150,121</b>	<b>2,725,703</b>	<b>135,442,608</b>	<b>47.2%</b>
<b>Expenses</b>								
<b>Operating Expenses</b>								
Employee Expenses	8	27,499,153	-	27,499,153	27,945,656	(446,504)	48,839,222	56.3%
Materials & Services	9	33,418,347	19,093,121	52,511,468	31,860,404	20,651,064	52,603,925	99.8%
Finance Costs		592,587	-	592,587	602,335	(9,748)	1,097,789	54.0%
Depreciation and Amortisation	10	18,331,920	-	18,331,920	18,461,592	(129,672)	31,648,444	57.9%
		<b>79,842,008</b>	<b>19,093,121</b>	<b>98,935,129</b>	<b>78,869,988</b>	<b>20,065,141</b>	<b>134,189,380</b>	<b>73.7%</b>
<b>Operating Position Before Capital Items</b>		<b>(15,966,184)</b>	<b>(19,093,121)</b>	<b>(35,059,305)</b>	<b>(17,719,867)</b>	<b>(17,339,438)</b>	<b>1,253,228</b>	<b>(2797.5%)</b>
<b>Capital Revenue</b>								
Capital Revenue	11	4,359,763	-	4,359,763	3,951,803	407,960	19,866,870	21.9%
Proceeds from Sale of Land & PPE	12	780,546	-	780,546	450,000	330,546	995,410	78.4%
		<b>5,140,310</b>	<b>-</b>	<b>5,140,310</b>	<b>4,401,803</b>	<b>738,507</b>	<b>20,862,280</b>	<b>24.6%</b>
<b>Net Result Attributable to Council in Period</b>		<b>(10,825,874)</b>	<b>(19,093,121)</b>	<b>(29,918,995)</b>	<b>(13,318,064)</b>	<b>(16,600,931)</b>	<b>22,115,508</b>	<b>(135.3%)</b>
<b>Total Comprehensive Income</b>		<b>(10,825,874)</b>	<b>(19,093,121)</b>	<b>(29,918,995)</b>	<b>(13,318,064)</b>	<b>(16,600,931)</b>	<b>22,115,508</b>	<b>(135.3%)</b>
Council's operating position at month end is a \$16M deficit								

- 1. Net Rates & Utility Charges** are \$1,038,696 favourable when comparing actuals to revised budget. The favourable variance is predominately due to a significant supplementary rates run, higher than anticipated revenue from water and sewerage access charges partially offset by increased utilisation of the discount on general rates. This favourable variance will be monitored throughout the year and assessed at the Quarter 3 Budget Review following second rates notice issuance.
- 2. Fees & Charges** are \$332,795 favourable when comparing actuals to revised budget. The predominant reason for this favourable variance is higher than anticipated revenue from potable water sales, building and development fees partially offset by lower saleyard revenue. The budgeted amounts for these revenue streams will be reviewed during the Quarter 2 Budget Review.
- 3. Rental Income** is \$1,119,726 which is favourable compared to the budgeted amount of \$975,499. The favourable variance of is mainly due to higher than anticipated rental volumes for employee and fatigue accommodation.
- 4. Interest Received** is \$712,766 favourable when compared to revised budget. This favourable variance is predominately due to increased interest income from investments. The interest projections will be reviewed during the Quarter 2 Budget Review.
- 5. Sales of Contract & Recoverable Works** are unfavourable to the budget by \$510,026. This unfavourable variance is due to the timing of claims for the RMPC partially offset by revenue from recoverable works.
- 6. Operating Grants, Subsidies & Contributions** are \$173,019 favourable compared to the annual budget. This favourable variance is due to the receipt of funds for maintenance contributions and trainee boost payments which are both higher than annual budget. This revenue will be reviewed as part of the Quarter 2 Budget Review.
- 7. Other Recurrent Revenue** for the year to date is \$6,467,810 being \$834,226 favourable to budget. This favourable variance is due to septic waste received into the treatment plants and revenue from tip fees being higher than budget.
- 8. Employee Expenses** are favourable to the revised budget by \$446,504. This favourable variance is due to employee vacancies within Departments some of which are currently being backfilled through Agency Temp Staff (current actuals \$860K and commitments of \$512K), partially offset by costs associated with staff turnover.
- 9. Materials & Services** actual expenses for the year to date are \$33,418,347 with \$19,093,121 being recorded in commitments, resulting in an unfavourable variance to revised budget by \$20,651,064. This unfavourable variance is due to the inclusion of commitments which relate to future reporting periods. Excluding commitments YTD expenditure would be approximately \$1.6M unfavourable to YTD budget. This unfavourable variance is predominately due to cashflowing of RMPC and DRFA November 2021 event, unforeseen legal challenge, lower capitalisation of internal plant hire, repairs and maintenance and computer expenses associated with the digital strategy. Large commitments to note are \$5.5M Galilee & Bowen Basin Operations (multi-year commitments), \$2.9M RMPC, \$1.6M Waste Levy, \$1.2M Contractors at IRC's landfills and \$1.1M Water purchases.
- 10. Depreciation and Amortisation** is favourable to budget by \$129,672. This is due to changes to asset valuations and useful lives post outcomes of the 2022/23 Financial Statement audit. Depreciation will be reviewed as part of the Quarter 2 budget review.



**11. Capital Revenue** for the year to date is \$4,359,763 which is favourable to revised budget by \$407,960. This favourable variance is due to the timing of budgeted cashflow of grant fund receipts which are budgeted to be aligned with the delivery of capital projects.

**12. Proceeds from Sale of Land & PPE** is currently favourable compared to the revised budget by \$330,546. This favourable variance is due to budgeted cashflow of receipt of funds from the sale of plant. This revenue will be reviewed as part of the Quarter 2 Budget Review.

<b>ISAAC REGIONAL COUNCIL</b>				
<b>Statement of Financial Position</b>				
<b>For the Period Ended 31 January 2024</b>				
	<b>Notes</b>	<b>Actual YTD</b>	<b>30 June 2023</b>	<b>Variance</b>
		<b>\$</b>	<b>\$</b>	<b>%</b>
<b>Current Assets</b>				
Cash & Cash Equivalents		60,340,332	73,414,123	(17.8%)
Trade & Other Receivables		9,767,837	15,249,240	(35.9%)
Inventories		1,344,320	1,315,591	2.0%
Contract assets		994,994	3,403,805	(70.8%)
Other assets		515,701	4,174,416	(87.6%)
<b>Total Current Assets</b>		<b>72,963,183</b>	<b>97,557,175</b>	<b>(25.2%)</b>
<b>Non-Current Assets</b>				
Receivables		5,286,713	5,286,713	0.0%
Inventories		18,437,891	18,437,891	0.0%
Property, Plant and Equipment		1,215,489,441	1,212,097,666	0.3%
Intangible assets		972	1,641	(40.8%)
<b>Total Non-Current Assets</b>		<b>1,239,215,017</b>	<b>1,235,823,911</b>	<b>0.3%</b>
<b>TOTAL ASSETS</b>		<b>1,312,178,200</b>	<b>1,333,381,086</b>	<b>(1.6%)</b>
<b>Current Liabilities</b>				
Trade and other payables		4,650,835	11,831,347	(60.7%)
Provisions		8,913,164	9,374,593	(4.9%)
Borrowings		885,097	1,689,710	(47.6%)
Contract liabilities		2,348,862	2,774,645	(15.3%)
Other liabilities		224,397	922,126	(75.7%)
		17,022,355	26,592,421	(36.0%)
<b>Non-Current Liabilities</b>				
Trade and other payables		90,727	44,730	102.8%
Provisions		22,260,372	22,365,985	(0.5%)
Borrowings		20,560,604	20,476,214	0.4%
Contract liabilities		180,041	180,041	0.0%
Other liabilities		2,391,182	2,424,892	(1.4%)
<b>Total Non-Current Liabilities</b>		<b>45,482,927</b>	<b>45,491,862</b>	<b>(0.0%)</b>
<b>TOTAL LIABILITIES</b>		<b>62,505,282</b>	<b>72,084,283</b>	<b>(13.3%)</b>
<b>NET COMMUNITY ASSETS</b>		<b>1,249,672,918</b>	<b>1,261,296,803</b>	<b>(0.9%)</b>
<b>Community Equity</b>				
Retained surplus		875,465,073	892,229,267	(1.9%)
Asset revaluation reserve		306,888,354	306,888,354	0.0%
Other reserves		67,319,492	62,179,182	8.3%
<b>TOTAL COMMUNITY EQUITY</b>		<b>1,249,672,918</b>	<b>1,261,296,803</b>	<b>(0.9%)</b>

ISAAC REGIONAL COUNCIL

Statement of Cash Flows

For the Period Ended 31 January 2024

	Actual YTD	30 June 2023	Variance
	\$	\$	%
<b>Cash Flows from Operating Activities</b>			
Receipts from customers	76,099,667	135,071,774	56.3%
Payments to suppliers and employees	(71,036,704)	(95,723,091)	74.2%
Cash provided by / (used in) net result	5,062,964	39,348,684	12.9%
<b>Cash Flows from Investing Activities</b>			
Profit / (Loss) on sale of capital assets	(17,470)	(7,756,733)	0.2%
Grants, subsidies, contributions and donations	4,361,267	10,112,259	43.1%
Payments for property, plant and equipment	(21,723,020)	(35,021,604)	62.0%
Net cash provided by investing activities	(17,379,223)	(32,666,079)	53.2%
<b>Cash Flow from Financing Activities</b>			
Proceeds from borrowings	-	(1,605,319)	0.0%
Repayment of borrowings	(757,531)	69,125	(1095.9%)
Net cash provided by financing activities	(757,531)	(1,536,194)	49.3%
<b>Net Increase / (Decrease) in Cash Held</b>	<b>(13,073,791)</b>	<b>5,146,411</b>	<b>(254.0%)</b>
Cash at the beginning of the period	73,414,123	68,267,713	107.5%
<b>Cash at the end of the Reporting Period</b>	<b>60,340,332</b>	<b>73,414,123</b>	<b>82.2%</b>



## Appendix 2 – Preliminary Executive Level Reports

Executive Level operating statements provide information on the performance of each Directorate for the period ended 31 January.

Actual amounts and commitments are compared against the year to date Revised Budget.

Commitment balances are reported at a point of time and will continue to be reviewed as the year progresses. It should be noted that commitments are not currently able to be cash flowed across the financial year.

ISAAC REGIONAL COUNCIL								
Statement of Comprehensive Income								
For the Period Ended 31 January 2024								
Office of the CEO								
	Notes	YTD Actual	Commitments	YTD Actual + Commitments	YTD Revised Budget	Variance	Full Year Revised Budget	Completion
		\$	\$	\$	\$	\$	\$	%
<b>Income</b>								
<b>Operating Revenue</b>								
Operating Grants, Subsidies & Contributions		243,089	-	243,089	156,667	86,422	200,000	121.5%
		<b>243,089</b>	<b>-</b>	<b>243,089</b>	<b>156,667</b>	<b>86,422</b>	<b>200,000</b>	<b>121.5%</b>
<b>Expenses</b>								
<b>Operating Expenses</b>								
Employee Expenses	1	2,956,598	-	2,956,598	2,710,582	246,016	4,546,784	65.0%
Materials & Services		989,933	144,273	1,134,205	1,183,129	(48,924)	1,966,598	57.7%
Corporate Overheads & Competitive Neutrality Costs		(2,464,022)	-	(2,464,022)	(2,464,022)	-	(4,224,039)	58.3%
		<b>1,482,508</b>	<b>144,273</b>	<b>1,626,781</b>	<b>1,429,689</b>	<b>197,092</b>	<b>2,289,343</b>	<b>71.1%</b>
<b>Operating Position Before Capital Items</b>		<b>(1,239,419)</b>	<b>(144,273)</b>	<b>(1,383,692)</b>	<b>(1,273,022)</b>	<b>(110,670)</b>	<b>(2,089,343)</b>	<b>66.2%</b>
<b>Capital Revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Net Result Attributable to Council in Period</b>		<b>(1,239,419)</b>	<b>(144,273)</b>	<b>(1,383,692)</b>	<b>(1,273,022)</b>	<b>(110,670)</b>	<b>(2,089,343)</b>	<b>66.2%</b>
<b>Total Comprehensive Income</b>		<b>(1,239,419)</b>	<b>(144,273)</b>	<b>(1,383,692)</b>	<b>(1,273,022)</b>	<b>(110,670)</b>	<b>(2,089,343)</b>	<b>66.2%</b>

1. **Employee Expenses** for the financial year are unfavourable compared to budget by \$246,016. This unfavourable variance predominantly relates to costs associated with staff turnover, reclassification increases and the application of the employee vacancy rate.



ISAAC REGIONAL COUNCIL

Statement of Comprehensive Income

For the Period Ended 31 January 2024

Corporate, Governance & Financial Service

	Notes	YTD Actual	Commitments	YTD Actual + Commitments	YTD Revised Budget	Variance	Full Year Revised Budget	Completion
		\$	\$	\$	\$	\$	\$	%
<b>Income</b>								
<b>Operating Revenue</b>								
Net Rates & Utility Charges	1	34,587,908	-	34,587,908	33,702,872	885,036	67,405,744	51.3%
Fees & Charges		66,233	-	66,233	47,542	18,691	81,500	81.3%
Rental Income		1,350	-	1,350	1,350	-	1,350	100.0%
Interest Received	2	2,034,083	-	2,034,083	1,333,625	700,458	2,200,500	92.4%
Sales of Contract & Recoverable Works		63,033	-	63,033	46,667	16,366	80,000	78.8%
Operating Grants, Subsidies & Contributions		142,471	-	142,471	182,313	(39,842)	5,501,840	2.6%
Other Recurrent Revenue		36,829	-	36,829	78,333	(41,505)	140,000	26.3%
		<b>36,931,905</b>	<b>-</b>	<b>36,931,905</b>	<b>35,392,701</b>	<b>1,539,204</b>	<b>75,410,934</b>	<b>49.0%</b>
<b>Expenses</b>								
<b>Operating Expenses</b>								
Employee Expenses	3	4,966,637	-	4,966,637	4,344,363	622,274	9,255,762	53.7%
Materials & Services	4	9,988,647	1,677,488	11,666,135	7,998,268	3,667,867	11,240,966	103.8%
Finance Costs		287,028	-	287,028	300,807	(13,779)	543,028	52.9%
Depreciation and Amortisation		603,407	-	603,407	582,226	21,181	998,102	60.5%
Corporate Overheads & Competitive Neutrality Costs		(8,420,825)	-	(8,420,825)	(8,420,825)	-	(14,435,700)	58.3%
		<b>7,424,895</b>	<b>1,677,488</b>	<b>9,102,382</b>	<b>4,804,839</b>	<b>4,297,543</b>	<b>7,602,157</b>	<b>119.7%</b>
<b>Operating Position Before Capital Items</b>		<b>29,507,011</b>	<b>(1,677,488)</b>	<b>27,829,523</b>	<b>30,587,862</b>	<b>(2,758,339)</b>	<b>67,808,777</b>	<b>41.0%</b>
<b>Capital Revenue</b>								
Capital Revenue		-	-	-	73,800	(73,800)	105,413	0.0%
		<b>-</b>	<b>-</b>	<b>-</b>	<b>73,800</b>	<b>(73,800)</b>	<b>105,413</b>	<b>0.0%</b>
<b>Net Result Attributable to Council in Period</b>		<b>29,507,011</b>	<b>(1,677,488)</b>	<b>27,829,523</b>	<b>30,661,662</b>	<b>(2,832,139)</b>	<b>67,914,190</b>	<b>41.0%</b>
<b>Total Comprehensive Income</b>		<b>29,507,011</b>	<b>(1,677,488)</b>	<b>27,829,523</b>	<b>30,661,662</b>	<b>(2,832,139)</b>	<b>67,914,190</b>	<b>41.0%</b>

1. **Net Rates & Utility Charges** are \$885,036 favourable when comparing actuals to revised budget. The favourable variance is predominately due to a significant supplementary rates run partially offset by increased utilisation of the discount on general rates. This favourable variance will be monitored throughout the year and assessed at the Quarter 3 Budget Review following second rates notice issuance.
2. **Interest Received** is \$700,458 favourable when compared to revised budget. This favourable variance is predominately due to increased interest income from investments.
3. **Employee Expenses** for the financial year are unfavourable compared to budget by \$622,274, due to Corporate Employee expenses which are consolidated for the whole of Council in this Directorate. Excluding Corporate Employee expenses the position would be \$124,546 favourable.
4. **Materials & Services** for the financial year to date are \$3,667,867 unfavourable with \$9,988,647 in actual expenditure and \$1,677,488 in commitments against the YTD budget of \$7,998,268. It should be noted that without commitments the variance is still unfavourable by \$1,990,379. This unfavourable variance is predominately due to increased computer expenses associated with the digital strategy.

**ISAAC REGIONAL COUNCIL**  
**Statement of Comprehensive Income**  
**For the Period Ended 31 January 2024**

**Engineering & Infrastructure Services**

	Notes	YTD Actual	Commitments	YTD Actual + Commitments	YTD Revised Budget	Variance	Full Year Revised Budget	Completion
		\$	\$	\$	\$	\$	\$	%
<b>Income</b>								
<b>Operating Revenue</b>								
Fees & Charges		201,350	-	201,350	170,124	31,226	293,070	68.7%
Rental Income	1	956,222	-	956,222	821,068	135,154	1,407,545	67.9%
Interest Received		3,060	-	3,060	-	3,060	-	0.0%
Sales of Contract & Recoverable Works	2	1,418,337	-	1,418,337	1,944,729	(526,392)	6,595,170	21.5%
Operating Grants, Subsidies & Contributions	3	501,818	-	501,818	368,205	133,613	5,250,377	9.6%
Other Recurrent Revenue		33,864	-	33,864	-	33,864	-	0.0%
		<b>3,114,652</b>	<b>-</b>	<b>3,114,652</b>	<b>3,304,126</b>	<b>(189,474)</b>	<b>13,546,162</b>	<b>23.0%</b>
<b>Expenses</b>								
<b>Operating Expenses</b>								
Employee Expenses	4	8,975,401	-	8,975,401	9,153,802	(178,401)	15,351,108	58.5%
Materials & Services	5	9,215,061	9,919,254	19,134,315	7,580,169	11,554,145	13,510,518	141.6%
Depreciation and Amortisation		10,051,461	-	10,051,461	10,119,531	(68,070)	17,347,768	57.9%
Corporate Overheads & Competitive Neutrality Costs		5,837,042	-	5,837,042	5,837,042	-	10,006,358	58.3%
		<b>34,078,965</b>	<b>9,919,254</b>	<b>43,998,219</b>	<b>32,690,545</b>	<b>11,307,674</b>	<b>56,215,752</b>	<b>78.3%</b>
<b>Operating Position Before Capital Items</b>		<b>(30,964,312)</b>	<b>(9,919,254)</b>	<b>(40,883,566)</b>	<b>(29,386,418)</b>	<b>(11,497,148)</b>	<b>(42,669,591)</b>	<b>95.8%</b>
<b>Capital Revenue</b>								
Capital Revenue	6	1,881,191	-	1,881,191	1,416,856	464,335	10,189,764	18.5%
Proceeds from Sale of Land & PPE	7	780,546	-	780,546	450,000	330,546	995,410	78.4%
		<b>2,661,737</b>	<b>-</b>	<b>2,661,737</b>	<b>1,866,856</b>	<b>794,881</b>	<b>11,185,174</b>	<b>23.8%</b>
<b>Net Result Attributable to Council in Period</b>		<b>(28,302,575)</b>	<b>(9,919,254)</b>	<b>(38,221,829)</b>	<b>(27,519,562)</b>	<b>(10,702,267)</b>	<b>(31,484,417)</b>	<b>121.4%</b>
<b>Total Comprehensive Income</b>		<b>(28,302,575)</b>	<b>(9,919,254)</b>	<b>(38,221,829)</b>	<b>(27,519,562)</b>	<b>(10,702,267)</b>	<b>(31,484,417)</b>	<b>121.4%</b>

1. **Rental Income** is \$135,154 favourable compared to the revised budget for the year to date. The favourable variance of is mainly due to higher than anticipated rental volumes for employee and fatigue accommodation.
2. **Sales of Contract & Recoverable Works** are unfavourable to the budget by \$526,392. This unfavourable variance is due to the timing of claims for the RMPC partially offset by revenue from recoverable works. This variance has historically corrected itself over the remainder of the financial year.
3. **Operating Grants, Subsidies & Contributions** are \$133,613 favourable compared to the YTD budget. This favourable variance is due to the receipt of funds for maintenance contributions which are higher than annual budget. This revenue will be reviewed as part of the Quarter 2 Budget Review.
4. **Employee Expenses** are favourable compared to the revised budget by \$178,401. This favourable variance is predominantly due to employee vacancies, some of which are currently being backfilled through Agency Temp Staff (current actuals \$46K and commitments of \$145K).
5. **Materials & Services** for the financial year to date are \$11,554,145 unfavourable with \$9,215,061 of actual expenditure and \$9,919,254 in commitments against YTD budget of \$7,580,169. It should be noted that without commitments the variance is still unfavourable by \$1,634,892. This unfavourable variance is predominately due to cashflowing of RMPC and DRFA November 2021 event, unforeseen legal challenge, lower capitalisation of internal plant hire and repairs and maintenance. The Quarter 2 Budget Review will review expenditure for the recoverable works (DRFA, Galilee and Bowen Basin Operations, RMPC) and the subsequent expected revenue associated with the works. Large commitments to note are \$2.9M for RMPC works and \$5.5M Galilee and Bowen Basin recoverable works.
6. **Capital Revenue** for the financial year is \$464,335 favourable when compared to revised budget. This favourable variance is due to the timing of budgeted cashflow of grant fund receipts which are budgeted to be aligned with the delivery of capital projects.
7. **Proceeds from Sale of Land & PPE** is currently favourable compared to the revised budget by \$330,546. This favourable variance is due to budgeted cashflow of receipt of funds from the sale of plant. This revenue will be reviewed as part of the Quarter 2 Budget Review.


ISAAC REGIONAL COUNCIL

Statement of Comprehensive Income

For the Period Ended 31 January 2024

Planning, Environment & Community Service

	Notes	YTD Actual	Commitments	YTD Actual + Commitments	YTD Revised Budget	Variance	Full Year Revised Budget	Completion
		\$	\$	\$	\$	\$	\$	%
<b>Income</b>								
<b>Operating Revenue</b>								
Fees & Charges	1	1,587,295	-	1,587,295	1,419,258	168,037	2,170,300	73.1%
Rental Income		122,942	-	122,942	125,417	(2,474)	215,000	57.2%
Operating Grants, Subsidies & Contributions		465,252	-	465,252	474,154	(8,901)	906,866	51.3%
Other Recurrent Revenue		2,450	-	2,450	583	1,866	66,000	3.7%
		<b>2,177,940</b>	<b>-</b>	<b>2,177,940</b>	<b>2,019,412</b>	<b>158,528</b>	<b>3,358,166</b>	<b>64.9%</b>
<b>Expenses</b>								
<b>Operating Expenses</b>								
Employee Expenses	2	6,298,208	-	6,298,208	7,131,004	(832,796)	11,961,684	52.7%
Materials & Services	3	4,176,125	1,380,642	5,556,766	4,471,313	1,085,454	7,886,299	70.5%
Finance Costs		278,198	-	278,198	274,442	3,756	504,758	55.1%
Depreciation and Amortisation		1,284,538	-	1,284,538	1,274,714	9,824	2,185,224	58.8%
Corporate Overheads & Competitive Neutrality Costs		1,793,164	-	1,793,164	1,793,164	-	3,073,995	58.3%
		<b>13,830,232</b>	<b>1,380,642</b>	<b>15,210,874</b>	<b>14,944,637</b>	<b>266,237</b>	<b>25,611,960</b>	<b>59.4%</b>
<b>Operating Position Before Capital Items</b>		<b>(11,652,292)</b>	<b>(1,380,642)</b>	<b>(13,032,934)</b>	<b>(12,925,225)</b>	<b>(107,709)</b>	<b>(22,253,794)</b>	<b>58.6%</b>
<b>Capital Revenue</b>								
Capital Revenue		1,687,892	-	1,687,892	1,698,647	(10,755)	6,061,530	27.8%
		<b>1,687,892</b>	<b>-</b>	<b>1,687,892</b>	<b>1,698,647</b>	<b>(10,755)</b>	<b>6,061,530</b>	<b>27.8%</b>
<b>Net Result Attributable to Council in Period</b>		<b>(9,964,400)</b>	<b>(1,380,642)</b>	<b>(11,345,042)</b>	<b>(11,226,578)</b>	<b>(118,464)</b>	<b>(16,192,264)</b>	<b>70.1%</b>
<b>Total Comprehensive Income</b>		<b>(9,964,400)</b>	<b>(1,380,642)</b>	<b>(11,345,042)</b>	<b>(11,226,578)</b>	<b>(118,464)</b>	<b>(16,192,264)</b>	<b>70.1%</b>

- 
- 1. Fees & Charges** are \$1,587,295 compared to the revised budget of \$1,419,258 resulting in a favourable variance of \$168,037. The predominant reason for this favourable variance is higher than anticipated revenue from building and development fees partially offset by lower saleyard revenue. The budgeted amounts for these revenue streams will be reviewed during the Quarter 2 Budget Review.
  - 2. Employee Expenses** are favourable compared to the revised budget by \$832,796. This favourable variance is predominately due to employee vacancies, some of which are currently being backfilled through Agency Temp Staff (current actuals \$272K and commitments of \$156K).
  - 3. Materials & Services** for the financial year to date are \$1,085,454 unfavourable with \$4,176,125 of actual expenditure and \$1,380,642 in commitments against YTD budget of \$4,471,313. This unfavourable variance is due to the inclusion of commitments which relate to future reporting periods. Materials and Services will be reviewed as part of the Quarter 2 Budget Review.

**ISAAC REGIONAL COUNCIL**  
**Statement of Comprehensive Income**  
For the Period Ended 31 January 2024

**Water & Waste**

	Notes	YTD Actual \$	Commitments \$	YTD Actual + Commitments \$	YTD Revised Budget \$	Variance \$	Full Year Revised Budget \$	Completion %
<b>Income</b>								
<b>Operating Revenue</b>								
Net Rates & Utility Charges	1	14,005,875	-	14,005,875	13,852,215	153,660	31,125,679	45.0%
Fees & Charges	2	790,675	-	790,675	675,833	114,842	1,247,000	63.4%
Rental Income		39,212	-	39,212	27,664	11,548	36,303	108.0%
Interest Received		122,998	-	122,998	113,750	9,248	195,000	63.1%
Operating Grants, Subsidies & Contributions		54,811	-	54,811	53,084	1,727	553,084	9.9%
Other Recurrent Revenue	3	6,394,668	-	6,394,668	5,554,668	840,000	9,770,280	65.5%
		<b>21,408,238</b>	<b>-</b>	<b>21,408,238</b>	<b>20,277,214</b>	<b>1,131,024</b>	<b>42,927,346</b>	<b>49.9%</b>
<b>Expenses</b>								
<b>Operating Expenses</b>								
Employee Expenses	4	4,302,309	-	4,302,309	4,605,905	(303,596)	7,723,884	55.7%
Materials & Services	5	9,048,582	5,971,465	15,020,047	10,627,526	4,392,521	17,999,545	83.4%
Finance Costs		27,361	-	27,361	27,085	276	50,004	54.7%
Depreciation and Amortisation		6,392,515	-	6,392,515	6,485,121	(92,606)	11,117,350	57.5%
Corporate Overheads & Competitive Neutrality Costs		3,254,642	-	3,254,642	3,254,642	-	5,579,386	58.3%
		<b>23,025,409</b>	<b>5,971,465</b>	<b>28,996,873</b>	<b>25,000,278</b>	<b>3,996,595</b>	<b>42,470,168</b>	<b>68.3%</b>
<b>Operating Position Before Capital Items</b>		<b>(1,617,171)</b>	<b>(5,971,465)</b>	<b>(7,588,635)</b>	<b>(4,723,064)</b>	<b>(2,865,571)</b>	<b>457,178</b>	<b>(1659.9%)</b>
<b>Capital Revenue</b>								
Capital Revenue		790,681	-	790,681	762,500	28,181	3,510,163	22.5%
		<b>790,681</b>	<b>-</b>	<b>790,681</b>	<b>762,500</b>	<b>28,181</b>	<b>3,510,163</b>	<b>22.5%</b>
<b>Net Result Attributable to Council in Period</b>		<b>(826,490)</b>	<b>(5,971,465)</b>	<b>(6,797,955)</b>	<b>(3,960,564)</b>	<b>(2,837,391)</b>	<b>3,967,341</b>	<b>(171.3%)</b>
<b>Total Comprehensive Income</b>		<b>(826,490)</b>	<b>(5,971,465)</b>	<b>(6,797,955)</b>	<b>(3,960,564)</b>	<b>(2,837,391)</b>	<b>3,967,341</b>	<b>(171.3%)</b>

1. **Net Rates & Utility Charges** is \$153,660 favourable, with actuals of \$14,005,875 compared to a revised budget of \$13,852,215. The favourable variance is predominately due to higher than anticipated water and sewerage access charges.
2. **Fees & Charges** are \$790,675 compared to YTD budget of \$675,833, resulting in a favourable variance of \$114,842. This favourable variance is due to higher than anticipated revenue for Potable Water Sales at Middlemount. This revenue will be reviewed during the Quarter 2 Budget Review.
3. **Other Recurrent Revenue** for the year to date is \$6,394,668 being \$840,000 favourable to budget. This favourable variance is due to septic waste received into the treatment plants and revenue from tip fees being higher than budget.
4. **Employee Expenses** are favourable compared to the revised budget by \$303,596. This favourable variance is predominantly due to employee vacancies some of which are currently being backfilled through Agency Temp Staff (current actuals \$423K and commitments of \$109K).
5. **Materials & Services** for the financial year to date are \$4,392,521 unfavourable, with \$9,048,582 in actual expenditure and \$5,971,465 in commitments against YTD budget of \$10,627,526. The unfavourable variance is due to the inclusion of commitments which relate to future reporting periods (large commitments are noted for waste levy \$1.6M, contractors at IRC's landfills \$1.2M and water purchases \$1.1M).



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<b>MEETING DETAILS</b>	<b>Ordinary Meeting</b> Wednesday 28 February 2024
<b>AUTHOR</b>	Warren Clough
<b>AUTHOR POSITION</b>	Senior Safety Resilience Partner

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## 9.2 SAFETY AND RESILIENCE UPDATE

### EXECUTIVE SUMMARY

This report is provided as an update to Council on the current status of the Health, Safety and Wellbeing Management System (HSWMS).

### OFFICER'S RECOMMENDATION

*That the Committee recommends that Council:*

- Notes the Safety and Resilience report provided on the current status of the Health, Safety and Wellbeing Management System.***

**Resolution No.: CGFS0862**

**Moved: Cr Sandy Moffat**

**Seconded: Cr Carolyn Franzmann**

**That the Committee recommends that Council:**

- Notes the Safety and Resilience Report provided on the current status of the Health, Safety and Wellbeing Management System.**

**Carried**

#### **NOTE:**

**The Committee noted that administrative changes (amendment from December to January) are required on Page 53 as follows:**

#### **5.2 DRUG & ALCOHOL TESTING**

All Safety and Resilience team members are qualified to facilitate Drug and Alcohol testing. The team has been discussing a plan that will allow for more regular testing of individual departments within our towns, rather than whole of town testing.

No tests were completed for ~~December~~ January. 0 non-negative test results.

#### **5.5 MEDICALS/SKIN CHECKS/FOLLOW UPS & FLU SHOTS**

The Wellness and Resilience Partners continue to advocate this initiative, nil conducted in ~~December~~ January.

## BACKGROUND

Review of safety statistics to monitor the effectiveness of Health, Safety and Wellbeing (HSW) Management System and identify incident trends, discuss relevant Health, Safety and Wellbeing issues, referring to statistics in the attached report.

## IMPLICATIONS

That the system is monitored to ensure compliance and continuous improvement of the Health, Safety and Wellbeing management system. To ensure that recommendations from the Local Government Workcare (LGW) audit are implemented to support continuous improvement of the HSWMS.

## CONSULTATION

The following consultation as relevant to the attachment reports.

- Executive Leadership Team
- HSW Operational and Strategic Safety Committee (bi-monthly)
- Joint Consultative Committee (as required)
- Safety and Resilience Team

## BASIS FOR RECOMMENDATION

The updated attachments include the normal monthly update.

## ACTION ACCOUNTABILITY

Manager Safety and Resilience

## KEY MESSAGES

Positive progression of the Safety Improvement, strategic objectives and updated KPI's amendments.

### Report Prepared By:

WARREN CLOUGH  
Senior Safety Resilience Partner

Date: 7 February 2024

### Report Authorised By:

DARREN FETTELL  
Director Corporate, Governance and Financial Services

Date: 8 February 2024

## ATTACHMENTS

- Attachment 1 – Safety and Resilience Report – January 2024

## REFERENCE DOCUMENT

- Nil

# SAFETY AND RESILIENCE MONTHLY REPORT

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DATE	January 2024
TO	February 2024, Ordinary Council meeting
FROM	Senior Safety and Resilience Partner

---

## 1. SUMMARY

January has been a busy month for the Safety and Resilience team, supporting staff through our risk management processes, including facilitating risk assessments for the introduction of a weighbridge at Clermont Waste Services. The team has also been conducting a gap analysis on our system in readiness for our LGW audit in the second half of 2024.

### Explanatory Note:

The green section lists the objective and the target measure. OBJECTIVE – what we plan to achieve.

*The blue aligns with the due diligence index elements (DDI-S) standard.*

TARGET – how we are going to measure and track the achievement of the objective, this will not always be strict numbers for data trending and may only be captured as an annual achievement

## 2. BEST PRACTICE SYSTEM

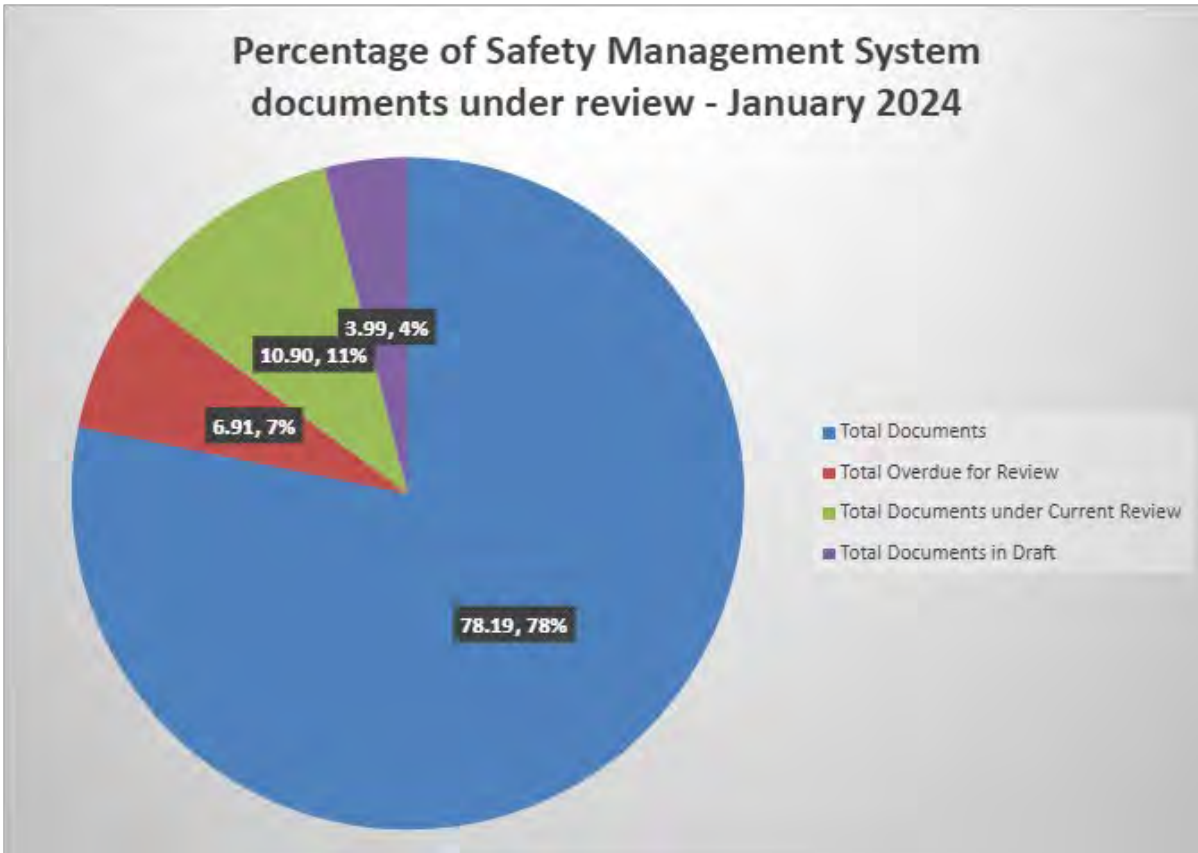
*Know about safety matters, monitoring and continuously improving our systems, aiming for best practice documentation.*

**OBJECTIVE** To review all Policies, Procedures, and work instructions biannually or on a risk basis.

TARGET 100% of documents reviewed within required time limits.

**STATUS:** there is a significant improvement in the documentation.

# SAFETY AND RESILIENCE MONTHLY REPORT



## 1.2 LEGISLATIVE OR OTHER CHANGES

Nil updates.

## 2. OBJECTIVES AND TARGETS

*This is how we ensure due diligence to compliance with obligations.*

**OBJECTIVE** To establish annual LPIs to support the policy and maintain the HSW improvement plan.

**TARGET** Complete quarterly review of the HSW improvement plan. Set LPIs and monitor.

**STATUS:** LPIs are being actively monitored refer to section 8 of this report for current compliance with LPIs.

## 3. EFFECTIVE RISK MANAGEMENT

*Monitor hazards, risks, and incidents and ensure they are managed promptly.*

### 3.1 RISK ASSESSMENTS

The Safety and Resilience Partners have been supporting our staff at Clermont Waste Services with facilitating a risk assessment for the introduction of a weighbridge onsite. This included identifying key stakeholders and involving them in the process.

# SAFETY AND RESILIENCE MONTHLY REPORT

## 3.2 HAZARD HUNTER

**OBJECTIVE** to ensure risk management activities completed by identifying hazards.

TARGET: Number of hazards reported and rectified.

**STATUS** 11 hazards were identified for January, and 4 have been fully managed.

Noted improvement in hazard reports for January, whilst this reflects a good result, the Safety and Resilience Partners are continuing to promote the importance of managing hazards at the source and ensuring reports are followed through Lucidity until closure.

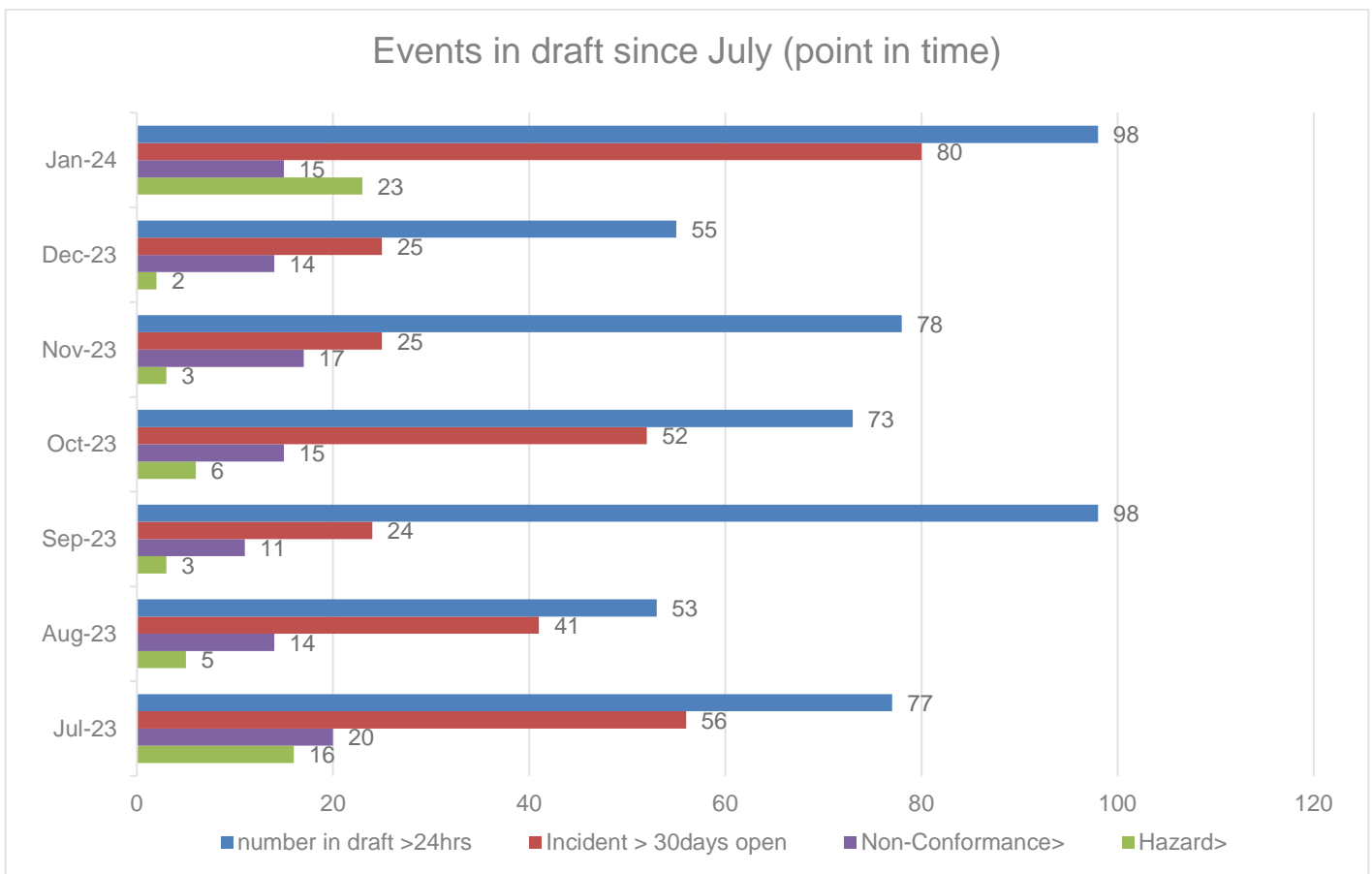
## 3.3 EVENT REVIEW

**OBJECTIVE** Risk management activities to support our systems and investigate accidents promptly.

TARGET # number of events in DRAFT after 24 hours (as EOM).

**STATUS** 98 events in draft for all date range.

This graph shows the trending of events still in draft >24-hour, there is a noted increase in the January period. However, this trend also occurred during the same period in 2023, suggesting the Xmas closure influences this result.



# SAFETY AND RESILIENCE MONTHLY REPORT

## 3.4 EVENT FORMAL INVESTIGATIONS

Formal investigations completed and forwarded for approval to the manager and executive leadership team to endorse proposed corrective actions. 21 events were entered during the month of January.

One highlighted example is a hazardous manual handling task, that resulted in injury to an employee bicep.

## 3.5 EMERGENCY MANAGEMENT COMMITTEE

Progress continues for the Clermont Administration Office rectification, with recent work allowing staff who have elected to, the ability to return to the office.

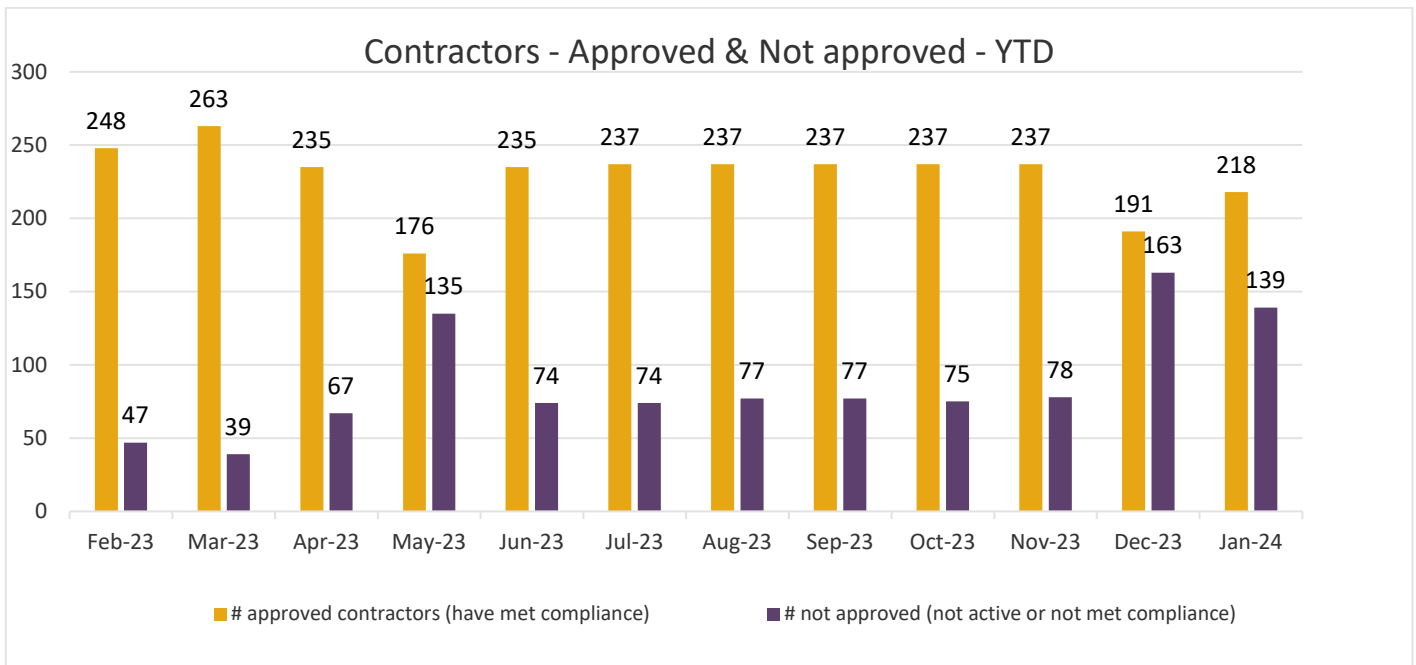
## 3.6 CONTRACTOR MANAGEMENT

### OBJECTIVE Evaluation of contractor and project management documentation and processes.

TARGET report on # approved contractors, # of not approved contractors.

**STATUS: # APPROVED contractor companies –218 # NOT APPROVED – 139**

S&R team undertook a review of contractor compliance during December 2023, which has been reflected in the updated approved/non-approved contractor compliance numbers recorded during December 2023. There is a noted improvement in January 2024, supporting the work being undertaken by the team in assisting our contractors maintain compliance.



## 4. IMPROVING WORKER CONSULTATION

*This is how we seek to understand the nature of operations by engaging with the workforce.*

### 4.1 HEALTH, SAFETY, AND WELLBEING COMMITTEES

The 2024 HSW meeting schedule is currently being developed in consultation with OCEO. Once approved it will be posted on IRIS and on the Lucidity Home Page News Items.

# SAFETY AND RESILIENCE MONTHLY REPORT

**OBJECTIVE** Completed schedules of meetings.

TARGET 100% of meetings completed against a target at end of the year.

**STATUS** The meeting schedule specifically attendance at the HSW strategic committee is being monitored for Tier 1 compliance for ELT.

## 5. WELLBEING & CAPACITY TO WORK

*Ensuring we understand, resource, and monitor employee's health and wellbeing at work.*

### 5.1 VACCINATIONS

We continue to monitor the vaccination register to ensure all workers who are required to have vaccination as part of their employment are reminded and scheduled to receive vaccination.

### 5.2 DRUG & ALCOHOL TESTING

All Safety and Resilience team members are qualified to facilitate Drug and Alcohol testing. The team has been discussing a plan that will allow for more regular testing of individual departments within our towns, rather than whole of town testing.

No tests were completed for January. 0 non-negative test results.

### 5.3 FIT TESTING - RESPIRATORY FACE MASK

Nil completed for January.

### 5.4 WORKER'S COMPENSATION & REHABILITATION

The Wellbeing and Resilience Partners actively monitor all work and non-work-related injuries and illnesses. Ongoing support is provided to staff rehabilitation cases.

### 5.5 MEDICALS/SKIN CHECKS/FOLLOW UPS & FLU SHOTS

The Wellness and Resilience Partners continue to advocate this initiative, nil conducted in January.

## 6. AUDIT/ INSPECTIONS

*Conducting audits and inspections ensures we comply with our compliance requirements and verify the council's activities.*

Audit schedule for 2024 is currently being developed and will be published on IRIS.

**OBJECTIVE** Develop an audit schedule considering the risks of individual sites.

TARGET 100% of audits completed against the plan.

**STATUS:** 0 WHS &/OR Environmental Audits completed for January against the plan.

## 7. CONTINUOUS IMPROVEMENT

*This is the ongoing verification of due diligence activities.*

# SAFETY AND RESILIENCE MONTHLY REPORT

Expired actions from Event Management and Forms modules, as well as the number of actions overdue >30 days. A focus on training and email reminders will continue.

**OBJECTIVE** Ensure identified corrective actions followed to completion.

TARGET 0 actions greater than >30 days overdue

**STATUS** Total 50 overdue actions, 42 overdue >30 days. This is a noted increase for overdue actions from last month, whilst noting the number above >30 days has also increased. A similar trend occurred within in the same period of 2023, suggesting the Xmas closure influences this result.



## 8. EMPOWERING AND SUPPORTING LEADERSHIP

*This is further verification to ensure that resourcing, monitoring, and compliance activities completed and recorded.*

**OBJECTIVE** Establish LPIs for individual managers.

The monthly report will capture tier 3 LPIs, with the annual report capturing the Tier 1 and Tier 2 achievements against objective. Monitored monthly by ELT.

**TIER 3 LPIs – ELT, SLT & OLT Members**

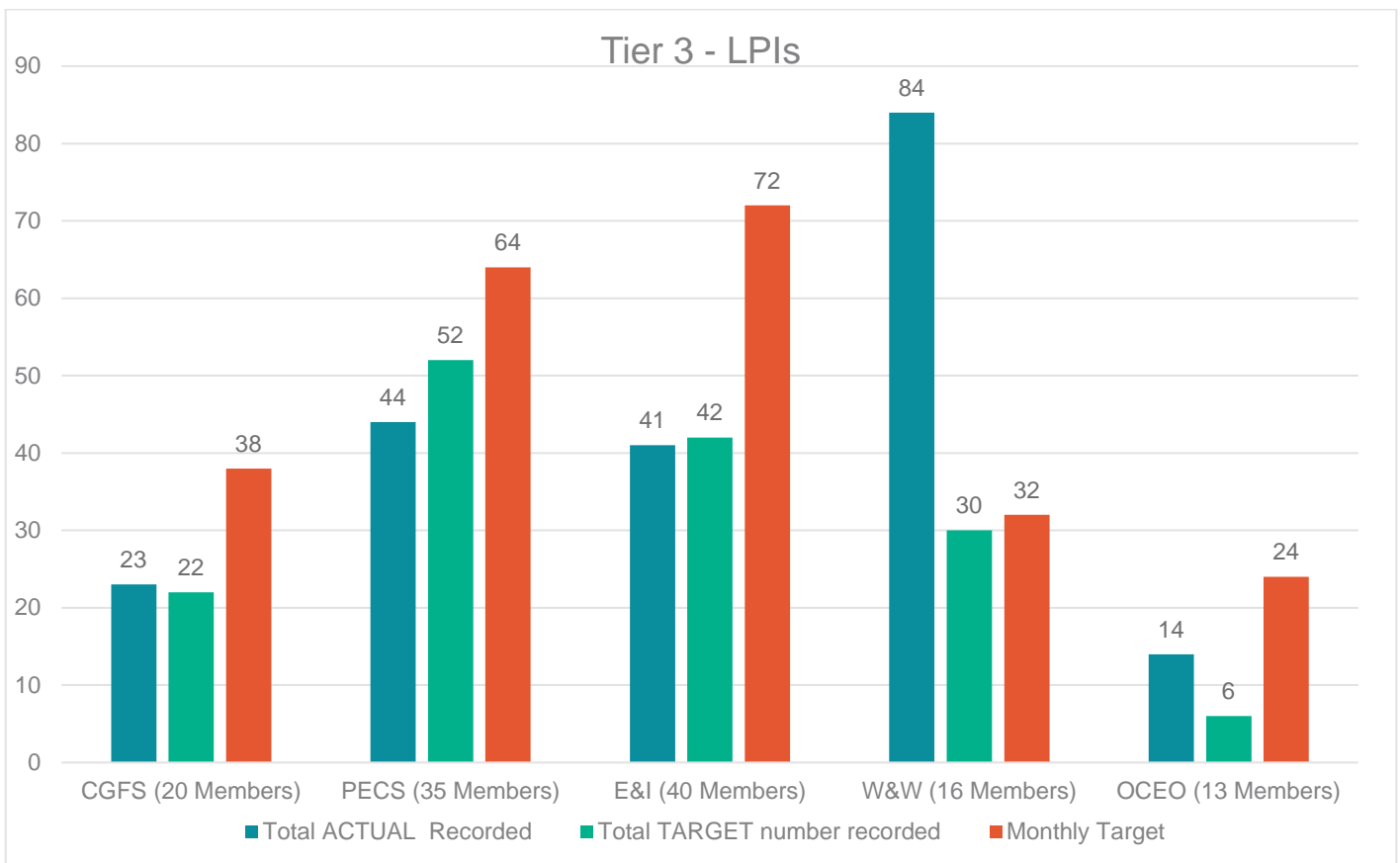
Each month, every ELT, SLT, and OLT member must complete two of the below LPIs.



# SAFETY AND RESILIENCE MONTHLY REPORT

## TIER 3 LEAD PERFORMANCE INDICATORS ELT, SLT and OLT members - 2 per month - 24 per year

Lead a Team Talk with your team	Lead a Prestart Talk with your team	Conduct and record a Safety Chat	Provide feedback on HSW procedure or policy	Conduct and record a Post Project Supplier Evaluation form	Conduct and record a Project Monitoring Inspection form	Conduct and record a Site Hazard Inspection	Conduct and record a Wellness Chat	Conduct a coaching session	Conduct a Leadership Activities Report
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It is noted that vacancies and leave have impacted on the monthly results, and it is noted that allowances for leave are made when looking at annual targets.

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<b>MEETING DETAILS</b>	<b>Ordinary Meeting</b> Wednesday 28 February 2024
<b>AUTHOR</b>	Michael Krulic
<b>AUTHOR POSITION</b>	Manager Financial Services

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## 9.3

## CONTROLLED ENTITIES FINANCIAL STATEMENTS

### EXECUTIVE SUMMARY

Council has received the audited financial statements for the Moranbah Early Learning Centre Pty Ltd (MELC), Isaac Affordable Housing Trust (IAHT) and the Isaac Affordable Housing Fund Pty Ltd (IAHF) for the year ended 30 June 2023. As per Section 213 (B) (3) of the *Local Government Regulation 2012* the Mayor must present the copy of the audited financial statements at the next ordinary meeting of the local government.

### OFFICER'S RECOMMENDATION

*That the Committee recommends that Council:*

- 1. Receives the financial statements from Moranbah Early Learning Centre Pty Ltd, Isaac Affordable Housing Trust and Isaac Affordable Housing Fund Pty Ltd for the period ended 30 June 2023 pursuant to and in accordance with the Local Government Regulation 2012 (s213B).**

**Resolution No.:** CGFS0863

**Moved:** Cr Sandy Moffat

**Seconded:** Cr Carolyn Franzmann

**That the Committee recommends that Council:**

- 1. Receives the financial statements from Moranbah Early Learning Centre Pty Ltd, Isaac Affordable Housing Trust and Isaac Affordable Housing Fund Pty Ltd for the period ended 30 June 2023 pursuant to and in accordance with the Local Government Regulation 2012 (s213B).**

**Carried**

### BACKGROUND

This report is prepared on behalf of the Mayor, pursuant to Section 213 (B) (3) of the *Local Government Regulation 2012*, presenting a copy of the audited financial statements for its controlled entities at the next ordinary meeting of the local government.

Council received the signed financial statements for MELC, IAHT and IAHF on the 17 January 2024.

## IMPLICATIONS

By receiving the financial statements Council will meet the relevant compliance requirements as per the *Local Government Regulation 2012*.

## CONSULTATION

- Mayor
- Councillors
- Chief Executive Officer
- Director Corporate, Governance and Financial Services

## BASIS FOR RECOMMENDATION

*Local Government Regulation 2012*

### 213B Local government to obtain copy of audited financial statements of controlled entities

- (1) This section applies if the financial statements of a controlled entity of a local government are audited under the *Auditor-General Act 2009*.
- (2) The local government must obtain a copy of the audited financial statements of the controlled entity from —
  - (a) the controlled entity; or
  - (b) if the controlled entity is subject to the control of another entity and the other entity is subject to the control of the local government—the other entity.
- (3) The mayor must present the copy of the audited financial statements at the next ordinary meeting of the local government.
- (4) The local government must ensure that, within 14 days after the copy of the audited financial statements is presented at the meeting, the copy is, or a link to the copy is, published on the local government's website.

## ACTION ACCOUNTABILITY

Not Applicable

## KEY MESSAGES

Not Applicable

### Report Prepared By:

MICHAEL KRULIC  
Manager Financial Services

Date: 7 February 2024

### Report Authorised By:

DARREN FETTELL  
Director Corporate, Governance and Financial Services

Date: 8 February 2024

## **ATTACHMENTS**

- Attachment 1 – Moranbah Early Learning Centre Financial Statements 2023 – Signed
- Attachment 2 – Isaac Affordable Housing Trust Financial Statements 2023 – Signed
- Attachment 3 – Isaac Affordable Housing Fund Financial Statements 2023 – Signed

## **REFERENCE DOCUMENT**

- Nil

**Moranbah Early Learning Centre Pty Ltd**  
A.C.N. 154 322 308

<b>Financial Statements for the year ended 30 June 2023</b>	<b>Page</b>
Directors' Report	2
Statement of Comprehensive Income	4
Statement of Financial Position	5
Statement of Changes in Equity	6
Statement of Cash Flows	7
Notes to and forming part of the Financial Statements	8
Directors Declaration	14
Independent Auditor's Report	15

The Financial Statements of the Moranbah Early Learning Centre Pty Ltd are special purpose financial reports prepared in accordance with the prescribed requirements per Note 1 of the financial statements.

**Moranbah Early Learning Centre Pty Ltd**  
A.C.N. 154 322 308

## **DIRECTORS' REPORT**

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

### **Directors**

The names of the directors in office at any time during, or since the end of the year are:

Mrs Anne Michelle Baker  
Mrs Melissa Anne Westcott  
Mrs Kelly Maree Vea Vea  
Mr Simon West (Appointed 8th March 2023)

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

### **Review of Operations**

The income of the company for the financial period after providing for income tax amounted to a profit of \$255,185. (2022: \$38,481).

### **Significant changes in the State of Affairs**

No significant changes in the company's state of affairs occurred during the financial period.

### **Principal Activities**

The principal activities of the company during the financial period were the operation of a child care facility and provision of Outside School Hours Care (OSHC).

### **Events Subsequent to the End of the Reporting Period**

No events have occurred subsequent to the end of the reporting period up to the date of this report which impact up on amounts recognised or disclosures made within the financial statements.

### **Environmental Regulation**

The company's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a state or territory.

### **Dividends**

There were no dividends paid throughout the year.

### **Options**

No options over issued shares or interests in the company were granted during or since the end of the financial year and there were no options outstanding at the date of this report.

No shares were issued during or since the end of the year as a result of the exercise of an option over unissued shares or interests.

Moranbah Early Learning Centre Pty Ltd  
A.C.N. 154 322 308

**DIRECTORS' REPORT**

**Indemnification of Officers**


No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of the company.

**Proceedings on Behalf of the Company**

No person has applied for leave of court to bring proceedings on behalf of the company or intervene in any proceedings to which the company is a party for the purpose of taking responsibility on behalf of the company for all or any part of those proceedings.

The company was not a party to any such proceedings during the period.

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

Director:.....  .....  
Mrs Anne Baker

Director:.....  .....  
Mrs Kelly Veava

Dated this 13<sup>th</sup> day of December, 2023.

**Moranbah Early Learning Centre Pty Ltd**  
**Statement of Comprehensive Income**  
**For the year ended 30th June 2023**

	Notes	2023 \$	2022 \$
<b>Income</b>			
Revenues			
Childcare Fees		1,762,588	1,655,980
Government Assistance		1,510,080	1,118,540
Grants and Donations		156,202	148,531
Reimburse Paid Parental Leave		11,374	-
<b>Total income</b>		<b>3,440,244</b>	<b>2,923,051</b>
<b>Expenses</b>			
Centre Purchases	3	160,014	176,806
Administration and Consulting Fees	2	366,529	427,755
Interest	4	5,805	2,142
Salaries and Wages	5	2,126,198	1,839,391
Depreciation Expense		50,018	50,254
Other Operating Costs		476,495	388,222
<b>Total expenses</b>		<b>3,185,059</b>	<b>2,884,570</b>
<b>Operating Surplus</b>		<b>255,185</b>	<b>38,481</b>
<b>Total comprehensive income</b>		<b>255,185</b>	<b>38,481</b>

The Statement of Comprehensive Income should be read in conjunction with the accompanying notes



**Moranbah Early Learning Centre Pty Ltd**  
**Statement of Financial Position**  
**As at 30 June 2023**

	Notes	2023 \$	2022 \$
<b>Current assets</b>			
Cash at Bank	6	900,240	687,103
Receivables	7	48,186	48,852
<b>Total current assets</b>		<u>948,426</u>	<u>735,955</u>
<b>Non current assets</b>			
Property, Plant and Equipment	8	421,282	460,949
<b>Total non current assets</b>		<u>421,282</u>	<u>460,949</u>
<b>Total assets</b>		<u>1,369,708</u>	<u>1,196,904</u>
<b>Current liabilities</b>			
Payables	9	63,604	84,240
Payroll Liabilities	10	217,305	204,294
Unsecured Loan	11	95,686	95,168
<b>Total current liabilities</b>		<u>376,595</u>	<u>383,702</u>
<b>Non current liabilities</b>			
Unsecured Loan	11	369,268	459,667
Payroll Liabilities	10	37,054	21,929
<b>Total non current liabilities</b>		<u>406,322</u>	<u>481,596</u>
<b>Total liabilities</b>		<u>782,917</u>	<u>865,298</u>
<b>Net Assets</b>		<u>586,791</u>	<u>331,606</u>
<b>Equity</b>			
Issued Capital	12	10	10
Retained Earnings		331,596	293,115
Current Year Operating Surplus		255,185	38,481
<b>Net equity</b>		<u>586,791</u>	<u>331,606</u>

The Statement of Financial Position should be read in conjunction with the accompanying notes

Moranbah Early Learning Centre Pty Ltd  
Statement of Changes in Equity  
For the year ended 30th June 2023

	Issued Capital	Retained Profits/ (Accumulated Losses)	Total
	\$	\$	\$
Balance at 1 July 2021	10	293,115	293,125
Operating Surplus	-	38,481	38,481
<b>Balance as at 30 June 2022</b>	<b>10</b>	<b>331,596</b>	<b>331,606</b>

	Issued Capital	Retained Profits/ (Accumulated Losses)	Total
	\$	\$	\$
Balance at 1 July 2022	10	331,596	331,606
Operating Surplus	-	255,185	255,185
<b>Balance as at 30 June 2023</b>	<b>10</b>	<b>586,781</b>	<b>586,791</b>

**Moranbah Early Learning Centre Pty Ltd**  
**Statement of Cash Flows**  
**For the year ended 30th June 2023**

	Notes	2023 \$	2022 \$
<b>Cash flows from operating activities</b>			
<b>Inflows</b>			
Receipts from Customers		1,774,531	1,655,045
Grants		156,202	148,531
Government Assistance		1,510,080	1,118,540
Reimburse Paid Parental Leave		11,374	-
GST Collected		15,180	10,977
<b>Outflows</b>			
Payment to Suppliers and Employees		(3,071,203)	(2,729,866)
Interest Paid		(5,805)	(2,279)
GST Paid		(76,991)	(84,652)
<b>Net cash provided by/(used in) operating activities</b>	<b>13</b>	<b>313,368</b>	<b>116,296</b>
<b>Cash flows from investing activities</b>			
<b>Outflows</b>			
Payments for Property Plant and Equipment		(10,350)	(15,354)
<b>Net cash provided by/(used in) investing activities</b>		<b>(10,350)</b>	<b>(15,354)</b>
<b>Cash flows from financing activities</b>			
<b>Outflows</b>			
Repayments of borrowings		(89,881)	(93,026)
<b>Net cash provided by/(used in) financing activities</b>		<b>(89,881)</b>	<b>(93,026)</b>
<b>Total increase in cash</b>		<b>213,137</b>	<b>7,916</b>
<b>Cash at beginning of financial year</b>		<b>687,103</b>	<b>679,187</b>
<b>Cash at end of financial year</b>	<b>6</b>	<b>900,240</b>	<b>687,103</b>

**Moranbah Early Learning Centre Pty Ltd**  
**Notes to and forming part of the Financial Statements**  
**For the year ended 30th June 2023**

**1. Summary of Significant Accounting Policies**

**(a) Basis of Preparation**

The directors have determined that the company is not a reporting entity on the basis that, in the opinion of the directors, there are unlikely to exist users of the financial report who are unable to command the preparation of reports tailored so as to satisfy, specifically, all of their information needs. Accordingly, this financial report is a special purpose financial report, which has been prepared to satisfy the Australian Charities and Not-for-profits Commission Act 2012 (the Act).

The financial report has been prepared in accordance with the Act, the recognition and measurement requirements specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of the following standards:

- AASB 101 Presentation of Financial Statements
- AASB 107 Statement of Cashflows
- AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors
- AASB 1048 Interpretation of Standards
- AASB 1054 Australian Additional Disclosures

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise. The amounts presented in the financial statements have been rounded to the nearest dollar.

**(b) New and revised accounting standards adopted during the year**

There are a number of new accounting standards and pronouncements issued by the Australian Accounting Standards Board that are applicable for periods ending on or after 1 July 2022. The company has reviewed these and have determined that none of them have a material impact on the company.

**(c) Revenue recognition**

**Childcare services**

Revenue from the provision of childcare services is recognised over time, as the related services are provided.

**Grants and subsidies**

Where grant revenue is earned under an agreement that is enforceable and contains sufficiently specific performance obligations for the company to transfer goods or services to a third-party on the grantor's behalf, the transaction is accounted for under AASB 15 Revenue from Contracts with Customers. In this case, revenue is recognised as the performance obligations are satisfied.

Where the above conditions are not satisfied, revenue is accounted for under AASB 1058 Income of Not-for-profit Entities, whereby revenue is recognised upon receipt of the grant funding, except where the funding is received to construct or acquire a recognisable non-financial asset which will subsequently be controlled by the company. Such grants are recognised as revenue when (or as) the non-financial asset is acquired or constructed.

**(d) Contract assets and contract liabilities**

Where a performance obligation is satisfied by transferring a promised good or service to the customer before consideration is received or an entitlement to invoice for consideration arises under the terms of the contract/funding agreement, a contract asset is recognised, reflecting the revenue recognised to date in accordance with the accounting policy described in note 1(c).

When consideration is received in advance of performance obligations being satisfied, any excess of consideration received over revenue recorded is presented as a contract liability.

**(e) Cash Assets**

For the purpose of the Statement of Financial Position and the Statement of Cash Flows, 'cash assets include all cash and cheques receipted but not banked at 30 June as well as deposits at call with financial institutions.

**(f) Receivables**

Receivables are recognised initially at fair value and are subsequently measured at amortised cost less any provision for impairment. Most sales are made on the basis of normal credit terms and are not subject to interest. Where credit is extended beyond normal credit terms and is more than 12 months, receivables are discounted to their present value.

Allowance is made for expected credit losses on receivables applying the simplified approach prescribed in AASB 9. Under this approach, the company determines the allowance for credit losses for receivables on the basis of the lifetime expected credit losses of the financial asset. Lifetime expected credit losses represent the credit losses that are expected to result from default events over the expected life of the financial asset. As the company does not have a material level of receivables at 30 June 2023, no allowance for credit losses has been recognised.

The gross carrying amount of a receivable is written off (i.e., reduced directly) when the counterparty is in severe financial difficulty and the trust has no realistic expectation of recovery of the financial asset. Financial assets written off remain subject to enforcement action by the company. Recoveries, if any, are recognised in profit or loss. All known bad debts have been written off as at 30 June.

**(g) Property, Plant and Equipment**

Property, plant and equipment is stated at cost less accumulated depreciation and any impairment in value. Depreciation and amortisation is calculated on a straight-line basis over the estimated useful life of the asset as follows:

- Plant and equipment – 2 to 15 years and
- Improvements – Playground - 10 years.

The asset's residual values, useful lives and amortisation methods are reviewed, and adjusted if appropriate at each financial year end.

Refurbishment and extension costs relate to the expenses incurred being councils fees and charges and builder reviews to undertake the refurbishment of the centre, and are at cost on the balance sheet. It is unlikely that this project will go ahead in 2024, however once project is started these costs will be capitalised.

**(h) Payables**

Trade creditors are recognised on receipt of the goods or services ordered and are measured at the agreed purchase/contract price, gross of applicable trade and other discounts. Amounts owing are unsecured and are generally settled on 30 day terms.

**(i) Financial Instruments**

**Initial Recognition and Measurement**

Financial assets and liabilities are recognised when the entity becomes a party to the contractual provisions of the instrument. For financial assets, this is the equivalent to the date that the Company commits itself to either purchase or sell the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs except where the instrument is classified 'at fair value through profit or loss' in which case transaction costs are expensed to profit and loss immediately.

**Classification and Subsequent Measurement**

Financial instruments are subsequently measured at either fair value or cost. Fair value represents the amount for which an asset could be exchanged or liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are issues to determine fair value.

**(j) Taxation**

The Company is registered as Income Tax Exempt under s 50.5 of the Income Tax Assessment Act 1997.

GST credits receivable from or payable to the Australian Taxation Office are recognised and accrued.

**(k) Insurance**

The Company's risks are insured through Qld Local Govt Mutual Liability Pool. The premium is paid as part of Isaac Regional Council's combined insurance package.

**(l) Judgements and Assumptions**

The Directors have made no judgements or assessments that may cause a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**(m) Comparatives**

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

**(n) Date of Authorisation**

The financial report was authorised for issue on the date it was submitted to the Auditors for final signature. This is the date the Director's Declaration is signed.

**(o) Currency**

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

**(p) Leases**

At the commencement date of a lease (other than leases of 12-months or less and leases of low value assets), the company recognises a right-of-use asset representing its right to use the underlying asset, and a lease liability representing its obligation to make lease payments.

*Leases of 12-months or less and leases of low value assets*

Lease payments made in relation to leases of 12 months or less and leases of low value assets (for which a right-of-use asset and a lease liability has not been recognised) are recognised as an expense on a straight-line basis over the lease term.

*Leases for below market value*

Right-of-use assets for leases under which the fair value of the consideration payable per the lease agreement is substantially below market value (known as "peppercorn" leases) are measured at cost rather than fair value. Accordingly, no lease liabilities or right-of-use assets are recognised in respect of these leases.

**(q) Rounding off of amounts**

Amounts in the Financial Reports have been rounded to the nearest dollar, unless otherwise stated.

**(r) Going Concern**

The financial report has been prepared on a going concern basis.

**(s) New Accounting Standards of Application in Future Periods**

The AASB has issued new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods. The directors have decided not to early adopt any of the new and amended pronouncements. There are no such standards or interpretations expected to have a significant impact on the financial statements of the company in the period of initial application.

## 2. Administration and Consultants Fees

	2023 \$	2022 \$
Accountant Services	24,947	30,461
Astute Fees	268,929	306,656
Audit Fees	10,298	9,600
Consulting Fees	-	6,280
Employment Hero	2,355	10,621
Enrolment Hub	15,000	18,762
Other Professional Fees	45,000	45,375
	<u>366,529</u>	<u>427,755</u>

## 3. Centre purchases

Food	102,299	96,881
Art and Craft Supplies	10,133	15,235
Equipment	31,259	48,470
Nappies	4,099	2,080
Cleaning	11,868	3,796
Bus Expenses	356	10,344
	<u>160,014</u>	<u>176,806</u>

## 4. Interest Paid

Interest Paid is detailed below

Isaac Regional Council Purchase of Business Loan	5,805	2,142
	<u>5,805</u>	<u>2,142</u>

## 5. Wages & Salaries

Wages & Salaries are detailed below

Salaries & Wages	1,903,582	1,630,743
Superannuation	186,070	151,966
MRAEL - Apprentice & Trainees Expenses	22,879	17,753
Adjustment for Annual Leave	(5,769)	2,825
Adjustment of Wages	(438)	(1,741)
Adjustment of EOY Wages	5,439	30,873
Adjustment for Long Service Leave	15,125	9,821
Adjustment for RDO	(690)	(2,849)
	<u>2,126,198</u>	<u>1,839,391</u>

## 6. Cash at Bank

Cash at bank is detailed below

ANZ - Trading Account	899,970	686,893
ANZ - OSHC Trading Account	130	150
ANZ - BrightKids Trading Account	140	60
	<u>900,240</u>	<u>687,103</u>

## 7. Receivables

Receivable are detailed below

Australian Taxation Office	18,512	15,619
Fees in Arrears - MELC	20,750	10,133
Fees in Arrears - OSHC	1,552	1,447
Fees in Arrears - BrightKids	2,265	16,925
Bond - 10A Watkins	2,187	2,128
Bond - 7A Barcoo Drive	-	2,600
Bond - 12 Rose St	1,920	-
Bond - 2/51 Hannay St	1,000	-
	<u>48,186</u>	<u>48,852</u>

### 8. Property, Plant and Equipment

Property, Plant and Equipment are detailed below

Plant & Equipment at Cost	121,152	121,152
Accumulated Depreciation	<u>(107,690)</u>	<u>(106,455)</u>
	13,462	14,697
Improvements at Cost - Playground	487,834	487,834
Accumulated Depreciation	<u>(105,719)</u>	<u>(56,936)</u>
	382,115	430,898
Refurbishment & Extension Costs	25,705	15,354
Total Property, Plant and Equipment	<u>421,282</u>	<u>460,949</u>

### 9. Payables

Trade creditors are recognised upon receipt of goods and services at the invoiced amount to be paid for the goods and service.

	\$	\$
Trade Creditors	11,284	12,886
Accrued Audit Fees	12,200	12,200
Fees in Advance - MELC	18,152	33,453
Fees in Advance - OSHC	7,194	6,443
Fees in Advance - BrightKids	12,354	13,685
ANZ Credit Card	2,420	5,573
	<u>63,604</u>	<u>84,240</u>

### 10. Payroll Liabilities

Payroll Liabilities are held for accrued wages and employee entitlements

#### Current Liabilities

PAYG	29,450	57,119
Superannuation Payable	42,137	-
Annual Leave Accrual	56,287	62,056
End of Year Wages Accrual	80,830	75,390
RDO Accrual	8,601	9,729
	<u>217,305</u>	<u>204,294</u>

#### Non-current Liabilities

Long Service Leave Accrual	37,054	21,929
	<u>37,054</u>	<u>21,929</u>

### 11. Unsecured Loan

Isaac Regional Council has made an unsecured loan to the Company. Interest is to be calculated using the Queensland Treasury Corporation indicative rates.

#### Current portion of Borrowings from Isaac Regional Council

Purchase of Business Structure	95,686	95,168
	<u>95,686</u>	<u>95,168</u>

#### Non-current portion of Borrowings from Isaac Regional Council

Purchase of Business Structure	369,268	459,667
	<u>369,268</u>	<u>459,667</u>

### 12. Issued Capital

10 Ordinary Shares Held	10	10
	<u>10</u>	<u>10</u>

2023	2022
\$	\$



### 13. Reconciliation of Operating Surplus to Net Cash provided by Operating Activities

<b>Operating Surplus/(Deficit)</b>	255,185	38,481
Non Cash Operating Items		
Depreciation	50,018	50,254
Change in Assets and Liabilities-		
(Increase)/Decrease in Receivables	666	(8,176)
Increase/(Decrease) in Payables	(20,637)	(9,398)
Increase/(Decrease) in Payroll Liabilities	28,136	45,135
<b>Net cash used in operating activities</b>	<b>313,368</b>	<b>116,296</b>

### 14. Contingencies

As at 30 June 2023 there were no known contingent assets or liabilities of a material nature

### 15. Events after Balance Date

There were no other events after balance date that impact these financial statements.

### 16. Related Party Transactions

MELC is 100% owned by Isaac Regional Council

#### Loan from Isaac Regional Council

As at 30 June 2023, the statement of financial position includes an unsecured loan of \$464,954 (2022: \$554,835) from the Isaac Regional Council. MELC must abide by the following:

- (1) The Principal sum must be repaid by 30 June 2028
- (2) The mortgagor must pay the interest on the principal sum calculated on a monthly basis
- (3) The monthly required principal and interest payment is \$7,974 (2022: \$7,931) commenced 1 July 2021. Prior to that date, interest was capitalised into the loan balance.

#### Interest Calculation:

Resolution 3246 of the Isaac Regional Council states that interest to be charged at a rate equal to the lowest investment rate.

Lowest Investment Rate of QTC Cash Fund in June 2023 is 1.130%

#### Lease of Premises from Isaac Regional Council

As per lease agreement dated 06/09/2022 MELC is to be treated like other childcare centres in the area as the building is owned by IRC and has a peppercorn lease agreement of \$1.

### 17. Company Details

The business address of Moranbah Early Learning Centre Pty Ltd is located at:

221-227 Mills Avenue, Moranbah, Qld, 4744.

The registered office is located at :

Grosvenor Complex, Batchelor Parade, Moranbah Qld, 4744.

**Directors' Declaration**  
**For the year ended 30th June 2023**

The Directors of the Moranbah Early Learning Centre Pty Ltd declare that in their opinion:

(a) the financial statements and notes of the entity are in accordance with the subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Act 2012*, including:

- (i) giving a true and fair view of the entity's financial position as at 30 June 2023 and of its performance for the period ended on that date; and
- (ii) complying with the basis of preparation as disclosed in note 1 to the financial statements and the *Australian Charities and Not-for-profit Commission Act 2012*

(b) there are reasonable grounds to believe that the entity will be able to pay its debts as and when they become due and payable.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulations 2022*.

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

Anne Baker

  
\_\_\_\_\_  
Director

Kelly Veava

  
\_\_\_\_\_  
Director

Date

13 December 2023

## INDEPENDENT AUDITOR'S REPORT

To the Members of Moranbah Early Learning Centre Pty Ltd

### Opinion

I have audited the accompanying financial report of Moranbah Early Learning Centre Pty Ltd (the company).

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 the *Australian Charities and Not-for-profits Commission Act 2012*, the *Australian Charities and Not-for-profits Commission Regulation 2022* and the financial reporting framework described in Note 1.

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 summaries of significant accounting policies and other explanatory 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.

### Emphasis of matter – basis of accounting

I draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the directors' financial reporting responsibilities under the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. My opinion is not modified in respect of this matter.

### Other information

The directors are responsible for the other information. The other information comprises the information included in the Company's directors' report for the year ended 30 June 2023, but does not include the financial report and my auditor's report thereon.

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 or 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 other 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 the *Australian Charities and Not-for-profits Commission Act 2012*, the Australian Charities and Not-for-profits Commission Regulation 2022 and the financial reporting framework described in Note 1, 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. In fulfilling this responsibility, the company's directors determined that the basis of preparation described in Note 1 is appropriate to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

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 expressing an opinion on the effectiveness of the company's internal control.

- Evaluate the appropriateness of accounting policies 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.



David Adams  
as delegate of the Auditor-General

15 December 2023

Queensland Audit Office  
Brisbane



**ISAAC AFFORDABLE HOUSING FUND PTY. LTD.**  
A.C.N. 147 492 993

**AS TRUSTEE FOR**

**ISAAC AFFORDABLE HOUSING TRUST**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

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The Financial Statements of the ISAAC AFFORDABLE HOUSING TRUST are special purpose financial reports prepared in accordance with the prescribed requirements per Note 2 of the financial statements.

**ISAAC AFFORDABLE HOUSING TRUST**  
**Statement of Comprehensive Income**  
**For the year ended 30th June 2023**

	Notes	2023 \$	2022 \$
<b>Income</b>			
Revenue and Other Income			
Rent Received		189,124	183,286
Interest Income		64,083	3,446
Grants, Subsidies, Contributions and Donations	13	1,662,678	124,129
Revaluation of Land and Buildings		477,306	
<b>Total Income</b>		<b>2,393,191</b>	<b>310,861</b>
<b>Expenses</b>			
Bank Fees		93	276
Depreciation		79,285	79,285
Fees & Subscriptions		24	586
Freight		175	-
Interest		13,917	15,049
Legal Fees		18,769	6,649
Office Supplies		2	-
Property Management	4	81,563	54,694
QAO Audit Fees		10,350	10,350
Rates		94,534	90,908
Secretarial and Accounting Fees	3	87,911	75,778
Water		1,739	933
<b>Total Expenses</b>		<b>388,362</b>	<b>334,508</b>
<b>Operating Surplus/(Deficit)</b>		<b>2,004,829</b>	<b>(23,647)</b>
<b>Other Comprehensive Income</b>			
<i>Items that will not be reclassified to operating surplus/(deficit)</i>			
Total Other Comprehensive Income		-	-
<b>Total Comprehensive Income</b>		<b>2,004,829</b>	<b>(23,647)</b>

The Statement of Comprehensive Income should be read in conjunction with the accompanying notes



ISAAC AFFORDABLE HOUSING TRUST  
Statement of Financial Position  
As at 30th June 2023

	Notes	2023 \$	2022 \$
<b>Current Assets</b>			
Cash on Hand		10	10
Cash at Bank		3,127,735	2,043,528
Receivables	5	4,630	7,275
Contract Assets	14	71,182	122,365
<b>Total Current Assets</b>		<u>3,203,557</u>	<u>2,173,178</u>
<b>Non Current Assets</b>			
Property, Plant and Equipment	6	7,833,709	5,503,784
<b>Total Non Current Assets</b>		<u>7,833,709</u>	<u>5,503,784</u>
<b>Total Assets</b>		<u>11,037,266</u>	<u>7,676,962</u>
<b>Current Liabilities</b>			
Accrued Expenses	7	12,000	12,000
Payables	8	716,925	33,868
Contract Liabilities	14	658,504	-
<b>Total Current Liabilities</b>		<u>1,387,429</u>	<u>45,868</u>
<b>Non Current liabilities</b>			
Secured Loan	9	4,907,985	4,894,068
<b>Total non Current Liabilities</b>		<u>4,907,985</u>	<u>4,894,068</u>
<b>Total Liabilities</b>		<u>6,295,414</u>	<u>4,939,936</u>
<b>Net Assets</b>		<u>4,741,852</u>	<u>2,737,027</u>
<b>Equity</b>			
Settlement Sum		10	10
Retained Earnings		4,741,842	2,737,017
<b>Net Equity</b>		<u>4,741,852</u>	<u>2,737,027</u>

The Statement of Financial Position should be read in conjunction with the accompanying notes.

ISAAC AFFORDABLE HOUSING TRUST  
Statement of Changes in Equity  
For the year ended 30th June 2023

	Settlement Sum	Asset Revaluation Reserve	Retained Earnings	Total
	\$	\$	\$	\$
Balance at 1 July 2021	10	-	2,760,663	2,760,673
Operating Deficit	-	-	(23,647)	(23,647)
Balance as at 30 June 2022	10	-	2,737,016	2,737,026
	Settlement Sum	Asset Revaluation Reserve	Retained Earnings	Total
	\$	\$	\$	\$
Balance at 1 July 2022	10	-	2,737,016	2,737,026
Operating Surplus	-	-	2,004,830	2,004,830
Balance as at 30 June 2023	10	-	4,741,842	4,741,852

**ISAAC AFFORDABLE HOUSING TRUST**  
**Statement of Cash Flows**  
**For the year ended 30th June 2023**

	Notes	2023 \$	2022 \$
<b>Cash flows from operating activities</b>			
<b>Inflows</b>			
Receipts from Customers		185,757	179,138
Interest		64,083	3,446
Grants, Subsidies, Contributions and Donations		372,365	106,525
Net GST Received		887	29,726
<b>Outflows</b>			
Operating Expenses		(317,145)	(247,711)
<b>Net cash provided by operating activities</b>	<b>10</b>	<u><b>305,947</b></u>	<u><b>71,124</b></u>
<b>Cash flows from investing activities</b>			
<b>Inflows</b>			
RCIF Grant Income		2,200,000	-
<b>Outflows</b>			
Payments for Property, Plant and Equipment		-	(209,370)
RCIF Design & Construction Costs		(1,421,739)	-
<b>Net cash used in investing activities</b>		<u><b>778,261</b></u>	<u><b>(209,370)</b></u>
<b>Net increase / (decrease) in cash and cash equivalents</b>		<u><b>1,084,207</b></u>	<u><b>(138,246)</b></u>
<b>Cash at beginning of financial period</b>		<u><b>2,043,528</b></u>	<u><b>2,181,774</b></u>
<b>Cash at end of financial period</b>		<u><b>3,127,735</b></u>	<u><b>2,043,528</b></u>

The Statement of Cash Flows should be read in conjunction with the accompanying notes.

**ISAAC AFFORDABLE HOUSING TRUST**  
**Notes to and forming part of the Financial Statements**  
**For the year ended 30th June 2023**

**1. Objectives of the Trust**

The Isaac Affordable Housing Trust was settled on the 25th November 2010 for the purpose of receipting all gifts of money, or real and personal property for the following objectives of the Trust:

- (a) The establishment of affordable housing for low to middle income tenants.
- (b) The construction and development of the said affordable housing.
- (c) To establish and maintain a public fund to be called the "Isaac Affordable Housing Fund" for the specific purpose of supporting the objectives of the Trust. The Trust is established to receive all gifts of money or property for this purpose and any money received because of such gifts must be credited to its bank account in accordance with section 30-130 of the *Income Tax Assessment Act 1997*.

**2. Summary of Significant Accounting Policies**

**(a) Basis of Preparation**

In the trustee's opinion, the trust is not a reporting entity since there are unlikely to exist users of the financial report who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. This special purpose financial report has been prepared to meet the reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (the Act).

The financial report has been prepared in accordance with the Act, the recognition and measurement requirements specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of the following standards:

AASB 101 Presentation of Financial Statements

AASB 107 Statement of Cashflows

AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors

AASB 1048 Interpretation of Standards

AASB 1054 Australian Additional Disclosures

**(b) New and revised accounting standards adopted during the year**

There are a number of new accounting standards and pronouncements issued by the Australian Accounting Standards Board that are applicable for periods ending on or after 1 July 2022. The trust has reviewed these and have determined that none of them have material impact on the company.

**(c) Revenue Recognition**

**Grants and subsidies**

Where grant revenue is earned under an agreement that is enforceable and contains sufficiently specific performance obligations for the Trust to ~~transfer goods or services to a third party on the grantor's behalf, the transaction is accounted for under AASB 15 Revenue from Contracts with~~ Customers. In this case, revenue is recognised as the performance obligations are satisfied. This includes revenue received by the Trust under the National Rental Affordability Scheme (NRAS) where the Trust is required to provide affordable housing under the terms of the funding.

Where the above conditions are not satisfied, revenue is accounted for under AASB 1058 Income of Not-for-profit Entities, whereby revenue is recognised upon receipt of the grant funding, except where the funding is received to construct or acquire a recognisable non-financial asset which will subsequently be controlled by the Trust. Such grants are recognised as revenue when (or as) the non-financial asset is acquired or constructed.

**(d) Contract assets and contract liabilities**

Where a performance obligation is satisfied by transferring a promised good or service to the customer before consideration is received or an entitlement to invoice for consideration arises under the terms of the contract/funding agreement, a contract asset is recognised, reflecting the revenue recognised to date in accordance with the accounting policy described in note 1(c).

When consideration is received in advance of performance obligations being satisfied, any excess of consideration received over revenue recorded is presented as a contract liability.

**ISAAC AFFORDABLE HOUSING TRUST**  
**Notes to and forming part of the Financial Statements**  
**For the year ended 30th June 2023**

**(e) Cash Assets**

For the purpose of the Statement of Financial Position and the Statement of Cash Flows, cash assets include all cash and cheques received but not banked at 30 June as well as deposits at call with financial institutions.

**(f) Receivables**

Receivables arise from the trust's transactions with its customers and are normally settled within 30 days. Consistent with both the trust's business model for managing the financial assets and the contractual cash flow characteristics of the assets, receivables are subsequently measured at amortised cost.

Allowance is made for expected credit losses on receivables applying the simplified approach prescribed in AASB 9. Under this approach, the trust determines the allowance for credit losses for receivables on the basis of the lifetime expected credit losses of the financial asset. Lifetime expected credit losses represent the credit losses that are expected to result from default events over the expected life of the financial asset. As the trust does not have a material level of receivables at 30 June 2023, no allowance for credit losses has been recognised.

The gross carrying amount of a receivable is written off (i.e., reduced directly) when the counterparty is in severe financial difficulty and the trust has no realistic expectation of recovery of the financial asset. Financial assets written off remain subject to enforcement action by the trust. Recoveries, if any, are recognised in profit or loss. All known bad debts have been written off as at 30 June.

**(g) Property, plant and equipment**

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

**Acquisition of Assets**

Actual cost is used for the initial recording of all non-current physical assets acquisitions. Cost is determined as the value given as consideration.

**Depreciation**

The depreciable amount of all fixed assets, excluding freehold land, is depreciated on a straight line basis over the asset's useful life to the trust commencing from the time the asset is held ready for use.

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

<b>Class of Fixed Asset</b>	<b>Depreciation Rate</b>
Buildings	1.90%
Land	N/A

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

Land and buildings are held by the trust for the purpose of meeting the trust's service delivery objectives in providing affordable housing to low and middle income tenants. Land and buildings held for this purpose do not meet the definition of investment property under AASB 140 Investment property

## Valuations

Land and improvements and buildings are measured on the revaluation basis, at fair value, in accordance with AASB 116 *Property, Plant and Equipment* and AASB 13 *Fair Value Measurement*.

Non-current physical assets measured at fair value are revalued, where required, so that the carrying amount of each class of asset does not materially differ from its fair value at the reporting date. This is achieved by engaging independent, professionally qualified valuers to determine the fair value for each class of property, plant and equipment assets at least once every 3 years. This process involves the valuer physically sighting a representative sample of the Trust's assets across all asset classes and making their own assessments of the condition of the assets at the date of inspection. In the intervening years the trust engages independent, professionally qualified valuers to perform a "desktop" valuation. A desktop valuation involves management providing updated information to the valuer regarding additions, deletions and changes in assumptions such as useful life, residual value and condition rating. The valuer then determines suitable indices which are applied to each of these asset classes.

Any revaluation increment arising on the revaluation of an asset is credited to the appropriate asset class of the asset revaluation surplus, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense to the extent it exceeds the balance, if any, in the revaluation surplus of that asset class. On revaluation, accumulated depreciation is eliminated against the gross carrying amount of the asset, such that the gross carrying amount of the asset is revalued to the fair value of the asset, and accumulated depreciation is adjusted to nil. The gross carrying amount of the asset is subsequently depreciated over the asset's remaining useful life.

Land and building assets were valued at 30 June 2021 by Assetic Pty Ltd and APV Valuers and Asset Management respectively. All land and building values have been determined using level 2 valuation inputs. The most significant inputs into this valuation approach are price per square metre, determined by reference to sales prices of comparable assets having due regard to differences in key attributes such as zoning and property size. Sales evidence was sourced through RP Data Pty Ltd and the web site realestate.com.au.

Assets were not subject to independent valuation as at 30 June 2022 or 30 June 2023. The Trust completed an assessment of potential 24 months changes in value, an output of which was an indexation percentage of 4.40% for land and 11.79% for buildings, representing the estimated percentage change in valuation in the past 24 months. These indexation percentages were determined having regard to observable market sales data and indexation percentages disclosed by Isaac Regional Council.

As the cumulative assessed change in value for land since the assets were last subject to comprehensive valuation is less than 5%, the change is not considered to be material and has not been recognised in these financial statements.

As the cumulative assessed change in value for buildings since these assets were last subject to a comprehensive valuation has shown an increase of 11.79%, this change is considered material and has been taken up in the accounts of the trust at 30 June 2023.

## (h) Payables

Trade creditors are recognised on receipt of the goods or services ordered and are measured at the agreed purchase/contract price, gross of applicable trade and other discounts. Amounts owing are unsecured and are generally settled on 30 day terms.

## (i) Borrowings

Borrowings and other financial liabilities are recognised initially at fair value, net of transaction costs incurred and are subsequently stated at amortised cost. Interest is calculated at commercial rate of interest using Queensland Treasury Corporation rates as the basis. The Loans are from Isaac Regional Council and are secured over the land and assets of the Trust.

## (j) Financial Instruments

### Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the trust becomes a party to the contractual provisions of the instrument. For financial assets, this is equivalent to the date that the trust commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted). Financial instruments are initially measured at fair value adjusted for transaction costs, except where the instrument is classified as fair value through profit or loss, in which case transaction costs are immediately recognised as expenses in profit or loss.

### Classification

The trust's only financial assets are cash and receivables, which are subsequently measured at amortised cost. Financial liabilities of the trust, being payables and secured loan debt, are subsequently measured at amortised cost.

## (k) Taxation

The Trust is subject to Goods and Services Tax (GST) and as such, GST credits receivable from/payable to the Australian Taxation Office are recognised and accrued. The Trust has endorsement as an Income Tax Exempt Charity and is not liable for income tax.

**(l) Critical accounting judgements and key sources of estimation uncertainty**

In the application of the trust's accounting policies, the trustee is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and associated assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods as relevant.

The only judgements, estimates and assumptions that have a potential significant effect on the financial statements are those relating to valuation and depreciation of property, plant and equipment. Further information regarding these is provided in note 1(g).

**(m) Comparatives**

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

**(n) Date of authorisation**

The financial report was authorised for issue on the date it was submitted to the Auditors for final signature. This is the date the trustees declaration is signed.

**(o) Currency**

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

**(p) Leases**

*The Trust as a lessee*

The Trust is not a lessee under any leasing arrangements.

*The Trust as a lessor*

Each lease is classified as either an operating lease or a finance lease. A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership of an underlying asset. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership of an underlying asset.

The Trust has not entered into any finance leases.

Underlying assets subject to operating leases are presented in the statement of financial position according to the nature of the underlying asset.

Lease payments from operating leases are recognised as income on either a straight-line basis or another systematic basis, if that basis is more representative of the pattern in which benefit from the use of the underlying asset is diminished.

**(q) Rounding off of amounts**

Amounts in the financial report have been rounded to the nearest dollar, unless otherwise stated.

**(r) New Accounting Standards of Application in Future Periods**

The AASB has issued new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods. The trustee has decided not to early adopt any of the new and amended pronouncements. There are no such standards or interpretations expected to have a significant impact on the financial statements of the Trust in the period of initial application.

**ISAAC AFFORDABLE HOUSING TRUST**  
Notes to and forming part of the Financial Statements  
For the year ended 30th June 2023

	2023 \$	2022 \$
<b>3. Secretarial and Accounting Fees</b>		
Accounting Monthly Fee	28,800	27,250
Secretarial Services	59,111	48,528
	<u>87,911</u>	<u>75,778</u>
<b>4. Property Management</b>		
Cleaning	2,358	2,773
Consulting - RCIF	-	17,591
Maintenance & Repairs	78,655	34,330
Pest Control	550	-
	<u>81,563</u>	<u>54,694</u>
<b>5. Accounts Receivable</b>		
Accounts receivable detailed below.		
Australian Taxation Office	-	5,511
Rental Arrears	4,630	1,764
	<u>4,630</u>	<u>7,275</u>
<b>6. Property, Plant and Equipment</b>		
Land - Fair Value	<u>1,088,000</u>	<u>1,088,000</u>
Buildings - Fair Value	4,702,949	4,206,950
less Accumulated Depreciation	(177,263)	(79,285)
	<u>4,525,686</u>	<u>4,127,665</u>
Capital Works in Progress - Bushlark Grove	78,747	78,748
Land & Design Costs - 121 Mills Avenue	2,141,276	209,371
	<u>2,220,023</u>	<u>288,119</u>
<b>Total Property, Plant and Equipment</b>	<u><u>7,833,709</u></u>	<u><u>5,503,784</u></u>
<b>7. Accrued Expenses</b>		
Queensland Audit Office	12,000	12,000
	<u>12,000</u>	<u>12,000</u>
<p>Audit fees are paid to the Queensland Audit Office in relation to the audit of the financial statements. No non-audit services were provided. Total audit fees paid to the Queensland Audit Office relating to the audit of the 2022-23 financial statements was \$10,350 (2021-22: \$10,350).</p>		
<b>8. Payables</b>		
Australian Taxation Office	62,084	-
Trade Creditors	651,841	30,366
Rent received in advance	3,000	3,502
	<u>716,925</u>	<u>33,868</u>
<b>9. Secured Loan</b>		
Isaac Regional Council has made secured loans to the Trust.		
Borrowings from Isaac Regional Council		
Opening balance	4,894,068	4,879,019
Interest Charged	13,917	15,049
	<u>4,907,985</u>	<u>4,894,068</u>



**ISAAC AFFORDABLE HOUSING TRUST**  
Notes to and forming part of the Financial Statements  
For the year ended 30th June 2023

**10. Reconciliation of Operating Surplus to Net Cash Provided by Operating Activities**

	2023	2022
	\$	\$
<b>Operating Surplus/(Deficit)</b>	2,004,829	(23,647)
Non-Cash Operating Items		
Depreciation	79,285	79,285
Interest	13,917	15,049
Asset Revaluation Increase	(477,306)	-
RCIF Grant-Capital Revenue	(1,341,496)	-
Change in assets and liabilities-		
(Increase)/Decrease in Contract Assets	51,182	(15,840)
(Increase)/Decrease in Receivables	(2,866)	(2,396)
Increase/(Decrease) in Operating Payables	(21,598)	18,673
<b>Net cash provided by (used in) operating activities</b>	<b>305,947</b>	<b>71,124</b>

**11. Contingencies**

As at 30 June 2023 there were no known contingent assets or liabilities of a material nature (2022:nil).

**12. Related party transactions**

As at 30 June 2023, the statement of financial position includes a unsecured loan of \$4,907,984 from the Isaac Regional Council. The mortgagor (IAHT) must abide by the following:

- (1) The Principal sum must be repaid by 1 July 2024
- (2) The mortgagor must pay the interest on the principal sum calculated on a monthly basis
- (3) Interest on the principal sum accrues from 1 July 2012
- (4) The loan was interest free prior to 1 July 2014. Interest is payable on the first day of each month but is permitted to be capitalised into the outstanding loan balance.

Interest Calculation:

Resolution 3246 states that interest to be charged at a rate equal to the lowest investment rate.  
Lowest Investment Rate of QTC Cash Fund in June 2023 is 0.284% (2022: 0.308%).

Isaac Regional Council is the parent entity of the Isaac Affordable Housing Fund Pty Ltd. Isaac Regional Council has the Power of Appointment of the trustee under the terms of the Trust Deed.

Isaac Regional Council representatives are also the Directors of the trustee company Isaac Affordable Housing Fund Pty Ltd.

**13. Grants, Subsidies, Contributions and Donations**

**Recurrent**

National Rental Affordability Scheme Income	71,182	124,129
Mining House Grant	250,000	-

**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. Capital revenue is taken up as RCIF Grant Funding-Capital Revenue in the Statement of Comprehensive Income on a proportional basis, which is based on the completion percentage of the entire project.

RCIF Capital Revenue	1,341,496	-
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Isaac Affordable Housing Trust was awarded a Resource Community Infrastructure Grant of \$8 million on 7 June 2022. The grant is for the construction of 16 affordable accommodation units at 121 Mills Avenue Moranbah.

**14. Contract Balances**

Where the amounts billed to customers are based on the achievement of various milestones established in the contract, the amounts recognised as revenue in a given period do not necessarily coincide with the amounts billed to or certified by the customer.

When a performance obligation is satisfied by transferring a promised good or service to the customer before the customer pays consideration or before payment is due, the entity presents the work in progress as a contract asset, unless the rights to that amount of consideration are unconditional, in which case Isaac Affordable Housing Trust recognises a receivable.

When an amount of consideration is received from a customer/fund provider prior to the entity transferring a good or service to the customer, the trust presents the funds which exceed revenue recognised as a contract liability. The contract liabilities in relation to capital grants relate to fundings received prior to the work being performed since revenue is recognised as the trust constructs the assets. The trust expects to recognise the contract liability as income in the next financial year.

Contract Assets		
National rental Affordability Scheme Income	71,182	122,365
Contract Liabilities		
RCIF Grant Revenue Contract Liability	658,504	-

**15. Trust Details**

The business address of Isaac Affordable Housing Trust is located at:  
Grosvenor Complex, Batchelor Parade, Moranbah, Qld, 4744.

**16. Events After Balance Date**

There were no other events after balance date that impact these financial statements.

**ANNUAL DECLARATION OF THE TRUSTEE**  
**For the year ended 30th June 2023**

The trustee of Isaac Affordable Housing Trust declare that in their opinion:

(a) the financial statements and notes of the entity are in accordance with the subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Act 2012*, including:

(i) giving a true and fair view of the entity's financial position as at 30 June 2023 and of its performance for the period ended on that date; and

(ii) complying with the basis of preparation as disclosed in note 2 to the financial statements and the *Australian Charities and Not-for-profit Commission Act 2012*


(b) There are reasonable grounds to believe the entity will be able to pay its debts as and when they become due and payable.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulations 2022*.

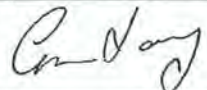
**Trustee's Declaration**

The Annual Resolution of the Trustee for the year ended 30th June 2023 be approved and signed by Anne Baker and Gina Lacey, Directors of the Trustee Company on behalf of the Trustee Company.

Anne Baker

  
\_\_\_\_\_  
Director

Gina T Lacey

  
\_\_\_\_\_  
Director

Date

13 December 2023  
\_\_\_\_\_

## INDEPENDENT AUDITOR'S REPORT

To the Members of Isaac Affordable Housing Fund Pty Ltd as trustee for the Isaac Affordable Housing Trust

### Report on the audit of the financial report

#### Opinion

I have audited the accompanying financial report of Isaac Affordable Housing Trust (the trust).

In my opinion, the financial report:

- a) gives a true and fair view of the trust's financial position as at 30 June 2023 and its financial performance and cash flows for the year then ended
- b) complies with the *Australian Charities and Not-for-profits Commission Act 2012*, the *Australian Charities and Not-for-profits Commission Regulation 2022* and the financial reporting framework described in Note 2(a).

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 summaries of significant accounting policies and other explanatory information, and the trustees' 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.

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I am independent of the trust 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.

#### Emphasis of matter – basis of accounting

I draw attention to Note 2(a) to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the trustees' financial reporting responsibilities under the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. My opinion is not modified in respect of this matter.

### **Responsibilities of the trust for the financial report**

The trustees are responsible for the preparation of the financial report that gives a true and fair view in accordance with the financial reporting framework described in Note 2(a), and for such internal control as the trustees determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error. In fulfilling this responsibility, the trustees determined that the basis of preparation described in Note 2(a) is appropriate to meet their accountability requirements.

The trustees are also responsible for assessing the trust'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 trust 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 expressing an opinion on the effectiveness of the trust's internal control.
- Evaluate the appropriateness of material accounting policy information used and the reasonableness of accounting estimates and related disclosures made by the trust.
- Conclude on the appropriateness of the trust'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 trust'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 trust 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 trustees 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.



David Adams  
as delegate of the Auditor-General

15 December 2023

Queensland Audit Office  
Brisbane

**ISAAC AFFORDABLE HOUSING FUND PTY LTD**  
**ACN: 147 492 993**

**FINANCIAL REPORT**  
**FOR THE YEAR ENDED**  
**30 JUNE 2023**

**ISAAC AFFORDABLE HOUSING FUND PTY LTD**  
**ACN: 147 492 993**

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**ISAAC AFFORDABLE HOUSING FUND PTY LTD**  
**ACN: 147 492 993**

**DIRECTORS REPORT**

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

**Directors**

The names of the directors in office at any time during, or since the end of, the year are:

Mrs Anne M Baker  
Mrs Gina T Lacey  
Ms Sandra F Moffat  
Ms Carolyn Therese Moriarty  
Mr Darryl Sweet (Appointed 01 DECEMBER 2021)

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

**Review of Operations**

The profit of the company for the year after providing for income tax amounted to \$Nil (2022:\$Nil).

**Significant changes in the State of Affairs**

No significant changes in the company's state of affairs occurred during the year.

**Principle Activity**

The principle activity of the company during the year was to act as trustee of the Isaac Affordable Housing Trust.

No significant change in the nature of these activities occurred during the year.

**Events Subsequent to the End of the Reporting Period**

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the company, the results of those operations, or the state of affairs of the company in the future years.

**Environmental Regulation**

The company's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a state or territory.

**Dividends**

There were no dividends paid throughout the year (2022:Nil).

**Options**

No options over issued shares or interests in the company were granted during or since the end of the financial year and there were no options outstanding at the date of this report.

No shares were issued during or since the end of the year as a result of the exercise of an option over unissued shares or interests.

**ISAAC AFFORDABLE HOUSING FUND PTY LTD**  
**ACN: 147 492 993**

**DIRECTORS REPORT**

**Indemnification of Officers**


No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of the company.

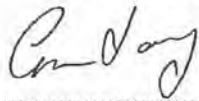
**Proceedings on Behalf of the Company**

No person has applied for leave of court to bring proceedings on behalf of the company or intervene in any proceedings to which the company is a party for the purpose of taking responsibility on behalf of the company for all or any part of those proceedings.

The company was not a party to any such proceedings during the year.

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

Director:.....  
  
Mrs Anne Baker

Director:.....  
  
Mrs Gina T Lacey

Dated this 13th day of December 2023.

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ISAAC AFFORDABLE HOUSING FUND PTY LTD  
ACN: 147 492 993

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
	\$	\$
Profit before income tax	-	-
Income tax expense	-	-
Profit after income tax	-	-
Total Comprehensive Income	-	-

ISAAC AFFORDABLE HOUSING FUND PTY LTD  
ACN: 147 492 993

STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2023

	2023	2022
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	1	1
<b>TOTAL CURRENT ASSETS</b>	<u>1</u>	<u>1</u>
<b>TOTAL ASSETS</b>	<u>1</u>	<u>1</u>
<b>NET ASSETS</b>	<u>1</u>	<u>1</u>
<b>EQUITY</b>		
Issued capital	1	1
<b>TOTAL EQUITY</b>	<u>1</u>	<u>1</u>

ISAAC AFFORDABLE HOUSING FUND PTY LTD  
ACN: 147 492 993

STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2023

	\$	\$	\$
	Retained Earnings	Issued Capital	Total
Balance at 1 July 2021	-	1	1
Operating Surplus/(Deficit)	-	-	-
<b>Balance at 30 June 2022</b>	<b>-</b>	<b>1</b>	<b>1</b>
Balance at 1 July 2022	-	1	1
Operating Surplus/(Deficit)	-	-	-
<b>Balance at 30 June 2023</b>	<b>-</b>	<b>1</b>	<b>1</b>

ISAAC AFFORDABLE HOUSING FUND PTY LTD  
ACN: 147 492 993

STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
	\$	\$
Cash Flows from operating Activities		
Inflows	-	-
Outflows	-	-
Net Cash Provided By (used by) operating Activities	-	-
Net increase (decrease) in cash and cash equivalents	-	-
Cash at beginning of financial period	-	-
Cash at end of financial period	-	-

**ISAAC AFFORDABLE HOUSING FUND PTY LTD**  
**ACN: 147 492 993**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

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**1 Summary of Significant Accounting Policies**

**Basis of Preparation**

The directors have determined that the company is not a reporting entity on the basis that, in the opinion of the directors, there are unlikely to exist users of the financial report who are unable to command the preparation of reports tailored so as to satisfy, specifically, all of their information needs. Accordingly, this is a special purpose financial report, which has been prepared to satisfy the company's financial reporting requirements to its members.

Isaac Affordable Housing Fund Pty Ltd is a company limited by shares, incorporated and domiciled in Australia. Isaac Affordable Housing Fund Pty Ltd is a not-for-profit entity for the purpose of preparing the financial statements.

The financial report was approved by the directors as at the date of the directors' declaration.

The financial report has been prepared in accordance with the recognition and measurement requirements of all Australian Accounting Standards and Interpretations, and the disclosure requirements of:

- AASB 101: Presentation of Financial Statements
- AASB 107: Statement of Cash Flows
- AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors
- AASB 1048 Interpretation of Standards
- AASB 1054: Australian Additional Disclosures

The following specific accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of the financial report.

The financial statements have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The accounting policies that have been adopted in the preparation of these statements are as follows:

**a. Cash and Cash Equivalents**

Cash and cash equivalents includes cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

**b. Trust Liabilities and Right of Indemnity**

The company acts solely as trustee of a trust and liabilities have been incurred on behalf of that trust in the company's capacity as corporate trustee.

Liabilities incurred on behalf of the trust are not recognised in the financial statements if it is not probable that the company will have to meet any of the trust liabilities from its own resources. If the company becomes obligated to meet trust liabilities, the trustee has a right to be indemnified from trust assets. If it is probable that there will be a deficiency in trust assets, a liability is recognised by the company to the extent of the deficiency. Details of the trust liabilities, the offsetting right of indemnity and any deficiency in the right of indemnity are disclosed by the way of notes to the financial statements.

**ISAAC AFFORDABLE HOUSING FUND PTY LTD**  
**ACN: 147 492 993**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

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**2 Trust Liabilities and Right of Indemnity**

Liabilities of Isaac Affordable Housing Trust not recorded in the financial statements of the company were:

	2023	2022
	\$	\$
<b>Current Liabilities</b>		
Accrued Expenses	12,000	12,000
Payables	716,925	28,358
RCIF Grant Revenue-Contract Liabilities	658,504	0
<b>Total Current Liabilities</b>	<u>1,387,429</u>	<u>40,358</u>
<b>Non Current Liabilities</b>		
Secured Loan	4,907,985	4,894,068
<b>Total Non Current Liabilities</b>	<u>4,907,985</u>	<u>4,894,068</u>
<b>Total Liabilities</b>	<u>6,295,414</u>	<u>4,934,426</u>
Rights of indemnity for liabilities incurred by the company on behalf of Isaac Affordable Housing Trust not recorded in the financial statements were:	6,295,414	4,934,426

The assets of the trust, which lie behind the right of indemnity, are not directly available to meet any liabilities of the company acting in its own right. The assets of the trust were sufficient to discharge all liabilities of the trust at 30 June 2023.

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**3 Contingent Liabilities**

A contingent liability exists relative to any future claims which may be made against the company arising from dealings on behalf of the trust. No such claims have been made against the company as at the date of these financial statements.

**4 Related Party Transactions**

The company is a controlled entity of Isaac Regional Council. There were no related party transactions with this entity during the financial year.

**5 Remuneration of Directors**

The total remuneration of directors of the company during the year was nil. (2022: Nil)

**6 Entity Details**

The principal place of business is:

ISAAC AFFORDABLE HOUSING FUND PTY LTD  
Batchelor Parade  
Moranbah Qld 4744



**ISAAC AFFORDABLE HOUSING FUND PTY LTD**  
**ACN: 147 492 993**

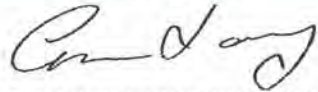
**DIRECTORS DECLARATION**

The directors have determined that the company is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in note 1 to the financial statements.

1. In the directors opinion, the financial statements give a true and fair view of the company's financial position as at 30 June 2023 and performance for the year ended on that date in accordance with the accounting policies described in note 1 to the financial statements; and
2. In the directors' opinion there are reasonable grounds to believe that the company 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.

Director: .....  
  
Mrs Anne Baker

Director: .....  
  
Mrs Gina T Lacey

Dated this 13th day of December 2023.

## INDEPENDENT AUDITOR'S REPORT

To the Members of Isaac Affordable Housing Fund Pty Ltd

### Report on the audit of the financial report

#### Opinion

I have audited the accompanying financial report of Isaac Affordable Housing Fund Pty Ltd (the company).

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 the financial reporting framework described in Note 1.

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 summaries of significant accounting policies and other explanatory 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 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.

#### Emphasis of matter – basis of accounting

I draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the directors' financial accountability responsibilities. As a result, the financial report may not be suitable for another purpose. My opinion is not modified in respect of this matter.

#### Other information

The directors are responsible for the other information. The other information comprises the information included in the company's directors' report for the year ended 30 June 2023, but does not include the financial report and my auditor's report thereon.

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 or 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 other information, I am required to report that fact. I have nothing to report in this regard.

### **Responsibilities of the directors 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 the financial reporting framework described in Note 1, 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. In fulfilling this responsibility, the company's directors determined that the basis of preparation described in Note 1 is appropriate to meet their accountability requirements.

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 expressing 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.



David Adams  
as delegate of the Auditor-General

15 December 2023

Queensland Audit Office  
Brisbane

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<b>MEETING DETAILS</b>	<b>Ordinary Meeting</b> Wednesday 28 February 2024
<b>AUTHOR</b>	Andrea Prieto Moreno
<b>AUTHOR POSITION</b>	Departmental Administration Officer

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## 9.4

## MINOR COMMUNITY GRANTS SUMMARY - JANUARY 2024

### EXECUTIVE SUMMARY

This report summarises the minor community grants approved under delegation for the period 1 January to 31 January 2024.

### OFFICER'S RECOMMENDATION

*That the Committee Recommends that Council:*

- Notes the minor community grants approved under delegation for the period 1 January to 31 January 2024.*

<b>Resolution No.:</b>	<b>PECS1123</b>		
<b>Moved:</b>	<b>Cr Jane Pickels</b>	<b>Seconded:</b>	<b>Cr Viv Coleman</b>
<b>That the Committee recommends that Council:</b>			
<b>1. Notes the minor community grants approved under delegation for the period 1 January to 31 January 2024.</b>			
<b>Carried</b>			

### BACKGROUND

As per Council's Community Grants Policy, as adopted on 25 August 2021, a monthly report is to be prepared for Council regarding the administrative approval of minor grants, up to the value of \$1,000 (excluding GST), under delegation to the Manager Engaged Communities and in consultation with the relevant divisional councillor/s. Two minor grant applications (inclusive of individual and team development grants) were received and approved for the period 1 January to 31 January 2024, summarised in the following table.

## IMPLICATIONS

The table below outlines minor grants approved and funded from Community Grants operational budget/s for the applicable division/s for the period 1 January to 31 January 2024.

DIVISION	APPLICANT	VALUE	PURPOSE	BREAKDOWN
6	Clermont Golf Club Incorporated	\$1,000.00	The club holds Men's and women's competitions during golfing season of ten months. The funds are to contribute to prizes costs.	To cover costs towards prizes for the season.
7	Middlemount Rugby League Football Club Incorporated	\$1,000.00	The club is having its annual cricket day in Middlemount in February, and it is expected to have over 80 attendees.	To cover costs of catering/BBQ.

## CONSULTATION

Divisional Councillors as applicable – via email and/or phone calls

Manager Budgets and Statutory Reporting

Acting Manager Engaged Communities

Engaged Communities Grants Officer

Engaged Communities Departmental Administration Officer

Community Relations Officers

## BASIS FOR RECOMMENDATION

To update Council on the approval of minor community grants as per the Community Grants Policy.

## ACTION ACCOUNTABILITY

Manager Engaged Communities is responsible for the administration of the Isaac Regional Council Community Grants Program.

## KEY MESSAGES

Isaac Regional Council's Community Grants budget funds local projects and activities which help develop resilient, adaptive and vibrant communities while contributing to the social wellbeing of its residents, workers and visitors.

<p><b>Report prepared by:</b> ANDREA PRIETO Departmental Administration Officer, Engaged Communities Date: 30 January 2024</p>	<p><b>Report authorised by:</b> DAN WAGNER Director Planning, Environment and Community Services Date: 30 January 2024</p>
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## **ATTACHMENTS**

- Nil

## **REFERENCE DOCUMENT**

- Isaac Regional Council Community Grant Guidelines

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**MEETING DETAILS**

**Ordinary Meeting**  
Wednesday 28 February 2024

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**AUTHOR**

Dan Wagner

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**AUTHOR POSITION**

Director Planning, Environment and Community Services

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**9.5 ISAAC RESOURCES EXCELLENCE PRECINCT – PROJECT  
UPDATE, COLLABORATION DEED AND GOVERNANCE**

## EXECUTIVE SUMMARY

This report provides an update to Council on the status of the Isaac Resources Excellence Precinct (IREP) project, as well as providing Council with a draft collaboration deed and governance structure for consideration.

## OFFICER'S RECOMMENDATION

*That the Committee Recommends that Council:*

- 1. Notes the status of the Isaac Resources Excellence Precinct project, including status of grant funding applications and forward actions.*
- 2. Delegates authority to the Chief Executive Officer to finalise discussions with Resources Centre of Excellence Limited and execute the Project Collaboration Deed.*

**Resolution No.: PECS1124**

**Moved: Cr Viv Coleman**

**Seconded: Cr Sandy Moffat**

**That the Committee recommends that Council:**

- 1. Notes the status of the Isaac Resources Excellence Precinct project, including status of grant funding applications and forward actions.**
- 2. Delegates authority to the Chief Executive Officer to finalise discussions with Resources Centre of Excellence Limited and execute the Project Collaboration Deed subject to the following:**
  - a) Increases the Isaac Regional Council nominated representatives on the board to a minimum of two.**

**Carried**

**NOTE:**

**Due to no mention of Tourism in the business case the Committee has asked if the Tourism aspect has been considered for this facility and requests further discussion on the matter.**



## BACKGROUND

Following Council's resolution of September 2023 (resolution 8502) to proceed with development of a business case, grant funding and development of the project scope, a number of activities have been undertaken by officers to pursue the project.

### Grant Funding Status

Council has received confirmation from the Queensland Government of up to a \$40 million investment into the Isaac Resources Excellence Precinct, by way of a media announcement on 25 January 2024. The financial contribution is to be provided by Round 3 of the Resource Communities Infrastructure Fund. No funding deeds or agreements have been presented to Council for consideration at the time of writing this report.

A further \$2 million commitment from the Federal Government has progressed to a draft funding agreement, with a final funding agreement expected to be received in the coming weeks.

This provides a total of \$42 million of funding for the project, with notional allocation as follows:

	2023-24	2024-25	2025-26	Total	Notes
<b>QLD Government Funding - Capital and Equipment</b>	\$15.5M	\$15.5M	\$4.48M	\$35.48M	IREP Design and Capital Works
<b>QLD Government Funding – Project costs</b>	\$1.42M	\$1.42M	\$1.41M	\$4.25M	Project Management
<b>Federal Government Funding – Early Works and Scoping</b>	\$2M	-	-	\$2M	Trunk Infrastructure and Business Case (Ministerial Delegation)

### Business Case Development and Governance Structure

Resources Centre of Excellence Limited (RCOE) have prepared a business case and proposed governance structure for Council's consideration on a future operating model and proposed project delivery components (**CONFIDENTIAL - Attachment 1**).

Officers have reviewed the documents prepared by RCOE and are generally supportive of the approach. However, further consideration around funding allocation and genuine costs of both facility construction and site infrastructure works is required before this can be finalised.

---

## Site Master Plan and Ministerial Infrastructure Designation

Following the withdrawal of Queensland Mines Rescue Service from the Expression of Interest process undertaken by Council for interests in the project site and land allocation, an update to the master plan has been commissioned to reposition the RCOE development in the precinct to the south-eastern corner of the allotment, and create provisional space for construction of the Country University Centre on the land adjoining RCOE, and also provision for further subdivision of land on the balance areas of the precinct. These subdivided lots will be accessed by a new service road taking access from Railway Station Road. The redrafted master plan will be presented to Council for consideration once drafts are prepared.

The updated master plan is required as part of the Ministerial Infrastructure Designation (MID) approval process. Prelodgement advice for the projects consideration as a MID has been positive and changes to the site master plan will have limited effect.

## Project Collaboration Deed

Council instructed McCullough Robertson to prepare a draft project collaboration deed which outlines roles and responsibilities of both RCOE and Council in delivery of the project, including management of project plans, management and allocation of funds and management of property and relationships moving forward.

A draft project collaboration deed is attached to this report (**CONFIDENTIAL – Attachment 2**) for Council's review and endorsement, recognising that further engagement and refinement is still required prior to execution by the Council's Chief Executive Officer. Officers are generally satisfied with the terms of the project collaboration deed protecting Council's interests, with any financial liability to be tied to available grant funds.

The Draft Deed has been established in consultation with RCOE and, while final approvals are required, there is in principle agreement on the approach encapsulated by the Deed.

## IMPLICATIONS

With delegated authority, the Chief Executive Officer can progress detailed discussions in finalisation of the partnership deed and business case with regard to allocation of costs and responsibilities for delivery of both the site and facility construction.

The project is not expected to have financial implications to Council at this time beyond that allocated through grant funds from the State and Federal governments. However, ongoing in-kind contributions from relevant officers will continue to occur until funding is secured and capital works activities can be allocated to the project grant fund.

## CONSULTATION

### External

McCullough Robertson Lawyers – in preparation of the project partnership deed

Resources Centre of Excellence – in consultation on the business case, project partnership deed and governance structure

Queensland Government – in relation to updates on status of grant funding.

## Internal

The Chief Executive Officer and Director Corporate Governance and Financial Services has been party to discussions on the draft business case, draft project partnership deed and governance structure.

Manager Liveability and Sustainability is leading review of the site master plan, in consultation with Council's infrastructure teams and Manager Economy and Prosperity.

## **BASIS FOR RECOMMENDATION**

Council's endorsement of the recommendation provides delegation to the Chief Executive Officer to continue development of the project.

## **ACTION ACCOUNTABILITY**

Manager Liveability and Sustainability to continue work on development of the site master plan.

Director Planning, Environment and Community Services to continue development of all aspect of the project, including finalisation of approval processes for grant funds, master plans, infrastructure designations and capital works planning for which Council will be responsible for in delivery of the project.

## **KEY MESSAGES**

Council has been successful in securing funding commitments to progress the Isaac Resources Excellence Precinct from a concept to a key driver for Isaac's future.

Detailed project and business planning activities are being undertaken to identify risks and opportunities for the project and provide a model delivery framework.

### **Report prepared by:**

DAN WAGNER

**Director Planning, Environment and Community  
Services**

Date: 8 February 2024

### **Report authorised by:**

KEN GOULDTHORP

**Chief Executive Officer**

Date: 8 February 2024

## **CONFIDENTIAL ATTACHMENTS**

- CONFIDENTIAL Attachment 1 – Draft IREP Business Case
- CONFIDENTIAL Attachment 2 – Draft Project Collaboration Deed

## **REFERENCE DOCUMENT**

- Nil

PAGES 204 TO 252 HAVE INTENTIONALLY BEEN REMOVED DUE TO CONFIDENTIAL REASONS

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**MEETING DETAILS****Ordinary Meeting**

Wednesday 28 February 2024

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**AUTHOR**

Robert Perna

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**AUTHOR POSITION**

Director Engineering and Infrastructure

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**9.6 ENGINEERING AND INFRASTRUCTURE 2023/2024 CAPITAL PROJECTS PROGRESS REPORT****EXECUTIVE SUMMARY**

This report is to provide an update to the Engineering and Infrastructure Standing Committee and Council of the progress in delivery of the Engineering and Infrastructure 2023/2024 Capital Works Program.

**OFFICER'S RECOMMENDATION**

*That the Committee recommends that Council:*

- 1. Receives and notes the monthly Engineering and Infrastructure 2023/2024 Capital Projects Progress Summary Report.**

**Resolution No.: E&I0735****Moved: Cr Sandy Moffat****Seconded: Cr Simon West****That the Committee recommends that Council:**

- 1. Receives and notes the monthly Engineering and Infrastructure 2023/2024 Capital Projects Progress Summary Report.**

**Carried****BACKGROUND**

Progressive updates of the financial and physical position of projects in the 2023/2024 Engineering and Infrastructure Capital Works program are required to ensure that Council is aware of the progress of and risk to the delivery of the program.

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## IMPLICATIONS

The attached Engineering and Infrastructure 2023/2024 Capital Projects Progress Summary spreadsheet identifies the financial and physical position of all projects. A red flag indicates either a time or budget issues, yellow indicates the project is of concern and green indicates no issues. Commentary is provided to briefly explain the position of projects. Where the risk is considered low or of insignificant impact to council or community no additional commentary is provided.

## Compliance

To ensure that the Engineering and Infrastructure 2023/2024 Capital Works Program is achieved within the identified timeframes of the 2023/2024 financial year.

## Benefits

Council can see a monthly progress report detailing progress of projects in the Engineering and Infrastructure 2023/2024 Capital Program. This report communicates risks/failures/delays that have been identified within the Engineering and Infrastructure 2023/2024 Capital Works program.

## Project Highlights

The commencement and significant completion of the Asphalt works along Clements Street was a major achievement for the month. There were some minor traffic issues, but these were sorted quickly and the majority of the project ran smoothly. Linemarking is still to be completed. Overall the project will provide a good quality finish to one of our higher trafficked road.

Works are also continuing on the improvements to parking at the Nebo School and enhancement to the footpaths in the adjacent parkland. This project is slightly behind schedule however there has been good communication with the school and the contractor has worked around school drop off and pick up times.

All grading crews are out undertaking maintenance grading. This work has been hampered by the wet weather as some roads are simply too wet to grade. The team are constantly inspecting and making safe on roads that are too wet to grade and will address them as soon as it is practical to undertake work.

Our Parks teams have yet again excelled in preparing multiple venues for Australia Day celebration. A job well done.

## CONSULTATION

- Director Engineering and Infrastructure
- Manager Infrastructure Planning and Technical Services
- Manager Fleet
- Acting Manager Corporate Properties
- Manager Galilee and Bowen Basin Operations
- Manager Infrastructure, Parks and Recreation
- Department Coordinators

---

## BASIS FOR RECOMMENDATION

To improve business within Engineering and Infrastructure Directorate by providing more appropriate and relevant reporting, transparency and a clear monitoring tool for Council. This report will help identify and communicate any project delays or possible project failures.

## ACTION ACCOUNTABILITY

That the Managers and the Director of Engineering and Infrastructure oversee the scoping, procurement and the completion of the projects identified within the 2023/2024 Capital Projects Progress Summary spreadsheet. Furthermore, that the appropriate Managers and the Director Engineering and Infrastructure are held accountable for the delivery of the project stages are completed within the identified timeframes.

## KEY MESSAGES

That Council has open communication, oversight and transparency of the Engineering and Infrastructure 2023/2024 Capital Works Program, to ensure Isaac will have effective and sustainable infrastructure that supports the needs of the region's communities and economic sectors.

<b>Report prepared by:</b> ROBERT PERNA <b>Director Engineering and Infrastructure</b> Date: 8 February 2024	<b>Report authorised by:</b> KEN GOULDTHORP <b>Chief Executive Officer</b> Date: 9 February 2024
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## ATTACHMENTS

- CONFIDENTIAL Attachment 1 – E&I Capital Project Progress Summary Spreadsheet February 2024

## REFERENCE DOCUMENT

- Nil

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**MEETING DETAILS****Ordinary Meeting**

Wednesday 28 February 2024

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**AUTHOR**

Amal Meegahawattage

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**AUTHOR POSITION**

Manager Planning and Projects

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**9.7 WATER AND WASTE 2023/2024 CAPITAL PROJECTS PROGRESS REPORT****EXECUTIVE SUMMARY**

This report aims to update the Water and Waste Standing Committee and Council on the advancements in the Water and Waste 2023/2024 Capital Works Program.

**OFFICER'S RECOMMENDATION**

*That the Committee recommends that Council:*

- Receives and notes the monthly Water and Waste 2023/2024 Capital Projects Progress Summary Report.***

**Resolution No.: W&W0484****Moved: Cr Sandy Moffat****Seconded: Cr Kelly Veava****That the Committee recommends that Council:**

- Receives and notes the monthly Water and Waste 2023/2024 Capital Projects Progress Summary Report.**

**Carried****BACKGROUND**

Regular updates on the financial and physical status of projects within the 2023/24 Water and Waste Capital Works program are crucial to keep Council informed about the program's progress and associated risks.

**IMPLICATIONS**

The attached Water and Waste 2023/24 Capital Projects Progress Summary provides an overview of the financial and physical status of all projects, with red indicating a projected cost overrun of over 10% or

completion after January 2024, yellow indicating a cost overrun of 0-10%, and green indicating no issues. Brief commentary is provided to explain the status of each project.

## Compliance

Compliance with the Water and Waste 2023/24 Capital Works Program is essential to meet the identified timeframes of the 2023/24 financial year.

## Key Capital Projects

### • **CW222974 – CORP Sewer Relining**

Awarded in September 2023, this project is progressing well. CCTV camera works for Dysart and Moranbah are completed before the new year shutdown period. The Operations team finalised the scope of works for relining, with the contractor set to commence operations in Moranbah in early February. The targeted completion date is the end of June, and the project is well on track to achieve this milestone.

### • **CW233156 – Clermont Waste Management Facility Weighbridge Installation**

This project encompasses the design and construction of a weighbridge, gatehouse, and access road, including the integration of a waste data recording system at the Clermont landfill facility. The pre-start meeting occurred on 10 January 2024, with ongoing progress in design work. The contractor has initiated material procurement, including the weighbridge, gatehouse, CCTV, boom gate, and traffic lights. Construction is expected to commence in early April 2024.

### • **CW223000 – Moranbah Landfill Phase 2 Stage 2**

Construction started in August 2023, and the project is nearing practical completion by February 2024, following the successful installation of key components such as the Geosynthetic Clay Layer, Geomembrane Liner, and filter materials. The final claim is pending completion, and the project anticipates meeting budgetary requirements.

### • **CW222983 – Moranbah Water Treatment Plant Roof Replacement**

In January 2024, the contractor progressed with off-site structural welding works for the roof structure components. Progress faced some hindrance as the contractor attended to emergency works for another council during recent cyclone events in the region. The delivery of structural material and components to the site is anticipated in February 2024, and the contractor is scheduled to arrive on-site in early February. Construction completion is expected in April 2024.

### • **CW233151 – St Lawrence Raw Water Storage and Raw Water Main**

The construction of the new Raw Water Main, initiated in October 2023, has been successfully completed and commissioned in November 2023.

The water storage component tender, closed on 18 December 2023, and received only one tender response, with the quoted price exceeding the budget. The project manager and superintendent are actively exploring alternative designs with the tenderer to align with the remaining budget. An external consultant is providing construction superintendency services, and completion is anticipated in the next financial year, with an extension requested from the external grant agency.

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## • **CW222971 – Clermont Water Network Augmentation**

The project is currently in the finalization stage for construction drawings following the approval of 80% drawings. An extension of time has been requested, pending approval from the external funding agency. This design-only project is on track to complete by the end of March.

## • **CW233150 – Clermont Water Treatment Plant Filter Media Replacement and Plant Modernisation**

This project consists of three sub-projects: Turbidity Analysers installation, Switchgear Upgrade Design and Construct, and Chemical Dosing Upgrade Design. The tender analysis for Turbidity Analysers is complete, with contract award expected in February 2024.

The Design and Construct Switchgear Upgrade and Chemical Dosing Upgrade contracts are currently under review by the Procurement team.

The external funding agency has been informed of the scope change and extension to the completion time to January 2025, and we are awaiting approval. This coordinated approach ensures the seamless progression of each project element, contributing to the successful implementation of the project.

## • **CW243205 – Moranbah Rectification of Landfill Cell**

A budget of \$4.2 million has been allocated for the project in the 2023/24 fiscal year. Oversight of the project is being handled by an external consultant, who presented a comprehensive briefing report and project timeline in December 2023. Following feedback from IRC officers, the consultant is currently in the process of engaging a geotechnical specialist to conduct a detailed examination of site conditions. The aim is to develop an improved option analysis, integrating alternative solutions for remediating the landfill site.

## • **CW243204 – Glenden Landfill to Transfer Station**

This project involves the construction of a ramp, retaining walls, and handrails. A single submission was received for the Request for Quotes (RFQ) on 16 January 2024. After seeking clarification regarding the contractor's understanding of the scope of work and exploring alternative submissions, the contractor provided the necessary information and proposed an alternative price lower than the original submission. The contractor's submission is deemed reasonable and compliant. The award recommendation report is currently being prepared.

### **Benefits**

Council can see a monthly progress report detailing the progress of projects in the Water and Waste 2023/24 Capital Program. This report communicates risks/failures/delays that have been identified within the Water and Waste 2023/24 Capital Works program.

### **CONSULTATION**

- Director Water and Waste
- Manager Operations and Maintenance
- Manager Waste Services
- Planning and Project Department Project Managers

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## BASIS FOR RECOMMENDATION

To improve services within the Water and Waste Directorate by providing more appropriate and relevant reporting, transparency, and a clear monitoring tool for Council. This report will help identify and communicate any project delays or possible project failures.

## ACTION ACCOUNTABILITY

The Managers and the Director of Water and Waste oversee the scoping, procurement, and completion of the projects identified within the 2023/24 Capital Projects Progress Summary spreadsheet. Furthermore, the appropriate Managers and the Director Water and Waste are held accountable for the delivery of the project stages which are completed within the identified timeframes.

## KEY MESSAGES

That Council has open communication, oversight, and transparency of the Water and Waste 2023/24 Capital Works Program, to ensure Isaac will have effective and sustainable water and waste infrastructure that supports the needs of the region's communities and economic sectors.

<b>Report prepared by:</b> AMAL MEEGAHAWATTAGE <b>Manager Planning and Projects</b> Date: 6 February 2024	<b>Report authorised by:</b> SCOTT CASEY <b>Director Water and Waste</b> Date: 8 February 2024
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## ATTACHMENTS

- CONFIDENTIAL Attachment 1 – WW Capital Projects Progress Summary Spreadsheet – February 2024

## REFERENCE DOCUMENT

- Nil

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<b>MEETING DETAILS</b>	<b>Ordinary Meeting</b> Wednesday 28 February 2024
<b>AUTHOR</b>	Zoe Behrendt
<b>AUTHOR POSITION</b>	Manager Business Services

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## 9.8

## WATER QUALITY INVESTIGATION ACTION PLAN UPDATE

### EXECUTIVE SUMMARY

The purpose of this report is to present to Council the Water Quality Reliability Investigation Action Plan Deliverables following the 2021/2022 Christmas Period water quality incidents.

### OFFICER'S RECOMMENDATION

*That the Committee recommends that Council:*

- 1. Receives and notes the Report for the Water Quality Investigation Action Plan Deliverables.***

**Resolution No.:** W&W0485

**Moved:** Cr Sandy Moffat

**Seconded:** Cr Kelly Vevea

**That the Committee recommends that Council:**

- 2. Receives and notes the Report for the Water Quality Investigation Action Plan Deliverables.**

**Carried**

### BACKGROUND

Over the Christmas/New Year period 2021/2022 there were water quality incidents in four (4) townships across the Isaac Region, which caused disruption and impacted the water supply service levels experienced by those communities. The Chief Executive Officer (CEO) of Isaac Regional Council (IRC) committed to a thorough investigation into the incidents. The terms of reference (TOR) for the investigation were approved by Council and an internal investigation was conducted which was peer reviewed by an independent third-party consultant.

Arising from the investigation an action plan was prepared and presented to Council. At the November 2022 Ordinary Meeting (refer resolution number 8126) Council received and acknowledged the Water Quality Investigation Report received and endorsed the Water Quality Investigation Report Action Plan and requested that a regular report be presented to Council on the progress against the action plan deliverables.

## IMPLICATIONS

The risk of a reoccurrence of the water quality incidents remained after the events had been resolved, and it was clear from the subsequent investigation that there was no single solution which would entirely remove the risk of such water supply failures. The investigation report gave rise to an action plan which set out a suite of actions which will address the root causes of the water quality events.

The action plan contains both short term interventions and actions that form part of a longer-term strategy. Some of the short-term interventions such as the replacement of failed equipment will have an immediate impact on the likelihood of a reoccurrence but will not eliminate it entirely. Expected delivery dates have been identified in the action plan so that progress may be tracked and effectively managed. It should be noted that implementation of the recommended actions has taken a significant commitment from the Water and Waste management team and Isaac Regional Council.

In the period from November 2023 to January 2024 continued progress has been made on delivery of the water quality action plan. Progress to date is shown in detail in Attachment 1 - Water Quality Investigations Action Plan - Quarter 1 Update – January 2024 but can be summarised as follows:

Status	March 2023	June 2023	October 2023	January 2024
Action Complete	5	5	12*	16*
Action On - Track	28	28	23**	16**
Action Needs Improvement	2	3	1	2
Action Yet to Commence	1	0	0	0
Ongoing	1	1	1	3

\* Where actions have become embedded as business-as-usual activities they have been considered as complete.

\*\* Some of the identified actions are scheduled to be delivered over several years.

## CONSULTATION

- Director Water and Waste
- Manager Operations and Maintenance
- Program Leader Compliance and IMS
- Water and Waste Process Engineer

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## **BASIS FOR RECOMMENDATION**

The Action Plan in Attachment A forms the basis of a future risk mitigation measures, and its implementation significantly reduces likelihood of similar water quality incidents occurring in the future. This report shows that progress has been made against most actions; 16 actions are complete, 16 are on track and all but two actions are on track for successful delivery. In this period two actions items have been classified as “needs improvement” due to a collapse of the initial procurement process and a subsequent review of the best approach to deliver the project outcomes. This has led to an extension of the project timeframe and adjustment of the project status. This continuing implementation of this action plan will further reduce the risk of future water quality events occurring.

The scope and nature of many of the actions in the plan are multi-year initiatives which will embed a culture of continuous improvement in the Water and Waste directorate. These continuous improvement actions are incorporated into the Water and Waste Integrated Management System where appropriate to embed the changes. Funding relating to some of the actions has been included in the budget submissions for 2023/24 Financial Year.

The action plan is one mechanism being used to improve water quality in response to specific water quality events. It is complimented by broader activities such as the Water and Waste Integrated Management System (IMS) and review of the Drinking Water Quality Management Plan (DWQMP).

A recent review of the DWQMP includes a targeted improvement plan (Risk Management Improvement Plan - RMIP) which will inform the 2024/25 Financial Year investment strategy for the Water and Waste Directorate.

Although the continued delivery of the action plan in attachment 1 will result in a more robust and sustainable water service it represents the actions identified at a point in time and will be complemented by further initiatives which have commenced subsequently.

## **ACTION ACCOUNTABILITY**

The Director of Water and Waste will continue to lead the improvement in reliability of the water supply schemes across the Region.

## **KEY MESSAGES**

The management team of Water and Waste are committed to improving performance and implementing change to minimise the risk of water quality failures in the future, in a focused way in response to specific risks and also more systemically through continuous process improvement mechanisms.

Since the water quality events in December 2021/22 that triggered this investigation and action plan, the improvements made to date have enhanced the resilience of the water treatment process. More recent events have been identified and resolved before they have compromised water quality or the continuity of water supply to the community. These practical examples demonstrate that the initiatives captured in this action plan along with increased asset maintenance and additional staff training have led to more sustainable services.

There are several inter-related initiatives encompassed by this action plan and also in complimentary business improvement frameworks. The ultimate success in preventing future water quality events will be dependent upon delivering them all, so that they complement each other.

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**Report prepared by:**

ZOE BEHRENDT  
**Manager Business Services**

Date: 7 February 2024

**Report authorised by:**

SCOTT CASEY  
**Director Water and Waste**

Date: 7 February 2024

## ATTACHMENTS

- Attachment 1 - Water Quality Investigations Action Plan - Update – January 2024

## REFERENCE DOCUMENT

- Nil

# WATER QUALITY INVESTIGATIONS – ACTION PLAN

## Q3 UPDATE – JANUARY 2024

### Key

Lead – Is the resource identified to lead and co-ordinate the implementation of an action.

Support – Is a resource that will be required to contribute to the delivery of an action but will support the Lead.

Input - Is a resource that will be required to contribute to achieve the successful delivery of an action but will only contribute as required.

BAU – Business as Usual

CAPEX – Capital Expenditure

DWQMP – Drinking Water Quality Management Plan

IMS – Integrated Management System

OPEX – Operational Expenditure

RMIP - Risk Management Improvement Program

SWIMS – Statewide Information Management System

WWILT – Water and Waste Influencers and Leadership Team

WTP – Water Treatment Plant

WWTP – Wastewater Treatment Plant

NO.	FACTORS	ACTION	TIMELINE	PROGRESS MARCH 2023	PROGRESS JUNE 2023	PROGRESS OCTOBER 2023	PROGRESS JANUARY 2024
1.	System Documentation / Knowledge Management	Review existing operational documentation to identify gaps.	4 months per site (across all 8 water treatment plants) Start Jan 2023 End Dec 2024	OPEX (Process Engineer) Operations checklist has been developed for use at all WTPs. Clermont WTP document search is nearing conclusion. In addition to the document search gaps in work instructions are identified through IMS audits. <b>ON TRACK</b>	There are significant gaps in engineering documentation across both WTP and WWTP. The majority of engineering documentation are saved in Capital Projects folders in I: drive rather than O&M folders. Strategic decisions are required to address existing gaps and prevent future gaps. Recommend a Technical Standard for documentation is produced, that is released with all capital project tenders. <b>ON TRACK</b>	A strategy using IMS procedures and capital projects to manage and resolve engineering documentation gaps and inaccuracies has been recommended. There is a cost to this approach so needs to be well defined and endorsed. <b>ON TRACK</b>	Ongoing with no significant change in the preceding period. <b>ON TRACK</b>
1A	System Documentation / Knowledge Management	Develop specific SOPs for lab testing procedures (specific	2 months per site (across all 8 water treatment plants	OPEX (Process Engineer)	Four work instructions have	Existing work instructions (WI) pending endorsement	Ongoing with no significant change in the

NO.	FACTORS	ACTION	TIMELINE	PROGRESS MARCH 2023	PROGRESS JUNE 2023	PROGRESS OCTOBER 2023	PROGRESS JANUARY 2024
		to the instrumentation that is at the sites).	following on from action 1A)  Start Jan 2023 End April 2024	Fifteen work instructions have been identified across eight water treatment plants.  Standardisation of benchtop test equipment is underway.  <b>ON TRACK</b>	been submitted for safety consultation.  Six work instructions are in-draft waiting for submission to safety consultation.  Progress continues to be affected by access to I and U drive, which are currently unavailable.  <b>ON TRACK</b>	and publishing on Iris.  Second phase WIs identified and awaiting commencement.  <b>ON TRACK</b>	preceding period.  <b>ON TRACK</b>
1B	System Documentation / Knowledge Management	Document procedure for how to respond to changing raw water quality etc.	5 months (across all 8 water treatment plants following on from action 1B)  May need to prioritise in high-risk sites.  Start Jan 2023 End December 2026	OPEX (Process Engineer)  A draft document has been produced for Clermont.  <b>ON TRACK</b>	Progress continues to be affected by access to I and U drive, which are currently unavailable.  <b>ON TRACK</b>	A procedure has been generated as part of the St Lawrence turbidity event. This procedure has been circulated.  Development of the procedure has continued for raw water changes due to seasonal impacts. This	Ongoing with no significant change in the preceding period.  <b>ON TRACK</b>

NO.	FACTORS	ACTION	TIMELINE	PROGRESS MARCH 2023	PROGRESS JUNE 2023	PROGRESS OCTOBER 2023	PROGRESS JANUARY 2024
						will be circulated to the Supervisor North and IMS Officer once complete.	
						<b>ON TRACK</b>	
1C	Process Robustness (previously action 19)	Review processes, identify gaps or processes that would provide more robust response to variability in raw water quality (e.g. the use of a coated media processes rather than potassium permanganate). Consider what additional monitoring (including on-line) to provide early warning or automated process changes. For example, pH and DO monitoring to provide early warning that coated media manganese removal might be compromised. Also,	5 months (across all 8 water treatment plants following on from action 1B)  May need to prioritise in high-risk sites.  Start Jan 2023  End December 2026	OPEX (Process Engineer)  Improvements have been identified through investigation of drinking water incidents.  Process reviews have not commenced for other water treatment plants due to resource constraints.  Separable portions will be included in the RFQ for the 'DWQMP 2023 Review' to conduct risk assessments to identify gaps and to	OPEX Project bid submitted for the review of the DWQMP and report preparation within the FY2324 budget.  <b>ON TRACK</b>	DWQMP review has been conducted by external consultant which will inform and refresh the RMIP (Risk Management Improvement Program). These audits identify gaps and improvements prioritised on a risk basis including changes in raw water quality.  Additional process audits conducted by	The DWQMP review and process audits have identified areas for improvement, and these have been input into the FY2425 budget preparation process for future investment.  <b>ON TRACK</b>



NO.	FACTORS	ACTION	TIMELINE	PROGRESS MARCH 2023	PROGRESS JUNE 2023	PROGRESS OCTOBER 2023	PROGRESS JANUARY 2024
		<p>raw water turbidity monitoring with automated step change to the coagulant dose rate. Consider using on-line manages analyser results with alarms and also feed forward change to the potassium permanganate dose rate. The changes to dose rates would be based on information gathered from previous events and jar testing.</p>		<p>include site-based assessments.</p> <p>See attachment B for details.</p> <p><b>ON TRACK</b></p>		<p>the process engineer for all sites which will feed into the investment decision process.</p> <p>Project scoping underway for process improvement opportunities for Carmila WTP.</p> <p>Some of the RMIP actions are to investigate options for improvement and this work will be assessed in the investment decision making process.</p> <p><b>ON TRACK</b></p>	

NO.	FACTORS	ACTION	TIMELINE	PROGRESS MARCH 2023	PROGRESS JUNE 2023	PROGRESS OCTOBER 2023	PROGRESS JANUARY 2024
2.	System Documentation / Knowledge Management	Ensure one updated operation and maintenance manual exists for each plant with the manuals all being consistent in format to enable operators from other plants to easily find information.	3 year project (average 4 months per site)  Start 1 July 2023  End June 2026	OPEX Project requiring Process Engineer skillset  Collation of information town by town plant by plant from ECM is underway to assist with this project. Budget submission 23-24, 24-25 & 25-26 to have these manuals written.  See Lucidity action 6978 for comment.  <b>ON TRACK</b>	Funding for this action has been submitted as a PAG bid for the FY2324 financial year.  <b>ON TRACK</b>	Data acquisition for water treatment sites has commenced to update the Operations and Maintenance Manuals.  <b>ON TRACK</b>	Lucidity action 6978. Contractor has been engaged to complete the manuals.  MMT and DYS water treatment plants and wastewater treatment plants will be completed this year.  <b>ON TRACK</b>
3.	System Documentation / Knowledge Management	Ensure manuals are electronic enabling search mechanisms to quickly find relevant information.	No timeframe – as documents are created	Business as Usual This is an ongoing task which is managed through the IMS. IMS system reviews are conducted quarterly.  See Lucidity action 6978 for comment.	IMS recertification was undertaken in May 23.  Documents will be integrated into the IMS system as they are completed.  <b>ON TRACK</b>	IMS surveillance audit completed in June 2023.  Separate report to Council submitted to November Council meeting.  <b>ON TRACK</b>	Capture of new documentation in IMS is routine part of the document and process control.  Now considered BAU.

NO.	FACTORS	ACTION	TIMELINE	PROGRESS MARCH 2023	PROGRESS JUNE 2023	PROGRESS OCTOBER 2023	PROGRESS JANUARY 2024
				ON TRACK			COMPLETE - ACTION CLOSED
4.	SCADA	The reviewers understand that a SCADA strategy is currently being prepared. It is important that this strategy addresses the lack of a centralised system, ensures all sites have similar screen layouts to facilitate operators moving from one plant to another.	Start Jan 2023  End June 24	Endorsed by Council Resolution  <b>COMPLETE - ACTION CLOSED</b>	SCADA projects for Glenden and Nebo have been out to tender and together without the general refresh of the SCADA platform are ready for award subject to approved by the W&W Standing Committee.  <b>COMPLETE</b>	<b>COMPLETE - ACTION CLOSED</b>	The award of the SCADA project failed to conclude due to issue with the preferred contractor. Project has been reviewed, the scope adjusted and has been re-issued to the market.  <b>ONGOING</b>
5.	SCADA	Consider having a "Head Office" SCADA that receives alarms for all important operation sites (raw water sources pump stations, key water treatment processes and monitoring results etc). These alarms should be monitored/automatical	Start Jan 2023  End June 24  Deadline extended in line with SCADA Strategy.  End Dec 2025	Consideration has been given to this action and it is being considered as a pathway to improve the overall Service Delivery Model. There are long term budgetary and operational factors and impacts to be	This item will be encompassed as one element of the Service Delivery Model Review.  <b>ON TRACK</b>	The development of the new service delivery model is likely to take longer to implement than June 2024.  However the SCADA development	No significant development on the subject of a regional SCADA control centre in the last quarter.  <b>ONGOING</b>

NO.	FACTORS	ACTION	TIMELINE	PROGRESS MARCH 2023	PROGRESS JUNE 2023	PROGRESS OCTOBER 2023	PROGRESS JANUARY 2024
		ly escalated to key personnel via SMS and/or voice dialling system (eg SCADA phone) to message or call people. If no answer, call goes to the next person until acknowledged.		taken into account. New Scada upgrades will have oversight on the alarm and escalation of alarms.  Discussion and collaborations at a regional level continue as part of the WIM Alliance.  See Lucidity action 6981 for comment.  <b>ON TRACK</b>		projects will continue despite this.  Discussions are underway through the WIM Alliance on the feasibility of regional control room options.  <b>ON TRACK</b>	
6.	SCADA	Ensure the SCADA system can be remotely accessed by authorised personnel. Those authorised personnel should only be authorised to change set points or operate remotely within their area of expertise.	Completed for sites that have SCADA installed.  Start Jan 2023  End March 23	Complete  <b>COMPLETE - ACTION CLOSED</b>	As more sites are SCADA enabled the visibility and access will be expanded.  <b>COMPLETE</b>	<b>COMPLETE - ACTION CLOSED</b>	<b>COMPLETE - ACTION CLOSED</b>
		Review who our authorised personnel will be	12 months (guideline?)  Annual review to be undertaken each year	Business as Usual  This is an ongoing task.  Reviews will be done annually or	<b>ON TRACK</b>	This is embedded in BAU processes.	<b>COMPLETE - ACTION CLOSED</b>

NO.	FACTORS	ACTION	TIMELINE	PROGRESS MARCH 2023	PROGRESS JUNE 2023	PROGRESS OCTOBER 2023	PROGRESS JANUARY 2024
				when staff changes occur.  See Lucidity action 6983 for comment.  <b>ON TRACK</b>		<b>COMPLETE - ACTION CLOSED</b>	
		For sites that do not have SCADA – how do we get those sites accessible	2.5 years  Start Jan 2023  End July 25	CAPEX - (Project already identified in capital program)  Identify and prioritise the treatment plant sites and SPS to have upgrades of SCADA so that remote visibility and alarming can be achieved.  Ongoing project – 2 sites underway FY2223.  Additional site roll out planned for subsequent FY.  See Lucidity action 6984 for comment.  <b>ON TRACK</b>	SCADA projects for Glenden and Nebo have been out to tender and together without the general refresh of the SCADA platform are ready for award subject to approved by the W&W Standing Committee.  <b>ON TRACK</b>	SCADA project was offered to preferred supplier but not accepted.  Price escalation prompted a redefinition of the project scope and a return to the market for re-tender.  <b>ON TRACK</b>	The first element of the revised SCADA project has been to the market and is in the evaluation stage. Award to technical advisor expected February 2024.  <b>NEEDS IMPROVEMENT</b>

NO.	FACTORS	ACTION	TIMELINE	PROGRESS MARCH 2023	PROGRESS JUNE 2023	PROGRESS OCTOBER 2023	PROGRESS JANUARY 2024
7.	SCADA	Ensure the SCADA system has the capability to put logic to alert discrepancies when variance between actual and recorded information is detected. (eg if X filters on-line then expected flow is Y ML, have a discrepancy alarm)	3.5 years  Start July 2022  End Dec 25	CAPEX - (Project already identified in capital program)  Functionality included in the scope of works for SCADA upgrades in line with the SCADA strategy endorsed by Council.  See Lucidity action 6985 for comment.  <b>ON TRACK</b>	Capital projects continue to be delivered in line with the SCADA Strategy  <b>ON TRACK</b>	Delays experienced in tender process for SCADA projects due to disruption to the preferred supplier however the project has been re-scoped and will return to market.  <b>ON TRACK</b>	The first element of the revised SCADA project has been to the market and is in the evaluation stage. Award to technical advisor expected February 2024.  <b>NEEDS IMPROVEMENT</b>
8.	SCADA	As part of the strategy development review systems and processes to identify gaps in monitoring and control. Ensure there is sufficient on-line instrumentation for monitoring key water quality parameters including Critical Control Points (CCPs). Related to this, there is a need to ensure there is sufficient control of	3.5 years  Start July 2022  End Dec 25	OPEX will lead into a CAPEX project.  Monitoring and control gaps will be identified as part of the process reviews.  Equipment lists for online analysers at water treatment plants have been produced.  Within the RFQ for 'DWQMP 2023 Review', there will	PAG submission for upgrades to Carmilla WTP has been submitted for FY2324.  <b>ON TRACK</b>	DWQMP review has been completed, report is being written.  Process audits have been undertaken; results are being collated.  CCP's have been reviewed.	Risk assessments completed for 8x WTPs.  2023 Risk management improvement program (RMIP) produced as an output of the DWQMP review.

NO.	FACTORS	ACTION	TIMELINE	PROGRESS MARCH 2023	PROGRESS JUNE 2023	PROGRESS OCTOBER 2023	PROGRESS JANUARY 2024
		the plant, such as plant shutdowns on breaches of CCP limits.		<p>be a separable portion to assess the current online analysers.</p> <p>Additional functionality included in the scope of works for SCADA upgrades in line with the SCADA strategy endorsed by Council.</p> <p>See attachment B for details.</p> <p>See Lucidity action 6986 for comment.</p> <p><b>ON TRACK</b></p>		<p>From these activities monitoring and control requirement will be identified.</p> <p><b>ON TRACK</b></p>	<b>ON TRACK</b>
9.	SCADA	The strategy should consider installing instrumentation to monitor raw and treated water quality, production and delivery with trends being monitored to alert operators in advance of the need to start adjusting their plant operation.	<p>3.5 years</p> <p>Start July 2022</p> <p>End Dec 25</p>	<p>CAPEX - (Project already identified in capital program)</p> <p>CAPEX SCADA Project identified to complete this action.</p> <p>See Lucidity action 6987 for comment.</p>	<p>Capital projects continue to be delivered in line with the SCADA Strategy</p> <p><b>ON TRACK</b></p>	<p>DWQMP review and process audits have assessed requirements for additional online instrumentation to monitor water quality.</p> <p><b>ON TRACK</b></p>	<p>Risk assessments completed for 8x WTPs.</p> <p>2023 Risk management improvement program (RMIP) produced as</p>

NO.	FACTORS	ACTION	TIMELINE	PROGRESS MARCH 2023	PROGRESS JUNE 2023	PROGRESS OCTOBER 2023	PROGRESS JANUARY 2024
				<b>ON TRACK</b>			an output of the DWQMP review. <b>ON TRACK</b>
10.	Escalation Processes are not Working to Raise all the Critical Issues	Ensure staff receive CCP response refresher training (Apply the risk management principles of the water industry standards, guidelines and legislation) as a refresher which covers the 12 elements of the Australian Drinking Water Guidelines as well as critical control points, critical limits and response plans.	Ongoing program  Start Oct 2022  End Ongoing	Business as Usual  This is an ongoing task.  CCP review completed.  CCP signage printed for each site and training carried out at Dec 2022 Treatment Plant Operators Meeting.  Future reviews and process improvement will result in CCP revisions as needed.  See Lucidity action 6988 for comment.  <b>ON TRACK</b>	Operator training completed on CCP and the need to escalate issues to supervisory staff.  <b>ON TRACK</b>	The review of the DWQMP has reduced the number of CCPs (critical control points), (no longer includes treated water turbidity or treated water pH).  The CCP online analysers are within the capital plan.  Department of Resource Development Manufacturing and Water (DRDMW) presented to operators team meeting on events and	2023 Review of DWQMP complete and submitted to RDMW – awaiting approval.  CCPs now on traffic light charts with actions and reporting.  Operator awareness training of CCPs once DWQMP has been approved.  <b>ON TRACK</b>



NO.	FACTORS	ACTION	TIMELINE	PROGRESS MARCH 2023	PROGRESS JUNE 2023	PROGRESS OCTOBER 2023	PROGRESS JANUARY 2024
						<p>incident reporting.</p> <p>The importance of escalation reinforced along with advice to contact - RDMW in an event for timely reporting.</p> <p><b>ON TRACK</b></p>	
		Consider undertaking the Water Industry Training Package Unit of Competency NWPGEN017	<p>Stephen to confirm the training package is equivalent to Cert 3 – review the qualification.</p> <p>Start March 2023</p> <p>End Dec 2023</p>	<p>Investigating if this module has been completed by operators with cert 3 and if trainees have this module in training plan. Kielly Glanville assisting this info.</p> <p>See Lucidity action 6989 for comment.</p> <p><b>ON GOING</b></p>	<b>ON GOING</b>	<b>ON GOING</b>	<b>ON GOING</b>
11.	Escalation Processes are not Working to Raise all the Critical Issues	Display the CCP limits and response plans in each plant in poster form so levels are clearly understood by	<p>Reviewed yearly.</p> <p>New CPP will be installed at plants by end January 2023</p>	<p>Business as Usual</p> <p>This is an ongoing task.</p>	Initial CCP review and visibility complete.	<b>COMPLETE - ACTION CLOSED</b>	<b>COMPLETE - ACTION CLOSED</b>

NO.	FACTORS	ACTION	TIMELINE	PROGRESS MARCH 2023	PROGRESS JUNE 2023	PROGRESS OCTOBER 2023	PROGRESS JANUARY 2024
		any operator working in the plant. Council should review these CCP responses and limits to ensure they are in line with ADWG guidelines	Start Oct 2022  End Jan 23	All were provided at the January Ops Meeting to be displayed on the walls of each plant. This has been reinforced through additional meetings and via email. All staff are fully aware of their limits.  See Lucidity action 6990 for comment.  <b>ON TRACK</b>	<b>COMPLETE</b> Further updates to CCP will be completed as part of annual reviews.		
	Ineffective Alarms to Identify Problems and then Escalation (H2O action item 15)	Implement Critical Operating Point (COP) limits in the water supply network, covering low and high limits for free chlorine.	3.5 years – phased implementation based on risk  Start July 2022  End Dec 25	OPEX Project & CAPEX (Project already identified in capital program)  Review has been carried out and released to operations team.  See Lucidity action 6991 for comment.  <b>ON TRACK</b>	Capital project for MMT Cleanwater Reservoir included in PAG submissions for FY2324.  <b>ON TRACK</b>	MMT Cleanwater Reservoir project sent to market and prices returned were many times over budget.  Operational control measures remain in place whilst	Evaluation of drinking water quality at MMT as part of the DWQMP review highlighted elevated risk around Chlorine contact time. This is being managed operationally but has prompted the

NO.	FACTORS	ACTION	TIMELINE	PROGRESS MARCH 2023	PROGRESS JUNE 2023	PROGRESS OCTOBER 2023	PROGRESS JANUARY 2024
						alternatives options are considered for the project.  <b>NEEDS IMPROVEMENT</b>	re-submission of the capital project for the MMT reservoir main for FY2425 budget consideration.  <b>ON TRACK</b>
12.	Escalation Processes are not Working to Raise all the Critical Issues	Review emergency response/escalation procedures. Review existing procedures and identify gaps (eg Business Continuity Plans, Raw Water Quality Changes due to rain/drought/fires/etc).	4 months across all 8 water treatment plants to complete the review (aligns with 1A)  5 months across all 8 water treatment plants to write the documents (aligns with 1C)  Start Jan 2023  End Dec 25	OPEX (Process Engineer)  The DWQMP 2021 is currently conditional on updating the incident management system. This is in the process of being drafted by IRC. A peer review will be included as a separable portion in the RFQ for the DWQMP 2023 Review.  A work instruction has been drafted that outlines responsibility and response during	OPEX Project bid submitted for the review of the DWQMP and report preparation within the FY2324 budget.  Progress continues to be affected by access to I and U drive, which are currently unavailable.  <b>ON TRACK</b>	Raw water quality changes due to rain/drought/fires is covered in action 1B.  DWQMP review has been completed, and the final report is being prepared by external consultant.  <b>ON TRACK</b>	Incident and emergency management section updated in the DWQMP and is currently awaiting review by RDMW.  <b>COMPLETE – ACTION CLOSED</b>

NO.	FACTORS	ACTION	TIMELINE	PROGRESS MARCH 2023	PROGRESS JUNE 2023	PROGRESS OCTOBER 2023	PROGRESS JANUARY 2024
				<p>drinking water quality incidents.</p> <p>A flow chart has been produced to guide operators in requirements related to critical control points; response to a breach in target limits or critical limits.</p> <p>See attachment B for details.</p> <p>See Lucidity action 6992 for comment.</p> <p><b>ON TRACK</b></p>			
		<p>Conduct mock incident response to these incidents, including significant incidents that require escalation and potentially need the formation of an incident response team such as boil water alert or involvement of emergency services,</p>	<p>Already have a mock trial schedule</p> <p>Start July 2022</p> <p>End On going</p>	<p>Business as Usual</p> <p>Mock trials were carried out at Monthly Operator meetings in November and December 2022 to prepare for incidents relating to water quality.</p>	<p>An actual boil water notice was implemented in Moranbah and involved standing up the Emergency Management Committee.</p> <p>Additional mock trials will be conducted during</p>	<p>IMS surveillance audits are scheduled at multiple sites each year.</p> <p><b>ON TRACK</b></p>	<p>Preparatory meetings were held in the lead up to the Christmas period to prepare staff for possible incidents building on previous mock trials and</p>

NO.	FACTORS	ACTION	TIMELINE	PROGRESS MARCH 2023	PROGRESS JUNE 2023	PROGRESS OCTOBER 2023	PROGRESS JANUARY 2024
		etc as a means of training staff.		See attachment B for details.  See Lucidity action 6993 for comment. <b>ON TRACK</b>	the year to prepare for future events.  <b>ON TRACK</b>		incident debriefs.  IMS surveillance audits are schedule for May 2024 at 6 sites including Glenden and Moranbah water treatment plants.  These activities are now considered part of BAU.  <b>COMPLETE – ACTION CLOSED</b>
13.	Ineffective Alarms to Identify Problems and then Escalation	Ideally results from on-line instruments, on-site tests and external NATA lab need to be consolidated into one	3.5 years - SWIMS Project  NOTE - SWIMS will become the daily data log.	BAU & OPEX Project  Supported by CAPEX SCADA program.	Service Delivery Model Review will consider the best resource to complete the SWIMS data	Discussions with Mackay Laboratory and QWD continue regarding the automatic	Operational monitoring updated within the 2023 DWQMP.

NO.	FACTORS	ACTION	TIMELINE	PROGRESS MARCH 2023	PROGRESS JUNE 2023	PROGRESS OCTOBER 2023	PROGRESS JANUARY 2024
		database with results alarmed if discrepancies are identified. The results should be regularly and promptly reviewed and acted on where necessary.	NOTE – links to SCADA implementation.  Start July 2022  End Dec 25	QLD Water SWIMS report program will allow for this action to be completed. One treatment plant has been moved to this platform as a trial with others transferred on a progressive program.  QLD Water Directorate is in negotiations with Mackay Lab to have their Lab results able to be uploaded directly into SWIMS report.  See Lucidity action 6994 for comment.  <b>ON TRACK</b>	capture and submission.  Discussions with Mackay Laboratory and QWD continue regarding the automatic upload of lab results.  <b>ON TRACK</b>	upload of lab results.  Consideration of the best resource to complete the SWIMS data capture and submission is ongoing as part of organisational changes.  <b>ON TRACK</b>	Log sheets to be updated to align with 2023 DWQMP.  <b>ON TRACK</b>
14.	Ineffective Alarms to Identify Problems and then Escalation	Trends should also be automatically calculated to alert before critical levels are reached.	3.5 years - SWIMS Project	OPEX Project & CAPEX  Capex Scada Project already	SCADA projects for Glenden and Nebo have been out to tender and together without the general refresh	Delays experienced in tender process for SCADA projects due to disruption to the	The award of the SCADA project failed to conclude due to issue with the preferred

NO.	FACTORS	ACTION	TIMELINE	PROGRESS MARCH 2023	PROGRESS JUNE 2023	PROGRESS OCTOBER 2023	PROGRESS JANUARY 2024
			<p>NOTE - SWIMS will become the daily data log</p> <p>NOTE – links to SCADA implementation.</p> <p>Start July 2022</p> <p>End Dec 25</p>	<p>identified to address this action.</p> <p>See Lucidity action 6995 for comment.</p> <p><b>ON TRACK</b></p>	<p>of the SCADA platform are ready for award subject to approved by the W&amp;W Standing Committee.</p> <p><b>ON TRACK</b></p>	<p>preferred supplier.</p> <p><b>ON TRACK</b></p>	<p>contractor. Project has been reviewed, the scope adjusted and has been re-issued to the market.</p> <p>The first element of he revised SCADA project has been to the market and is in the evaluation stage. Award to technical advisor expected February 2024.</p> <p><b>ON TRACK</b></p>
15.	Ineffective Alarms to Identify Problems and then Escalation	Consider the inclusion of regular reservoir inspections to check integrity. (e.g. roof intact and prevents rainwater entering, suitable bird proofing,	<p>12 months</p> <p>Start Jan 2023</p> <p>End Dec 23</p>	<p>Business as Usual</p> <p>This is an ongoing task.</p> <p>Reservoir cleaning and inspection program has been included in the</p>	<p>Preventative Maintenance Program is being rolled out with initial tenders being released.</p>	<p>Additional Preventative Maintenance contracts have been let in line with the FY23/24 program.</p>	<p><b>Reservoir cleaning</b> program is now released as a preventative maintenance program and is</p>

NO.	FACTORS	ACTION	TIMELINE	PROGRESS MARCH 2023	PROGRESS JUNE 2023	PROGRESS OCTOBER 2023	PROGRESS JANUARY 2024
		no vandalism breaches, etc) ACTION - Development of the program – inspection/cleaning		preventive maintenance program.  This tender has not been released yet.  See Lucidity action 6996 for comment.  <b>ON TRACK</b>	OPEX project included in FY2324 budget submission. Speed of roll out is dependent upon levels of funding.  <b>ON TRACK</b>	<b>ON TRACK</b>	considered part of BAU.  <b>COMPLETE – ACTION CLOSED</b>
16.	Loss of Long-Term Historical Knowledge – Staff Turnover	Review existing operator worksheets to ensure all relevant tasks are included. Also review the frequencies of those tasks to ensure that changes are identified (e.g. algal levels) to ensure responses to changes are actioned before they become a problem.	Copy details from 1A & 1C  Start Jan 2023  End BAU	OPEX (Process Engineer)  Review of daily, weekly and monthly task has begun. Supervisors are leading this action.  See Lucidity action 6997 for comment.  <b>ON TRACK</b>	Daily log sheets have been improved for CLM WTP and STL WTP.  Water quality testing at MMT WTP has increased due to the transition to potassium permanganate.  The current focus is on improvements in testing and monitoring at MMT WWTP due to 4 consecutive months of breaches.	Aeration of raw water dams is contained in Capital Plan.  Operational monitoring revised within the DWQMP Review.  WTP checklists being improved by Integrated Management System (IMS).  Transition to the Statewide Water Information Management System	Log sheets to be updated to align with 2023 DWQMP.  Transition to SWIMS is ongoing.  <b>ON TRACK</b>



NO.	FACTORS	ACTION	TIMELINE	PROGRESS MARCH 2023	PROGRESS JUNE 2023	PROGRESS OCTOBER 2023	PROGRESS JANUARY 2024
					<b>ON TRACK</b>	(SWIMS) in 6 to 8 weeks (so no requirement for updating log sheets)  BGA Management Plan scheduled to be updated in 2024-25.  <b>ON TRACK</b>	
		Ensure there is sufficient information available for staff who are not fully conversant with the plant to be able to effectively complete the tasks on the worksheets.	Ongoing action  Start Jan 2023  End BAU	Some work in this space has started to update tasks. Training of operators when they arrive on site with continued follow up training.  See Lucidity action 6998 for comment.  <b>ON TRACK</b>	Additional work needs to be undertaken in conjunction with P&C Training on on-boarding and on-site training.  <b>NEEDS IMPROVEMENT</b>	Training of staff in the capture and recording of water data is ongoing.  Discussions about improving onboarding of new staff continues with P&C.  Recruitment and retention	All activities commenced in the previous quarter are ongoing an yet to reach a conclusion.  <b>ON TRACK</b>

NO.	FACTORS	ACTION	TIMELINE	PROGRESS MARCH 2023	PROGRESS JUNE 2023	PROGRESS OCTOBER 2023	PROGRESS JANUARY 2024
						activities continue along with discussions with P&C on how this might be improved.  <b>ON TRACK</b>	
		Competency review/audit – to ensure the employee understands the process	Ongoing action  Start Jan 2023  End BAU	Business as Usual  This work is captured as part of the regular IMS audits.  See Lucidity action 6999 for comment.  <b>ON TRACK</b>	Regular IMS audits are being delivered and validated with a quarterly management reviews and annual external audits.  <b>ON TRACK</b>	Operator training continues in operator team meetings along with quarterly IMS audits checking competency. Recent annual IMS surveillance audit and DWQMP audits have also interviewed operational staff to check there understanding of operational processes.  <b>COMPLETE</b>	This activity will continue as BAU.  Regular training as part of operational meeting, site support for operators and routine IMS audits all support operators understanding of the treatment processes.  <b>COMPLETE – ACTION CLOSED</b>

NO.	FACTORS	ACTION	TIMELINE	PROGRESS MARCH 2023	PROGRESS JUNE 2023	PROGRESS OCTOBER 2023	PROGRESS JANUARY 2024
17.	Loss of Long-Term Historical Knowledge – Staff Turnover	Ensure one updated operation and maintenance manual exists for each plant with the manuals all being consistent in format to enable operators from other plants to easily find information.	3 year project (average 4 months per site)  Start Jan 2023  End June 24	OPEX Project requiring Process Engineer skillset.  This is an ongoing action that is being considered as inclusion as an operational project.  See Lucidity action 7000 for comment.  <b>YET TO COMMENCE</b>	Funding for an OPEX Project been submitted for the FY2324 financial year.  <b>ON TRACK</b>	Recruitment of Process Engineer will be presented to Council in Q4.  <b>ON TRACK</b>	The presentation of the Process Engineer to Council was suspended prior to Christmas but will be reinitiated.  An operational project to prepare operation and maintenance manuals is underway.  <b>ON TRACK</b>
18.	Loss of Long-Term Historical Knowledge – Staff Turnover	Ensure manuals are electronic enabling search mechanisms to quickly find relevant information.	No23 timeframe – as documents are created  Start Jan 2023  End BAU	Business as Usual  This is an ongoing task which is managed through the IMS and general business processes to ensure that documents are stored and easily accessed.	Documents will be integrated into the IMS system as they are completed.  <b>ON TRACK</b>	Operating procedures continue to be integrated into the IMS.  Discussions with Governance team are seeking to streamline the	<b>COMPLETE – ACTION CLOSED</b>

NO.	FACTORS	ACTION	TIMELINE	PROGRESS MARCH 2023	PROGRESS JUNE 2023	PROGRESS OCTOBER 2023	PROGRESS JANUARY 2024
				<p>Missing documents identified from earlier actions will also be captured and made visible as they are prepared.</p> <p>See Lucidity action 7001 for comment.</p> <p><b>ON TRACK</b></p>		<p>document control process.</p> <p><b>COMPLETE</b></p>	
19.	Process Robustness (renumbered to action 1d)	Review processes, identify gaps or processes that would provide more robust response to variability in raw water quality (eg the use of a coated media processes rather than potassium permanganate). Consider what additional monitoring (including on-line) to provide early warning or automated process changes. For example, pH and DO monitoring to provide early warning that coated media		<p>Renumbered as Action 1C.</p> <p><b>COMPLETE</b></p>	<b>COMPLETE</b>	<b>COMPLETE</b>	<b>COMPLETE – ACTION CLOSED</b>

NO.	FACTORS	ACTION	TIMELINE	PROGRESS MARCH 2023	PROGRESS JUNE 2023	PROGRESS OCTOBER 2023	PROGRESS JANUARY 2024
		manganese removal might be compromised. Also, raw water turbidity monitoring with automated step change to the coagulant dose rate. Consider using on-line manages analyser results with alarms and also feed forward change to the potassium permanganate dose rate. The changes to dose rates would be based on information gathered from previous events and jar testing.					
20.	Review Plant Bench Monitoring Equipment	Need better bench-scale lab equipment for operators to overcome the issue of operators using Palin test kits with the incorrect range.	Completed  Start Jan 2023  End Jully 24	Delivered under CAPEX  See Lucidity action 7002 for comment.  <b>COMPLETE</b>	Lab equipment purchases have commenced and additional funding has been included into the FY2324 budget.  <b>COMPLETE</b>	<b>COMPLETE</b>	<b>COMPLETE – ACTION CLOSED</b>

NO.	FACTORS	ACTION	TIMELINE	PROGRESS MARCH 2023	PROGRESS JUNE 2023	PROGRESS OCTOBER 2023	PROGRESS JANUARY 2024
21.	Asset Management	An asset management system needs to be implemented to identify asset condition and replacement schedules.	2 years  Start July 2023?  End July 25?	CAPEX for asset replacement  OPEX – W&W Asset Management resource – currently no resource.  Draft asset management plan complete.  Asset revaluation scheduled for FY2324.  Revaluation will include asset condition.  Needs resource to implement.  See Lucidity action 7009 for comment.  <b>NEEDS IMPROVEMENT</b>	Revaluation scope does not include asset condition assessment.  No resource currently available to develop asset management plans and integrate with preventative maintenance program. This constraint will be considered as part of the Service Delivery Model Review.  <b>NEEDS IMPROVEMENT</b>	Asset revaluation is complete.  Asset management plan currently being updated.  Resources reallocated to work on asset management and long-term capital investment programs.  IRC Assets team invited to work with W&W in development of investment programs.  <b>ON TRACK</b>	The draft asset management plan has been reviewed.  Work on the water and waste investment strategy has commenced.  Preparation of the 10 year capital programs has been done.  All sources of recommended investment have been collated into a comprehensive list of identified need.  <b>ON TRACK</b>

NO.	FACTORS	ACTION	TIMELINE	PROGRESS MARCH 2023	PROGRESS JUNE 2023	PROGRESS OCTOBER 2023	PROGRESS JANUARY 2024
	Asset Management	Amend the draft AMPs with focus on the improvement plan	<p>12 months from engagement of resource</p> <p>Start June 23</p> <p>End June 24</p>	<p>OPEX – W&amp;W Asset Management resource – currently no resource.</p> <p>Needs resource to implement.</p> <p>First step to develop implementation plan.</p> <p>See Lucidity action 7010 for comment.</p> <p><b>NEEDS IMPROVEMENT</b></p>	<p>Will be considered as part of the Service Delivery Model Review.</p> <p><b>NEEDS IMPROVEMENT</b></p>	<p>Asset management plan currently being updated.</p> <p>Resource allocation reviewed and existing resources reallocated to work on asset management and long-term capital investment programs.</p> <p><b>ON TRACK</b></p>	<p>The review of the asset management plan is complete and is just awaiting approval.</p> <p>Dedicated asset management resources have been identified and are will be implemented over the coming periods if approved. In the meantime existing resources are focusing on the continued development of the asset register and 10 year investment programs.</p> <p><b>ON TRACK</b></p>

NO.	FACTORS	ACTION	TIMELINE	PROGRESS MARCH 2023	PROGRESS JUNE 2023	PROGRESS OCTOBER 2023	PROGRESS JANUARY 2024
	Asset Management	To ensure preventative maintenance is carried out on a scheduled basis. Develop a system to enable breakdowns to be recorded and actioned appropriately to ensure critical equipment and instrumentation is working correctly with minimal downtime.	Initial development of program – 12 months Ongoing program  Start Jan 23  End BAU	BAU/OPEX  Process implemented for reporting of failed equipment, data base developed to capture failed equipment reports and failed equipment reports are sent to relevant person to action with finalisation report entered to data base to close out action.  28 preventative maintenance items have been identified and prioritised. 10 underway with 5 near completion for contracts to be issued.  See Lucidity action 7003 for comment.  <b>ON TRACK</b>	Preventative maintenance program is being delivered. Additional funding has been requested in the FY2324 budget.  Asset failure and repair data capture and work request management will likely be included as a module in the Tech1 rollout.  Initial program development complete.  <b>ON TRACK</b>	Funding of \$750k budget for FY23/24.  Tech 1 roll out for maintenance management not scheduled for a couple of years.  Preventative maintenance program continue to be rolled out in line with the delivery schedule.  <b>ON TRACK</b>	This activity will continue as BAU.  Additional preventative maintenance funding will be requested in the FY2425 budget to consolidate and complete the roll out of the preventative maintenance program.  Tech 1 Maintenance Management Module is part of the Digital Transformation Strategy.  <b>COMPLETE – ACTION CLOSED</b>



NO.	FACTORS	ACTION	TIMELINE	PROGRESS MARCH 2023	PROGRESS JUNE 2023	PROGRESS OCTOBER 2023	PROGRESS JANUARY 2024
22.	Workplace Culture	Continue the workplace cultural reforms that have currently been initiated.	Ongoing  Start July 22  End BAU	Business as Usual  This is a continuous long-term initiative to improve the working environment and team effectiveness.  It involves engagement of the OLT in culture regeneration and business improvement initiatives.  Culture leadership is also translated into operational team meetings.  See Lucidity action 7004 for comment.  <b>ON TRACK</b>	Continuation of BAU activities and development of a Directorate staff survey.  IRC Cultural Guidelines circulated to staff and discuss with OLT members.  <b>ON TRACK</b>	Reward and recognition initiative has been implemented and reinforces IRC values and outstanding performance within the Directorate.  Cultural development is discussed monthly at the WWILT meetings and future initiatives are proposed.  Team development activities are delivered through WWILT in collaboration with P&C.  Cultural development and	This activity will continue as BAU.  <b>COMPLETE – ACTION CLOSED</b>

NO.	FACTORS	ACTION	TIMELINE	PROGRESS MARCH 2023	PROGRESS JUNE 2023	PROGRESS OCTOBER 2023	PROGRESS JANUARY 2024
						improvement is embedded in BAU across the Directorate.  <b>COMPLETE</b>	
23.	Workplace Culture	Emphasise the approach/philosophy of continuous improvement.	Ongoing  Start July 22  End BAU	Business as Usual  This is an ongoing initiative and prosecuted through Leadership team and WWILT meetings as well as regular team meetings specifically targeting the continuous improvement register.  See Lucidity action 7005 for comment.  <b>ON TRACK</b>	The WWILT group continues to meet and thrive and has identified multiple projects to provide business improvements to the W&W directorate.  These activities are complimented by the structured approach of the IMS and external audits and certification.  <b>ON TRACK</b>	The WWILT group continues to meet and thrive and has identified multiple projects to provide business improvements to the W&W directorate.  These activities are complimented by the structured approach of the IMS and external audits and certification.  This is complimented by ongoing	This activity will continue as BAU.  <b>COMPLETE – ACTION CLOSED</b>

NO.	FACTORS	ACTION	TIMELINE	PROGRESS MARCH 2023	PROGRESS JUNE 2023	PROGRESS OCTOBER 2023	PROGRESS JANUARY 2024
						<p>training and information session at Operational team meetings.</p> <p>These activities are now embedded in BAU.</p> <p><b>COMPLETE</b></p>	
24.	Drinking Water Quality Management Plan	Review and audit of existing DWQMP	<p>November 2022</p> <p>Start July 22</p> <p>End BAU</p>	<p>OPEX Project</p> <p>DWQMP audit completed October 2022.</p> <p>Final report complete November 2022.</p> <p>See Lucidity ID 384.</p> <p><b>COMPLETE</b></p>	<p>Budget included for DWQMP review in FY2324.</p> <p><b>COMPLETE and ONGOING</b></p>	<p>DWQMP audit is complete and final report is being prepared.</p> <p><b>COMPLETE</b></p>	<p>This activity will continue as BAU.</p> <p><b>The DWQMP will be reviewed on a 3 year cycle.</b></p> <p><b>COMPLETE – ACTION CLOSED</b></p>
	Drinking Water Quality	Risk assessment of water supply schemes	6 years (one identified plant per year)	OPEX Project	This will be a long-term cycling process where we	Risk assessment of plant through	This activity will continue as BAU.

NO.	FACTORS	ACTION	TIMELINE	PROGRESS MARCH 2023	PROGRESS JUNE 2023	PROGRESS OCTOBER 2023	PROGRESS JANUARY 2024
	Management Plan		<p>Start July 22</p> <p>End June 28</p>	<p>DWQMP audit completed October 2022.</p> <p>Final report complete November 2022.</p> <p>IMS processes will also reinforce the management of risk in the water treatment processes.</p> <p>See Lucidity ID 384.</p> <p><b>ON TRACK</b></p>	<p>review process at one plant each year and integrate this with reviews of the DWQMP and the continuation of the IMS.</p> <p><b>ON TRACK</b></p>	<p>the DWQMP review have been completed for FY23/24.</p> <p><b>COMPLETE</b></p>	<p>The DWQMP will be reviewed on a 3 year cycle.</p> <p><b>COMPLETE – ACTION CLOSED</b></p>

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<b>MEETING DETAILS</b>	<b>Ordinary Meeting</b> Wednesday 28 February 2024
<b>AUTHOR</b>	Michael Krulic
<b>AUTHOR POSITION</b>	Manager Financial Services

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## 10.1 2023/2024 2<sup>nd</sup> QUARTER BUDGET REVIEW

### EXECUTIVE SUMMARY

A review of the current budget has been undertaken with each of the respective Departmental Managers and then reviewed by their respective Directors as at 31 December 2023, with consideration to the current January trends.

Despite managing large variations, the budget review proposes retaining an operating surplus of \$8K compared to its prior position of an operating surplus of \$1.3M.

Review of the capital program has resulted in proposing a \$4.9M decrease to capital revenue and a \$10.6M decrease to the capital expenditure program.

### OFFICER'S RECOMMENDATION

*That Council:*

- 1. In accordance with section 170 (3) of the Local Government Regulation 2012, adopt the proposed revised budget for 2023/2024.***

### BACKGROUND

The second quarter budget review has been undertaken to allow for correction of any significant budget variances or unexpected events since the budget was formulated. This budget review aims to predict the anticipated position at 30 June 2024. It is noted however that through the budget review process a number of areas have been highlighted with continuing uncertainty around revenue and expenditure which may lead to further adjustments at the 3<sup>rd</sup> Quarter Budget Review.

A detailed review has been undertaken by Management and respective Directors.

An executive summary outlining the performance to 31 December 2023, proposed amendments to the budget and any emerging trends or risks is attached.

Key proposed variations include:

- Interest Revenue increased by \$1.1M through higher than budgeted returns due to increased interest rates and increased investment through Council's investment policy.
- Operating Grants increased by \$1.7M through additional grants (noting associated increased expenditure)
- Other Recurrent Revenue increased by \$1.5M through higher than expected activities mainly in waste and sewerage facilities (noting associated increased expenditure)

- Materials and Services increased by \$6.7M predominantly through recognising resourcing requirements from the IRC Digital Strategy business case, increased costs associated additional operational grants (offset by grant revenue), and increased costs associated with increased activity levels across various areas (with some offset by increased revenue).

## IMPLICATIONS

Overall, the proposed revised budget results in the operating surplus of \$1.3M being decreased to an operating surplus of \$8K. The various income and expenditure adjustments are outlined in the attached executive summary.

The review recommends a decrease of \$4.9M to Capital Revenue. This is predominately due to a project intended to be carried out by Council now being undertaken by one of the funding proponents rather than provision of a contribution.

If the proposed capital expenditure variations are approved by Council, then the overall capital program will decrease from \$74.4M to \$63.8M.

Whilst the budget revisions result in a significant change to the operating position, noting further review at the 3<sup>rd</sup> Quarter Budget Review, as the budget is largely balanced within existing resources there is no budgeted change to the existing adopted Long Term Financial Forecast. The overall position of the Long-Term Financial Forecast will be reviewed as part of the 2024/2025 budget process.

## CONSULTATION

- Executive Leadership Team
- Departmental Managers
- Financial Services

## BASIS FOR RECOMMENDATION

The budget has been reviewed and amended largely within existing resources and retains an operating surplus, in line with requirements of the *Local Government Regulation 2012*.

Detailed information is provided in the Executive Summary attachment.

## ACTION ACCOUNTABILITY

Financial services to amend the adopted 2023/2024 annual budget.

## KEY MESSAGES

Council has undertaken the 2<sup>nd</sup> Quarter Budget Review.

Council is amending the operating budget to recognise variations to Council's funding sources and current operations as detailed in the Executive Summary.

Council is amending the capital budget to recognise variations to grant funded projects.

Council will need to carefully consider impacts for the 2024/2025 budgeting process.

<b>Report Prepared By:</b> MICHAEL KRULIC <b>Manager Financial Services</b>  Date: 21 February 2024	<b>Report Authorised By:</b> DARREN FETTELL <b>Director Corporate, Governance and Financial Services</b>  Date: 22 February 2024
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## ATTACHMENTS

- Attachment 1 – Executive Summary – 2023/2024 2<sup>nd</sup> Quarter Budget Review

## REFERENCE DOCUMENT

- Whole of Council Q2 2024 FY Operational Review
- Whole of Council Q2 2024 FY Capital Review

## EXECUTIVE SUMMARY

### 2nd Quarter BUDGET Review 2023-24

ISAAC REGIONAL COUNCIL				
Statement of Comprehensive Income				
For the Period Ended 31 December 2023				
	Full Year Revised Budget	Proposed Revised Position	Revised Budget Variance	YTD Actual
	\$	\$	\$	\$
<b>Income</b>				
<b>Operating Revenue</b>				
Net Rates & Utility Charges	98,531,423	98,761,423	230,000	47,565,970
Fees & Charges	3,791,870	4,181,608	389,738	2,265,062
Rental Income	1,660,198	1,899,050	238,852	941,869
Interest Received	2,395,500	3,476,610	1,081,110	1,820,263
Sales of Contract & Recoverable Works	6,675,170	6,876,368	201,198	1,477,782
Operating Grants, Subsidies & Contributions	12,412,167	14,073,065	1,660,898	1,118,571
Other Recurrent Revenue	9,976,280	11,460,210	1,483,930	5,110,007
	<b>135,442,608</b>	<b>140,728,334</b>	<b>5,285,726</b>	<b>60,299,525</b>
<b>Expenses</b>				
<b>Operating Expenses</b>				
Employee Expenses	48,839,222	48,992,689	(153,467)	22,331,246
Materials & Services	52,603,925	59,268,475	(6,664,550)	26,764,879
Finance Costs	1,097,789	1,097,789	-	501,437
Depreciation and Amortisation	31,648,444	31,361,068	287,376	15,422,385
	<b>134,189,380</b>	<b>140,720,021</b>	<b>(6,530,641)</b>	<b>65,019,946</b>
<b>Operating Surplus / (Deficit)</b>	<b>1,253,228</b>	<b>8,313</b>	<b>(1,244,915)</b>	<b>(4,720,422)</b>
Transfer from Reserves	696,113	1,783,686	1,087,573	-
Transfer to Reserves	(343,923)	(186,580)	157,343	-
<b>Operating Position Before Capital Items</b>	<b>1,605,419</b>	<b>1,605,419</b>	<b>-</b>	<b>(4,720,422)</b>
<b>Capital Revenue</b>				
Capital Revenue	19,866,870	14,826,388	(5,040,482)	3,805,094
Proceeds from Sale of Land & PPE	995,410	1,145,410	150,000	763,455
	<b>20,862,280</b>	<b>15,971,798</b>	<b>(4,890,482)</b>	<b>4,568,550</b>
<b>Net Result Attributable to Council in Period</b>	<b>22,467,699</b>	<b>17,577,217</b>	<b>(4,890,482)</b>	<b>(151,872)</b>
<b>Total Comprehensive Income</b>	<b>22,467,699</b>	<b>17,577,217</b>	<b>(4,890,482)</b>	<b>(151,872)</b>



## Executive Summary

The 2nd quarter budget review for 2023/2024 has been undertaken at the end of December by engaging with respective Department Managers and Directors. An initial desktop exercise was undertaken by Finance and results provided to Managers and Directors for their review and commentary. Managers were requested to predict their end of year position noting that the preference for the Quarter 3 Budget Review should be emergent items only. It is noted through the large number of Watching Brief items across Council that there remains a material risk of further adjustments at the Quarter 3 Budget Review.

Overall, the proposed budget revision results in a decrease of operating surplus of approximately \$1.2M (noting though that constraining of funds for maintenance contributions need to occur). This decrease to the operating position is predominately due to additional costs associated with the Digital Strategy, increased Repairs & Maintenance, Equipment Hire, Legal Fees, Agency Temp Staff, Stock Issues and costs associated with employee turnover.

Key changes to the Operating result were as follows:

- Net Rates & Utility Charges increase by \$230K, recognising increase in the water consumption for the July – December period partially offset by an increase in discount on general rates.
- Fees and Charges increase by \$390K recognising increased activity for, development application fees, building/plumbing fees, road corridor permits and rate searches, partially offset by decreases to Clermont Saleyards and potable water sales.
- Rental Income increased \$239K through recognition of higher than anticipated rental volumes for employee accommodation.
- Interest Revenue increased \$1.1M recognising an increase on return of investments.
- Sale of Contract & Recoverable Works increased by \$202K predominately for an increase in the Road Maintenance Performance Contract.
- Operating Grants, Subsidies & Contributions increased by \$1.7M, recognising an increase in DRFA Nov 21 revenue (note offsetting expenditure increase), additional grants for Liveability & Sustainability (note offset by increased expenditure), maintenance contributions (noting majority to be constrained), training boost payments and fuel tax increase.
- Other Recurrent Revenue increased \$1.5M recognising an increase of revenue at waste facilities, septic waste, insurance recoveries partially offset by a reduction for rates legal recoveries and ticket sales for St Lawrence Wetlands Weekend.

- Employee Expenses increased by \$153K to fund costs associated with staff turnover and Workcare, partially offset by transfers to agency temp staff in materials and services.
- Materials & Services increased \$6.7M, predominately for recognising resourcing requirements from the Digital Strategy business case, DRFA Nov 2021 event (note offsetting revenue), increased Repairs & Maintenance, Equipment Hire, Legal Fees, Agency Temp Staff and Stock Issues.
- Depreciation decreased by \$287K following the review of depreciation through revaluations and capitalisation of assets following the finalisation of external audit.

The capital revenue budget is proposed to be decreased by \$4.9M to \$16M predominately through the reduction of a contribution to capital works and deferral of grant deliverables to the 2024/2025 financial year.

The capital expenditure program is proposed to be amended from \$74.4M to \$63.8M to recognise variations and the proposed deferral of funds to the 2024/2025 Capital Program.

The following key operational budget areas are highlighted for monitoring and will be assessed further at the Quarter 3 Budget Review in April.

### Watching Brief Council

- Budgeted 9% vacancy rate of employee expenses.
- Continuing uncertainty around economic inflationary pressures, global events, supply chain and difficulty in obtaining / retaining a skilled workforce.
- Risks of Disaster related impacts during disaster season for Disaster Management and impacts on business continuity and infrastructure areas.
- Delayed Capital Program Delivery through limited scoping / planning, and ongoing stretched project management resources and capability which may result in cost escalations, including major projects with time sensitive grant implications.
- Risk around ongoing or unforeseen legal matters / legal challenges.
- Management of employee expenses (additional duties, re-grading of positions, capital allocation).
- Risk around completion of operational projects / strategies with funds being diverted to cover expenditure in other areas.
- Turnover of key management personnel.
- Management of expenditure over remainder of financial year within Departments / Directorates, noting significant budget adjustments required during Q2 review.
- Risk around long-term vacant positions and the use of agency temp staff.

## **Corporate, Governance & Financial Services**

- Opportunity on higher rates of return on funds invested.
- Rating estimates to be reviewed to confirm anticipated rates revenue and discount at Quarter 3.
- Risk around ad-hoc project requests and business continuity scenarios.
- Risk around Disaster Management.
- Risk around Digital Strategy projects, currently the Technology One upgrade and associated expenditure and resourcing in particular.
- Risk around General Rate classification changes or amalgamations.

## **Engineering & Infrastructure**

- Management of employee expense / internal plant hire allocations, in particular costing to capital projects in line with budget estimate.
- Risk around employees budgeted as 100% Capital.
- Risk around timeframe of recovering expenditure on infrastructure agreements.
- Managing / completion of the DRFA contracted works within the stipulated time frame.

## **Planning, Environment and Community Service**

- Risk around employees budgeted as 100% Capital.
- Potential risk around pool operations and repairs and maintenance.
- Risk around long-term vacancies and use of Agency Temp Staff to backfill.
- Risk around breakdowns and maintenance of Community Facility Infrastructure.
- Risk around meeting various revenue line items.
- Risk around unbudgeted operational expenditure required for reopening / restoring business operations at the Moranbah Community Centre.
- Risk of items currently costed to Capital being of an operational nature and transferred / impacting on the Operational budget.

## **Water & Waste**

- Risk around management of existing water agreement and progression of additional agreements.
- Risk of items currently costed to Capital being of an operational nature and transferred / impacting on the Operational budget.
- Risk around operational expenditure for continuity of service with vacant positions (use of agency temp staff on a long-term basis).
- Risk around unexpected emergent events.
- Risk around WWTP environmental requirements and subsequent costs.
- Impacts of delayed Capital program implicating operational activities.

## Council Performance Year to Date

ISAAC REGIONAL COUNCIL								
Statement of Comprehensive Income								
For the Period Ended 31 December 2023								
	Notes	YTD Actual	Commitments	YTD Actual + Commitments	YTD Revised Budget	Variance	Full Year Revised Budget	Completion
		\$	\$	\$	\$	\$	\$	%
<b>Income</b>								
<b>Operating Revenue</b>								
Net Rates & Utility Charges		47,565,970	-	47,565,970	47,555,087	10,883	98,531,423	48.3%
Fees & Charges	1	2,265,062	-	2,265,062	1,976,668	288,394	3,791,870	59.7%
Rental Income	2	941,869	-	941,869	840,287	101,583	1,660,198	56.7%
Interest Received	3	1,820,263	-	1,820,263	1,247,750	572,513	2,395,500	76.0%
Sales of Contract & Recoverable Works		1,477,782	-	1,477,782	1,413,563	64,219	6,675,170	22.1%
Operating Grants, Subsidies & Contributions		1,118,571	-	1,118,571	1,138,736	(20,165)	12,412,167	9.0%
Other Recurrent Revenue	4	5,110,007	-	5,110,007	4,403,883	706,124	9,976,280	51.2%
		<b>60,299,525</b>	<b>-</b>	<b>60,299,525</b>	<b>58,575,974</b>	<b>1,723,551</b>	<b>135,442,608</b>	<b>44.5%</b>
<b>Expenses</b>								
<b>Operating Expenses</b>								
Employee Expenses	5	22,331,246	-	22,331,246	22,451,087	(119,842)	48,839,222	45.7%
Materials & Services	6	26,764,879	20,569,918	47,334,797	27,209,622	20,125,176	52,603,925	90.0%
Finance Costs		501,437	-	501,437	512,936	(11,499)	1,097,789	45.7%
Depreciation and Amortisation	7	15,422,385	-	15,422,385	15,824,222	(401,837)	31,648,444	48.7%
		<b>65,019,946</b>	<b>20,569,918</b>	<b>85,589,864</b>	<b>65,997,867</b>	<b>19,591,997</b>	<b>134,189,380</b>	<b>63.8%</b>
<b>Operating Position Before Capital Items</b>		<b>(4,720,422)</b>	<b>(20,569,918)</b>	<b>(25,290,340)</b>	<b>(7,421,893)</b>	<b>(17,868,446)</b>	<b>1,253,228</b>	<b>(2018.0%)</b>
<b>Capital Revenue</b>								
Capital Revenue		3,805,094	-	3,805,094	3,901,803	(96,709)	19,866,870	19.2%
Proceeds from Sale of Land & PPE	8	763,455	-	763,455	450,000	313,455	995,410	76.7%
		<b>4,568,550</b>	<b>-</b>	<b>4,568,550</b>	<b>4,351,803</b>	<b>216,747</b>	<b>20,862,280</b>	<b>21.9%</b>
<b>Net Result Attributable to Council in Period</b>		<b>(151,872)</b>	<b>(20,569,918)</b>	<b>(20,721,790)</b>	<b>(3,070,090)</b>	<b>(17,651,700)</b>	<b>22,115,508</b>	<b>(93.7%)</b>
<b>Total Comprehensive Income</b>		<b>(151,872)</b>	<b>(20,569,918)</b>	<b>(20,721,790)</b>	<b>(3,070,090)</b>	<b>(17,651,700)</b>	<b>22,115,508</b>	<b>(93.7%)</b>

Council's operating position at month end is a \$4.7M deficit

## Operating Revenue

### Net Rates & Utility Charges

Net rates and utility charges are tracking above budget with a favourable variance of \$11K. Variances at December relate to higher than anticipated revenue for sewerage and water access charges offset by increased utilisation of discount. It is proposed to increase the budget by \$230K recognising an increase in the water consumption issued for the July – December period partially offset by an increase on general rates discount. This line will be monitored and re-assessed at the Quarter 3 Budget Review.

### Fees & Charges

Fees and charges are tracking above budget with a favourable variance of \$288K which is predominantly due to higher than anticipated revenue from potable water sales, building and development fees partially offset by lower saleyard revenue. The proposed budget adjustment at Quarter 2 Budget Review for an increase of \$390K reflects increased revenue for development fees, building/plumbing fees, road corridor permits and rate searches partially offset by a decrease to Clermont Saleyard revenue and potable water sales (Department uncertain around current favourable position continuing). Individual revenue streams will be closely monitored and reassessed at the Quarter 3 Budget Review.

### Rental Income

Rental income is tracking above budget with a favourable variance of \$102K at December, increasing to \$144K in January. The Quarter 2 Budget Review proposes increasing the budget by \$239K to recognise higher than anticipated rental volumes for employee accommodation.

### Interest Received

Interest received year to date at the end of December was \$573K above budget, increasing to \$713K in January, which is due to a higher rate of return on investments. The Quarter 2 Budget Review proposes increasing interest by \$1.1M to recognise a higher rate of return on investments. Interest received will be monitored and re-assessed at the Quarter 3 Budget Review.

### Sales of Contract & Recoverable Works

Sales of contract & recoverable works are favourable to budget by \$64K at the end of December, however it should be noted January has an unfavourable variance of \$510K. This unfavourable variance is due to the timing of claims for the RMPC partially offset by revenue from recoverable works. The Quarter 2 Budget Review proposes an increase of \$201K which is predominately for an increase for the RMPC. This line item will be closely monitored and reassessed at the Quarter 3 Budget Review.

### Operating Grants, Subsidies & Contributions

Operating grants are \$20K unfavourable to budget at the end of December however at the end of January the variance is favourable by \$173K. This favourable variance is due to the receipt of funds for maintenance contributions and trainee boost payments. The Quarter 2 Budget Review proposes to increase the budget by \$1.7M recognising an increase in DRFA Nov 21 revenue \$1.3M (note offsetting expenditure increase), additional grants for Liveability & Sustainability \$166K (note offset by increased expenditure), maintenance contributions \$133K (noting majority to be constrained), training boost payments \$75K and fuel tax increase \$45K.

### Other Recurrent Revenue

Other recurrent revenue is tracking above budget with a favourable variance of \$706K at the end of December, increasing to \$834K in January, which is due to increased revenue received from septic received and landfill sites. The Quarter 2 Budget Review proposes to increase this line by \$1.5M which is represented by an increase to septic revenue, tip revenue and anticipated insurance recovery partially offset by a reduction of rates legal recoveries and ticket sales for St Lawrence Wetlands.

### Operating Expenses

#### Employee Expenses

Employee expenses are favourable to the adopted budget by \$120K, increasing to \$447K in January. It should be noted that the increase in the variance in January was expected due to the majority of staff accessing leave balances at some time during this period. This favourable variance is predominately due to long term vacancies within Departments (with many positions being offset by agency temp staff) partially offset by costs associated with staff turnover. The Quarter 2 Budget Review proposes to increase the budget by \$153K. It should be noted that agency temp staff expense in materials and services will increase \$483K. Movements in Employee Expenses proposed budget are:

- \$121K decrease for Liveability & Sustainability.
- \$60K decrease for Parks & Recreation.
- \$16K decrease for Financial Services.
- \$280K increase for Office of the CEO.
- \$70K increase for Workcare.

#### Materials & Services

Materials and services actual expenses for the year to date are \$26.8M with \$20.6M being recorded in commitments, resulting in an unfavourable variance to budget of \$20.1M. Excluding commitments YTD expenditure would be approximately \$445K below YTD budget. In January, YTD expenditure (including commitments) is \$20.7M above YTD budget. Large commitments are noted for annual and multiyear items including: Galilee & Bowen Basin Operations (multiyear commitments), water

purchases, RMPC, Waste Levy (annual commitment) and contractors at IRC's landfills (annual commitments).

Materials and Services are proposed to be increased by \$6.7M. Items to note include:

- \$2.2M increase for Information Services predominately related to recognising Business Case impacts for the Digital Strategy and TechOne licencing (incorrect original budget).
- \$1.3M increase for DRFA Nov 21 event (note offsetting grant revenue).
- \$485K increase for Corporate Properties predominately for repairs and maintenance, low value assets and cleaning and pest control (note \$97K increase for Clermont Administration Building / partially offset by increased rental revenue).
- \$430K increase for legal expenditure for Galilee and Bowen Basin Operations.
- \$384K increase for Infrastructure East / West predominantly for equipment hire, stock issues and utilities.
- \$305K increase for RMPC (partially offset by additional revenue).
- \$350K increase for concrete crushing at Moranbah Waste Facility (noting addition income of \$750K).
- \$312K increase for Liveability & Sustainability for consultancy, agency temp staff and grant works (note offset by additional revenue).
- \$259K increase for Parks & Recreation predominately for repairs and maintenance.
- \$200K increase for sample testing, re-agent costs and screenings for Water and Wastewater.
- \$155K increase for equipment hire for trucking of recycled water in relation to ESD compliance mitigation.
- \$121K increase for agency temp staff for Community Education and Compliance (note offset by reduction in employee expenses).
- \$93K increase for Clermont Saleyards / Showground expenses.

In addition to the above there have been various smaller increases or transfer of funds within Departments.

### Finance Costs

Finance costs are currently tracking in line with the budgeted amount.

### Depreciation & Amortisation

Depreciation is \$402K favourable at the end of December, decreasing to \$130K at the end of January. The Quarter 2 Budget Review proposes a decrease of \$287K to recognise changes through revaluations and capitalisation of assets following the finalisation of the external audit for the 2022/2023 financial year.

## Transfers to / from Reserve - Operational

### Transfers from Reserve to fund 2023 / 2024 financial year

Directorate	Item	Q1	Q2
CGFS	Digital Strategy (Res 2002 – Operational Sustainability Reserve)	243,000	1,460,573
E&I	Operational portion of Trigger Point DRFA (Res 1081 – DRFA)	323,113	323,113
E&I	Maintenance Contribution (Res 2002 – Operational Sustainability Reserve – constrained maintenance contributions)	130,000	-
<b>Total</b>		<b>696,113</b>	<b>1,783,686</b>

- CGFS – increase funding for Digital Strategy / TechOne license.
- E & I – calculated trigger point expenditure for DRFA for the 2023 / 2024 financial year.
- E & I – removal of funds from the constrained maintenance contributions.

### Transfers to Reserve

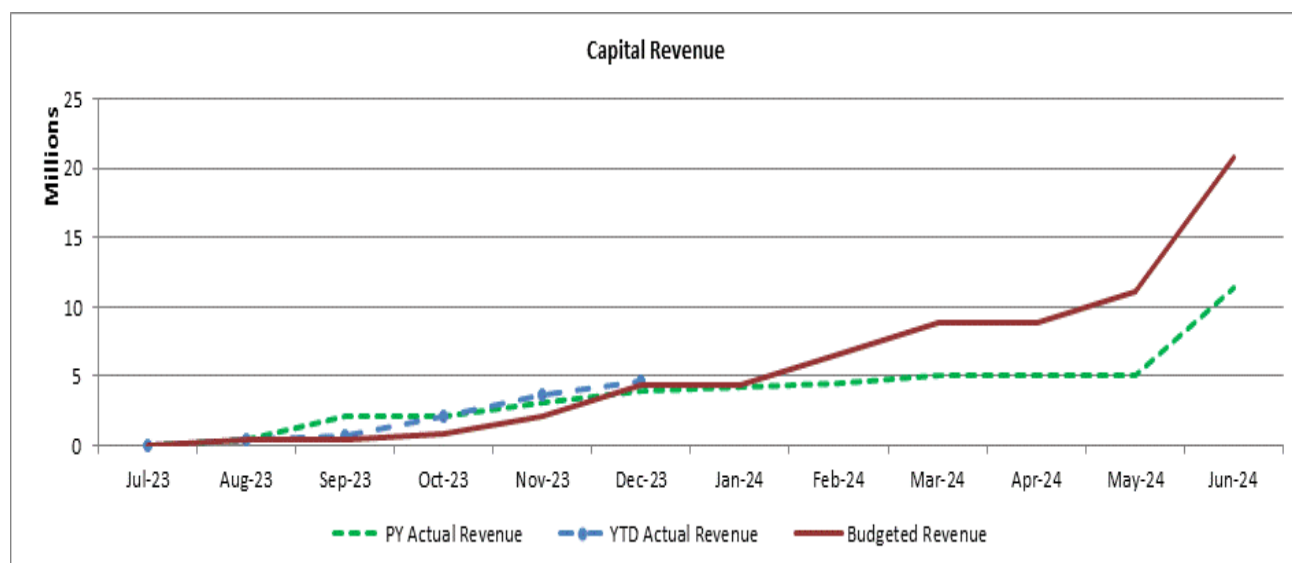
Directorate	Item	Q1	Q2
CGFS	Surplus (Res 2002 – Operational Sustainability Reserve)	343,923	-
E&I	Maintenance Contributions (Res 2002 – Operational Sustainability Reserve – constrained maintenance contributions)	-	186,580
<b>Total</b>		<b>343,923</b>	<b>186,580</b>

- CGFS – removal of surplus.
- E & I – constrain maintenance contributions received for future financial years when work is to be scheduled.



## Capital Revenue

### Capital Revenue



The full year capital revenue budget is currently \$20.9M which comprises of Federal Grants, State Grants, Contributions and Proceeds from the Disposal of Assets. The YTD actual revenue of \$4.6M, is favourable to YTD budget by \$217K. It should be noted though that the majority of revenue is cash flowed over the last quarter of the financial year (\$8.5M).

Since the adoption of the Quarter 1 Revised Budget, the following events below are to be recognised in relation to capital revenue:

- Recognition of successful grant applications for ROSI \$80,000 for Dysart-Clermont Road Upgrade (note multiyear project with total grant funding \$1.3M).
- Recognition of successful grant application for Isaac Solar Futures \$12,431 grant funding for Isaac Solar (multiyear project with total grant funding \$490K).
- Increase for Proceeds from the Disposal of Assets \$150,000.
- Reduction \$3,519,529 contributions to Peak Downs Mine Road / Saraji Road Intersection with works noting the project will now be progressed by one of the funding proponents.
- Deferral of grant deliverables to the 2024/2025 financial year offset with a reduction of expenditure in 2023/2024 of \$1,627,977
  - \$421,485 BOR – CORP SCADA Upgrades
  - \$210,000 LGGSP – CLM WTP Filter Media & Plant Modernisation
  - \$90,000 Disaster Ready Funding – Flood Resilience
  - \$114,500 LRCI Phase 4 – Dysart & St Lawrence Community Hubs
  - \$791,992 LRCI Phase 4 – Road & Transport Hazard Reduction Work
- Recognition of developer contributions \$24,593.

- Reduction \$10,000 for Bridges Renewal Funding for correction of amount recognised at Quarter 1 Budget Review.

From the above, Council's capital revenue budget is proposed to be decreased by \$4.9M dollars to \$16M at the Quarter 2 Budget Review for the 2023/2024 financial year.

### Capital Projects

Below is the summary position of the whole of Council, by Directorate for Capital expenditure as at the end of December 2023. At the end of January, the actual expenditure had increased to a total of \$21.8M.

Department	YTD Actual	YTD Commitment	YTD Total Expenditure	Full Year Budget	% Complete	% Complete
					(YTD Actual vs FY Budget)	(YTD Total vs FY Budget)
CG&FS	672,502	76,211	748,713	1,137,838	59.1%	65.8%
E&I	8,514,056	13,487,482	22,001,538	31,677,505	26.9%	69.5%
PE&CS	1,816,752	11,697,737	13,514,489	13,064,427	13.9%	103.4%
W&WW	9,100,800	7,891,841	16,992,641	28,559,000	31.9%	59.5%
<b>TOTAL</b>	<b>20,104,110</b>	<b>33,153,272</b>	<b>53,257,382</b>	<b>74,438,770</b>	<b>27.0%</b>	<b>71.5%</b>

The capital expenditure program is proposed to be amended from \$74.4M to \$63.8M. The 2<sup>nd</sup> Quarter Budget Review has identified the below proposed amendments:

### **Engineering & Infrastructure**

- Bowen Basin & Galilee Operations – CW223048 Peak Downs Mine Road / Saraji Road Intersection – reduction of \$3.5M noting project will now be progressed by one of the funding proponents rather than Council.
- Bowen Basin & Galilee Operations – CW233068 Dysart – Clermont Road Upgrade – increase budget \$100K (ROSI / Council funding), noting multiyear project with works to continue into the 2025 FY.
- Bowen Basin & Galilee Operations – CW243197 Regional Reseals – reduction of \$200K (depreciation) noting favourable rates leading to budgetary savings.
- Bowen Basin & Galilee Operations – CW243199 Sealed Road Pavement Rehabilitation – increase \$305K funded from Operational Sustainability Reserve Maintenance Contributions.
- Parks & Recreation – CW212904 Glenden Lions Park Renewal Play Equipment – increase \$20K from Reserve 1060 Glenden Asset Reserve.

- Parks & Rec – CW243191 CORP Playground Surfacing Upgrades – Increase \$5,300 from unallocated depreciation in addition to a transfer of funds within LRCI Phase 4 of \$6,464 (note detailed with LRCI Phase 4 adjustments).
- Infrastructure East – CW223034 Isaac Valkyrie Road Pavement Works – decrease \$24 for final value of works and relinquish funds to Reserve 1065 Road Reserve.
- Infrastructure East – CW223088 Eaglefield Road Pave and Seal – defer \$37K to 2024/2025 financial year (awaiting outcome of ROSI application).
- Infrastructure West – CW243228 Road & Transport Hazard Reduction Work – defer \$792K to 2024/2025 financial year (funded from LRCI Phase 4).
- Corporate Properties – CW212895 Glenden Lions Park Amenities Block – increase \$5K funded from Reserve 1060 Glenden Asset Reserve
- Corporate Properties – CW243210 St Lawrence Administration Building Disabled Access – reduction / remove capital works \$40K (depreciation funded) noting the Community Hubs project for the same location.
- Corporate Properties – CW243207 CORP Depot Upgrades – defer \$123K to 2024/2025 financial year.
- Corporate Properties – CW243208 CORP Residential Renewals – defer \$100K to 2024/2025 financial year.
- Corporate Properties – CW243211 MMT Administration Building Concrete Slab Subsidence – defer \$65K to 2024/2025 financial year.
- Corporate Properties – CW243214 Nebo Depot Amenities Renewal – defer \$90K to 2024/2025 financial year.
- Corporate Properties – New Project Clermont Administration Remediation Works – \$120K which is funded by transfer of \$50K from CW243209 CORP Administration Regional Proactive Works and \$70K from the cancellation of CW243206 Clermont Administration Security Pool Car Parking Area.
- Plant, Fleet and Workshops – New Project Generators x 3 – increase \$75K from unallocated depreciation.
- Plant, Fleet and Workshops – New Project RMPC Asset Purchases – increase \$117K from unallocated depreciation to fund the purchase of vehicles, mower and trailer.
- Infrastructure and Technical Services – CW243200 Rural Construction Water Points – reduction \$200,794 noting project will not proceed this financial year.
- Infrastructure and Technical Services – CW243188 Flood Resilience – defer \$180K to 2024/2025 financial year (\$90K Disaster Ready Grant / \$90K depreciation).

### **Planning, Environment and Community Services**

- Community Hubs – CW222965 Dysart Community Hub Design / CW222966 St Lawrence Community Hub Design – defer \$150K to 2024/2025 financial year (LRCI Phase 4 \$114,500 / Reserve 1078 Carry Forward \$35,500).

- Community Facilities – New Project Isaac Solar – increase \$15K (\$12K Grant Solar Funding / \$3K unallocated depreciation).

### Water & Waste

- Water & Wastewater – CW202846 Nebo WTP Electrical Conductivity Improvements – reduction \$2K / return to Reserve 1075 Infrastructure Reserve.
- Water & Wastewater – CW222991 Nebo WWTP SCADA Project – defer \$250K to 2024/2025 financial year.
- Water & Wastewater – CW222992 Glenden WWTP SCADA Project – defer \$300K to 2024/2025 financial year.
- Water & Wastewater – CW233143 CORP SCADA Upgrades – defer \$850K to 2024/2025 financial year (partially funded BOR grant)
- Water & Wastewater – CW233150 Moranbah WTP Filter Valve – defer \$269K to 2024/2025 financial year.
- Water & Wastewater – CW233155 Clermont WTP Filter Media and Plant Modernisation – defer \$350K to 2024/2025 financial year (partially funded by LGGSP).
- Water & Wastewater – CW243185 Moranbah Recycled Water Network – defer \$350K to 2024/2025 financial year.
- Water & Wastewater – CW223019 Moranbah 400ML Raw Water Dam Remediation – increase \$230K from unallocated depreciation.
- Water & Wastewater – CW243232 Middlemount Recycled Water Network – increase \$100K from unallocated depreciation.
- Waste – CW243205 Moranbah Rectification of Landfill Cell – defer \$3.7M to 2024/2025 financial year.

Below is a summary of deferred amounts to the 2023/2024 financial year for each Directorate.

Directorate	Defer to 2024/2025 FY	Estimated Carry Forward
CGFS	-	20,000
E & I	1,386,924	1,067,970
PECS	150,000	287,500
W & W	6,068,764	500,000
<b>Total</b>	<b>7,605,688</b>	<b>1,875,470</b>

In addition to the proposed amendments above, the detailed projects review undertaken by managers and ELT has led to proposed balancing adjustments inside of Departments / Directorate's with nil bottom line impact. Notable items within these adjustments are:

- LRCI Phase 4 transfer of funds between current works and increase of Council funding on projects. Note table below is based on the total budget over 2 financial years.

Project Code	Project Description	Adopted LRCI Budget (over 2 financial years)	LRCI Funded Amount	LRCI transfers / Adjustment Council Funding	Proposed LRCI Budget (over 2 financial years)	Comments
CW243192	CORP Sports and Rec area lighting	700,000	400,000		700,000	
CW243230	MMT Skate Park Upgrade	250,000	250,000		250,000	
CW243191	CORP Playground surfacing upgrades	371,389	236,389	11,764	383,153	Transfer within program \$6,464 & additional Council funds \$5,300
CW243229	NBO Netball Hoops at basketball area	20,000	20,000	(6,464)	13,536	Transfer within program
CW243228	Road & Transport Hazard Reduction Work	891,992	891,992		891,992	
CW222965	DYS Community Hub Design and Construct	200,000	200,000	20,000	220,000	Acknowledge additional Council funding (CF from previous FY)
CW222966	STLAW Community Hub Design	200,000	200,000	25,000	225,000	Acknowledge additional Council funding (CF from previous FY)
CW243232	MMT Recycled Water Network	170,000	170,000	100,000	270,000	Increase Council funding on works
Operational	Drought Resistant Trees	70,000	70,000		70,000	
<b>Total</b>		<b>2,873,381</b>	<b>2,438,381</b>	<b>150,300</b>	<b>3,023,681</b>	

- LRCI Phase 3 Proposed Works transfer of funds between current works in E&I / PECS (note below is the change in LRCI funds only and some projects have additional Council Funds).

Project Code	Project Name	Current Revised Budget	Proposed Revised Budget
CW233071	MMT Sporting field lighting upgrade	283,011	299,729
CW233130	Nebo Hall, Administration, Library, Museum External	59,734	43,016
<b>Total</b>		<b>342,745</b>	<b>342,745</b>

**Prepared by:**

Susan Martin – Manager Budgets & Statutory Reporting

Michael Krulic – Manager Financial Services

**ISAAC REGIONAL COUNCIL**  
**Statement of Comprehensive Income**  
**For the Period Ended 31 December 2023**

Office of the CEO

	Full Year Revised Budget	Proposed Revised Position	Revised Budget Variance	YTD Actual
	\$	\$	\$	\$
<b>Income</b>				
<b>Operating Revenue</b>				
Operating Grants, Subsidies & Contributions	200,000	275,000	75,000	112,000
	<b>200,000</b>	<b>275,000</b>	<b>75,000</b>	<b>112,000</b>
<b>Expenses</b>				
<b>Operating Expenses</b>				
Employee Expenses	4,546,784	4,826,784	(280,000)	2,501,023
Materials & Services	1,966,598	1,979,896	(13,298)	864,709
Corporate Overheads & Competitive Neutrality Costs	(4,224,039)	(4,224,039)	-	(2,112,019)
	<b>2,289,343</b>	<b>2,582,641</b>	<b>(293,298)</b>	<b>1,253,713</b>
<b>Operating Surplus / (Deficit)</b>	<b>(2,089,343)</b>	<b>(2,307,641)</b>	<b>(218,298)</b>	<b>(1,141,713)</b>
Transfer from Reserves	-	-	-	-
Transfer to Reserves	-	-	-	-
<b>Operating Position Before Capital Items</b>	<b>(2,089,343)</b>	<b>(2,307,641)</b>	<b>(218,298)</b>	<b>(1,141,713)</b>
<b>Net Result Attributable to Council in Period</b>	<b>(2,089,343)</b>	<b>(2,307,641)</b>	<b>(218,298)</b>	<b>(1,141,713)</b>
<b>Total Comprehensive Income</b>	<b>(2,089,343)</b>	<b>(2,307,641)</b>	<b>(218,298)</b>	<b>(1,141,713)</b>

**ISAAC REGIONAL COUNCIL**  
**Statement of Comprehensive Income**  
**For the Period Ended 31 December 2023**

**Corporate, Governance & Financial Service**

	Full Year Revised Budget	Proposed Revised Position	Revised Budget Variance	YTD Actual
	\$	\$	\$	\$
<b>Income</b>				
<b>Operating Revenue</b>				
Net Rates & Utility Charges	67,405,744	67,135,744	(270,000)	33,558,940
Fees & Charges	81,500	125,238	43,738	56,908
Rental Income	1,350	1,350	-	1,350
Interest Received	2,200,500	3,271,100	1,070,600	1,716,858
Sales of Contract & Recoverable Works	80,000	80,000	-	59,445
Operating Grants, Subsidies & Contributions	5,501,840	5,501,840	-	139,087
Other Recurrent Revenue	140,000	290,000	150,000	36,561
	<b>75,410,934</b>	<b>76,405,272</b>	<b>994,338</b>	<b>35,569,148</b>
<b>Expenses</b>				
<b>Operating Expenses</b>				
Employee Expenses	9,255,762	9,310,229	(54,467)	3,514,375
Materials & Services	11,240,966	13,410,089	(2,169,123)	9,167,515
Finance Costs	543,028	543,028	-	241,636
Depreciation and Amortisation	998,102	962,672	35,430	519,949
Corporate Overheads & Competitive Neutrality Costs	(14,435,700)	(14,435,700)	-	(7,217,850)
	<b>7,602,157</b>	<b>9,790,317</b>	<b>(2,188,160)</b>	<b>6,225,625</b>
<b>Operating Surplus / (Deficit)</b>	<b>67,808,777</b>	<b>66,614,954</b>	<b>(1,193,823)</b>	<b>29,343,523</b>
Transfer from Reserves	243,000	1,460,573	1,217,573	-
Transfer to Reserves	(343,923)	-	343,923	-
<b>Operating Position Before Capital Items</b>	<b>67,707,855</b>	<b>68,075,527</b>	<b>367,673</b>	<b>29,343,523</b>
<b>Capital Revenue</b>				
Capital Revenue	105,413	105,413	-	-
	<b>105,413</b>	<b>105,413</b>	<b>-</b>	<b>-</b>
<b>Net Result Attributable to Council in Period</b>	<b>67,813,268</b>	<b>68,180,940</b>	<b>367,673</b>	<b>29,343,523</b>
<b>Total Comprehensive Income</b>	<b>67,813,268</b>	<b>68,180,940</b>	<b>367,673</b>	<b>29,343,523</b>

**ISAAC REGIONAL COUNCIL**  
**Statement of Comprehensive Income**  
**For the Period Ended 31 December 2023**

**Engineering & Infrastructure Services**

	Full Year Revised Budget	Proposed Revised Position	Revised Budget Variance	YTD Actual
	\$	\$	\$	\$
<b>Income</b>				
<b>Operating Revenue</b>				
Fees & Charges	293,070	363,070	70,000	187,703
Rental Income	1,407,545	1,608,220	200,675	801,307
Interest Received	-	3,060	3,060	3,060
Sales of Contract & Recoverable Works	6,595,170	6,796,368	201,198	1,418,337
Operating Grants, Subsidies & Contributions	5,250,377	6,688,387	1,438,010	385,890
Other Recurrent Revenue	-	33,405	33,405	24,927
	<b>13,546,162</b>	<b>15,492,510</b>	<b>1,946,348</b>	<b>2,821,225</b>
<b>Expenses</b>				
<b>Operating Expenses</b>				
Employee Expenses	15,351,108	15,291,108	60,000	7,543,097
Materials & Services	13,510,518	16,667,686	(3,157,168)	7,017,778
Depreciation and Amortisation	17,347,768	17,076,387	271,381	8,314,977
Corporate Overheads & Competitive Neutrality Costs	10,006,358	10,006,358	-	5,003,179
	<b>56,215,752</b>	<b>59,041,540</b>	<b>(2,825,787)</b>	<b>27,879,030</b>
<b>Operating Surplus / (Deficit)</b>	<b>(42,669,591)</b>	<b>(43,549,029)</b>	<b>(879,439)</b>	<b>(25,057,805)</b>
Transfer from Reserves	453,113	323,113	(130,000)	-
Transfer to Reserves	-	(186,580)	(186,580)	-
<b>Operating Position Before Capital Items</b>	<b>(42,216,478)</b>	<b>(43,412,496)</b>	<b>(1,196,019)</b>	<b>(25,057,805)</b>
<b>Capital Revenue</b>				
Capital Revenue	10,189,764	5,894,664	(4,295,100)	1,326,522
Proceeds from Sale of Land & PPE	995,410	1,145,410	150,000	763,455
	<b>11,185,174</b>	<b>7,040,074</b>	<b>(4,145,100)</b>	<b>2,089,977</b>
<b>Net Result Attributable to Council in Period</b>	<b>(31,031,304)</b>	<b>(36,372,422)</b>	<b>(5,341,119)</b>	<b>(22,967,828)</b>
<b>Total Comprehensive Income</b>	<b>(31,031,304)</b>	<b>(36,372,422)</b>	<b>(5,341,119)</b>	<b>(22,967,828)</b>



**ISAAC REGIONAL COUNCIL**  
**Statement of Comprehensive Income**  
**For the Period Ended 31 December 2023**

**Planning, Environment & Community Service**

	Full Year Revised Budget \$	Proposed Revised Position \$	Revised Budget Variance \$	YTD Actual \$
<b>Income</b>				
<b>Operating Revenue</b>				
Fees & Charges	2,170,300	2,491,300	321,000	1,385,511
Rental Income	215,000	244,277	29,277	107,829
Operating Grants, Subsidies & Contributions	906,866	1,053,140	146,274	426,784
Other Recurrent Revenue	66,000	62,526	(3,474)	1,749
	<b>3,358,166</b>	<b>3,851,242</b>	<b>493,076</b>	<b>1,921,873</b>
<b>Expenses</b>				
<b>Operating Expenses</b>				
Employee Expenses	11,961,684	11,840,684	121,000	5,243,930
Materials & Services	7,886,299	8,511,259	(624,960)	3,371,421
Finance Costs	504,758	504,758	-	236,582
Depreciation and Amortisation	2,185,224	2,184,365	859	1,099,806
Corporate Overheads & Competitive Neutrality Costs	3,073,995	3,073,995	-	1,536,997
	<b>25,611,960</b>	<b>26,115,061</b>	<b>(503,101)</b>	<b>11,488,737</b>
<b>Operating Surplus / (Deficit)</b>	<b>(22,253,794)</b>	<b>(22,263,818)</b>	<b>(10,025)</b>	<b>(9,566,864)</b>
Transfer from Reserves	-	-	-	-
Transfer to Reserves	-	-	-	-
<b>Operating Position Before Capital Items</b>	<b>(22,253,794)</b>	<b>(22,263,818)</b>	<b>(10,025)</b>	<b>(9,566,864)</b>
<b>Capital Revenue</b>				
Capital Revenue	6,061,530	5,942,743	(118,787)	1,687,892
	<b>6,061,530</b>	<b>5,942,743</b>	<b>(118,787)</b>	<b>1,687,892</b>
<b>Net Result Attributable to Council in Period</b>	<b>(16,192,264)</b>	<b>(16,321,075)</b>	<b>(128,812)</b>	<b>(7,878,972)</b>
<b>Total Comprehensive Income</b>	<b>(16,192,264)</b>	<b>(16,321,075)</b>	<b>(128,812)</b>	<b>(7,878,972)</b>

**ISAAC REGIONAL COUNCIL**  
**Statement of Comprehensive Income**  
For the Period Ended 31 December 2023

**Water & Waste**

	Full Year Revised Budget	Proposed Revised Position	Revised Budget Variance	YTD Actual
	\$	\$	\$	\$
<b>Income</b>				
<b>Operating Revenue</b>				
Net Rates & Utility Charges	31,125,679	31,625,679	500,000	14,007,030
Fees & Charges	1,247,000	1,202,000	(45,000)	634,941
Rental Income	36,303	45,203	8,900	31,383
Interest Received	195,000	202,450	7,450	100,345
Operating Grants, Subsidies & Contributions	553,084	554,698	1,614	54,811
Other Recurrent Revenue	9,770,280	11,074,280	1,304,000	5,046,769
	<b>42,927,346</b>	<b>44,704,310</b>	<b>1,776,964</b>	<b>19,875,278</b>
<b>Expenses</b>				
<b>Operating Expenses</b>				
Employee Expenses	7,723,884	7,723,884	-	3,528,820
Materials & Services	17,999,545	18,699,545	(700,000)	6,343,456
Finance Costs	50,004	50,004	-	23,218
Depreciation and Amortisation	11,117,350	11,137,644	(20,294)	5,487,653
Corporate Overheads & Competitive Neutrality Costs	5,579,386	5,579,386	-	2,789,693
	<b>42,470,168</b>	<b>43,190,462</b>	<b>(720,294)</b>	<b>18,172,840</b>
<b>Operating Surplus / (Deficit)</b>	<b>457,178</b>	<b>1,513,848</b>	<b>1,056,670</b>	<b>1,702,438</b>
Transfer from Reserves	-	-	-	-
Transfer to Reserves	-	-	-	-
<b>Operating Position Before Capital Items</b>	<b>457,178</b>	<b>1,513,848</b>	<b>1,056,670</b>	<b>1,702,438</b>
<b>Capital Revenue</b>				
Capital Revenue	3,510,163	2,883,568	(626,595)	790,681
	<b>3,510,163</b>	<b>2,883,568</b>	<b>(626,595)</b>	<b>790,681</b>
<b>Net Result Attributable to Council in Period</b>	<b>3,967,341</b>	<b>4,397,416</b>	<b>430,075</b>	<b>2,493,119</b>
<b>Total Comprehensive Income</b>	<b>3,967,341</b>	<b>4,397,416</b>	<b>430,075</b>	<b>2,493,119</b>

PAGES 323 TO 326 HAVE INTENTIONALLY BEEN REMOVED DUE TO CONFIDENTIAL REASONS

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<b>MEETING DETAILS</b>	<b>Ordinary Meeting</b> Wednesday 28 February 2024
<b>AUTHOR</b>	Ken Gouldthorp
<b>AUTHOR POSITION</b>	Chief Executive Officer

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12.1

## OFFICE OF THE CHIEF EXECUTIVE OFFICER INFORMATION BULLETIN – FEBRUARY 2024

### EXECUTIVE SUMMARY

The Office of the Chief Executive Officer Information Bulletin for February 2024 is provided for Council review.

### OFFICER'S RECOMMENDATION

*That Council:*

1. ***Notes the Office of the Chief Executive Officer Information Bulletin for February 2024.***

### BACKGROUND

The attached Information Bulletin for February 2024 provides an operational update for Council review on the Office of the Chief Executive Officer including Executive Manager Advocacy and External Affairs and Head of People and Capability.

### IMPLICATIONS

Any specific implications or risks will be outlined in the Information Bulletin.

### CONSULTATION

Office of the Chief Executive Officer  
Advocacy and External Affairs  
Brand Media and Communications  
People and Capability

### BASIS FOR RECOMMENDATION

This is an information only report.

### ACTION ACCOUNTABILITY

Information only report.

### KEY MESSAGES

Operational update to Elected Members.

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<b>Report prepared by:</b> KEN GOULDTHORP <b>Chief Executive Officer</b> Date: 23 February 2024	<b>Report authorised by:</b> KEN GOULDTHORP <b>Chief Executive Officer</b> Date: 23 February 2024
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## ATTACHMENTS

- Attachment 1 – Office of the CEO Information Bulletin – February 2024

## REFERENCE DOCUMENT

- Nil

**DATE: FEBRUARY 2024**

## OFFICE OF THE CHIEF EXECUTIVE OFFICER

### CEO HIGHLIGHTS

- The main focus for February has been:
  - Preparation for the February Meeting Cycle
  - Preparation and Planning for the new term of Council
  - Election and Caretaker Period Enquires
  - Adani related matters
  - Commencement of the Acting Manager Engaged Communities
- A key highlight for the period has been the commencement of the Acting Manager Engaged Communities.

### EXECUTIVE COUNCIL SUPPORT

#### COUNCILLOR HELPDESK ENQUIRIES:

A summary of Councillor Helpdesk enquiries is detailed in *Confidential Attachments 1a and 1ab – Councillor Helpdesk Enquiries up to 23 January 2024*.

#### MEETINGS AND EVENTS:

Details of Operational and Councillor commitments are included in *Confidential Attachment 1b – Event and Meeting Schedule – 26 February 2024 to 16 March 2024*.

### ADVOCACY AND EXTERNAL AFFAIRS

#### ADVOCACY ACTIVITY:

- Anglo American Monthly Meeting
- Vitrinite Housing Agreement and Social Investment Policy negotiations finalised.
- Department of State Development engagement on the Regional Economic Futures Fund.
- Country University Centres board application progression for phase 2 of the process following additional information request from the Federal Government.
- Early work of Isaac Regional Council Social Infrastructure Prospectus has commenced.

- 
- Engagement with Barada Barna on opportunities to secure council works for their enterprises.
  - Queensland Government Budget advocacy submission
  - Nebo Depot native title work and submissions ongoing with likely impacts to occur for the NSMP.
  - QLD Law Review initial set up discussion with LGAQ.
  - Engagements with State and Federal Ministers regarding the Queensland Beef Corridors funding.
  - Preliminary work on grant process and workflows prepared for ELT review.
  - Engagement on Isaac Futures strategy with Gary Stevenson.
  - Federal Government Budget submission prepared and submitted.

## **BRAND, MEDIA AND COMMUNICATIONS ACTIVITY**

- Theresa Creek Dam Masterplan consultation.
- Nebo Masterplan support and revised collateral prepared.
- Tourism Trails consultation prepared for release in February.
- Phase 2 signage project finalised with Economy & Prosperity, incorporating Councillor feedback.
- Waste campaign filming and design underway for new Darling Dave campaign.
- Clermont weighbridge communications prepared.
- Australia Day communications and event support. This took 2 staff offline for 2 weeks to complete.

## **DECEMBER 2023 ACHIEVEMENTS:**

- 18 speeches and 3 media release
- 47 public notices
- 11 media enquiries
- Preparation for the February edition of Isaac News sent to all residents.
- 4RFM and ABC Tropical North Monthly Talkback segment preparations for the Mayor

## **SOCIAL AND COMMUNICATION CHANNEL INFORMATION**

- Facebook
  - 11,232 page followers
- LinkedIn
  - 4,994 followers
- Instagram
  - 1,109 followers
- Twitter
  - 538 followers

## PEOPLE AND CAPABILITY

### HIGHLIGHTS:

#### Apprentice and Trainee Intake

Council inducted one apprentice and two trainees in January who will start their journey toward qualifications in Plumbing and Business respectively. A two-day face to face induction was conducted prior to the new employees commencing with their teams. We look forward to inducting further trainees in the coming months.

#### Recruitment Update

For the month of January 2024, the P&C team successfully recruited and onboarded 14 new and existing employees:

Position Title	Work Location	FTE
Executive Assistant	Moranbah	1
ICT Officer	Moranbah	1
Systems and Resilience Partner	Middlemount	1
Project Support Officer	Moranbah	1
Labourer	Clermont	1
Trainee Administration Officer – E&P	Moranbah	1
Community Compliance Officer	Nebo	1
Trainee Administration Officer	Moranbah	2
Community Relations Officer	Dysart	1
Frontline Service Officer	Dysart	1
Frontline Service Officer	Moranbah	0.7
Apprentice Plumber	Clermont	1
Waste Management Officer	Moranbah	1
Customer Administration Officer	Moranbah	1

There were eighteen (18) employee separations for the Month of January 2024:

Directorate	Position Title	Location
Corporate, Governance & Financial Services	ICT Officer	Moranbah
Planning Environment & Community Services	Community Relations Officer	Dysart
Engineering & Infrastructure	Grounds person	Clermont
Engineering & Infrastructure	Labourer	Clermont
Engineering & Infrastructure	Plant Operator	Clermont
Planning Environment & Community Services	Frontline Service Officer	Glenden
Planning Environment & Community Services	Community Hub Area Leader - South & West	Dysart
Planning Environment & Community Services	Administration Trainee	Moranbah



Planning Environment & Community Services	Saleyard and Showground Trainee	Clermont
Planning Environment & Community Services	Hospitality Casual	Dysart
Engineering & Infrastructure	Truck Driver	Clermont
Water & Waste	Water & Wastewater Operator	Moranbah
Engineering & Infrastructure	Cleaner	Glenden
Planning Environment & Community Services	Community Compliance Officer	Nebo
Office of the CEO	Manager People and Capability	Clermont
Planning Environment & Community Services	Manager Community Hubs	Moranbah
Planning Environment & Community Services	Casual Pool Attendant	Moranbah
Corporate, Governance & Financial Services	ICT Officer	Moranbah

## PEOPLE AND CAPABILITY LEARNING & DEVELOPMENT UPDATE:

Figure 1.0 Estimated Data - Employee Training January 2024

Directorate	OCEO	E&I	PECS	W&W	CGFS
Number of Employees – January 2024	4	9	7	8	10

Figure 2.0 Estimated Data – Training Separated by Gender.

Women	Men
25	13

Figure 3.0 Estimated Data - Total Hours of Training - January 2024

Training Course	Hours
Apprentice Block Training	96.00
Apprentice & Trainee Welcome Days	48.00
Authorised Persons & Local Govt Worker	8.00
Certificate III in Business (Records & Info)	16.00
Certificate IV in Community Development	8.00
Diploma of Leadership & Management	8.00
Diploma of Business + Leadership & Management	8.00
Microsoft Word – Essentials	70.00
Microsoft Word – Advanced	98.00
Provide First Aid	16.00
<b>Total</b>	<b>294.00</b>

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## FINANCIAL REPORT:

People and Capability is tracking to budget for the month of January 2024.

## DEVIATION FROM BUDGET AND POLICY:

Nil

**Report authorised by:**

KEN GOULDTHORP

**Chief Executive Officer**

Date: 23 February 2024

## ATTACHMENTS

- CONFIDENTIAL Attachment 1a and 1ab – Councillor Helpdesk Enquiries to 23 February 2024
- CONFIDENTIAL Attachment 1b - Event and Meeting Scheduled – 26 February 2024 to 16 March 2024
- CONFIDENTIAL Attachment 1c – People and Performance – Establishment Report – 31 January 2024

PAGES 334 TO 352 HAVE INTENTIONALLY BEEN REMOVED DUE TO CONFIDENTIAL REASONS